

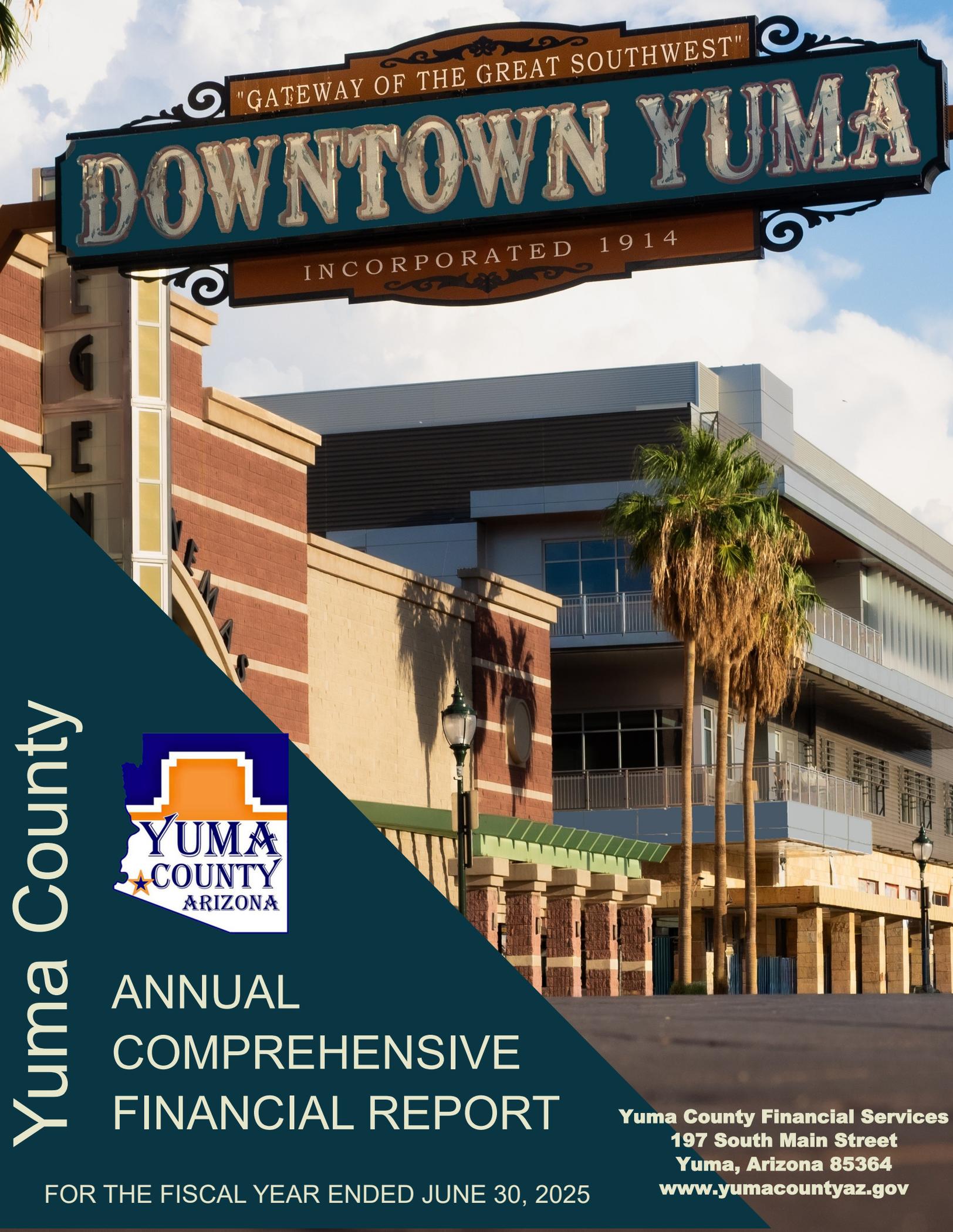
Yuma County



ANNUAL  
COMPREHENSIVE  
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Yuma County Financial Services  
197 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, 2025



### **BOARD OF SUPERVISORS**

Martin Porchas, Chair  
District 1

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

Darren Simmons, District 3  
Lynne Pancrazi, District 5

### **COUNTY ADMINISTRATOR**

Ian McGaughey

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

Chief Financial Officer  
Humberto Del Castillo Ochoa

Deputy Chief Financial Officer  
Leonardo Tanory

#### Finance Department Staff

Rosa Castillo	Margarita Gamboa	Elizabeth Huerta	Vanessa Valenzuela
Elsa Garcia	Elizabeth Canela	Jessica Saavedra	Greta Castro
Abigail Navarro	Carmen Anderson	Kimberly Wright	

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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**



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

**Humberto Del Castillo  
Ochoa  
Chief Financial Officer**

**Leonardo Tanory  
Deputy- CFO**

March 23, 2026

The Honorable Board of Supervisors  
and Citizens of Yuma County

---

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2025.

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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.

---

**OTHER REPORTING REQUIRMENTS**

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996, and certain bond covenants. Audit is in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Audit Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulation Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit, including a schedule of expenditures of federal awards, a schedule of findings and questionable costs, and independent auditors' reports on compliance with applicable laws, regulations, contracts, and grants for each major program and on internal control over compliance are under a separate cover. The State of Arizona requires additional supplemental information in the form of a report entitled "Expenditure Limitation Report" to be completed. This report is also under a separate cover.

---

**THE REPORTING ENTITY**

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

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

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

## **The Reporting Entity (Concluded)**

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

**Local Economy:** Agriculture, tourism, military and government are the County's principal industries. During the winter months, the population nearly doubles with part-time residents, commonly known as "snow birds". Yuma County residents have done their part to continue moving our local economy resulting in better than expected sales tax revenues for the 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 a discretely presented component unit.

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

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

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

---

## **FINANCIAL INFORMATION**

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

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

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

**Governmental Funds:** These funds are used to account for all of Yuma County's expendable financial resources, except for those reported in the Internal Service funds. The measurement focus is on determination of financial position rather than determination of income. The modified accrual basis of accounting is used for these funds.

## **The Financial Information (concluded)**

The County's General, Special Revenue, Debt Service, and Capital Projects funds are included in this fund category.

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

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

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

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

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

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

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

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

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

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

---

## **BUDGETARY CONTROLS**

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

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

**Budget Administration:** Yuma County administration and the financial services department monitor the County's budget at the fund level for Special Revenue, Debt Service, and Internal Service Funds. The General Fund and Capital Project Funds are monitored at the department and project level, respectively.

## **Budgetary Controls (concluded)**

The budget is modified throughout the year as additional resources become available or anticipated resources dissipate, if permitted under A.R.S. 42-17105 and 42-17106. This methodology ensures all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

---

## **MAJOR INITIATIVES**

Yuma County management is committed to continuing its efforts to reduce taxpayers' cost for providing the services desired by its constituents, meeting increasing operating costs for those services and statutorily required activities, and accomplishing these goals within the constraints placed upon the County through statutory limitations and revenues from outside sources. Due to the current economic uncertainty, management continues to take the necessary precautions limiting spending to only essential and necessary activities. It is the management's intention to continue with this austere spending and set-aside 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 finalize the concluding Emergency Rental Assistance Program 1 and 2 (ERAPs). A major investment for the ARPA funds has been in broadband infrastructure followed by water and sewer infrastructure projects. Other projects are directly related to the community's benefits as providing assistance to local fire districts and county-wide development projects. For the utilization of the ERAPs funds Yuma County has partnered with a local Non-profit to qualify eligible participants.

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

---

## **LONG-TERM FINANCIAL PLANNING**

The County plans to continue reducing outstanding debt as in the prior fiscal years. This will be possible due to the unprecedented total fund balance in the General Fund currently exceeding the policy guidelines of 20% (15% emergency and 5% Stabilization) set by the Yuma County Board of Supervisors for budgetary and planning purposes. This level of fund balance has to do with a conservative expending philosophy implemented by management since the last recession made its presence in Yuma County. Also, better than expected revenues collections contributed to the increase in fund balance. Yuma County management continues to be financially prudent when seeking resources for new projects. County issued debt to finance the acquisition, construction, and modification of County buildings, infrastructure that has long been neglected.

The County plans to continue its conservative efforts in its spending for the next few years as it lives within the constraints of the current economic uncertain conditions. There are no immediately plan to issue more long-term debt. County management also continues to review and control the number of capital projects in an effort to direct funds to cover more pressing and mandated services. The majority of the existing major capital projects are expected to be completed with funds other than local sources, while any new projects will be thoroughly reviewed prior to any decisions being made. Management plans to accomplish those significant projects without increasing our property tax rate as this is of importance to our board.

---

## **RELEVANT FINANCIAL POLICIES**

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

**Relevant Financial Policies (concluded)**

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

---

**CASH MANAGEMENT**

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

---

**INDEPENDENT AUDIT**

Pursuant to Arizona Revised Statutes, the State’s Office of the Auditor General has contracted with the accounting firm of Fester & Chapman, PLLC., to perform an audit of our financial statements and other reporting and compliance requirements for fiscal year ended June 30, 2025. The results of this audit are outlined in the Independent Auditors’ Report which is included in the Financial Section.

---

**AWARDS**

The County submitted its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024 to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting award program. 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, 2024. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

In addition, Yuma County received the GFOA’s Distinguished Budget Presentation Award for its annual budget document for fiscal year 2023-2024. In order to qualify for the Distinguished Budget Presentation Award, Yuma County’s budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

---

**ACKNOWLEDGMENTS**

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

Respectfully submitted,

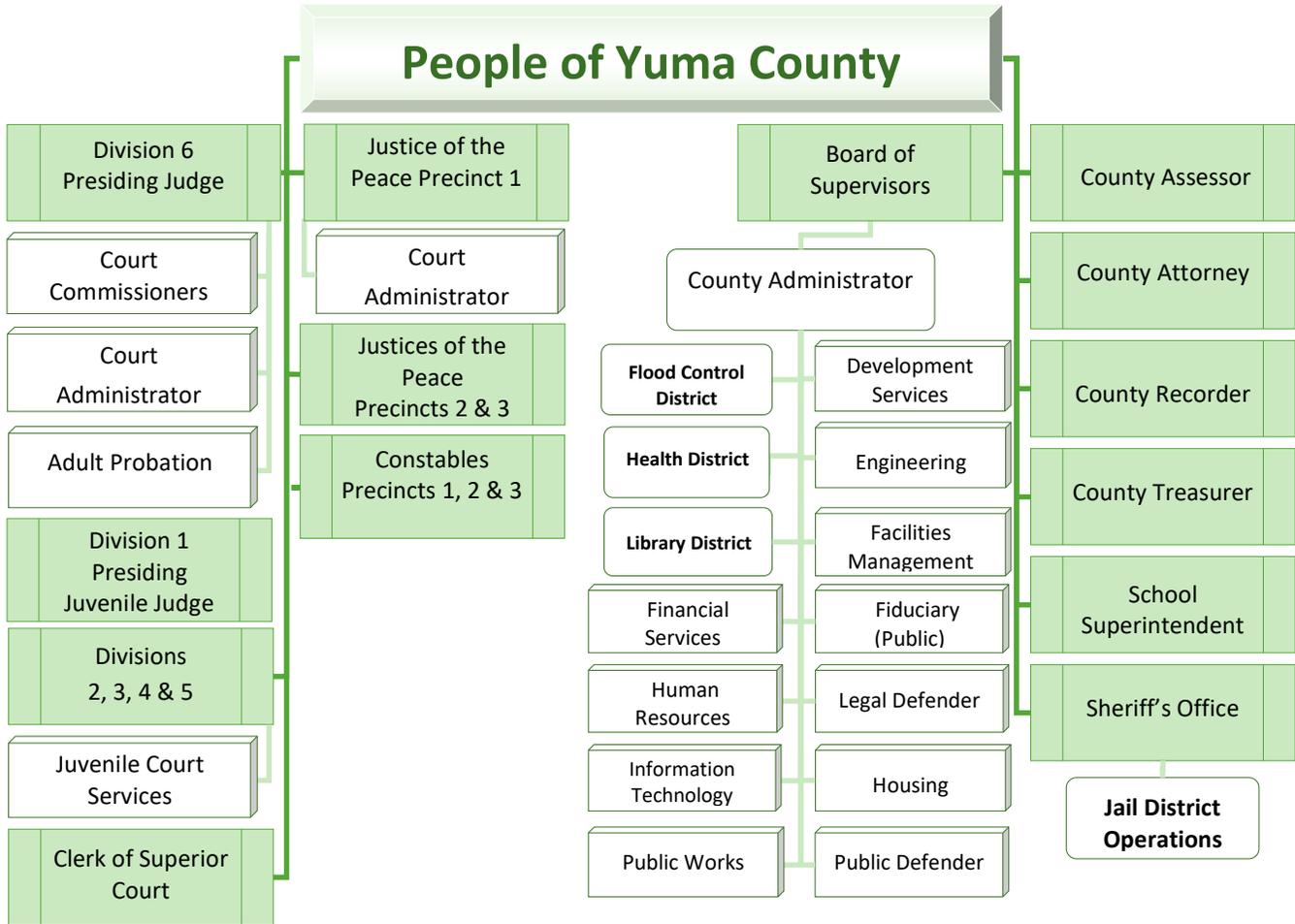


Humberto Del Castillo Ochoa  
Chief Financial Officer.

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## Organizational Chart

# Yuma County Government



## Legend

= Elected Official

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

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

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

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



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Yuma County  
Arizona**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO



## FINANCIAL SECTION

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

The following is contained in the Financial Section:

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## **Independent Auditors' Report**

The Arizona Auditor General

The Board of Supervisors of  
Yuma County, Arizona

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

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Yuma County as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the U.S. generally accepted accounting principles.

We did not audit the discretely presented component unit as of June 30, 2025. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit, is based solely on the other auditors' report.

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

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

## ***Other Matters***

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

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the authorized transportation purposes, insofar as they relate to accounting matters for the Highway User Revenue Fund monies the County received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated State transportation revenues the County received. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the authorized transportation purposes referred to above, insofar as they relate to accounting matters.

The communication related to compliance over the use of Highway User Revenue Fund and other dedicated State transportation revenue monies in the preceding paragraph is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the County's Board of Supervisors and management, and other responsible parties within the County and is not intended to be and should not be used by anyone other than these specified parties.

### ***Management's Responsibilities for the Financial Statements***

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 20 through 30, Budgetary Comparison Schedules on pages 96 through 102, Schedule of the County's Proportionate Share of the Net Pension Liability – Cost-Sharing Pension Plans on page 108, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Agent Pension Plans on pages 109 through 110, Schedule of County Pension Contributions on pages 111 through 112, and the Infrastructure Assets information on pages 118 through 119 be presented to supplement the basic financial statements. Such information is management's responsibility and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is management's responsibility and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally

accepted auditing standards. In our opinion, based on our audit, the procedures performed as described above, the accompanying combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2026, 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 23, 2026

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

**FINANCIAL  
SERVICES  
DEPARTMENT**

Humberto Del Castillo Ochoa  
Chief Financial Officer



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

Leonardo Tanory  
Deputy-Chief Financial Officer

**Management's Discussion and Analysis**

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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, 2025. 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.

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**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 \$580,594,842 (*net position*). For the current fiscal year, Yuma County's total net position experienced an increase of \$57,117,789 or 10.9%; 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 7.4% or \$21,072,730.
- ✓ Total revenues increase was largely driven by increases in following three categories: \$ 12,986,340 in capital grants and contributions; \$3,189,594 increase in property taxes and \$3,062,502 in operating grants and contributions. The difference was a combination of increases and decreases on other reporting categories in the amount of \$1,834,294. The most significant decrease in revenues was grants and contributions not restricted to specific programs in the amount of \$(1,082,985).
- ✓ Total expenses also experienced an increase as compared to the previous fiscal year. The main factors for the 7.4% or \$17,074,356 increase in governmental activities expenses were: a \$14,369,239 increase in general government; a \$4,581,197 increase in public safety; and a \$2,390,825 increase in welfare, mostly due to increases in regular operations. The remaining net decrease of \$(4,266,906) reflects reductions in highways and streets, education, culture and recreation, and interest on long-term debt, partially offset by increases in health and sanitation.
- ✓ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balance of \$215,403,219 reflecting a decrease of \$(11,237,108) or (5.0)% in comparison with the prior fiscal year. The decrease is mostly due to planned and programmed capital expenditures, most notable expenditures are regarding the capital improvements administration building fund.
- ✓ Intergovernmental revenues totaled an amount of \$7,773,909 representing the largest revenue increase reflecting high state and federal funding. County's investment income followed with a 5.9% increase or \$687,855 driven by higher interest rates due to economic conditions. Fines and forfeits increased by 2.0% or \$83,484.
- ✓ Governmental expenditures increased 6.1% or by \$16,729,578, primarily driven by an increase in capital outlay of \$13,243,295 due to expenses related to the new admin building, along with a 7.3% or \$4,958,233 rise in general government expenditures. Welfare also contributed, increasing by 10.2% or \$2,048,972. Meanwhile, education expenditures decreased by (22.0)% or \$(2,866,621) and highways and streets decreased by (14.6)% or \$(2,661,588).
- ✓ The Health District General Operations Fund reported the largest increase in fund balance, \$1,720,948, primarily due to an increase in tax revenue collections and investment income. The Library District General Operations Fund followed with an increase of \$925,358, reflecting stable revenues and controlled expenditures. In contrast, the Capital Improvements Fund saw the largest decrease of \$(34,338,611), as major infrastructure projects progressed, mainly the new administration building. The General Fund also experienced a significant decrease of \$(13,864,979), mainly due to higher expenditures exceeding revenues and programmed transfers to other funds. Meanwhile, the Other Governmental Funds saw a substantial increase of \$38,438,518, driven by higher intergovernmental revenues and transfers.
- ✓ At the end of the fiscal year, total fund balance for the General Fund was \$43,869,378, a (24.0)% decrease as compared to prior year. The current fund balance accounts for 32.6% of the total General Fund expenditures and transfers out. A \$(4,788,498) or (3.8)% decrease in total revenues, combined with a \$8,979,397 or 9.5% increase in expenditures, contributed to the decrease in General Fund balance.

## 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 twenty (120) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund; Jail District's General Operations Fund; Library District's General Operations Fund; Flood Control District General Operations Fund; Health Services District General Operations Fund,

## OVERVIEW OF THE FINANCIAL STATEMENTS (concluded)

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 35 to 43 of this report. Data from the other one hundred eleven (113) governmental funds are combined into a single, aggregated presentation.

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

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

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

Proprietary funds provide the same type of information as the government-wide financial statements. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report. The basic proprietary fund financial statements can be found on pages 44 to 46.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the primary government (Yuma County). Fiduciary funds are *not* reflected in the government-wide financial statements because their resources are *not* available to support Yuma County's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 47 and 48.

### Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 49 to 93.

### Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning Yuma County's progress in funding its obligations to provide pension benefits to its employees, as well as schedules illustrating the County's compliance with legally adopted budgets and an explanation of the County's application of the modified approach to the reporting of infrastructure assets. Required supplementary information can be found on pages 95 to 119.

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 121 to 211 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 \$580,594,842 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position is invested in capital assets, \$455,280,120 (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 \$32,600,877 or 4.1% as compared to the previous fiscal year. The largest increase in assets was in capital assets in the amount of \$69,326,749. This was followed by an increase in all other current and other assets in the amount of \$3,608,106.

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

On the other hand, investment held by trustee had the largest decrease in the amount of \$(28,698,245) or (54.5) % which resulted from the use of trustee held funds for the CIP related to the new Administration Building and early retirement of debt and maturity of investments.

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

Total liabilities decreased \$(15,192,901) or (5.5) % as compared to the previous fiscal year, this was due to a reduction in other liabilities, specifically \$19,938,554 reduction attributed mainly to unearned revenue and insurance claims payable. The difference is a combination of reductions and increases within the other liabilities category.

An additional portion of Yuma County’s net position, *Restricted*, which amounts to \$139,003,284 or 23.9% of total net position, represents resources subject to external restrictions on how they may be used. Yuma County reported a negative balance in the *Unrestricted* category of net position \$(13,688,562). Below is a brief summary of Yuma County’s statements of net position current and the previous fiscal year:

**YUMA COUNTY**  
**Condensed Statements of Net Position**  
**As of June 30, 2025 and 2024**

	<u>Governmental Activities</u>	
	<u>2025</u>	<u>2024</u>
Cash, cash equivalents and investments	\$ 213,140,762	\$ 224,776,495
Investments held by trustee – restricted	23,975,855	52,674,100
All other current and other assets	36,262,244	32,654,138
Capital assets	<u>545,520,437</u>	<u>476,193,688</u>
Total assets	<u>\$ 818,899,298</u>	<u>\$ 786,298,421</u>
Total Deferred Outflow of resources	<u>\$ 30,291,537</u>	<u>\$ 24,289,585</u>
Long-term liabilities outstanding	\$ 219,360,115	\$ 214,614,462
Other liabilities	41,480,009	61,418,563
Total liabilities	<u>\$ 260,840,124</u>	<u>\$ 276,033,025</u>
Total Deferred Inflow of resources	<u>\$ 7,755,869</u>	<u>\$ 11,077,928</u>
Net investment in capital assets	\$ 455,280,120	\$ 412,424,215
Restricted	139,003,284	148,615,273
Unrestricted (deficit)	<u>(13,688,562)</u>	<u>(37,562,435)</u>
Total net position	<u>\$ 580,594,842</u>	<u>\$ 523,477,053</u>

For the seventh consecutive year, Yuma County experienced a growth in net position. This is a strong indication that the County continues to operate within its means without significant tax increases. The larger than expected program revenues, combined with a manageable increase in expenses, contributed to the \$57,117,789 or 10.9% increase in net position for current fiscal year. Key elements to the increase in net position are as follows:

- Despite the perceived challenging economic conditions, the County’s total revenues report an increase in the amount of \$21,072,730 or 7.4%. Capital Grants and Contributions increase in the amount of \$12,986,340, property taxes reported the second largest increase of \$3,189,594. The increase in Capital Grants and Contributions from \$14,614,432 in FY24 to \$27,600,722 in FY25 is primarily attributable to infrastructure and development related contributions totaling \$13,840,257, reflecting additions to the County’s road system, and recognition of a \$5,900,000 State grant for the Route 95 Pavement Rehabilitation. The remaining change is attributable to normal fluctuations in other grant and contribution activity year over year.

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

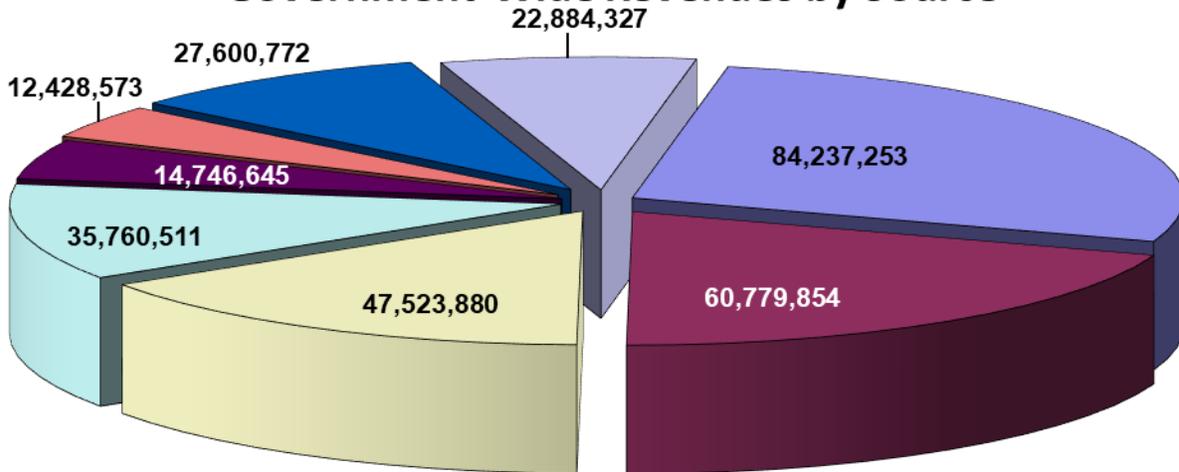
- County's primary source of income, sales tax, recorded increases in both local and State shared sales tax, for a combined \$2,321,442 increase (\$1,369,006 or 3.0% and \$952,436 or 2.7%, respectively) which represents that Local and State economies continue to be active regardless of inflation. This is an indication that residents are shifting expending patterns from vacations to local consumption; however, most likely it was due to inflation.
- Except for Highways and Streets, Culture and Recreation, Education, and Interest on long-term debt, all governmental activities recorded an increase in expenses for the current fiscal year. General Government increased by \$14,369,239; Public Safety by \$4,581,197; Welfare by \$2,390,825; Health by \$1,038,001; and Sanitation by \$447,879. These increases were primarily attributable to normal operational spending necessary to deliver services as expected. In contrast, expenses decreased in Highways and Streets by \$(2,374,344), Education by \$(2,779,663), Culture and Recreation by \$(441,263), and Interest on long-term debt by \$(157,515), largely due to project timing, program activity levels, and debt service requirements. Overall, total governmental expenses increased by \$17,074,356, or 7.4%, compared to the prior fiscal year.

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, 2025 and 2024

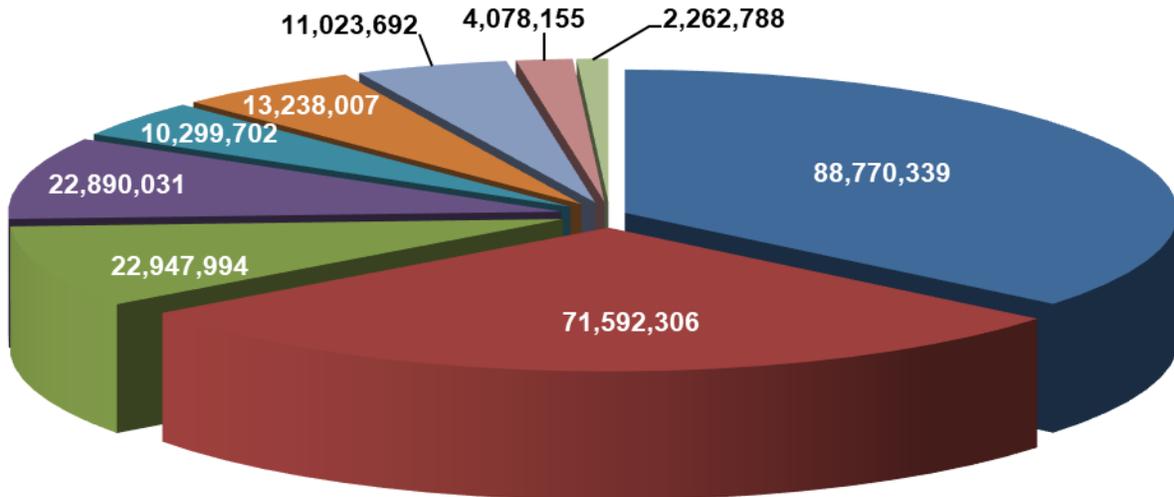
	Governmental Activities	
	2025	2024
Revenues:		
Program revenues:		
Charges for services	\$ 14,746,645	\$ 15,546,335
Operating grants and contributions	84,237,253	81,174,751
Capital grants and contributions	27,600,772	14,614,432
General revenues:		
Property taxes	60,779,854	57,590,260
County sales tax	47,523,880	46,154,874
Franchise tax	267,271	310,559
State shared auto in lieu of tax	12,428,573	11,827,208
State shared sales taxes	35,760,511	34,808,075
Grants and contributions not restricted to specific programs	4,690,117	5,773,012
Gain/(loss) on disposal of capital assets	-	-
Investment earnings	12,957,066	12,353,021
Miscellaneous	4,969,874	4,736,558
Total revenues	305,961,815	284,889,085
Expenses:		
General government	89,423,663	75,054,424
Public safety	72,335,863	67,754,666
Highways and streets	22,984,867	25,359,211
Sanitation	2,279,096	1,831,218
Health	13,348,482	12,310,481
Welfare	22,971,551	20,580,726
Culture and recreation	11,117,057	11,558,320
Education	10,305,292	13,084,955
Interest on long-term debt	4,078,155	4,235,670
Total expenses	248,844,026	231,769,670
Increase in net position	57,117,789	53,119,415
Net position - beginning July 1	523,477,053	470,357,638
Net position - ending June 30	\$ 580,594,842	\$ 523,477,053

### Government-Wide Revenues by Source



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

### Government-Wide Expenses by Category



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

## GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (continued)

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

*All governmental funds:* At the end of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$215,403,219 a decrease of \$(11,237,108) or (5.0)% in comparison with the prior year. Fiscal year ended 2025 fund balances are categorized as follows: Nonspendable- \$7,398,041, Restricted- \$133,360,219 meaning that amounts are subject to external enforceable legal restrictions; Committed- \$58,096,977, to self-imposed constraints by the Board of Supervisors; Assigned- \$949,590, or "ear-marked" by management for specific purposes; and Unassigned- \$15,598,392 which means funds available for spending at the government's discretion.

Key factors contributing to the change in fund balance were a \$34,338,611 decrease in the Capital Improvements Admin Building fund, primarily due to capital expenditures for county buildings, offset by \$11,000,000 in transfers from the General Fund, other governmental funds experienced changes in fund balance during the year, primarily reflecting normal operating activity, grant timing, and interfund transfers. Additionally, better-than-expected revenue collection of \$5,772,363 (2.1%) was driven by higher intergovernmental revenues and investment income. Meanwhile, expenditures increased by 6.1% \$16,729,578 compared to the prior fiscal year, mainly due to higher capital outlay for new buildings and renovations, general government expenditures, and welfare costs.

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, 2025 and 2024

	2025		2024		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	\$ 100,957,285	36.1%	\$ 101,915,350	37.2%	\$ (958,065)	(0.9%)
Special assessments	195,977	0.1%	307,998	0.1%	(112,021)	(36.4%)
Licenses and permits	1,898,405	0.7%	2,060,685	0.8%	(162,280)	(7.9%)
Intergovernmental	148,453,640	53.0%	140,679,731	51.3%	7,773,909	5.5%
Charges for services	7,806,919	2.8%	8,566,303	3.1%	(759,384)	(8.9%)
Fines and forfeits	4,317,612	1.5%	4,234,128	1.5%	83,484	2.0%
Investment income	12,433,915	4.4%	11,746,060	4.3%	687,855	5.9%
Rents	723,708	0.3%	685,221	0.2%	38,487	5.6%
Miscellaneous	3,254,032	1.2%	4,073,654	1.5%	(819,622)	(20.1%)
<b>Total Revenues</b>	<b>\$ 280,041,492</b>	<b>100.0%</b>	<b>\$ 274,269,130</b>	<b>100.0%</b>	<b>\$ 5,772,363</b>	<b>2.1%</b>

### Yuma County Governmental Funds Expenditures by Function Years Ended June 30, 2025 and 2024

	2025		2024		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	\$ 72,909,696	25.1%	\$ 67,951,463	24.8%	\$ 4,958,233	7.3%
Public safety	62,152,310	21.3%	61,295,833	22.3%	856,477	1.4%
Highways and streets	15,545,734	5.3%	18,207,322	6.6%	(2,661,588)	(14.6%)
Sanitation	1,993,475	0.7%	1,637,116	0.6%	356,359	21.8%
Health	11,763,804	4.0%	11,425,937	4.2%	337,867	3.0%
Welfare	22,218,709	7.6%	20,169,736	7.3%	2,048,972	10.2%
Culture and recreation	9,721,766	3.3%	9,607,840	3.5%	113,926	1.2%
Education	10,169,127	3.5%	13,035,748	4.7%	(2,866,621)	(22.0%)
Capital outlay	73,032,974	25.0%	59,789,679	21.8%	13,243,295	22.1%
Debt service:						
Principal retirement	7,983,715	2.7%	7,483,542	2.7%	500,173	6.7%
Interest and fiscal charges	4,078,155	1.4%	4,235,670	1.5%	(157,515)	(3.7%)
<b>Total Expenditures</b>	<b>\$ 291,569,465</b>	<b>100.0%</b>	<b>\$ 274,839,886</b>	<b>100.0%</b>	<b>\$16,729,578</b>	<b>6.1%</b>

## GOVERNMENTAL FUNDS FINANCIAL ANALYSIS (continued)

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, the total fund balance was \$43,869,378, which represents 32.6% of total expenditures and transfers out, remaining well above the county's 20% policy requirement. The net change in fund balance was a decrease of \$(13,864,979) or (24.0)% compared to the prior fiscal year. This decrease resulted from slightly lower revenue collections and an increase in general government, public safety and welfare expenditures, while the Board of Supervisors continued their commitment to capital improvements, including a \$11,000,000 transfer to the Capital Improvements Admin Building fund for the acquisition, construction, and remodeling of county buildings.

The expected revenues and prudent expending during these uncertain times, allowed to mitigate the total reduction in the fund balance, which was very close to the budgeted amount of \$18,647,865. County sales taxes, one of the three major revenue sources for the General Fund, increased its collections by \$781,054 or 3.8%. Although inflation was a factor in the increase, this is also an indication the local economy continues to grow despite the noticeable increase in costs. Property taxes collections decreased in the amount of \$(2,614,495) or (7.0)%, mainly attributed to a tax roll correction related to a State valuation error, which resulted in a refund to a centrally assessed solar utility company, that was charged to the General Fund.

The *Jail District General Operations fund* (Jail District) concluded the fiscal year with a decrease in fund balance in the amount of \$1,603,493 or (9.0)%. Total fund balance for the Jail District was \$16,322,166 which represent 48.4% of total expenditures and transfers out, exceeding the adopted fund balance policy of 15%.

The underlying reason why the Jail District fund balance experienced decrease compared to the previous fiscal year, was an increase of transfers out (capital improvements funds) in the amount of \$2,226,473.

The *Library District General Operations fund* (Library District) experienced an increase in fund balance in the amount of \$925,358 or 11.5%. Total fund balance for the Library District was \$8,960,951 which represents 67.6% of total expenditures and transfers out, exceeding the adopted fund balance policy of 30%. The increase is a result from controlled spending and its property tax collections which grew 0.5%. 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 (15.9%) or \$(2,514,848) decrease in fund balance. Total fund balance for the Flood Control District at year end was \$13,301,157 which represents a 216.4% of total expenditures and transfers out, well exceeding the adopted fund balance policy of 15%. The significant reduction in fund balance is primarily due to one major capital project, where expenses were \$5.3 million, as well as public safety expenses nearing \$1.5 million. Supply-chain disruptions and labor shortages delayed certain projects, contributing to an accumulation of funds in the previous fiscal year. The Flood Control District has ongoing commitments that will continue to utilize a portion of the remaining fund balance in the next fiscal year.

The *Health Services District General Operations fund* (Health District) experienced an increase in fund balance in the amount of \$1,720,948 or 15.1%. Total fund balance for the Health District was \$13,121,815 which represents 216.4% of total expenditures and transfers out, exceeding the adopted fund balance policy of 20%. The increase attributed mainly to a rise in intergovernmental revenues of \$393,561, along with favorable operating results resulting from revenues exceeding expenditures during the year.

The *Capital Improvements Admin Building fund* experienced a decrease in fund balance in the amount of \$(34,338,611) or (54.0)%. This decrease is mainly attributed to scheduled capital outlay expenditures totaling \$25,752,483 related to the new admin building project and the design, construction and renovation of other County facilities.

The reduction in fund balance reflects the planned use of previously accumulated resources related to Board approved capital projects. As of June 30, 2025, the fund reported an ending fund balance of \$28,934,220, which will continue to support the multi-year capital improvement program intended to address the County's long-term facility, space, and operational needs.

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## **BUDGETARY HIGHLIGHTS**

The General Fund's final budgeted expenditures increased \$918,041 overall from its adopted budget. Board of Supervisors approved increase from appropriated reserves to Capital Outlay for debt service payments in the amount of \$1,300,000; Recorder's Office in the amount of \$218,000 and to Election Services in the amount of \$210,600. 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 \$(638,235). County follows a conservative approach to use available budget authority among the department, before going to the board for contingency.

At the close of the current fiscal year, Yuma County's General Fund recorded a total of \$(1,522,546) or (1.3)% below budget. The revenue category with the most significant increase was Intergovernmental by \$1,600,434, driven mainly by vehicle license tax and State reimbursements of \$1,753,202 and Federal payments in lieu of taxes of \$192,361. The overall revenue shortfall was primarily attributable to a state tax roll correction affecting property tax collections and interest on delinquent taxes, which resulted in a settlement recorded during the fiscal year. Refer to Exhibit H-1 on pages 122 and 123 for additional detail on specific General Fund revenue collections.

Yuma County's General Fund had \$7,052,183 or 6.4% 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 124 for additional detail on specific General Fund expenditures by category.

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## **CAPITAL ASSETS**

Yuma County's capital assets for its governmental activities at June 30, 2025 amounts to \$545,520,437 (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 \$69,326,749 during the current fiscal year primarily due to ongoing construction projects, building improvements, infrastructure additions, and equipment purchases. Additional information on Yuma County's capital assets can be found in Note 8 on pages 64 and 65 of this report. Also refer to Exhibits N-1 through N-3 on pages 236 through 238.

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 634.98 center lane miles of paved roads the County is responsible for maintaining (3.14 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 78.18 was achieved for fiscal year 2025; a 15.9% increase from previous fiscal year. Refer to pages 118 through 119, Exhibit G, for a complete disclosure of the Modified Approach.

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## **LONG-TERM DEBT ADMINISTRATION**

At the end of current fiscal year, Yuma County had total bonded debt outstanding of \$105,085,738, of which \$6,602,340 is payable within one year. The County is also responsible for rural loans amounting to \$2,047,965 of which only \$179,674 is due within one year. Total amounts for the last two (2) fiscal years are as follows:

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

Long-term debt	Governmental Activities	
	2025	2024
Revenue bonds	\$ 78,770,000	\$ 82,680,000
General obligation bonds	22,345,000	24,390,000
Premiums	3,970,737	4,288,077
Subtotal bonded debt	<u>\$105,085,737</u>	<u>\$111,358,077</u>
Rural development loan	2,047,965	2,225,939
Financed purchases	-	193,836
SBITA	684,669	1,492,105
Leases	254,616	647,843
Total Long-term debt	<u>\$ 108,072,987</u>	<u>\$ 115,917,800</u>

Revenue bonds are backed by pledged revenues from General Fund. During fiscal year 2023 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 66-72 of this report.

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

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

The County utilizes a Ten-Year Financial Plan, which is updated regularly, to forecast the County's financial future. The largest single revenue source is local and State shared sales taxes. Local and State shared sales taxes constitute approximately 30% of the County's government-wide total revenues and approximately 65% of General Fund revenues. This makes the County's revenues sensitive to both improvements and downturns in the economy. County staff incorporated historical financial trends and local, national and global economic trends into the County's fiscal 2026 budget. State shared sales tax and County sales tax revenues continue a seven-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, 2025 reported a 5.47% increase in net assessed values.

For budget year 2026, the Board of Supervisors adopted no increases to the total property tax rate. The General Fund's levy (Primary) was set at \$40,606,421 with the property tax rate remaining at \$2.4206 per \$100 assessed value, still not at the maximum capacity allowed. Given the current observed economic trends, management continues to anticipate a growth rate 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 \$14,787,474 with no change in the rate at \$0.8815 and \$3,596,813 with no change in the rate \$0.2487 respectively.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (concluded)**

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 to the demanding infrastructure needs. Another major concern is the recruitment and retention of qualified personnel, therefore the County has developed and implemented a periodic and small market adjustment compensation plan to address this issue.

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

## **REQUESTS FOR INFORMATION**

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

Humberto Del Castillo Ochoa  
Chief Financial Officer  
197 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	\$ 213,140,762	\$ 958,210
Receivables (net of allowances for uncollectibles):		
Property taxes	1,792,365	-
Accounts	1,033,057	-
Special assessments	1,301,642	-
Accrued interest	945,070	-
Leases	545,121	-
Settlements	5,643,065	-
Due from other governments	23,789,703	965,244
Inventory	16,438	-
Prepaid items	1,195,783	80,746
Investment held by trustee - restricted	23,975,855	37,301
Capital assets, not being depreciated/amortized	363,958,835	-
Capital assets, being depreciated/amortized, net	181,561,602	2,250,946
<b>Total Assets</b>	<b>\$ 818,899,298</b>	<b>\$ 4,292,447</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to pensions	\$ 26,470,849	\$ -
Deferred charge on debt refunding	3,820,688	-
<b>Total Deferred Outflows of Resources</b>	<b>\$ 30,291,537</b>	<b>\$ -</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 14,950,877	\$ 803,662
Accrued payroll and employee benefits	2,467,923	94,415
Insurance claims payable	2,846,550	-
Due to other governments	720,563	-
Deposits held for others	1,163,235	-
Retainage payable	2,913,843	-
Unearned revenue	14,372,018	-
Interest and fiscal charges payable	2,045,000	-
Long-term liabilities:		
Due within one year	10,933,663	340,084
Due in more than one year	208,426,452	1,951,321
<b>Total Liabilities</b>	<b>\$ 260,840,124</b>	<b>\$ 3,189,482</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to pensions	\$ 7,228,550	\$ -
Deferred inflows related to leases	527,319	-
<b>Total Deferred Inflows of Resources</b>	<b>\$ 7,755,869</b>	<b>\$ -</b>
<b>NET POSITION</b>		
Net investment in capital assets	\$ 455,280,120	\$ 2,250,946
Restricted for:		
General government	11,273,213	-
Public safety	46,760,606	-
Highways and streets	8,354,146	-
Sanitation	233,146	-
Health	15,595,840	-
Welfare	2,592,569	-
Culture and recreation	10,835,600	-
Education	678,885	242,524
Capital projects	37,022,112	-
Debt service	14,102	-
Settlements	5,643,065	-
Unrestricted (deficit)	(13,688,562)	(1,390,505)
<b>Total Net Position</b>	<b>\$ 580,594,842</b>	<b>\$ 1,102,965</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	\$ 89,423,663	\$ 8,991,616	\$ 27,263,784	\$ 6,835,422	\$ (46,332,841)	
Public safety	72,335,863	2,174,356	20,479,128	-	(49,682,379)	
Highways and streets	22,984,867	135,216	15,045,234	20,765,350	12,960,933	
Sanitation	2,279,096	187,041	457,674	-	(1,634,381)	
Health	13,348,482	2,543,580	5,761,111	-	(5,043,791)	
Welfare	22,971,551	698,717	5,373,636	-	(16,899,198)	
Culture and recreation	11,117,057	16,119	217,012	-	(10,883,926)	
Education	10,305,292	-	9,639,674	-	(665,618)	
Interest on long-term debt	4,078,155	-	-	-	(4,078,155)	
<b>Total governmental activities</b>	<b>\$ 248,844,026</b>	<b>\$ 14,746,645</b>	<b>\$ 84,237,253</b>	<b>\$ 27,600,772</b>	<b>(122,259,356)</b>	
<b>Component unit:</b>						
Yuma Private Industry Council	\$ 11,382,083	-	\$ 11,369,841	16,319		\$ 4,077
<b>General revenues:</b>						
Taxes:						
Property taxes, levied for general purposes					42,210,714	-
Property taxes, levied for the library district					14,875,555	-
Property taxes, levied for the flood control district					3,615,959	-
Property taxes, levied for the fire district					77,626	-
Other County Taxes:						
County sales taxes for general purposes					21,567,538	-
County sales taxes for jail district					21,540,467	-
County sales taxes for health services district					4,415,806	-
County sales taxes for capital projects					69	-
Franchise tax					267,271	-
Unrestricted State Shared Taxes :						
Auto in lieu of tax					12,428,573	-
Sales taxes					35,760,511	-
Grants and contributions not restricted to specific programs					4,690,117	-
Investment earnings					12,957,066	8,451
Miscellaneous					4,969,873	11,825
<b>Total general revenues</b>					<b>179,377,145</b>	<b>20,276</b>
Change in net position					57,117,789	24,353
Net Position, July 1, 2024					523,477,053	1,078,612
<b>Net Position, June 30, 2025</b>					<b>\$ 580,594,842</b>	<b>\$ 1,102,965</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, 2025

	General	Jail District General Operations	Library District General Operations
<b>Assets</b>			
Cash, cash equivalents and investments	\$ 34,415,062	\$ 15,050,173	\$ 9,700,496
Receivables (net of allowances for uncollectibles):			
Property taxes	1,196,190	-	435,610
Accounts receivable	230,027	41,647	437
Special assessments	-	-	-
Accrued interest	169,110	88,652	49,337
Settlements	-	-	-
Leases	545,121	-	-
Due from:			
Other funds	5,711,579	112,550	-
Other governments	9,768,386	3,546,823	-
Inventory	-	-	-
Prepaid items	865,654	44,694	57,135
Investment held by trustee - restricted	-	-	-
<b>Total Assets</b>	<b>\$ 52,901,129</b>	<b>\$ 18,884,539</b>	<b>\$ 10,243,015</b>
<b>Liabilities</b>			
Accounts payable	\$ 1,577,906	\$ 485,833	\$ 253,867
Unearned revenue	889,363	-	273,500
Accrued payroll and employee benefits	1,503,554	472,805	135,956
Due to:			
Other funds	3,893,147	1,575,898	529,788
Other governments	-	-	-
Deposits held for others	336,677	27,837	400
Retainage payable	8,578	-	-
Interest and fiscal charges payable	-	-	-
Revenue bonds payable	-	-	-
<b>Total Liabilities</b>	<b>8,209,225</b>	<b>2,562,373</b>	<b>1,193,511</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue- property taxes	295,207	-	88,553
Unavailable revenue- special assessments	-	-	-
Unavailable revenue- settlements	-	-	-
Unavailable revenue- grants	-	-	-
Deferred inflows related to leases	527,319	-	-
<b>Total Deferred Inflows of Resources</b>	<b>822,526</b>	<b>-</b>	<b>88,553</b>
<b>Fund Balances</b>			
Nonspendable	1,410,775	44,694	57,135
Restricted	16,058,947	16,277,472	8,903,816
Committed	5,191,943	-	-
Assigned	-	-	-
Unassigned	21,207,713	-	-
<b>Total Fund Balances</b>	<b>43,869,378</b>	<b>16,322,166</b>	<b>8,960,951</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 52,901,129</b>	<b>\$ 18,884,539</b>	<b>\$ 10,243,015</b>

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

Flood Control District General Operations	Health Services District General Operations	American Rescue Plan Act Grant Fund	Capital Improvements Admin Building	Other Governmental Funds	Total Governmental Funds
\$ 14,447,422	\$ 11,401,479	\$ 12,392,864	\$ 13,701,244	\$ 93,101,445	\$ 204,210,185
111,725	-	-	-	48,840	1,792,365
-	14,837	-	-	743,854	1,030,802
-	-	-	-	1,301,642	1,301,642
65,743	51,314	55,667	52,076	377,783	909,682
-	-	-	-	5,643,065	5,643,065
-	-	-	-	-	545,121
12,426	973,809	-	-	6,205,193	13,015,557
-	792,779	-	-	9,681,715	23,789,703
-	-	-	-	16,438	16,438
20,599	1,600	-	36,175	167,560	1,193,417
-	-	-	21,446,686	2,529,169	23,975,855
<b>\$ 14,657,915</b>	<b>\$ 13,235,818</b>	<b>\$ 12,448,531</b>	<b>\$ 35,236,181</b>	<b>\$ 119,816,704</b>	<b>\$ 277,423,832</b>
\$ 806,577	\$ 36,199	\$ 477,701	\$ 4,520,860	\$ 5,237,273	\$ 13,396,216
82,070	-	11,956,310	-	1,170,775	14,372,018
14,937	40,426	-	-	289,163	2,456,841
51,538	37,378	7,696	-	8,655,195	14,750,640
-	-	-	-	720,563	720,563
268	-	-	-	798,053	1,163,235
391,047	-	6,824	1,781,101	726,293	2,913,843
-	-	-	-	2,045,000	2,045,000
-	-	-	-	482,384	482,384
<b>1,346,437</b>	<b>114,003</b>	<b>12,448,531</b>	<b>6,301,961</b>	<b>20,124,699</b>	<b>52,300,740</b>
10,321	-	-	-	14,625	408,706
-	-	-	-	1,301,642	1,301,642
-	-	-	-	5,643,065	5,643,065
-	-	-	-	1,839,141	1,839,141
-	-	-	-	-	527,319
<b>10,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,798,473</b>	<b>9,719,873</b>
20,599	1,600	-	36,175	5,827,063	7,398,041
13,280,558	13,120,215	-	21,446,686	44,272,525	133,360,219
-	-	-	7,451,359	45,453,675	58,096,977
-	-	-	-	949,590	949,590
-	-	-	-	(5,609,321)	15,598,392
<b>13,301,157</b>	<b>13,121,815</b>	<b>-</b>	<b>28,934,220</b>	<b>90,893,532</b>	<b>215,403,219</b>
<b>\$ 14,657,915</b>	<b>\$ 13,235,818</b>	<b>\$ 12,448,531</b>	<b>\$ 35,236,181</b>	<b>\$ 119,816,704</b>	<b>\$ 277,423,832</b>

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

June 30, 2025

Fund balance - total governmental funds		\$ 215,403,219
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.		542,487,487
Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable revenue in the funds.		9,192,554
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	\$ 26,357,642	
Deferred charge on debt refundings	3,820,688	
Deferred inflows related to pensions	(7,188,845)	
Total		22,989,485
Internal service funds are used by management to charge the costs of certain activities, including insurance, vehicle maintenance, and technology, to individual funds. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the Statement of Net Position:		
IT Life Cycle Management	\$ (20,762)	
Revolving Fund	245,381	
Workers Compensation	245,028	
Health Self-Insurance	2,909,125	
Liability Self-Insurance	295,164	
Fleet Management	5,152,789	
Broadband Infrastructure	37,632	
Total		8,864,357
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	\$ (78,287,616)	
Unamortized premiums	(3,970,737)	
General obligation bonds payable	(22,345,000)	
Rural development loans payable	(2,047,965)	
Leases payable	(254,616)	
Subscription-based information and technology payable	(684,669)	
Compensated absences payable	(10,016,531)	
Claims and judgments payable	(485,000)	
Voluntary pollution remediation payable	(523,028)	
Net pension liability payable	(99,727,098)	
Total		(218,342,260)
Net position of governmental activities		<u>\$ 580,594,842</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, 2025

	General	Jail District General Operations	Library District General Operations
<b>Revenues:</b>			
Taxes	\$ 56,766,248	\$ 21,540,467	\$ 13,468,527
Special assessments	-	-	-
Licenses and permits	1,272,188	-	-
Intergovernmental	51,603,306	795,228	163,752
Charges for services	5,496,998	171,860	7,399
Fines and forfeits	1,666,159	-	8,713
Investment income	1,814,074	865,421	469,322
Rents	192,657	-	7
Miscellaneous	1,347,228	22,481	68,213
<b>Total Revenues</b>	<b>120,158,858</b>	<b>23,395,457</b>	<b>14,185,933</b>
<b>Expenditures:</b>			
Current:			
General government	65,421,495	-	-
Public safety	17,155,776	25,292,337	-
Highways and streets	-	-	-
Sanitation	1,046,103	-	-
Health	203,434	-	-
Welfare	16,620,130	-	-
Culture and recreation	33,746	-	9,604,827
Education	425,080	-	-
Capital outlay	634,419	106,990	40,993
Debt service:			
Principal retirement	1,493,451	-	96,450
Interest and fiscal charges	41,912	-	7,736
<b>Total Expenditures</b>	<b>103,075,546</b>	<b>25,399,327</b>	<b>9,750,006</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>17,083,312</b>	<b>(2,003,870)</b>	<b>4,435,927</b>
<b>Other financing sources (uses):</b>			
Leases	36,320	-	-
Subscription-based information and technology arrangements	237,964	-	-
Sale of capital assets	25	56	-
Transfers in	368,709	8,719,568	-
Transfers out	(31,591,309)	(8,319,247)	(3,510,569)
<b>Total other financing sources (uses)</b>	<b>(30,948,291)</b>	<b>400,377</b>	<b>(3,510,569)</b>
Net change in fund balance	(13,864,979)	(1,603,493)	925,358
Fund balances- beginning (July 1, 2024), as previously reported	57,734,357	17,925,659	8,035,593
Change within financial reporting entity (major to nonmajor fund)	-	-	-
Fund balances- beginning (July 1, 2024), as restated	57,734,357	17,925,659	8,035,593
<b>Fund balances- ending (June 30, 2025)</b>	<b>\$ 43,869,378</b>	<b>\$ 16,322,166</b>	<b>\$ 8,960,951</b>

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

Flood Control District General Operations	Health Services District General Operations	HURF Fund	American Rescue Plan Act Grant Fund	Capital Improvements Admin Building	Other Governmental Funds	Total Governmental Funds
\$ 3,391,739	\$ 4,415,806	-	-	-	\$ 1,374,498	\$ 100,957,285
-	-	-	-	-	195,977	195,977
10,440	465,277	-	-	-	150,500	1,898,405
-	393,561	-	\$ 12,083,711	-	83,414,082	148,453,640
2,028	1,030,180	-	-	-	1,098,454	7,806,919
-	-	-	-	-	2,642,740	4,317,612
850,716	557,406	-	1,070,938	\$ 2,612,834	4,193,204	12,433,915
-	-	-	-	-	531,044	723,708
526	134,443	-	-	-	1,681,141	3,254,032
<b>4,255,449</b>	<b>6,996,673</b>	<b>-</b>	<b>13,154,649</b>	<b>2,612,834</b>	<b>95,281,640</b>	<b>280,041,492</b>
-	-	-	992,820	3,326	6,492,055	72,909,696
1,456,401	-	-	-	-	18,247,796	62,152,310
-	-	-	-	-	15,545,734	15,545,734
-	-	-	-	-	947,372	1,993,475
-	5,092,005	-	-	-	6,468,365	11,763,804
-	-	-	-	-	5,598,579	22,218,709
-	-	-	-	-	83,193	9,721,766
-	-	-	-	-	9,744,047	10,169,127
5,313,896	55,618	-	5,029,932	25,752,483	36,098,643	73,032,974
-	-	-	-	185,376	6,208,438	7,983,715
-	-	-	-	10,260	4,018,247	4,078,155
<b>6,770,297</b>	<b>5,147,623</b>	<b>-</b>	<b>6,022,752</b>	<b>25,951,445</b>	<b>109,452,469</b>	<b>291,569,465</b>
<b>(2,514,848)</b>	<b>1,849,050</b>	<b>-</b>	<b>7,131,897</b>	<b>(23,338,611)</b>	<b>(14,170,829)</b>	<b>(11,527,973)</b>
-	-	-	-	-	-	36,320
-	-	-	-	-	-	237,964
-	-	-	-	-	16,500	16,581
-	786,898	-	-	-	55,519,214	65,394,389
-	(915,000)	-	(7,131,897)	(11,000,000)	(2,926,367)	(65,394,389)
-	<b>(128,102)</b>	<b>-</b>	<b>(7,131,897)</b>	<b>(11,000,000)</b>	<b>52,609,347</b>	<b>290,865</b>
(2,514,848)	1,720,948	-	-	(34,338,611)	38,438,518	(11,237,108)
15,816,005	11,400,867	\$ 5,606,875	-	63,272,831	46,848,139	226,640,327
-	-	(5,606,875)	-	-	5,606,875	-
15,816,005	11,400,867	-	-	63,272,831	52,455,014	226,640,327
<b>\$ 13,301,157</b>	<b>\$ 13,121,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,934,220</b>	<b>\$ 90,893,532</b>	<b>\$ 215,403,219</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, 2025

Net change in fund balances - total governmental funds	\$	(11,237,108)
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	\$	79,538,087
Depreciation/amortization expense	<u>(17,937,370)</u>	61,600,717
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.		
		6,920,734
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	\$	12,811,736
Pension expense	<u>(14,563,793)</u>	(1,752,057)
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.		
Decrease in principal repaid on bonds and loans	\$	6,132,974
Decrease in amortization of bond premiums		317,340
Decrease in financed purchases		193,836
Decrease in subscription-based information and technology		807,436
Decrease in leases	<u>393,227</u>	7,844,813
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	\$	(1,706,238)
Decrease in claims and judgments payable	<u>525,000</u>	(1,181,238)
Internal service funds are used by management to charge the costs of certain activities such as technology, vehicle maintenance, and insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities in the Statement of Activities.		
Revolving Fund	\$	50,680
Workers Compensation		(257,287)
Health Self-Insurance		(4,791,180)
Liability Self-Insurance		(195,445)
Fleet Management	<u>115,160</u>	<u>(5,078,072)</u>
Change in net position of governmental activities	<u>\$</u>	<u>57,117,789</u>

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

YUMA COUNTY  
**Statement of Net Position**  
**Proprietary Funds**  
June 30, 2025

**Exhibit C- 1**

	Governmental Activities - Internal Service Funds
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 8,930,577
Receivables (net of allowances for uncollectible):	
Accounts	2,255
Accrued interest	35,388
Due from:	
Other funds	1,843,750
Prepaid items	2,366
Noncurrent Assets:	
Capital assets, net of accumulated depreciation:	
Machinery and equipment, net	3,032,950
<b>Total Assets</b>	<b>13,847,286</b>
<b>Deferred Outflow of Resources</b>	
Deferred outflow of resources related to pensions	113,207
<b>Total Deferred Outflow of Resources</b>	<b>113,207</b>
<b>Liabilities</b>	
Current Liabilities:	
Accounts payable	1,554,661
Accrued payroll and employee benefits	11,082
Insurance claims payable	2,846,550
Due to:	
Other funds	108,667
Net pension liability	535,471
<b>Total Liabilities</b>	<b>5,056,431</b>
<b>Deferred Inflow of Resources</b>	
Deferred inflow of resources related to pensions	39,705
<b>Total Deferred Inflow of Resources</b>	<b>39,705</b>
<b>Net Position</b>	
Net invested in capital assets	3,032,950
Reserved for:	
Prepaid items	2,366
Unreserved, reported in:	
Unrestricted	5,829,041
<b>Total Net Position</b>	<b>\$ 8,864,357</b>

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

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

Year Ended June 30, 2025

	Governmental Activities - Internal Service Funds
<b>Operating revenues</b>	
Charges for services	\$ 21,920,324
Miscellaneous	109,643
<b>Total operating revenues</b>	<b>22,029,967</b>
<b>Operating expenses</b>	
Personnel services	665,648
Supplies and services	487,023
Tools and minor equipment	875,437
Professional services	118,194
Health services claims	18,579,343
Health services other	1,556,218
Insurance claims	442,271
Insurance other	2,648,198
Depreciation	1,263,123
Other	435,101
<b>Total operating expenses</b>	<b>27,070,556</b>
<b>Operating Loss</b>	<b>(5,040,589)</b>
<b>Nonoperating revenues</b>	
Investments earnings	523,151
Rebates and refunds	765,041
Sale of capital assets	227,093
<b>Total nonoperating revenues</b>	<b>1,515,285</b>
Change in net position	(3,525,304)
Total net position, July 1, 2024	12,389,661
<b>Total net position, June 30, 2025</b>	<b>\$ 8,864,357</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, 2025

**Exhibit C- 3**

	Governmental Activities - Internal Service Funds
<b>Cash flows from operating activities:</b>	
Receipts from customers for goods and services provided	\$ 16,236,219
Receipts from other funds for goods and services provided	4,483,688
Receipts from miscellaneous operations	265,023
Payments to supplies for goods and services	(23,984,255)
Payments to employees for services	(878,589)
Payments for miscellaneous operations	(347,518)
<b>Net cash used by operating activities</b>	<b>(4,225,432)</b>
<b>Cash flows from capital and related financing activities:</b>	
Proceeds from sale of capital assets	228,604
Rebates and refunds from contractors	765,958
Capital outlay	(1,574,688)
<b>Net cash used by capital and related financing activities</b>	<b>(580,126)</b>
<b>Cash flows from investing activities:</b>	
Interest received on investments	302,199
Purchases of investments	209,299
<b>Net cash provided by investing activities</b>	<b>511,498</b>
Net decrease in cash and cash equivalents	(4,294,060)
Cash and cash equivalents, July 1, 2024	13,224,637
<b>Cash and cash equivalents, June 30, 2025</b>	<b>\$ 8,930,577</b>
<b>Reconciliation of operating loss to net cash used by operating activities:</b>	
<b>Operating loss</b>	<b>\$ (5,040,589)</b>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,263,123
Changes in assets, liabilities, and deferred inflows and outflows:	
(Increase) / decrease in assets:	
Accounts receivable	(2,255)
Due from other funds	(1,383,578)
Prepaid items	4,253
(Increase) / decrease in deferred outflows	
Deferred outflows	(39,182)
Increase / (decrease) in liabilities:	
Accounts payable	(230,830)
Accrued payroll and employee benefits	1,446
Insurance claims payable	1,231,650
Due to other funds	(15,528)
Net pension liability	(13,718)
Increase / (decrease) in deferred inflows	
Deferred inflows	(224)
<b>Net cash used by operating activities</b>	<b>\$ (4,225,432)</b>

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

During the year ended June 30, 2025, 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, 2025

Exhibit D- 1

	Private-Purpose Trust Fund	Custodial Funds	
		External Investment Pool	Other
<b>Assets</b>			
Cash and cash equivalents	\$ 144,597	\$ 183,175,016	\$ 4,356,496
Interest and dividends receivable	-	-	2,186,000
Taxes and dividends receivable	-	-	2,930,600
Settlements	-	-	3,055,946
<b>Total Assets</b>	<b>\$ 144,597</b>	<b>\$ 183,175,016</b>	<b>\$ 12,529,042</b>
<b>Liabilities</b>			
Due to:			
Other governments	-	-	\$ 715,891
Deposits held for others	-	-	3,055,946
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>3,771,837</b>
<b>Net Position</b>			
Restricted for:			
Pool participants	-	\$ 170,903,191	-
Individual, organizations, and other governments	\$ 144,597	12,271,825	8,757,205
<b>Total Net Position</b>	<b>\$ 144,597</b>	<b>\$ 183,175,016</b>	<b>\$ 8,757,205</b>

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, 2025

	Private-Purpose Trust Fund	Custodial Funds	
		External Investment Pool	Other
<b>Additions:</b>			
Contributions from other governments	-	\$ 620,660,537	\$ 296,811
Property tax collections for other governments	-	-	119,984,801
Collections for individuals	\$ 1,120,287	-	-
Interest and dividends	-	3,499,749	12,666,514
Inmate collections	-	-	665,957
Other	-	3,341	91,024,612
<b>Total additions</b>	<b>1,120,287</b>	<b>624,163,627</b>	<b>224,638,695</b>
<b>Deductions:</b>			
Distribution to other governments	-	612,793,898	12,945,939
Beneficiary payments to individuals	1,295,731	-	-
Property tax distributions to other governments	-	-	117,770,078
Payments to inmates	-	-	656,444
Other	-	-	97,009,051
<b>Total deductions</b>	<b>1,295,731</b>	<b>612,793,898</b>	<b>228,381,512</b>
<b>Net increase (decrease) in fiduciary net position</b>	<b>(175,444)</b>	<b>11,369,729</b>	<b>(3,742,817)</b>
Net position, July 1, 2024	320,041	171,805,287	12,500,022
<b>Net position, June 30, 2025</b>	<b>\$ 144,597</b>	<b>\$ 183,175,016</b>	<b>\$ 8,757,205</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, 2025, the County implemented GASB Statement No. 101, Compensated Absences, which requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not paid in cash or settled through noncash means. Liabilities for compensated absences should be recognized for leave that has not been used if (a) attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The standard also defines what type of salary-related payments should be included in the liability. The County evaluated the impact of implementing this standard and determined the effect on beginning net position was not material; therefore, a restatement was not recorded. The County also implemented GASB Statement No. 102, Certain Risk Disclosures, which did not have a material impact on the County’s financial statements.

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
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 197 Main Street Yuma, AZ 85364

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

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

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Health Services District	A tax-levying district that provides health services which promote healthy lifestyles and prevent disease and disability; the County’s Board of Supervisors serves as board of directors and management has operational responsibility for the district.	Blended	Not Available
Yuma Private Industry Council	Administers and coordinates Workforce Investment Act Programs: the County Board of Supervisors appoints all members of the governing board and is able to impose its will on the Private Industry Council, but the Private Industry Council does not provide services entirely to the County.	Discrete	Yuma Private Industry Council 3834 W16th St., Yuma, AZ 85364

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2025 is \$8,719,568. 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, 2025 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 Opioids Fund.

**B. Basis of Presentation**

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

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

The County has no business-type activities.

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

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

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

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

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

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

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

The County reports the following *major governmental* funds:

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

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

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

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

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

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

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

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

The County reports the following fund types:

The *Internal Service Funds* account for health insurance for county employees; property and personal liability insurance; workers compensation activities; automotive acquisitions, maintenance and operation; the maintenance and purchase of technology equipment and software provided to County departments or to other governments on a cost-reimbursement basis, improvement districts administration and revolving fund as permitted by statute; and broadband infrastructure services under a revenue-share agreement with Allo Arizona, LLC, in which the County's share of revenues is restricted for broadband capital improvements.

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

**C. Basis of Accounting**

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

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

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

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

**D. Cash and Investments**

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

**E. Inventories and Prepaid Items**

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

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

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

**F. Property Tax Calendar**

The County levies real and personal property taxes on or before the third Monday in August that become due and payable in two (2) equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

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

**G. Capital Assets**

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

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

	<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:			

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

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

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

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

The County uses the modified approach for reporting its paved roads subsystem and, therefore, no depreciation is recorded for these assets. Under the modified approach, the County has determined that the condition level for eligible infrastructure assets to be maintained is an average Pavement Condition Index (PCI) of 60. The Yuma County Public Works Department is responsible for determining the appropriate condition level of the eligible infrastructure. No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their efficiency and/or capacity. The Public Works Department maintains an inventory of these eligible infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained.

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

**H. Fund Balance Classifications**

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

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

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

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

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

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

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

**I. Investment Earnings**

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

**J. Sales Tax Revenue**

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

**K. Intergovernmental Grants and Aid**

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

**L. Compensated Absences**

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

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

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

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

The *Traditional Vacation/Sick Leave Program* allows employees to accumulate up to 240 hours of vacation depending on years of service, but they forfeit any unused vacation hours in excess of the maximum amount at calendar year-end, unless otherwise approved by the Board to temporarily carry excess vacation hours. Upon terminating employment, the County pays all unused and unforfeited vacation benefits to employees. Employees with a minimum of five years of continuous service are eligible to receive payment for a portion of accumulated sick leave upon separation. Upon termination, eligible employees are compensated for vested sick leave up to a maximum of 1,000 hours at \$3 per hour. Sick leave balances are evaluated in accordance GASB Statement No. 101, and the portion estimated to be more likely than not to be used or paid based on historical usage and payout patterns is included in the compensated absences liability.

# Yuma County

Notes to Financial Statements

June 30, 2025

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In accordance with GASB Statement No. 101, Compensated Absences, a liability is recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

The County estimates how much PTO, vacation, and sick leave is more likely than not to be used as paid leave and recognizes, based on historical averages and payout limits, the amount as a liability for compensated absences in the government-wide financial statements. Other leave types include personal, education, bereavement, military, Family Medical Leave Act (FMLA), and administrative leave; however, these are non-accumulative, not paid upon separation, or immaterial and therefore not included in the liability. Also, upon retirement or death, vested employees receive certain benefit payments, as previously described. Benefit payment amounts are estimated based on historical averages at fiscal year-end and accrued in the government-wide financial statements. A liability is reported in the governmental funds only if matured, for example, as a result of employee retirements or deaths by fiscal year-end.

### M. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in governmental activities. Bond premiums are amortized over the life of the bonds using the straight-line method. In the fund financial statements, governmental fund types recognize bond premiums during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on the debt issuances are reported as other financing sources.

### N. Pensions

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

### O. Leases and Subscription-Based Information Technology Arrangements

*Leases:* As lessee, the County recognizes lease liabilities with an initial, individual value of \$10,000 or more. The County uses its estimated incremental borrowing rate to measure lease liabilities unless it can readily determine the interest rate implicit in the lease. The County's estimated incremental borrowing rate is based on the County's most recent debt issuance. As lessor, the County recognizes lease receivables with an initial, individual value of \$10,000 or more. If there is no stated rate in the lease contract (or if the stated rate is not the rate the County charges the lessee) and the implicit rate cannot be determined, the County uses its own estimated incremental borrowing rate as the discount rate to measure lease receivables.

The County's estimated incremental borrowing rate is calculated as described above.

*Subscription-based information technology arrangements:* The County recognizes subscription liabilities with an initial, individual value of \$100,000 or more. The County uses its estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate implicit in the arrangement. The County's estimated incremental borrowing rate is calculated as described above.

### P. Miscellaneous Disclosures

Pursuant to A.R.S. 35-391(B), the County shall disclose in its annual financial report the amount of any reward, discount, incentive, or other financial consideration received by the governmental entity resulting from the credit card payment. The County received \$60,610 in credit card rebates during the first three quarters of calendar year 2025.

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

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

**Q. Settlements**

The County is a participant in the One Arizona Distribution of Opioid Settlement Funds agreement which is part of the nationwide Opioid Settlement. The County has recognized and received as revenues \$2,194,692 through June 30, 2025, and anticipates to receive additional payments through fiscal year 2038. At June 30, 2025, the County recorded an estimated balance of the receivable, net of allowance for uncollectibles, of \$5,643,065.

**NOTE 2 – ACCOUNTING CHANGES WITHIN THE ENTITY**

During fiscal year 2025, accounting changes resulted in adjustments to and restatements of beginning net position/fund balances, as follows:

	Net position/fund balance June 30, 2024 <u>as previously reported</u>	Change to or within the <u>reporting entity</u>	Net position/fund balance July 1, 2024 <u>as restated</u>
<b>Governmental funds</b>			
Major funds:			
General fund	\$ 57,734,357	-	\$ 57,734,357
Jail District fund	17,925,659	-	17,925,659
Library District fund	8,035,593	-	8,035,593
Flood Control District fund	15,816,005	-	15,816,005
Health Services District fund	11,400,867	-	11,400,867
HURF fund	5,606,875	\$(5,606,875)	-
American Rescue Plan Act Grant fund	-	-	-
Capital Improvements Admin Fund	63,272,831	-	63,272,831
Nonmajor funds	46,848,140	5,606,875	52,455,015
<b>Total governmental funds</b>	<u>\$ 226,640,327</u>	<u>\$ -</u>	<u>\$ 226,640,327</u>

During fiscal year 2025, the HURF Fund was reclassified from a major governmental fund to a nonmajor governmental fund as it no longer met the quantitative thresholds for major fund reporting. This reclassification did not affect total governmental fund balances but resulted in a change in the presentation of beginning fund balances between major and nonmajor funds.

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

	General	Jail District	Library District	Flood Control District	Health Services District	American Rescue Plan Act Grant	Capital Imp Admin Building	Other Governmental	<b>Total</b>
<b>Nonspendable:</b>									
Inventory	-	-	-	-	-	-	-	\$ 16,438	\$ 16,438
Prepaid items	\$ 865,654	\$ 44,694	\$ 57,135	\$ 20,599	\$ 1,600	-	\$ 36,175	167,560	1,193,417
Others	545,121	-	-	-	-	-	-	5,643,065	6,188,186
<b>Total nonspendable</b>	<u>1,410,775</u>	<u>44,694</u>	<u>57,135</u>	<u>20,599</u>	<u>1,600</u>	<u>-</u>	<u>36,175</u>	<u>5,827,063</u>	<u>7,398,041</u>
<b>Restricted for:</b>									
Capital projects	-	-	-	12,169,016	-	-	21,446,686	15,575,426	49,191,128
Operations and maintenance	-	-	-	-	-	-	-	15,575,426	-
Jail district	9,101,104	16,277,472	-	-	-	-	-	2,130,002	27,508,578
Library district	-	-	8,903,816	-	-	-	-	1,931,784	10,835,600
Health district	786,898	-	-	-	13,120,215	-	-	1,688,727	15,595,840
Flood control district	-	-	-	1,111,542	-	-	-	-	1,111,542
Debt service reserve	6,170,945	-	-	-	-	-	-	14,102	6,185,047
Judicial activities	-	-	-	-	-	-	-	4,255,247	4,255,247
Housing activities	-	-	-	-	-	-	-	2,592,569	2,592,569
Law enforcement	-	-	-	-	-	-	-	4,011,624	4,011,624
Other	-	-	-	-	-	-	-	12,073,044	12,073,044
<b>Total restricted</b>	<u>16,058,947</u>	<u>16,277,472</u>	<u>8,903,816</u>	<u>13,280,558</u>	<u>13,120,215</u>	<u>-</u>	<u>21,446,686</u>	<u>44,272,525</u>	<u>133,360,219</u>
<b>Committed to:</b>									
Capital projects	-	-	-	-	-	-	-	16,081,107	16,491,915
Jail district	410,808	-	-	-	-	-	-	953,065	953,065
Library district	-	-	-	-	-	-	-	7,730,422	7,730,422
Improvement districts	-	-	-	-	-	-	-	-	10,701,017
New buildings	3,249,658	-	-	-	-	-	7,451,359	-	10,199,642
Miscellaneous	1,531,477	-	-	-	-	-	-	8,668,165	9,389,094
Debt service payments	-	-	-	-	-	-	-	2,536,550	2,536,550
Judicial activities	-	-	-	-	-	-	-	95,272	95,272
Health- Rabies	-	-	-	-	-	-	-	7,451,359	45,453,675
<b>Total committed</b>	<u>5,191,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,451,359</u>	<u>45,453,675</u>	<u>58,096,977</u>
<b>Assigned to:</b>									
Judicial activities	-	-	-	-	-	-	-	143,000	143,000
Imp Dist maintenance	-	-	-	-	-	-	-	806,590	806,590
<b>Total assigned</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>949,590</u>	<u>949,590</u>
<b>Unassigned</b>									
<b>Total fund balances</b>	<u>\$ 43,869,378</u>	<u>\$ 16,322,166</u>	<u>\$ 8,960,951</u>	<u>\$ 13,301,157</u>	<u>\$ 13,121,815</u>	<u>\$ -</u>	<u>\$ 28,934,220</u>	<u>\$ 90,893,532</u>	<u>\$ 215,403,219</u>

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

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

At June 30, 2025, 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>			
Intensive Probation SupCrt/JCEF	Adult Probation	2321	\$ 171,560
Other Grants	Emergency Management	2334	7,549
Juvenile Victim Rights	Juvenile Court	2246	10,303
Court Improvement	Juvenile Court	2249	589
Ops Stone Garden	Sheriff- Admin	2348	219,140
AZTEC Field Training	Superior Court	2234	3,919
Community Dev. Grants- Other	Administration- Grants	2351	870,770
Other- Miscellaneous Projects	Miscellaneous Projects	4408	720,563
<b>Proprietary Funds:</b>			
IT Life Cycle Management	Information Technology Services	6601	\$ 20,762

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

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

For the fiscal year ended June 30, 2025, 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:	General Services	00100-2200	\$114,458
All other funds- fund level:	Anti-Racketeering	2235	\$65,062
	Emergency Management	2334	33,690
	Section 8 Voucher	2274	8,098
	Other- Martinez Lake Fire	2450	4,970

The General Funds departments may exceed their department’s budget due to unexpected events once approved. At the end of the current fiscal year, there were enough budgetary appropriations in the General Fund reserves to address the General Services additional maintenance expenditures, however, due to timing, final budget was not adjusted.

The Anti-Racketeering fund exceeded its appropriations due to additional expenditures for eligible medical services; funds were available in the fund’s reserves. The Emergency Management Fund exceeded its budget due to capital outlay expenditures, resulting in a small deficit fund balance at year-end; the Section 8 Voucher Fund exceeded its welfare appropriations; and the Martinez Lake Fire Fund exceeded its general government appropriations.

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

**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, 2025, the carrying amount of the County’s deposits was \$45,624,639 and the bank balance was \$47,461,609. The County does not have a formal policy with respect to custodial credit risk.

**Investments** - The County had total investments of \$378,122,442 at June 30, 2025. The County categorizes certain investments measured at fair value within the fair value hierarchy established by generally accepted accounting principles as follows:

	<b>Amount</b>	<b>Fair value measurement using</b>	
		<b>Quoted prices in active markets for identical assets (Level 1)</b>	<b>Significant other observable inputs (Level 2)</b>
<b>Investments by fair value level:</b>			
U.S. agency securities	\$ 165,371,385	-	\$165,371,385
U.S. treasury notes	69,863,040	\$ 69,863,040	-
Corporate bonds	70,191,940	-	70,191,940
Money market funds	32,301,837	32,301,837	-
Money market funds - trustee	23,975,855	23,975,855	-
Total investments by fair value level	<u>\$ 361,704,057</u>	<u>\$ 126,140,732</u>	<u>\$ 235,563,325</u>
<b>External investment pools measured at fair value:</b>			
State Treasurer's investment pool 7	<u>16,418,385</u>		
Total external investment pools measured at fair value	<u>16,418,385</u>		
<b>Total investments</b>	<u><b>\$378,122,442</b></u>		

# Yuma County

Notes to Financial Statements

June 30, 2025

## NOTE 5 – DEPOSITS AND INVESTMENTS (continued)

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 \$16,418,385 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, 2025, 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	165,371,385
Corporate bonds - Amazon.com Inc	A1	Moody's	7,948,520
Corporate bonds - Apple Inc.	AAA	Moody's	12,770,130
Corporate Bonds Bank of NY Mellon Corp	AAA	Moody's	4,937,450
Corporate Bonds Caterpillar Finl Service	AAA	Moody's	5,002,850
Corporate bonds – Chevron Corp	AA2	Moody's	3,862,840
Corporate bonds – Coca-cola Inc.	A1	Moody's	5,799,980
Corporate bonds - Hershey Company	A1	Moody's	3,272,520
Corporate bonds - Home Depot Inc	A2	Moody's	3,897,800
Corporate bonds - Honeywell International	A2	Moody's	1,904,900
Corporate bonds - JP Morgan Chase	AA2	Moody's	1,995,740
Corporate bonds - Mastercard	AA3	Moody's	2,968,080
Corporate bonds - Microsoft	AAA	Moody's	2,969,340
Corporate bonds – Procter and Gamble	AA3	Moody's	5,931,870
Corporate bonds – Walmart Inc	AA2	Moody's	4,003,480
Corporate bonds - 3M Co.	A2	Moody's	2,926,440
State Treasurer's investment pool 7	Unrated	Not Applicable	16,418,385
			<u>\$251,981,710</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, 2025 the following investments in money market funds were held by a trustee. These funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with the trustee are held by the counterparty and are not in the County’s name.

<u>Department</u>	<u>Debt Service</u>
Library District	\$ 2,527,384
Administration	21,448,471
Totals	<u>\$23,975,855</u>

The \$2,527,384 investments are cash equivalents with Zion’s bank; from the Administration \$21,448,471 held at US Bank are uninsured and not registered in the County’s name and held by the counterparty’s trust department or agent but not in the County’s name. Investments held for the Library Districts are to satisfy long-term debt payments issued for capital projects and investments for Administration are to be used in the acquisition and construction of new buildings for administration and other County departments.

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

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

**Concentration of Credit Risk** - 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, 2025, of 5 percent or more of the County's total investments in U.S. Treasury Notes of 18.48%; Federal Home Loan Bank of 14.64%; Federal Home LN Bank of 9.45%; Federal Farm Credit Bank of 7.73%; Held by a Trustee of 6.34%; Federal Agriculture Mortgage Corporation of 5.61%.

**Interest Rate Risk** - The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2025, 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	\$ 165,371,385	2.87
U.S. treasury notes	69,863,040	4.14
Corporate bonds	70,191,940	4.93
Money market funds	32,301,837	Not Applicable
Money market funds - trustee	23,975,855	Not Applicable
State Treasurer's investment pool 7	16,418,385	0.07
<b>Total</b>	<b>\$ 378,122,442</b>	

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

<b>Cash, deposits and investments:</b>	
Cash on hand	\$ 1,045,645
Amount of deposits	45,624,639
Amount of investments	378,122,442
<b>Total</b>	<b>\$ 424,792,726</b>

<b>Statement of Net Position:</b>	<b>Governmental Activities</b>	<b>Private-purpose trust fund</b>	<b>Custodial Funds</b>		<b>Total</b>
			<b>External investment pool</b>	<b>Other</b>	
Cash, cash equivalents, and investments	\$ 213,140,762	\$ 144,597	\$ 183,175,016	\$ 4,356,496	\$ 400,816,871
Investments held by trustee-restricted	23,975,855	-	-	-	23,975,855
<b>Total</b>	<b>\$ 237,116,617</b>	<b>\$ 144,597</b>	<b>\$ 183,175,016</b>	<b>\$ 4,356,496</b>	<b>\$ 424,792,726</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. 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, 2025 the bank balance of the County's deposits was \$45,624,639.

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

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

The deposits and investments the County holds are included in the County Treasurer's investment pool, except for \$10,763,177 of bank deposits and \$23,975,855 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	\$ 164,548,971	0.375-5.240%	07/25-03/30	\$ 165,371,385
U.S. treasury notes	68,718,718	0.250-3.625%	08/25-09/29	69,863,040
Corporate bonds	68,309,853	1.000-4.550%	05/26-05/28	70,191,940
Money market	32,301,837	N/A	N/A	32,301,837
State Treasurer's investment pools	16,418,385	Not stated	N/A	16,418,385

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

<b>Statement of Fiduciary Net Position</b>	
Assets	\$374,864,147
Liabilities	-
Net position	<u>\$374,864,147</u>
Net position held for:	
Internal participants	\$191,561,337
External participants	183,302,810
Total net position	<u>\$374,864,147</u>
<b>Statement of Changes in Fiduciary Net Position</b>	
Total additions	\$829,134,452
Total deductions	(843,482,263)
Net increase (decrease)	(14,347,811)
Net position:	
July 1, 2024	389,211,958
June 30, 2025	<u>\$374,864,147</u>

**NOTE 7 – RECEIVABLES**

Property taxes receivables- At June 30, 2025, the uncollected property taxes and related allowances for uncollectibles as estimated by County management were as follows:

<b>Fiscal Year</b>	<b>Major Governmental Funds</b>			<b>Nonmajor Governmental Funds</b>
	<b>General Fund</b>	<b>Library District General Ops Fund</b>	<b>Flood Control General Ops District Fund</b>	
Current 2024-25	\$ 900,982	\$ 328,106	\$ 83,176	\$ 56,244
Prior years (Net of allowances)	558,310	203,312	51,859	(7,404)
Total receivable	1,459,292	531,418	135,035	48,840
Less allowances for uncollectibles	(263,102)	(95,808)	(23,310)	-
<b>Property Taxes Receivable (Net of Uncollectibles)</b>	<b>\$ 1,196,190</b>	<b>\$ 435,610</b>	<b>\$ 111,725</b>	<b>\$ 48,840</b>

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

**NOTE 7 – RECEIVABLES (concluded)**

Leases receivables- The County leases building space to third parties under the provisions of two lease agreements. The most current is to a targeted investment program initiative to promote the integration of physical and behavioral health care in adult probation. The second is targeted to a local municipality for shared office space. During the fiscal year ended June 30, 2025, the County recognized total lease-related revenues of \$ 179,183 and lease related interest revenue of \$73,736.

**NOTE 8 – CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2025, was as follows:

	<b>Balance</b>			<b>Balance</b>
	<b>June 30, 2024</b>	<b>Additions</b>	<b>Deletions</b>	<b>June 30, 2025</b>
<b>Capital assets, not being depreciated/amortized:</b>				
Land and land improvements	\$ 67,559,268	\$ 585,206	\$ (987)	\$ 68,143,487
<b>Infrastructure:</b>				
Paved Road	156,347,909	30,517,259	(95,583)	186,769,585
Construction in progress	65,964,531	70,211,978	(27,130,746)	109,045,763
<b>Total capital assets not being depreciated/amortized:</b>	<b>289,871,708</b>	<b>101,314,443</b>	<b>(27,227,316)</b>	<b>363,958,835</b>
<b>Capital assets, being depreciated/amortized:</b>				
Buildings	188,808,088	4,691,244		193,499,332
Improvements other than buildings	18,592,386	1,257,349		19,849,735
Machinery and equipment	52,706,419	3,976,036	(1,058,137)	55,624,318
Infrastructure (except paved roads)	111,205,695	3,839,322		115,045,017
<b>Intangibles:</b>				
Right-to-use subscription assets	5,435,926	237,964	(991,857)	4,682,033
Right-to-use lease assets:				
Building	926,529	-	-	926,529
Equipment	746,145	36,320	(164,880)	617,585
<b>Total capital assets being depreciated/amortized:</b>	<b>378,421,188</b>	<b>14,038,235</b>	<b>(2,214,874)</b>	<b>390,244,549</b>
<b>Less: accumulated depreciation/amortization for:</b>				
Buildings	(84,872,929)	(4,229,862)		(89,102,791)
Improvements other than buildings	(9,925,240)	(663,823)		(10,589,063)
Machinery and equipment	(31,538,126)	(4,445,624)	1,007,176	(34,976,574)
Infrastructure (except paved roads)	(62,480,900)	(6,951,634)		(69,432,534)
<b>Intangibles:</b>				
Right-to-use subscription assets	(2,211,271)	(1,276,857)	198,371	(3,289,757)
Right-to-use lease assets:				
Building	(568,638)	(246,347)	-	(814,985)
Equipment	(502,104)	(123,224)	148,085	(477,243)
<b>Total accumulated depreciation/amortization</b>	<b>(192,099,208)</b>	<b>(17,937,370)</b>	<b>1,353,632</b>	<b>(208,682,947)</b>
<b>Total capital assets, being depreciated/amortized net</b>	<b>186,321,980</b>	<b>(3,899,135)</b>	<b>(861,242)</b>	<b>181,561,602</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 476,193,688</b>	<b>\$ 97,415,308</b>	<b>\$ (28,088,558)</b>	<b>\$ 545,520,437</b>

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

<b>Governmental Activities</b>	
General Government	\$ 8,366,761
Public Safety	2,586,948
Highways and streets (depreciable general infrastructure assets)	6,115,949
Sanitation	150,055
Health	106,201
Welfare	311,997
Culture and recreation	285,938
Education	13,520
<b>Total Governmental Activities depreciation/amortization expense</b>	<b>\$ 17,937,370</b>

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

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

Yuma County is engaged in various construction projects as of June 30, 2025. Major projects include: a new County administrative services building, widening and construction of streets and road segments, new and replacement of storm drainage systems, and water supply and treatment for rural communities. At year end, the County’s commitments with contractors are as follows:

<b>Project Description</b>	<b>Asset Category</b>	<b>Expenditures to date</b>	<b>Total Project Cost</b>	<b>Remaining Commitment</b>
County 14th St: Ave 25E to Ave 30.5	Infrastructure	\$ 15,304	\$ 745,304	\$ 730,000
County 11th St and Avenue G Curve Realignment (reinstated FY23-24)	Infrastructure	920,065	2,073,867	1,153,802
County 14th Street and Avenue 4E Traffic Signal	Infrastructure	285,907	1,456,542	1,170,636
Ave B, Co 18th to Co 23rd Shoulder Widening & Rumble Strips	Infrastructure	26,525	709,947	683,422
Ave G, Co 11th to Co 16th Shoulder Widening & Rumble Strips	Infrastructure	26,525	900,000	873,475
Gila Acres Subdivision Pavement Rehab (Mill & Fill), Phase I	Infrastructure	-	125,000	125,000
Traffic Signal: South Frontage Road & Avenue 10E (Joint Projects)	Infrastructure	-	250,000	250,000
197 Downtown County Building	Buildings	48,785,365	54,958,630	6,173,265
Health Department Building & Roof Replacement	Buildings	4,569,929	16,588,520	12,018,591
Foothills Multipurpose Complex	Buildings	1,212,690	1,937,000	724,310
Fairgrounds Project	Improvements	65,700	7,327,231	7,261,531
Yuma County Middle Mile Fiber Optic Network	Infrastructure	21,132,063	30,800,000	9,667,937
Justice Court #1 Relocation	Buildings	2,990,475	3,340,475	350,000
Public Defender Relocation	Buildings	444,177	465,177	21,000
U of A Cooperative Extension Relocation	Buildings	335,254	5,500,000	5,164,746
Emergency Management New Facility	Buildings	106,797	759,628	652,831
Broadband Agriculture Wireless	Infrastructure	742,049	4,000,000	3,257,951
Pedestrian/Bike Pathway between Ave B & C	Other Improvements	12,088	41,092	29,004
Gadsden Building Renovation - Sheriff's Office	Improvements	20,300	355,927	335,627
South County Transfer Site	Improvements	72,283	500,564	428,281
Foothills Library A/C Project	Buildings	21,714	427,000	405,286
Yuma County Facilities HVAC Replacements	Buildings	14,785	210,000	195,215
Yuma County Facilities Mobilization	Improvements	108,858	353,800	244,942
Somerton Library A/C Project	Buildings	7,500	353,800	346,300
Wellton Drainage Improvement	Infrastructure	321,567	1,700,000	1,378,433
Gadsden - San Luis Outfall Basin	Infrastructure	418,470	1,850,000	1,431,530
NPDES and MS4 Storm water Discharge, Environmental Retrofit	Infrastructure	72,903	800,000	727,097
Facility Maintenance	Improvements	-	1,050,000	1,050,000
Smucker Park Retention Basin	Infrastructure	13,665,028	18,665,028	5,000,000
Security Camera System Upgrade, Yuma County Detention Center, Bldg 200	Buildings	187,031	5,300,000	5,112,969
Smoke Control System Upgrade, Yuma County Detention Center, Bldg 200	Buildings	7,231	8,495,219	8,487,988
Boiler Replacement	Buildings	272,880	315,531	42,651
Jail Lighting Retrofit	Improvements	12,147	619,427	607,280
Roof Lighting System Upgrade	Buildings	-	110,210	110,210
Electrical Services Entrance Sections Panel Replacement	Improvements	3,996	476,004	472,008
Multipurpose Space Renovation	Improvements	33,781	643,351	609,571
Control Room for New Administration Services Building	Buildings	108,811	223,554	114,743
Tacna Water Supply & Treatment System Project	Other Improvements	10,737,926	14,698,054	3,960,128
Orange Grove/Rancho Mesa Verde Sewer	Infrastructure	261,367	1,050,000	788,633
Yuma County Water Conservation Project	Other Improvements	1,483,277	1,835,340	352,063
		<b>\$ 109,502,770</b>	<b>\$ 192,011,225</b>	<b>\$ 82,508,455</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 flood control projects, which are funded with the Flood Control District Funds; and the Tacna water supply and treatment system project which is funded with a combination of grants and loans. Buildings are primary funded with revenue bonds and General Fund and Health District contributions.

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

**NOTE 9 – DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments reported in the Governmental Funds totaling \$23,789,703 at June 30, 2025 includes County sales taxes revenues of \$7,886,436 (allocated \$3,546,817 to General Fund, \$3,546,823 to Jail District, \$792,779 to Health District, and \$17 to Capital Improvements Fund); State shared sales taxes revenues of \$5,836,625; and Payment for Auto in Lieu Tax of \$514,996 (\$382,036 for the General Fund and \$132,960 for HURF). The remaining \$9,551,646 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, 2025:

<b>Governmental activities</b>	<b>Balance July 1, 2024</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance June 30, 2025</b>	<b>Due Within 1 Year</b>
<b>Bonds Payable:</b>					
Revenue bonds	\$ 82,680,000	-	\$ 3,910,000	\$ 78,770,000	\$ 4,130,000
Premiums	4,288,077	-	317,340	3,970,738	317,340
General obligation bonds	24,390,000	-	2,045,000	22,345,000	2,155,000
<b>Total bonds payable</b>	<b>111,358,077</b>	<b>-</b>	<b>6,272,340</b>	<b>105,085,738</b>	<b>6,602,340</b>
Rural development loans	2,225,939	-	177,974	2,047,965	179,674
Financed purchases	193,836	-	193,836	-	-
Leases payable	647,843	\$ 36,320	429,547	254,616	217,329
SBITAs	1,492,105	104,027	911,463	684,669	564,286
Compensated absences payable-Old Plan*	1,096,679	77,169	-	1,173,848	436,068
Compensated absences payable- New Plan*	7,213,614	1,629,069	-	8,842,683	2,448,966
Claims and judgments payable Voluntary pollution remediation	1,010,000 523,028	375,000 -	900,000 -	485,000 523,028	485,000 -
Net pension liability	88,853,341	11,409,228	-	100,262,569	-
<b>Total governmental activities long-term liabilities</b>	<b>\$214,614,462</b>	<b>\$ 13,630,813</b>	<b>\$ 8,885,160</b>	<b>\$219,360,115</b>	<b>\$ 10,933,663</b>

\* Compensated absences additions represent the net change in the liability based on the County’s GASB Statement No. 101 estimation methodology rather than gross additions and reductions.

The County has an open line of credit utilized for its Procurement-Card program. Total monthly credit for this program amounted to \$950,000 for current fiscal year. At year end \$190,792 was available.

Amount available at July 1, 2024	\$ 296,983
Yearly activity uses- increases	7,224,454
Less: Yearly activity payments- decreases	<u>(7,330,645)</u>
Amount available at June 30, 2025	<u>\$ 190,792</u>

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

**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.

The following bonds were outstanding at June 30, 2025:

Description	Amount Authorized	Amount Issued	Maturity Ranges	Interest Rates	Outstanding Principal June 30, 2024	Issues / (Retirements)	Outstanding Principal June 30, 2025
Yuma County-Taxable Revenue Bond, Series 2020	\$ 35,070,000	\$ 35,070,000	7/21-7/35	0.33-2.59%	\$ 29,825,000	\$ (2,155,000)	\$ 27,670,000
Yuma County-Revenue Obligation Bond, Series 2022	57,175,000	57,175,000	9/22-7/42	4.25-5.00%	52,855,000	(1,755,000)	51,100,000
Library District-General Obligation Bonds, 2015 Refunding	26,300,000	26,300,000	6/15-7/30	2.25-5.00%	14,360,000	(2,045,000)	12,315,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	11,150,000	1/17-7/33	2.00-4.00%	10,030,000	-	10,030,000
<b>Totals</b>	<b>\$ 129,695,000</b>	<b>\$ 129,695,000</b>			<b>\$ 107,070,000</b>	<b>\$ (5,955,000)</b>	<b>\$ 101,115,000</b>

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

On July 18, 2022 during a regular Board of Supervisors meeting, the Board approved resolution 2022-21, authorizing the issuance of pledge revenue obligations series 2022. Series 2022 were authorized at the par amount of \$57,175,000 with additional Premium of \$3,373,575; Proceeds were immediately deposited with a trustee and are to be used to finance the acquisition and/or construction of new County buildings and perform modifications to existing County buildings as needed. The series 2022 carries a 4.59% average coupon interest rate and is payable semiannually in January and July, principle is due yearly, and has a maturity date of July 15, 2042. The County realized net proceeds \$60,030,000 after payments of \$518,575 in issuance costs, bond insurance, and underwriters’ discount.

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

Yuma County  
Pledged Revenue Obligation Bond Series 2020  
As of June 30, 2025

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2026	\$ 2,290,000	\$ 558,778	\$ 2,848,778
2027	2,320,000	532,084	2,852,084
2028	2,350,000	498,184	2,848,184
2029	2,395,000	457,021	2,852,021
2030	2,440,000	409,476	2,849,476
2031-2035	13,060,000	1,187,237	14,247,237
2036	2,815,000	36,468	2,851,468
<b>Totals</b>	<b>\$ 27,670,000</b>	<b>\$ 3,679,248</b>	<b>\$ 31,349,248</b>

Yuma County  
Pledged Revenue Obligation Bond Series 2022  
As of June 30, 2025

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2026	\$ 1,840,000	\$ 2,329,775	\$ 4,169,775
2027	1,915,000	2,255,050	4,170,050
2028	1,995,000	2,176,450	4,171,450
2029	2,100,000	2,074,075	4,174,075
2030	2,205,000	1,966,450	4,171,450
2031-2035	12,855,000	8,014,000	20,869,000
2036-2040	16,440,000	4,417,363	20,857,363
2041-2043	11,750,000	763,300	12,513,300
<b>Totals</b>	<b>\$ 51,100,000</b>	<b>\$ 23,996,463</b>	<b>\$ 75,096,463</b>

**Yuma County**  
Notes to Financial Statements  
**June 30, 2025**

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

**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:

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2026	\$ 2,155,000	\$ 461,319	\$ 2,616,319
2027	340,000	396,668	736,668
2028	2,320,000	383,069	2,703,069
2029	2,405,000	290,269	2,695,269
2030	2,500,000	194,069	2,694,069
2031	2,595,000	94,069	2,689,069
<b>Totals</b>	<b>\$ 12,315,000</b>	<b>\$ 1,819,463</b>	<b>\$ 14,134,463</b>

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2026	-	\$ 401,200	\$ 401,200
2027	\$ 1,830,000	401,200	2,231,200
2028	-	328,000	328,000
2029	-	328,000	328,000
2030	-	328,000	328,000
2031-2034	8,200,000	992,400	9,192,400
<b>Totals</b>	<b>\$ 10,030,000</b>	<b>\$ 2,778,800</b>	<b>\$ 12,808,800</b>

**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.

Yuma County  
**Notes to Financial Statements**  
June 30, 2025

**NOTE 12 - RURAL DEVELOPMENT LOANS (concluded)**

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

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

The following Rural Development Loans were outstanding at June 30, 2025:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2024	Issues / (Retirements)	Outstanding Principal June 30, 2025
Gadsden Estates Improvement District USDA Loan	\$ 479,610	4.50%	1/06-1/29	\$ 70,502	\$ (14,101)	\$ 56,401
B & C Colonia Improvement District WIFA Loan	1,437,915	2.77%	7/11-1/35	776,200	(61,317)	714,883
B & C Colonia Improvement District USDA Loan	2,000,000	2.50%	7/11-1/35	917,100	(83,300)	833,800
Tacna Water Improvement Project USDA Loan	462,137	1.38%	10/23-01/48	462,137	(19,256)	442,881
				<u>\$ 2,225,939</u>	<u>\$ (177,974)</u>	<u>\$ 2,047,965</u>

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

Gadsden Estates Improvement District No. 96-07  
United States Department of Agriculture Loan  
As of June 30, 2025

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2026	\$ 14,102	\$ 2,221	\$ 16,323
2027	14,102	1,586	15,688
2028	14,101	952	15,053
2029	14,096	317	14,413
<b>Totals</b>	<b>\$ 56,401</b>	<b>\$ 5,076</b>	<b>\$ 61,477</b>

B & C Colonia Improvement District No. 07-09  
Water Infrastructure Financing Authority Loan  
As of June 30, 2025

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2026	\$ 63,017	\$ 18,943	\$ 81,960
2027	64,764	17,172	81,936
2028	66,559	15,352	81,911
2029	68,404	13,481	81,885
2030	70,300	11,559	81,859
2031-2035	381,839	27,040	408,879
<b>Totals</b>	<b>\$ 714,883</b>	<b>\$ 103,547</b>	<b>\$ 818,430</b>

B & C Colonia Improvement District No. 07-09  
United States Department of Agriculture Loan  
As of June 30, 2025

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2026	\$ 83,300	\$ 19,804	\$ 103,104
2027	83,300	17,721	101,021
2028	83,300	15,639	98,939
2029	83,300	13,556	96,856
2030	83,300	11,474	94,774
2031-2035	417,300	26,121	443,421
<b>Totals</b>	<b>\$ 833,800</b>	<b>\$ 104,315</b>	<b>\$ 938,115</b>

Tacna Water Improvement Project No. 17-02  
United States Department of Agriculture Loan  
As of June 30, 2025

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2026	\$ 19,256	\$ 5,957	\$ 25,213
2027	19,256	5,692	24,948
2028	19,256	5,428	24,684
2029	19,256	5,163	24,419
2030	19,256	4,898	24,154
2031-2035	96,278	20,519	116,797
2036-2040	96,278	13,900	110,178
2041-2045	96,279	7,281	103,560
2046-2048	57,767	1,191	58,958
<b>Totals</b>	<b>\$ 442,881</b>	<b>\$ 70,029</b>	<b>\$ 512,911</b>

**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	\$ 31,349,248	7-36
Pledged revenue bonds- County	General excise tax revenues, state shared revenues, and vehicle license tax revenues- General fund only	Construction	75,096,463	7-43
General obligation bonds	Library district property tax	Construction	26,943,262	7-34
Water Infrastructure Financing Authority Rural loan	Property owner assessments	Water system improvements and sewer construction	818,430	1-35
United States Department of Agriculture Rural Utility loans	Property owner assessments	Sewer construction	1,512,502	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 2025:

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	\$ 14,275,459	\$6,909,309	48.40%	\$21,540,430	32.08%
Library district- Property tax	3,120,914	3,009,769	96.44%	13,468,527	22.35%
Property owner assessments	245,828	229,604	93.40%	1,142,616	20.09%

Net revenues available are funds transferred from operation funds to meet yearly obligations, investment income earned in the debt service fund, and debt service fund reserves held for the purpose of satisfying the yearly debt requirements. Net revenues available for FY25 were higher than anticipated due to the debt service transfers budgeted above the amount required. Net revenues totaled approximately \$14.3 million, compared to an expected level of about \$7 million. The County will align future budget for debt service transfers in the next cycle to ensure they reflect the actual annual 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 financed purchase agreements with total purchase costs of \$2,785,892. All outstanding financed purchase obligations were fully paid during fiscal year 2025, and no new financed purchases were initiated during the year. As a result, there are no remaining debt service requirements as of June 30, 2025.

**NOTE 15 – LEASES**

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

	<b>Governmental Activities</b>
Total intangible right-to-use lease assets:	\$ 1,544,114
Less: accumulated amortization	<u>(1,292,228)</u>
Carrying value	<u>\$ 251,886</u>

The following schedule details minimum lease payments to maturity for the County’s leases payable at June 30, 2025:

<b>Year Ending June 30,</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2026	\$217,329	\$6,881
2027	13,568	2,318
2028	13,518	1,201
2029	10,201	357
<b>TOTAL</b>	<b>\$ 254,616</b>	<b>\$ 10,757</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:	\$ 4,682,033
Less: accumulated amortization	<u>(3,289,757)</u>
Carrying value	<u>\$ 1,392,276</u>

The following schedule details minimum subscription payments to maturity for the County’s subscription liability at June 30, 2025:

<b>Year Ending June 30,</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2026	\$ 564,286	\$ 31,445
2027	70,614	3,590
2028	23,892	2,488
2029	25,877	1,294
<b>TOTAL</b>	<b>\$ 684,669</b>	<b>\$ 38,817</b>

**NOTE 17 - COMPENSATED ABSENCES**

During fiscal year 2025, the County implemented GASB Statement No. 101, Compensated Absences, which refines the methodology used to measure leave balances more likely than not to be used based on historical trends and payout policies. The County's projected liability for compensated absences at June 30, 2025 is \$10,016,531 which includes an additional \$1,637,537 to reflect leave balances more likely than not to be used in fiscal year 2026 based on historical trends. This estimate includes PTO of \$1,607,883, Vacation \$27,700, and Sick Leave \$1,954, with probable usage rates of 37.35%, 47.96%, and 30.17%, respectively. Of the total liability, the old compensation plan amounts to \$1,173,848 and the remaining \$8,842,683 is allocated to the new plan. Only \$149,889 from both plans is considered used but not yet paid or settled at year-end.

**NOTE 18 CLAIMS AND JUDGMENTS PAYABLE**

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 \$485,000 at June 30, 2025. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The total amount is probable to be incurred within one year and \$410,000 or 84.5% is assignable to the General Fund with the remainder \$ 75,000 or 15.5% to the Jail District. All claims are subject to the insurance deductible amount.

**NOTE 19 – 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 20 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For these risks of loss, the County joined and is covered by two (2) public entity risk pools: the Arizona Counties Property and Casualty Insurance Pool, and the Arizona Counties Workers' Compensation Pool.

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

The Arizona Counties Property and Casualty Pool is a public entity risk pool currently composed of thirteen (13) member counties. The pool provides member counties catastrophic loss coverage for risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; cyber security; and natural disasters; and provides risk management services. Such coverage includes all defense costs as well as the amount of any judgment or settlement. The County is responsible for paying a premium based on its exposure in relation to the exposure of the other participants and a deductible of \$25,000 per occurrence for property claims, a \$5,000 auto physical damage deductible and \$75,000 per occurrence for liability claims other than land use liability, which carries a \$25,000 deductible. The County is also responsible for any payments in excess of the maximum coverage of \$300 million per occurrence for property claims and \$15 million per occurrence for liability claims. However, lower limits apply to certain categories of losses.

**NOTE 20 - 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 thirteen (13) member counties. The pool provides member counties with workers' compensation coverage, as law requires, and risk-management services. The County is responsible for paying a premium based on an experience-rating formula that allocates pool expenditures and liabilities among the members.

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

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

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

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

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

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

**NOTE 20 - RISK MANAGEMENT (Concluded)**

The insurance claims payable liability of the Trust totaling \$2,846,550 at June 30, 2025, is the estimated ultimate cost of settling claims that have been reported but not settled and claims that have been incurred but not reported. This estimate is based on actuarial estimates for both medical and prescription claims.

Changes in the fund’s claims payable for the years ended June 30, 2024 and 2025 were as follows:

	<b>2024</b>	<b>2025</b>
Claims payable, beginning of fiscal year	\$ 943,950	\$ 1,614,900
Current-fiscal year claims and changes in estimates	11,661,415	18,401,695
Claims payments	(10,990,465)	(17,170,045)
Claims payable, end of fiscal year	<u>\$1,614,900</u>	<u>\$ 2,846,550</u>

**NOTE 21– PENSIONS**

The County contributes to the plans described below. The plans are component units of the State of Arizona. At June 30, 2025, 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	\$100,262,569
Deferred outflows of resources related to pensions	26,470,849
Deferred inflows of resources related to pensions	7,228,550
Pension expense	14,563,793

The County’s accrued payroll and employee benefits includes \$271,303 of outstanding pension contribution amounts payable to all plans for the year ended June 30, 2025. Also, the County reported \$12,811,736 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). OPEB is not recorded or disclosed for all plans due to County’s financial statements as a whole.

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

<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.

**NOTE 21– 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, 2025, statute required active ASRS members to contribute at the actuarially determined rate of 12.12 percent for retirement, of the members’ annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 12.05 percent for retirement, of the active members’ annual covered payroll. In addition, the County was required by statute to contribute at the actuarially determined rate of 10.14 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, 2025, were \$7,330,247.

During fiscal year 2025, the County paid for ASRS pension contributions as follows: 57.68 percent from the General Fund, 27.44 percent from major funds, and 14.88 percent from other funds.

**Liability**—At June 30, 2025, the County reported \$62,327,463 in liabilities for its proportionate share of the ASRS’ net pension liability.

The net liabilities were measured as of June 30, 2024. 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, 2023, to the measurement date of June 30, 2024.

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, 2024. The County’s proportions measured as of June 30, 2024, and the change from its proportions measured as of June 30, 2023, were:

<b>ASRS</b>	<b>Proportion June 30, 2024</b>	<b>Increase from June 30, 2023</b>
Pension	.38951%	.02211%

**Expense**—For the year ended June 30, 2025, the County recognized \$5,342,760 in pension expense for ASRS.

**Deferred outflows/inflows of resources**—At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**NOTE 21– PENSIONS (continued)**

<b>ASRS</b>	<b>Pension</b>	
	<b>Deferred outflows of resources</b>	<b>Deferred inflows of resources</b>
Differences between expected and actual experience	\$ 3,479,061	-
Difference between projected and actual earnings on plan investments	-	\$ 3,980,291
Changes in proportion and differences between County contributions and proportionate share of contributions	2,367,717	641,461
County contributions subsequent to the measurement date	7,330,247	-
<b>Total</b>	<b>\$ 13,177,025</b>	<b>\$ 4,621,752</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, 2026.

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>
2026	\$ (1,207,453)
2027	4,170,452
2028	(1,007,543)
2029	(730,430)

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

<b>ASRS</b>	
Actuarial valuation date	June 30, 2023
Actuarial roll forward date	June 30, 2024
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Projected salary increases	2.9-8.4%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

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

**NOTE 21– PENSIONS (continued)**

ASRS	Asset class	Target allocation	Long-term expected geometric real rate of return
	Public equity	44%	4.48%
	Credit	23%	4.40%
	Real estate	17%	6.05%
	Private equity	10%	6.11%
	Interest rate sensitive	<u>6%</u>	(0.45)%
	<b>Total</b>	<b><u>100%</u></b>	

**Discount rate**— At June 30, 2024, the discount rate used to measure the ASRS total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

ASRS	1% Decrease (6.0%)	Current discount rate (7.0%)	1% Increase (8.0%)
<b>County’s proportionate share of the Net pension liability</b>	\$ 95,436,091	\$ 62,327,463	\$ 34,734,312

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

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

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

County detention officers and Administrative Office of the Courts (AOC) probation, surveillance, and juvenile detention officers participate in the Corrections Officer Retirement Plan (CORP) or the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The CORP administers an agent multiple-employer defined benefit pension plan for county detention officers (agent plans), which were closed to new members as of July 1, 2018, and a cost-sharing multiple-employer defined benefit pension plan for AOC officers (cost-sharing plans). Employees who were CORP members before July 1, 2018, participate in CORP, and AOC probation and surveillance officers who became members on or after July 1, 2018,

**NOTE 21– PENSIONS (continued)**

participate in CORP or PSPDCRP. Detention officers and juvenile detention officers who became members on or after July 1, 2018, participate in PSPDCRP. The PSPRS Board of Trustees and the participating local boards govern CORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPRS and CORP plans. The report is available on the PSPRS website at [www.psprs.com](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
<b>Benefit percent</b>		
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	

**NOTE 21– 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		
<b>Survivor benefit</b>			
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, 2025, 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	46	41
Inactive employees entitled to but not yet receiving benefits	17	77
Active employees	40	61
<b>Total</b>	<b>103</b>	<b>179</b>

**NOTE 21– 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, 2025, 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%-17.11%
CORP Detention	8.41%	6.00
CORP AOC	8.41 or 8.38	39.15 or 40.67

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	8.77%
CORP Detention	7.83%
CORP AOC	36.72%

The County’s contributions to the plans for the year ended June 30, 2025, were:

	<u>Pension</u>
PSPRS Sheriff	\$ 715,915
CORP Detention	542,726
CORP AOC	2,767,049

During fiscal year 2025, 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%	2.17%	19.80%
CORP Detention	0.00	99.10	0.90
CORP AOC	51.38	-	48.62

**Liability**—At June 30, 2025, the County reported the following liabilities:

	<u>Net pension liability</u>
PSPRS Sheriff	\$ 1,897,614
CORP Detention	2,537,649
CORP AOC (County’s proportionate share)	18,487,450

The net liabilities were measured as of June 30, 2024, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

**NOTE 21– 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, 2024
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, 2024, 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 Asset class</b>	<b>Target allocation</b>	<b>Long-term expected geometric real rate of return</b>
U.S. public equity	24%	3.62%
International public equity	16%	4.47%
Global private equity	27%	7.05%
Core bonds	6%	2.44%
Private credit	20%	6.24%
Diversifying strategies	5%	3.15%
Cash - Mellon	2%	0.89%
<b>Total</b>	<b>100%</b>	

**Discount rate**—At June 30, 2024, the discount rate used to measure the PSPRS and CORP total pension liabilities was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**NOTE 21– PENSIONS (continued)**

**Changes in the net pension liability:**

<b>PSPRS- Sheriff</b>	<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, 2024	\$ 53,783,273	\$53,317,186	\$466,087
Changes for the year:			
Service cost	743,760	-	743,760
Interest on the total pension liability	3,823,258	-	3,823,258
Differences between expected and actual experience in the measurement of the liability	2,923,192	-	2,923,192
Contributions—employer	-	433,585	(433,585)
Contributions—employee	-	316,142	(316,142)
Net investment income	-	5,337,621	(5,337,621)
Benefit payments, including refunds of employee contributions	(2,852,461)	(2,852,461)	-
Administrative expense	-	(28,665)	28,665
Net changes	4,637,749	3,206,222	1,431,527
<b>Balances at June 30, 2025</b>	<b>\$ 58,421,022</b>	<b>\$ 56,523,408</b>	<b>\$ 1,897,614</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, 2024	\$ 31,831,145	\$ 30,894,270	\$ 936,875
Changes for the year:			
Service cost	516,672	-	516,672
Interest	2,282,722	-	2,282,722
Differences between expected and actual experience	2,472,245	-	2,472,245
Contributions—employer	-	258,681	(258,681)
Contributions—employee	-	329,150	(329,150)
Net investment income	-	3,126,806	(3,126,806)
Benefit payments, including refunds of employee contributions	(1,286,696)	(1,286,696)	-
Administrative expense	-	(43,772)	43,772
Tiers 1 & 2 Adjustments	-	-	-
Other	-	-	-
Net changes	3,984,943	2,384,169	1,600,774
<b>Balances at June 30, 2025</b>	<b>\$35,816,088</b>	<b>\$33,278,439</b>	<b>\$2,537,649</b>

**NOTE 21– PENSIONS (continued)**

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, 2024. The County’s proportion measured as of June 30, 2024 was 4.284521 percent, which was an increase of 0.035577 from its proportions measured as of June 30, 2023.

**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	\$ 9,906,521	\$ 1,897,614	\$ (4,588,945)
<b>CORP Detention</b>			
Net pension (asset)/liability	8,332,088	2,537,649	(2,065,247)
<b>CORP AOC</b>			
County’s proportionate share of the net pension liability	25,373,423	18,487,450	12,871,620

**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, 2025, the County recognized the following pension expense:

	<u><b>Pension Expense</b></u>
PSPRS Sheriff	\$ 2,275,171
CORP Detention	1,483,699
CORP AOC (County’s proportionate share)	1,528,924

**Deferred outflows/inflows of resources**—At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>PSPRS- Sheriff</b>	<u><b>Pension</b></u>	
	<u><b>Deferred outflows of resources</b></u>	<u><b>Deferred inflows of resources</b></u>
Differences between actual and expected experience	\$ 3,214,061	\$ 11,871
Changes of assumptions or other inputs	238,388	-
Net difference between projected and actual earnings on plan investments	-	362,998
County contributions subsequent to the measurement date	715,915	-
<b>Total</b>	<u><u><b>\$ 4,168,364</b></u></u>	<u><u><b>\$ 374,869</b></u></u>

**NOTE 21– PENSIONS (continued)**

<b>CORP- Detention</b>	<b>Pension</b>	
	<b>Deferred outflows of resources</b>	<b>Deferred inflows of resources</b>
Differences between actual and expected experience	\$ 2,657,293	\$ 53,673
Changes of assumptions or other inputs	69,490	-
Net difference between projected and actual earnings on plan investments	-	295,084
County contributions subsequent to the measurement date	542,726	-
<b>Total</b>	<b>\$ 3,269,509</b>	<b>\$ 348,757</b>

<b>CORP AOC</b>	<b>Pension</b>	
	<b>Deferred outflows of resources</b>	<b>Deferred inflows of resources</b>
Differences between expected and actual experience	\$ 1,213,989	\$ 94,149
Net difference between projected and actual earnings on plan investments		393,162
Changes of assumptions or other inputs	237,556	-
Changes in proportion and differences between County contributions and proportionate share of contributions	181,558	1,237,579
County contributions subsequent to the measurement date	2,767,049	-
<b>Total</b>	<b>\$ 4,400,152</b>	<b>\$ 1,724,890</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, 2026. 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>PSPRS- Sheriff Pension</b>	<b>CORP- Detention Pension</b>	<b>CORP AOC Pension</b>
2026	\$ 863,000	\$ 689,850	\$ (405,115)
2027	2,166,110	1,472,851	450,509
2028	363,573	401,156	(160,212)
2029	(315,103)	(185,831)	23,031

**NOTE 21– PENSIONS (continued)**

**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, 2025, 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, 2025, the County recognized pension expense of \$240,711.

**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).

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

**EORP**

Retirement and disability	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012
Years of service and age required to receive benefit	20 years, any age 10 years, age 62 5 years, age 65 5 years, any age* any years and age if disabled	10 years, age 62 5 years, age 65 any years and age if disabled
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years

**NOTE 21– PENSIONS (continued)**

<b>Benefit percent</b>		
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
<b>Retired members</b>		
Active members and other inactive members	75% of retired member’s benefit  75% of disability retirement benefit	50% of retired member’s 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, 2025, 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 70.44 percent of all active EORP members’ annual covered payroll. Also, statute required the County to contribute 58.32 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 46.62 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, 2025, was \$1,455,799.

During fiscal year 2025, the County paid for EORP pension contributions as follows: 96.30 percent from the General Fund, 2.34 percent from major funds, and 1.36 percent from other funds.

**Liability**—At June 30, 2025, 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	\$15,012,393
State’s proportionate share of the EORP net pension liability associated with the County	<u>1,035,946</u>
<b>Total</b>	<u><u>\$16,048,339</u></u>

Yuma County  
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**NOTE 21– PENSIONS (continued)**

The net liability was measured as of June 30, 2024, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

The County’s proportion of the net pension liability was based on the County’s required contributions to the pension plan relative to the total of all participating employers’ required contributions for the year ended June 30, 2024. The County’s proportion measured as of June 30, 2024 was 2.513178 percent, which was an increase of 1.109664 from its proportions measured as of June 30, 2023.

**Expense**—For the year ended June 30, 2025, the County recognized pension expense for EORP of \$4,352,970 and revenue of \$419,731 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, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**EORP**

	<b>Pension</b>	
	<b>Deferred outflows of resources</b>	<b>Deferred inflows of resources</b>
Net difference between projected and actual earnings on plan investments	-	\$158,282
County contributions subsequent to the measurement date	\$1,455,799	-
<b>Total</b>	<b>\$ 1,455,799</b>	<b>\$ 158,282</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, 2026.

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 June 30</b>	<b>Pension</b>
2026	\$ (145,532)
2027	119,802
2028	(73,314)
2029	(59,238)

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

EORP	
Actuarial valuation date	June 30, 2024
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

**NOTE 21– PENSIONS (continued)**

Actuarial assumptions used in the June 30, 2024, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2021.

The long-term expected rate of return on EORP plan investments was determined to be 7.2 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

EORP Asset class	Target allocation	Long-term expected geometric real rate of return
U.S. public equity	24%	3.62%
International public equity	16%	4.47%
Global private equity	27%	7.05%
Core bonds	6%	2.44%
Private credit	20%	6.24%
Diversifying strategies	5%	3.15%
Cash - Mellon	2%	0.89%
<b>Total</b>	<b>100%</b>	

**Discount rates**—At June 30, 2024, the discount rate used to measure the EORP total pension liability was 7.2 percent. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate, employer contributions will be made at the actuarially determined rates, and State contributions will be made as currently required by statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s proportionate share of the EORP net pension liability to changes in the discount rate**—The following table presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.2 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.2 percent) or 1 percentage point higher (8.2 percent) than the current rate:

EORP	1% Decrease (6.2%)	Current discount rate (7.2%)	1% Increase (8.2%)
County’s proportionate share of the net pension liability	\$ 17,455,333	\$ 15,012,393	\$ 12,914,249

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

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

**NOTE 21– PENSIONS (concluded)**

For the year ended June 30, 2025, 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, 2025, the County recognized pension expense of \$23,338.

**NOTE 22– INTERFUND BALANCES AND ACTIVITY**

**Interfund transfers-** Interfund transfers for the year ended June 30, 2025 were as follows:

Tranfers To:	Transfers From:							Totals
	General Fund	Jail District General Operations	Library Distiret General Operations	Health District General Operations	American Rescue Plan Act Grant	Capital Improvements Admin	Nonmajor Governmental Funds	
General Fund	-	-	-	-	-	-	\$ 368,709	\$ 368,709
Jail District, Operations	\$ 1,587,671	-	-	-	\$7,131,897	-	-	8,719,568
Health Services District, Operations	786,898	-	-	-	-	-	-	786,898
Nonmajor Governmental Funds	29,216,740	\$8,319,247	\$3,510,569	\$915,000	-	\$11,000,000	2,557,658	55,519,214
<b>Totals</b>	<b>\$31,591,309</b>	<b>\$8,319,247</b>	<b>\$3,510,569</b>	<b>\$915,000</b>	<b>\$7,131,897</b>	<b>\$11,000,000</b>	<b>\$2,926,367</b>	<b>\$ 65,394,389</b>

The transfers from the General Fund included a \$1,587,671 statutory subsidy (maintenance of effort) to the Jail District, which represents the General Fund portion of the District’s total subsidy of \$8,719,568 (the remainder funded with ARPA resources). The Health District received \$786,898. The General Fund also provided \$29,216,740 in transfers to various other funds to support their operations. Major items included \$13,101,208 for County debt service, \$7,300,000 for the Orange Grove/Rancho Mesa Verde project, \$5,200,000 for capital improvements, \$1,698,701 for Facilities Management capital needs, and \$452,076 for Information Technology projects. The remaining balance of \$1,464,755 was distributed among various smaller operational funds, including support for the County Attorney, Victim Services, Sheriff operations, Public Works, and the Justice Courts.

The Library District’s transfer of \$3,009,769 was to a debt service fund for payment of outstanding General Obligation Bonds. Also, the Library District fund transfer of \$500,800 was for the Somerton/Foothills branches A/C units Capital Improvement Project. The Jail District’s transfer totals of \$8,319,247 were to a debt service fund for payment of outstanding debt and to a capital project fund for multiple capital improvement projects in the amount of \$826,654 and \$7,492,593 respectively.

The Health District transferred a total of \$915,000 as follows: \$470,000 to its animal control program; \$445,000 to its grant fund to support its operations. Finally, the Capital Improvements Admin fund, transferred \$11,000,000 as determined from the original bond proceeds for the Health district Building upgrades. All transfers are consistent with the funds’ purpose, the county’s policy, as approved by the Board Of Supervisors, and as permitted by State law.

**NOTE 22– INTERFUND BALANCES AND ACTIVITY (concluded)**

**Interfund receivables and payables-** Interfund balances at June 30, 2025 were as follows:

Payables To:	Payables From:								Totals
	General Fund	Jail District General Operations	Library Distirct General Operations	Flood District General Operations	Health District General Operations	American Rescue Plan Act Grant	Internal Service Fund	Nonmajor Governmental Funds	
General Fund	-	\$ 30,435	\$ 64	\$ 22	-	\$ 7,696	\$ 26,838	\$ 5,646,524	\$ 5,711,579
Jail District, Operations	\$ 15,617	-	-	-	\$ 312	-	-	96,621	112,550
Flood Control District, Operations	12,426	-	-	-	-	-	-	-	12,426
Health Services District, Operations	-	1,599	-	-	-	-	-	972,210	973,809
Internal Service Funds	3,992	2,036	-	2,300	-	-	217	1,835,205	1,843,750
Nonmajor Governmental Funds	3,861,112	1,541,828	529,724	49,216	37,066	-	81,612	104,635	6,205,193
<b>Totals</b>	<b>\$ 3,893,147</b>	<b>\$1,575,898</b>	<b>\$ 529,788</b>	<b>\$ 51,538</b>	<b>\$ 37,378</b>	<b>\$ 7,696</b>	<b>\$ 108,667</b>	<b>\$ 8,655,195</b>	<b>\$ 14,859,307</b>

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

**NOTE 23– SUBSEQUENT EVENTS**

The County is a participant in the One Arizona Distribution of Opioid Settlement Funds Agreement, which is part of the nationwide Opioid Settlement. The nationwide settlements were reached to resolve opioid litigation brought by states and local political subdivisions against pharmaceutical distributors and manufacturers. The pharmaceutical industry will pay more than \$1.1 billion to Arizona over the next 18 years for opioid treatment, prevention, and education. The agreement specifies the framework to distribute the settlement funds across the state and into communities, sending 56 percent of the opioid settlement funds to the counties, cities, and towns and 44 percent to the State. Allocation to counties, cities and towns is based on population and relative degree of harm suffered in the community because of the opioid epidemic. As of June 30, 2025, agreements have been finalized with eight defendants resulting in the County recording a receivable of \$5,643,065. Two settlements have occurred since June 30, 2025 and the County will recognize revenues received of \$1,064,984 in fiscal year 2026.

In August 2025, the Yuma County Free Library District of Yuma County, Arizona issued \$20,990,000 of General Obligation Refunding Bonds, Series 2025, at a \$1,743,110 premium. The bond bears interest at 3.75 - 5.00%, payable semiannually on January 1 and July 1, with principal due annually through July 1, 2034. After issuance costs and underwriter's discount of \$183,439, net proceeds of \$22,549,670 were deposited with the trustee to fund public infrastructure improvement projects within the District.

**NOTE 24– 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.

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

**B. Cash**

At June 30, 2025, the carrying amount of the cash is \$ 735,727 and the bank balance is \$ 799,848. The bank balance was either FDIC insured or collateralized by securities held by the State of Arizona Treasurer’s office in YPIC’s name.

**NOTE 24– DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC. (continued)**

**C. Due From Other Governments**

Due from other governments consists of the following grants receivable at June 30, 2025:

<b>Program</b>	<b>Contract</b>	<b>Amount</b>
WIOA – Youth	DI21-002291	\$ 336,455
WIOA – Adult	DI21-002291	368,427
WIOA - Dislocated Worker	DI21-002291	127,686
Rapid Response	DI23-002394	20,165
Social Services Block Grant	DI23-002347	48,008
Other grants		64,503
		<b>\$ 965,244</b>

**D. Property and Equipment**

Property and equipment activity for the year ended June 30, 2025, is as follows:

	<b>Balance at July 1, 2024</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance at June 30, 2025</b>
Property and Equipment	\$488,703	\$ 72,678	\$ -	\$561,381
Less: Accumulated Depreciation	(328,879)	( 45,615)	-	(374,494)
Net Book Value	<u>\$ 159,824</u>	<u>\$ 27,063</u>	<u>\$ -</u>	<u>\$ 186,887</u>

**E. Operating Leases**

YPIC has operating leases for leased office spaces. Operating lease expense totaled \$ 419,015 for the year ended June 30, 2025, and is reported as a component of rent on the statement of activities. The weighted average remaining lease term related to YPIC’s operating lease liabilities as of June 30, 2024, was 5.16. The weighted average discount rate related to YPIC’s operating lease liability as of June 30, 2025, was 5%.

Maturities of operating lease liabilities as of June 30, 2025, are as follows:

<b>June 30,</b>	<b>Amount</b>
2026	\$ 421,243
2027	467,273
2028	473,529
2029	471,212
2030	434,131
Thereafter	128,826
Total payments	<u>\$ 2,396,214</u>
Less: amount representing interest	(288,350)
Total principal	<u>\$ 2,107,864</u>
Less: current portion	(323,955)
Total leases liability	<u>\$1,783,909</u>

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**Required Supplementary  
Information**

**Budgetary Comparison Schedules**

YUMA COUNTY  
**Required Supplementary Information**  
**Budgetary Comparison Schedule - General Fund**  
Year Ended June 30, 2025

Exhibit E- 1

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 61,081,464	\$ 61,081,464	\$ 56,766,248	\$ (4,315,216)
Licenses and permits	1,397,500	1,397,500	1,272,188	(125,312)
Intergovernmental	50,002,872	50,002,872	51,603,306	1,600,434
Charges for services	6,267,910	6,267,910	5,496,998	(770,912)
Fines and forfeits	1,474,524	1,474,524	1,666,159	191,635
Investment income	1,000,000	1,000,000	1,814,074	814,074
Rents	174,720	174,720	192,657	17,937
Miscellaneous	282,425	282,415	1,347,228	1,064,813
<b>Total Revenue</b>	<b>121,681,415</b>	<b>121,681,405</b>	<b>120,158,858</b>	<b>(1,522,546)</b>
<b>Expenditures:</b>				
Current:				
General government:				
County Administrator	2,983,208	2,966,963	2,868,894	98,069
Board of Supervisors	704,583	760,956	741,828	19,129
Treasurer	1,186,304	1,186,304	1,176,416	9,888
Assessor	2,827,572	2,827,572	2,687,039	140,533
Recorder	1,242,603	1,460,920	1,460,920	(0)
Election Services	628,991	839,606	824,368	15,238
Attorney - Civil Division	1,226,979	1,226,979	1,218,368	8,611
Attorney - Criminal Division	4,962,857	4,962,857	4,960,396	2,461
Attorney - Administration Division	759,772	773,432	643,095	130,337
Clerk of Superior Court	3,418,384	3,433,846	3,252,887	180,959
Superior Court	5,363,241	5,469,518	5,243,485	226,033
Superior Court - Security	816,352	862,656	787,678	74,978
Superior Court - Collections	403,756	395,761	356,046	39,715
Court Trial Services	815,980	980,193	963,353	16,840
Conflict Administrator	1,629,016	1,629,016	1,479,777	149,239
Superior Court - Information And Tech	837,259	825,055	700,547	124,508
Justice Court #1	1,431,806	1,437,022	1,357,225	79,797
Justice Court #2	633,741	633,741	586,808	46,933
Justice Court #3	527,247	527,247	488,791	38,456
Constable Precinct #1	345,170	371,609	371,609	(0)
Constable Precinct #2	123,221	123,221	109,238	13,983
Attorney - Victim Services	335,955	335,841	300,338	35,503
Public Defender	3,368,833	3,368,833	2,926,590	442,243
General Government	10,847,348	9,906,813	7,285,238	2,621,575
County Administrator - Channel 77	256,187	272,432	263,822	8,610
Juvenile Justice Center - Administration	1,333,679	1,248,471	1,195,826	52,645
Juvenile Justice Center - Detention	4,940,315	4,935,819	4,579,126	356,693
Financial Services	3,202,550	3,351,227	3,314,468	36,759
Legal Defender	1,553,028	1,559,019	1,559,019	(0)
Human Resources	1,366,890	1,388,003	1,366,652	21,351
General Services	4,065,620	4,065,620	3,957,160	108,460
Information Technology Services	4,644,922	4,487,945	3,640,835	847,110
Development Services	777,643	780,097	574,577	205,520
Geographical Information Systems	709,084	709,084	543,647	165,437
Planning and Zoning	890,587	921,655	918,505	3,150
DDS- Customer Service	356,417	309,306	282,725	26,581

YUMA COUNTY  
**Required Supplementary Information**  
**Budgetary Comparison Schedule - General Fund**  
Year Ended June 30, 2025

**Exhibit E- 1**  
**(Concluded)**

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Superior Court - Adult Prob- Pretrial	548,139	548,139	434,198	113,940
Public safety:				
Building Safety	749,786	773,729	773,730	(1)
Superior Court - Adult Probation	2,633,421	2,632,829	2,512,708	120,121
Adult Prob-Graffiti Abatement	86,695	87,287	87,287	-
Sheriff - Administration	13,104,189	13,034,602	12,711,297	323,305
Sheriff - Medical Examiner	881,921	910,356	875,613	34,743
Emergency Services	210,065	210,065	195,141	14,924
Sanitation:				
Public Works - Solid Waste Operations	1,009,554	1,095,653	1,046,103	49,550
Health:				
Environmental Programs	213,788	203,434	203,434	-
Welfare:				
Medical Eligibility Program	15,766,276	15,766,276	15,729,283	36,993
Public Fiduciary	916,341	926,219	890,847	35,372
Culture and recreation:				
Public Works - Parks	37,390	37,390	33,746	3,644
Education:				
School Superintendent	448,439	448,439	425,080	23,359
Capital outlay	687,352	554,530	634,419	(79,889)
Debt service:				
Principal retirement	222,339	1,522,232	1,493,451	28,781
Interest and fiscal charges	176,895	41,912	41,912	-
<b>Total Expenditures</b>	<b>109,209,690</b>	<b>110,127,731</b>	<b>103,075,546</b>	<b>7,052,183</b>
<b>Excess of revenues over expenditures</b>	<b>12,471,725</b>	<b>11,553,674</b>	<b>17,083,311</b>	<b>5,529,637</b>
<b>Other financing sources (uses):</b>				
Bond proceeds	-	-	-	-
Leases	-	-	36,320	36,320
Subscription-based information and technology	-	-	237,964	237,964
Sale of capital assets	20,500	20,500	25	(20,475)
Transfers in	280,328	346,996	368,709	21,713
Transfers out	(31,420,418)	(31,591,309)	(31,591,309)	-
<b>Total other financing sources (uses)</b>	<b>(31,119,590)</b>	<b>(31,223,813)</b>	<b>(30,948,291)</b>	<b>275,522</b>
Net change in fund balance	(18,647,865)	(19,670,139)	(13,864,979)	5,805,159
Fund balances - beginning (July 1, 2024)	18,647,865	19,670,139	57,734,357	38,064,218
<b>Fund balances - ending (June 30, 2025)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,869,378</b>	<b>\$ 43,869,377</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, 2025

	Jail District - General Operations Fund		02300	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 21,584,805	\$ 21,584,805	\$ 21,540,467	\$ (44,338)
Intergovernmental	2,135,292	2,135,292	795,228	(1,340,064)
Charges for services	321,064	321,064	171,860	(149,204)
Investment income	78,550	78,550	865,421	786,871
Miscellaneous	29,550	29,550	22,481	(7,069)
<b>Total Revenue</b>	<b>24,149,261</b>	<b>24,149,261</b>	<b>23,395,457</b>	<b>(753,804)</b>
<b>Expenditures:</b>				
Current:				
Public Safety:				
Sheriff	27,250,918	27,250,918	25,292,337	1,958,581
Capital outlay	195,818	195,818	106,990	88,828
Debt Service:				
Principal	482	482	-	482
Interest	52	52	-	52
<b>Total Expenditures</b>	<b>27,447,270</b>	<b>27,447,270</b>	<b>25,399,327</b>	<b>2,047,943</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,298,009)</b>	<b>(3,298,009)</b>	<b>(2,003,870)</b>	<b>1,294,139</b>
<b>Other financing sources (uses):</b>				
Sale of capital assets	-	-	56	56
Transfers in	8,719,568	8,719,568	8,719,568	-
Transfers out	(3,319,247)	(8,319,247)	(8,319,247)	-
<b>Total other financing sources (uses)</b>	<b>5,400,321</b>	<b>400,321</b>	<b>400,377</b>	<b>56</b>
Net change in fund balance	2,102,312	(2,897,688)	(1,603,493)	1,294,195
Fund balances - beginning (July 1, 2024)	(2,102,312)	2,897,688	17,925,659	15,027,971
<b>Fund balances - ending (June 30, 2025)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,322,166</b>	<b>\$ 16,322,166</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, 2025

	Library District - General Operations Fund			02276
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 13,950,427	\$ 13,950,427	\$ 13,468,527	\$ (481,900)
Intergovernmental	159,846	159,846	163,752	3,906
Charges for services	13,948	13,948	7,399	(6,549)
Fines and forfeits	6,024	6,024	8,713	2,689
Investment income	250,000	250,000	469,322	219,322
Rents	7	7	7	-
Miscellaneous	71,884	71,884	68,213	(3,671)
<b>Total Revenue</b>	<b>14,452,136</b>	<b>14,452,136</b>	<b>14,185,933</b>	<b>(266,202)</b>
<b>Expenditures:</b>				
Current:				
Culture and recreation:				
Library	10,731,507	10,731,507	9,604,827	1,126,680
Capital outlay	-	57,108	40,993	16,115
Debt Service:				
Principal	32,946	98,061	96,450	1,611
Interest	1,176	7,798	7,736	62
<b>Total Expenditures</b>	<b>10,765,629</b>	<b>10,894,474</b>	<b>9,750,006</b>	<b>1,144,468</b>
<b>Excess of revenues over expenditures</b>	<b>3,686,507</b>	<b>3,557,662</b>	<b>4,435,927</b>	<b>878,266</b>
<b>Other financing sources (uses):</b>				
Transfers out	(3,510,569)	(3,510,569)	(3,510,569)	-
<b>Total other financing sources (uses)</b>	<b>(3,510,569)</b>	<b>(3,510,569)</b>	<b>(3,510,569)</b>	<b>-</b>
Net change in fund balance	175,938	47,093	925,358	878,266
Fund balances - beginning (July 1, 2024)	(175,938)	(47,093)	8,035,593	8,082,686
<b>Fund balances - ending (June 30, 2025)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,960,951</b>	<b>\$ 8,960,952</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, 2025

	Flood Control District- General Operations Fund			02295
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 3,358,528	\$ 3,358,528	\$ 3,391,739	\$ 33,211
Licenses and permits	12,000	12,000	10,440	(1,560)
Charges for services	6,000	6,000	2,028	(3,972)
Investment income	300,000	300,000	850,716	550,716
Miscellaneous	-	-	526	526
<b>Total Revenue</b>	<b>3,676,528</b>	<b>3,676,528</b>	<b>4,255,449</b>	<b>578,921</b>
<b>Expenditures:</b>				
Current:				
Public Safety:				
Engineering	1,611,152	1,611,152	1,456,401	154,751
Capital outlay	14,652,444	14,652,444	5,313,896	9,338,548
Debt Service:				
Principal	90	90	-	90
Interest	15	15	-	15
<b>Total Expenditures</b>	<b>16,263,701</b>	<b>16,263,701</b>	<b>6,770,297</b>	<b>9,493,404</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(12,587,173)</b>	<b>(12,587,173)</b>	<b>(2,514,848)</b>	<b>10,072,325</b>
Net change in fund balance	(12,587,173)	(12,587,173)	(2,514,848)	10,072,325
Fund balances - beginning (July 1, 2024)	12,587,173	12,587,173	15,816,005	3,228,832
<b>Fund balances - ending (June 30, 2025)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,301,157</b>	<b>\$ 13,301,157</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, 2025

	Health Service District- General Operations Fund			02360
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 4,819,285	\$ 4,819,285	\$ 4,415,806	\$ (403,479)
Licenses and permits	422,000	422,000	465,277	43,277
Intergovernmental	-	-	393,561	393,561
Charges for services	758,000	758,000	1,030,180	272,180
Investment income	196,380	196,380	557,406	361,026
Miscellaneous	45,500	45,500	134,443	88,943
<b>Total Revenue</b>	<b>6,241,165</b>	<b>6,241,165</b>	<b>6,996,673</b>	<b>755,508</b>
<b>Expenditures:</b>				
Current:				
Health:				
Health Services	2,495,092	2,663,349	2,447,989	215,360
Child Health	622,627	622,627	411,506	211,121
Communicable Disease	745,108	745,108	429,983	315,125
Environmental Health	785,504	785,504	596,427	189,077
Vector Control	178,901	178,901	176,268	2,633
Vital Records	420,423	467,685	337,686	129,999
Nursing	1,331,971	1,331,971	685,634	646,337
Injury Prevention	98,806	98,806	6,512	92,294
Capital outlay:				
Environmental Health	56,352	56,352	55,618	734
<b>Total Expenditures</b>	<b>6,734,784</b>	<b>6,950,303</b>	<b>5,147,623</b>	<b>1,802,680</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(493,619)</b>	<b>(709,138)</b>	<b>1,849,050</b>	<b>2,558,188</b>
<b>Other financing sources (uses):</b>				
Transfers in	786,898	786,898	786,898	-
Transfers out	(915,000)	(915,000)	(915,000)	-
<b>Total other financing sources (uses)</b>	<b>(128,102)</b>	<b>(128,102)</b>	<b>(128,102)</b>	<b>-</b>
Net change in fund balance	(621,721)	(837,240)	1,720,948	2,558,188
Fund balances - beginning (July 1, 2024)	621,721	837,240	11,400,867	10,563,627
<b>Fund balances - ending (June 30, 2025)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,121,815</b>	<b>\$ 13,121,815</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, 2025

	American Rescue Plan Act Grant Fund		2401A	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	-	-	\$ 12,083,711	\$ 12,083,711
Investment income	\$ 239,715	\$ 239,715	1,070,938	831,223
<b>Total Revenue</b>	239,715	239,715	13,154,649	12,914,934
<b>Expenditures:</b>				
Current:				
General government:				
Financial Services	1,090,565	1,258,668	992,820	265,848
Capital outlay:				
Financial Services	5,148,000	5,148,000	4,982,653	165,347
Engineering	8,000,000	8,000,000	47,279	7,952,721
<b>Total Expenditures</b>	14,238,565	14,406,668	6,022,752	8,383,916
<b>Excess (deficiency) of revenues over expenditures</b>	(13,998,850)	(14,166,953)	7,131,897	21,298,850
<b>Other financing sources (uses):</b>				
Transfers out	(7,300,000)	(7,131,897)	(7,131,897)	-
<b>Total other financing sources (uses)</b>	(7,300,000)	(7,131,897)	(7,131,897)	-
Net change in fund balance	(21,298,850)	(21,298,850)	-	21,298,850
Fund balances - beginning (July 1, 2024)	21,298,850	21,298,850	-	(21,298,850)
<b>Fund balances - ending (June 30, 2025)</b>	\$ -	\$ -	\$ -	\$ -

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

**Required Supplementary  
Information**

**Notes to Budgetary Comparison Schedules**

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**Required Supplementary Information Notes  
to Budgetary Comparison Schedules**

June 30, 2025

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**NOTE 1 - BUDGETING AND BUDGETARY CONTROL**

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

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

**NOTE 2 - BUDGETARY BASIS OF ACCOUNTING**

The County's budget is prepared on a basis consistent with generally accepted accounting principles, except for the following unbudgeted items:

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

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

For the year ended June 30, 2025, 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:	
General Services	\$ 114,458

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 a the General Fund department exceeded its budget in the Capital outlay and debt service expenditures categories. This was primarily attributed to the recognition Subscription-Based Technology Arrangements resulting in greater than expected principal payments and recording of capital outlay. There was enough budgetary appropriations in the General fund reserves to address each departments need however due to timing, final budget adjustment were not processed.

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**Required Supplementary  
Information**

**Pension Plans Schedules**

**Required Supplementary Information**  
**Schedule of County's Proportionate Share of the Net Pension Liability Cost-Sharing Plans**  
 June 30, 2025

	Reporting Fiscal Year (Measurement Date)									
	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
Arizona State Retirement System										
County's proportion of the net pension liability	0.38951%	0.36740%	0.38159%	0.39778%	0.40192%	0.40288%	0.42790%	0.41308%	0.41412%	0.42640%
County's proportionate share of the net pension liability	\$ 62,327,463	\$ 59,450,629	\$ 62,283,963	\$ 52,266,526	\$ 69,638,749	\$ 58,623,728	\$ 59,676,991	\$ 64,349,812	\$ 66,843,128	\$ 66,420,867
County's covered payroll	\$ 54,612,390	\$ 49,752,812	\$ 45,494,488	\$ 44,833,645	\$ 44,351,072	\$ 42,526,641	\$ 41,038,310	\$ 42,065,833	\$ 39,298,811	\$ 38,985,060
County's proportionate share of the net pension liability as a percentage of its covered payroll	114.13%	119.49%	136.90%	116.58%	157.02%	137.85%	145.42%	152.97%	170.09%	170.38%
Plan fiduciary net position as a percentage of the total pension liability	76.93%	75.47%	74.26%	78.58%	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%

**CORP-  
 Administrative Office of the Courts**

	Reporting Fiscal Year (Measurement Date)									
	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
County's proportion of the net pension liability	4.28452%	4.24894%	4.65639%	4.80830%	4.72981%	4.85033%	5.07764%	5.24730%	5.35008%	5.55640%
County's proportionate share of the net pension liability	\$ 18,487,450	\$ 19,203,263	\$ 20,779,681	\$ 17,849,375	\$ 22,592,721	\$ 20,465,510	\$ 18,278,159	\$ 21,053,157	\$ 15,095,434	\$ 13,508,296
County's covered payroll	\$ 8,179,541	\$ 5,733,683	\$ 5,540,427	\$ 5,758,995	\$ 5,811,980	\$ 5,877,229	\$ 5,684,418	\$ 6,130,267	\$ 5,858,159	\$ 6,146,304
County's proportionate share of the net pension liability as a percentage of its covered payroll	226.02%	334.92%	375.06%	309.94%	388.73%	348.22%	321.55%	343.43%	257.68%	219.78%
Plan fiduciary net position as a percentage of the total pension liability	63.12%	59.28%	57.52%	62.53%	50.07%	51.99%	53.72%	49.21%	54.81%	57.89%

**Elected Officials Retirement Plan**

	Reporting Fiscal Year (Measurement Date)									
	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
County's proportion of the net pension liability	2.51318%	1.40351%	2.63844%	2.65972%	2.66112%	2.64669%	2.18470%	2.14490%	2.25081%	2.25650%
County's proportionate share of the net pension liability	\$ 15,012,393	\$ 8,796,487	\$ 17,812,952	\$ 16,186,063	\$ 17,961,507	\$ 17,552,232	\$ 13,766,665	\$ 26,136,273	\$ 23,261,380	\$ 17,633,417
State's proportionate share of the net pension liability associated with the County	\$ 1,035,946	\$ 856,492	\$ 1,734,402	\$ 1,707,098	\$ 1,707,098	\$ 1,649,728	\$ 2,358,829	\$ 8,461,448	\$ 5,184,186	\$ 5,497,366
<b>Total</b>	<b>\$ 16,048,339</b>	<b>\$ 9,652,979</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>
County's covered payroll	\$ 2,312,863	\$ 2,124,051	\$ 2,057,763	\$ 2,026,610	\$ 2,068,589	\$ 2,076,594	\$ 2,065,285	\$ 1,881,817	\$ 1,877,574	\$ 2,005,375
County's proportionate share of the net pension liability as a percentage of its covered payroll	649.08%	414.14%	865.65%	798.68%	868.30%	845.24%	666.57%	1,388.88%	1,238.91%	879.31%
Plan fiduciary net position as a percentage of the total pension liability	42.22%	38.63%	32.01%	36.28%	29.80%	30.14%	30.40%	19.66%	23.42%	28.32%

See accompanying notes to pension plan schedules.

## Required Supplementary Information

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

June 30, 2025

	<b>PSPRS- Sheriff</b>									
	<b>Reporting Fiscal Year</b>									
	<b>(Measurement Date)</b>									
	<b>2025</b>	<b>2024</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>(2024)</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>
Total pension liability										
Service cost	\$ 743,760	\$ 757,880	\$ 777,329	\$ 792,853	\$ 912,396	\$ 1,101,599	\$ 1,052,442	\$ 1,329,811	\$ 973,281	\$ 1,013,904
Interest on the total pension liability	3,823,258	3,589,155	3,430,269	3,283,107	3,125,065	2,911,457	2,816,846	2,544,024	2,452,226	2,399,333
Changes of benefit terms	-	-	-	-	-	-	-	482,995	1,347,402	-
Differences between expected and actual experience in the measurement of the pension liability	2,923,192	1,590,986	325,851	(59,356)	575,000	1,005,224	(1,309,288)	384,121	(1,497,757)	(825,451)
Changes in assumptions or other inputs	-	-	595,969	-	-	965,378	-	1,284,788	1,209,754	-
Benefit payments, including refunds of employee contributions	(2,852,461)	(2,492,478)	(2,008,684)	(1,961,658)	(2,694,240)	(1,964,498)	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)
Net change in total pension liability	4,637,749	3,445,543	3,120,734	2,054,946	1,918,221	4,019,160	810,813	4,291,147	2,256,708	1,028,605
Total pension liability—beginning	53,783,273	50,337,730	47,216,996	45,162,050	43,243,829	39,224,669	38,413,856	34,122,709	31,866,001	30,837,396
Total pension liability—ending (a)	\$ 58,421,022	\$ 53,783,273	\$ 50,337,730	\$ 47,216,996	\$ 45,162,050	\$ 43,243,829	\$ 39,224,669	\$ 38,413,856	\$ 34,122,709	\$ 31,866,001
Plan fiduciary net position										
Contributions—employer	\$ 433,585	\$ 327,693	\$ 436,148	\$ 25,588,809	\$ 1,857,229	\$ 1,970,597	\$ 1,555,743	\$ 1,754,674	\$ 1,536,325	\$ 1,354,473
Contributions—employee	316,142	313,356	388,915	424,734	426,954	460,217	521,397	596,639	578,796	600,695
Net investment income	5,337,621	3,887,074	(2,152,687)	9,369,113	274,717	1,097,837	1,269,896	1,916,783	94,390	571,187
Benefit payments, including refunds of employee contributions	(2,852,461)	(2,492,478)	(2,008,684)	(1,961,658)	(2,694,240)	(1,964,498)	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)
Administrative expense	(28,665)	(23,426)	(38,874)	(41,872)	(22,401)	(20,075)	(20,028)	(17,360)	(13,982)	(14,313)
Other changes	-	-	(33,026)	-	(67,649)	-	(75,399)	46,180	(309,999)	(11,950)
Net change in plan fiduciary net position	3,206,222	2,012,219	(3,408,208)	33,379,126	(225,390)	1,544,078	1,502,422	2,562,324	(342,668)	940,911
Plan fiduciary net position—beginning	53,317,186	51,304,967	54,713,175	21,334,050	21,559,439	20,015,414	18,512,992	15,950,668	16,293,336	15,352,425
Adjustment to Beginning of Year	-	-	-	(1)	1	(53)	-	-	-	-
Plan fiduciary net position—ending (b)	\$ 56,523,408	\$ 53,317,186	\$ 51,304,967	\$ 54,713,175	\$ 21,334,050	\$ 21,559,439	\$ 20,015,414	\$ 18,512,992	\$ 15,950,668	\$ 16,293,336
County's net pension liability (asset)—ending (a) - (b)	\$ 1,897,614	\$ 466,087	\$ (967,237)	\$ (7,496,179)	\$ 23,828,000	\$ 21,684,390	\$ 19,209,255	\$ 19,900,864	\$ 18,172,041	\$ 15,572,665
Plan fiduciary net position as a percentage of the total pension liability	96.75%	99.13%	101.92%	115.88%	47.24%	49.86%	51.03%	48.19%	46.75%	51.13%
Covered payroll	\$ 6,407,720	\$ 6,481,466	\$ 5,295,186	\$ 5,533,503	\$ 5,239,486	\$ 5,420,002	\$ 5,486,350	\$ 5,555,029	\$ 4,968,211	\$ 5,128,633
County's net pension liability as a percentage of covered payroll	29.61%	7.19%	-18.27%	-135.47%	454.78%	400.08%	350.13%	358.25%	365.77%	303.64%

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, 2025

**Exhibit F- 2**  
(Concluded)

	<b>CORP- Detention</b>									
	<b>Reporting Fiscal Year</b>									
	<b>(Measurement Date)</b>									
	<b>2025</b>	<b>2024</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>(2024)</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>
Total pension liability										
Service cost	\$ 516,672	\$ 532,482	\$ 591,720	\$ 654,595	\$ 775,664	\$ 928,032	\$ 992,205	\$ 874,964	\$ 740,215	\$ 845,955
Interest on the total pension liability	2,282,722	2,078,996	1,988,094	1,911,183	1,773,238	1,666,890	1,622,462	1,341,678	1,331,290	1,374,712
Changes of benefit terms	-	-	-	-	-	-	(1,225,833)	2,703,146	33,024	-
Differences between expected and actual experience in the measurement of the pension liability	2,472,245	1,548,986	114,463	(268,364)	619,304	(141,803)	(46,488)	(254,208)	(654,376)	(1,133,677)
Changes in assumptions or other inputs	-	-	277,960	-	-	666,094	-	377,370	737,886	-
Benefit payments, including refunds of employee contributions	(1,286,696)	(1,343,550)	(1,200,905)	(1,161,024)	(1,153,919)	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)
Net change in total pension liability	3,984,943	2,816,914	1,771,332	1,136,390	2,014,287	1,870,217	243,538	4,010,868	569,165	(468,683)
Total pension liability—beginning	31,831,145	29,014,231	27,242,899	26,106,509	24,092,222	22,222,005	21,978,467	17,967,599	17,398,434	17,867,117
Total pension liability—ending (a)	<u>\$ 35,816,088</u>	<u>\$ 31,831,145</u>	<u>\$ 29,014,231</u>	<u>\$ 27,242,899</u>	<u>\$ 26,106,509</u>	<u>\$ 24,092,222</u>	<u>\$ 22,222,005</u>	<u>\$ 21,978,467</u>	<u>\$ 17,967,599</u>	<u>\$ 17,398,434</u>
Plan fiduciary net position										
Contributions—employer	\$ 258,681	\$ 258,887	\$ 231,372	\$ 10,966,385	\$ 948,268	\$ 1,021,590	\$ 849,783	\$ 784,402	\$ 659,646	\$ 485,516
Contributions—employee	329,150	314,363	333,764	357,678	410,019	462,996	528,115	496,539	426,930	442,896
Net investment income	3,126,806	2,251,189	(1,159,151)	5,642,437	409,068	769,070	920,644	1,345,748	69,097	429,272
Benefit payments, including refunds of employee contributions	(1,286,696)	(1,343,550)	(1,200,905)	(1,161,024)	(1,153,919)	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)
Administrative expense	(43,772)	(39,599)	(21,314)	(25,324)	(15,832)	(14,426)	(14,629)	(12,172)	(10,170)	(10,977)
Other changes	-	(60,548)	-	(1,660)	-	-	4,162	(71)	1,152	(12,092)
Net change in plan fiduciary net position	2,384,169	1,380,742	(1,816,234)	15,778,492	597,604	990,234	1,189,267	1,582,364	(472,219)	(221,058)
Plan fiduciary net position—beginning	30,894,270	29,513,528	31,329,762	15,551,270	14,953,666	13,963,432	12,774,165	11,191,801	11,664,020	11,885,078
Adjustment to Beginning of Year	-	-	-	-	-	-	-	-	-	-
Plan fiduciary net position—ending (b)	<u>\$ 33,278,439</u>	<u>\$ 30,894,270</u>	<u>\$ 29,513,528</u>	<u>\$ 31,329,762</u>	<u>\$ 15,551,270</u>	<u>\$ 14,953,666</u>	<u>\$ 13,963,432</u>	<u>\$ 12,774,165</u>	<u>\$ 11,191,801</u>	<u>\$ 11,664,020</u>
County's net pension liability (asset)—ending (a) - (b)	<u>\$ 2,537,649</u>	<u>\$ 936,875</u>	<u>\$ (499,297)</u>	<u>\$ (4,086,863)</u>	<u>\$ 10,555,239</u>	<u>\$ 9,138,556</u>	<u>\$ 8,258,573</u>	<u>\$ 9,204,302</u>	<u>\$ 6,775,798</u>	<u>\$ 5,734,414</u>
Plan fiduciary net position as a percentage of the total pension liability	92.91%	97.06%	101.72%	115.00%	59.57%	62.07%	62.84%	58.12%	62.29%	67.04%
Covered payroll	\$ 8,179,541	\$ 7,339,791	\$ 6,521,600	\$ 6,570,394	\$ 6,383,294	\$ 6,061,083	\$ 5,782,907	\$ 6,031,420	\$ 5,076,419	\$ 5,266,304
County's net pension liability as a percentage of covered payroll	31.02%	12.76%	-7.66%	-62.20%	165.36%	150.77%	142.81%	152.61%	133.48%	108.89%

See accompanying notes to pension plan schedules.

**Required Supplementary Information  
Schedule of County Pension Contributions**

June 30, 2025

Arizona State Retirement System	Reporting Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 7,330,247	\$ 6,669,936	\$ 5,830,653	\$ 5,455,081	\$ 5,212,793	\$ 5,071,276	\$ 4,751,770	\$ 4,489,249	\$ 4,530,046	\$ 4,175,949
County's contributions in relation to the statutorily required contribution	7,330,247	6,669,936	5,830,653	5,455,081	5,212,793	5,071,276	4,751,770	4,489,249	4,530,046	4,175,949
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 60,349,702	\$ 54,612,390	\$ 49,752,812	\$ 45,494,488	\$ 44,833,645	\$ 44,351,072	\$ 42,526,641	\$ 41,038,310	\$ 42,065,833	\$ 39,298,811
County's contributions as a percentage of covered payroll	12.15%	12.21%	11.72%	11.99%	11.63%	11.43%	11.17%	10.94%	10.77%	10.63%

**CORP-  
Administrative Office of the Courts**

CORP- Administrative Office of the Courts	Reporting Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 2,767,049	\$ 2,391,879	\$ 2,032,415	\$ 1,970,100	\$ 1,913,371	\$ 1,751,020	\$ 1,884,331	\$ 1,271,301	\$ 1,179,381	\$ 1,118,908
County's contributions in relation to the statutorily required contribution	2,767,049	2,391,879	2,032,415	1,970,100	1,913,371	1,751,020	1,884,331	1,271,301	1,179,381	1,118,908
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 6,787,585	\$ 8,179,541	\$ 5,733,683	\$ 5,540,427	\$ 5,758,995	\$ 5,811,980	\$ 5,877,229	\$ 5,684,418	\$ 6,130,267	\$ 5,858,159
County's contributions as a percentage of covered payroll	40.77%	29.24%	35.45%	35.56%	33.22%	30.13%	32.06%	22.36%	19.24%	19.10%

**Elected Officials Retirement Plan**

Elected Officials Retirement Plan	Reporting Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 1,455,799	\$ 1,653,196	\$ 1,432,322	\$ 1,200,210	\$ 1,196,680	\$ 1,231,113	\$ 1,237,485	\$ 456,575	\$ 440,826	\$ 441,232
County's contributions in relation to the statutorily required contribution	1,455,799	1,653,196	1,432,322	1,200,210	1,196,680	1,231,113	1,196,439	-	440,826	441,232
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,046	\$ 456,575	\$ -	\$ -
County's covered payroll	\$ 2,548,647	\$ 2,312,863	\$ 2,124,051	\$ 2,057,763	\$ 2,026,610	\$ 2,068,589	\$ 2,076,594	\$ 2,065,285	\$ 1,881,817	\$ 1,877,574
County's contributions as a percentage of covered payroll	57.12%	71.48%	67.43%	58.33%	59.05%	59.51%	57.62%	0.00%	23.43%	23.50%

See accompanying notes to pension plan schedules.

YUMA COUNTY  
**Required Supplementary Information**  
**Schedule of County Pension Contributions**  
June 30, 2025

**Exhibit F- 3**  
(Concluded)

**PSPRS- Sheriff**

	Reporting Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 715,915	\$ 641,906	\$ 496,527	\$ 550,817	\$ 1,471,819	\$ 1,936,032	\$ 1,980,818	\$ 2,125,222	\$ 1,894,438	\$ 1,619,866
County's contributions in relation to the actuarial determined contribution	715,915	641,906	496,527	550,817	25,622,077	1,936,032	1,980,818	1,454,062	1,894,438	1,619,866
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ (24,150,258)	\$ -	\$ -	\$ 671,160	\$ -	\$ -
County's covered payroll	\$ 7,169,844	\$ 6,407,720	\$ 6,481,466	\$ 5,295,186	\$ 5,533,503	\$ 5,239,486	\$ 5,420,002	\$ 5,486,350	\$ 5,555,029	\$ 4,968,211
County's contributions as a percentage of covered payroll	9.99%	10.02%	7.66%	10.40%	463.04%	36.95%	36.55%	26.50%	34.10%	32.60%

**CORP- Detention**

	Reporting Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 542,726	\$ 474,417	\$ 424,679	\$ 359,013	\$ 852,265	\$ 1,032,819	1,069,359	\$ 801,311	\$ 814,486	\$ 655,367
County's contributions in relation to the actuarial determined contribution	542,726	474,417	424,679	359,013	11,081,261	1,032,819	1,069,359	801,311	814,486	655,367
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ (10,228,996)	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 9,356,140	\$ 8,179,541	\$ 7,339,791	\$ 6,521,600	\$ 6,570,394	\$ 6,383,294	\$ 6,061,083	\$ 5,782,907	\$ 6,031,420	\$ 5,076,419
County's contributions as a percentage of covered payroll	5.80%	5.80%	5.79%	5.50%	168.65%	16.18%	17.64%	13.86%	13.50%	12.91%

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

See accompanying notes to pension plan schedules.

**Required Supplementary  
Information**

**Notes to Pension Plan Schedules**

Yuma County  
**Required Supplementary Information**  
**Notes to Pension Plan Schedules**  
June 30, 2025

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**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 2023 actuarial valuation	14 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions: Investment rate of return	In the 2023 actuarial valuation, the investment rate of return remained at 7.2%. In the 2019 actuarial valuation, the investment rate of return was decreased from 7.3% to 7.2%. In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Projected salary increases	In the 2023 actuarial valuation, projected salary increases were decreased from 3.5%–7.5% to 3.5%–7.2% for PSPRS and from 4.0%–7.25% to 1.5%–6.5% for CORP. 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 2023 actuarial valuation, wage growth was decreased from 2.5% to a range of 2.0 – 6.25% for PSPRS and CORP. In the 2029 actuarial valuation, wage growth was decreased from 3.5% to a range of 3.0 – 6.25% for PSPRS and CORP. In the 2017 actuarial valuation, wage growth was decreased from 4.0% to 3.5% for PSPRS and CORP. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS and CORP. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS and CORP.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2023 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).

Yuma County  
**Required Supplementary Information**  
**Notes to Pension Plan Schedules**  
June 30, 2025

**Note 2 – Factors that Affect Trends**

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date.

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

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

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

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

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

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**Required Supplementary  
Information**

**Infrastructure Assets**

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

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

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

In February 2021, the Yuma County Board of Supervisors adopted resolution 2021-01, revising previous resolution, to maintain eligible asphalt pavement roads to an average pavement condition index (PCI) level of 60.00. 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 services of Road Asset Services (RAS) to inspect all County paved roads and conduct a pavement evaluation. All data collected was uploaded into Opengov software. County obtained a more accurate PCI score after using RAS’ comprehensive data. The prior complete assessment and inventory was completed by Cartegraph in August 2021.

The County’s adopted policy is to maintain and preserve eligible infrastructure roads at an average PCI rating of 60.00. As of June 30, 2025, the County’s eligible roads were rated at a PCI of 78.18 on average with the following detailed conditions:

<u>Condition</u>	<u>% of Street</u>	<u>PCI Range</u>
Excellent	55.97%	101 – 80
Acceptable	29.81%	80 – 65
Lowest Acceptable	10.30%	65 – 40
Needs Improvement	3.47%	40 – 20
Unacceptable	0.45%	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 \$4,001,374 on maintenance for the fiscal year ended June 30, 2025. These expenditures were needed in order to maintain the average PCI condition of 78.18. The County has estimated that the amount of annual expenditures required for maintaining paved roads at the average PCI of 60 is a minimum of \$4,389,385 for the fiscal year ending June 30, 2026. The same amount as a previous year. After the previous year aggressive schedule and additional federal funding in the amount of \$3,000,000; management has estimated to maintain the same amount.

The 2025 actual expenditures were \$388,011 less than the 2025 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>
2016-2017	\$ 1,218,286	\$ 1,309,855	70.65
2017-2018	2,211,490	1,841,910	69.84
2018-2019	2,551,930	2,024,978	68.40
2019-2020	2,534,220	2,252,687	67.03
2020-2021	2,004,510	1,967,000	67.14
2021-2022	2,491,563	2,242,786	67.25
2022-2023	4,916,090	4,891,986	60.52
2023-2024	7,889,385	7,226,646	62.27
2024-2025	4,389,385	4,001,374	78.18
2025-2026	4,389,385	n/a	n/a

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## **Other Supplementary Information**

### **Major Governmental Funds:**

**General Fund  
Capital Improvements Admin Building**

**Schedule of Revenues by Category**  
**Budget and Actual- General Fund**  
 Year Ended June 30, 2025

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Property Taxes	\$ 38,396,659	\$ 38,396,659	\$ 37,000,636	\$ (1,396,023)
Interest On Delinquent Taxes	750,000	750,000	(2,042,095)	(2,792,095)
County Sales Tax	21,584,805	21,584,805	21,540,436	(44,369)
Franchise Tax	350,000	350,000	267,271	(82,729)
<b>Total Taxes</b>	<b>61,081,464</b>	<b>61,081,464</b>	<b>56,766,248</b>	<b>(4,315,216)</b>
Business Licenses	2,500	2,500	2,470	(30)
Building Permits	1,250,000	1,250,000	1,114,777	(135,223)
Plumbing Permits	9,000	9,000	10,350	1,350
Environmental Health Permits	105,000	105,000	111,310	6,310
Mobile Home Permits	2,500	2,500	3,192	692
Planning Variance Permits	8,500	8,500	11,430	2,930
Special Use Permits	20,000	20,000	18,660	(1,340)
<b>Total Licenses and Permits</b>	<b>1,397,500</b>	<b>1,397,500</b>	<b>1,272,188</b>	<b>(125,312)</b>
Vehicle License Tax	8,222,414	8,222,414	9,201,974	979,560
Federal Grants	40,000	40,000	103,087	63,087
Federal Payments In Lieu Of Taxes	4,459,300	4,459,300	4,651,661	192,361
Agency Reimbursements	96,864	96,864	130,134	33,270
State Grants	106,100	106,100	143,792	37,692
State Reimbursement	250,000	250,000	1,023,642	773,642
State Shared Sales Tax	36,233,144	36,233,144	35,760,511	(472,633)
State Shared Liquor Licenses	45,000	45,000	38,456	(6,544)
State Lottery	550,050	550,050	550,050	-
<b>Total Intergovernmental</b>	<b>50,002,872</b>	<b>50,002,872</b>	<b>51,603,306</b>	<b>1,600,434</b>
Septic Reassignment Fee	35,000	35,000	45,398	10,398
Plan Check Fees	8,000	8,000	5,800	(2,200)
Legal Services/Attorney'S Fees	372,352	372,352	459,432	87,080
Zoning Application Fees	50,000	50,000	36,440	(13,560)
Subdivision Fees	15,000	15,000	23,826	8,826
Recording Fees	800,000	800,000	803,933	3,933
Temporary Use Permit	4,500	4,500	3,235	(1,265)
Treasurer'S Office Fees	102,500	102,500	108,041	5,541
Public Fiduciary Fees & Charges	196,300	196,300	150,948	(45,352)
Assessor'S Office Fees	20,000	20,000	21,755	1,755
Payroll Garnishment Fees	2,800	2,800	2,564	(237)
Special District Charges	275,000	275,000	278,900	3,900
Indirect Cost Revenue	4,150,875	4,150,875	3,036,391	(1,114,484)
Sheriff Fees	10,500	10,500	38,913	28,413
Sheriff Fingerprint/Copy Fees	10,083	10,083	8,316	(1,767)
Correctional Housing - Juvenile	1,000	1,000	-	(1,000)
Election Fees	175,000	175,000	440,055	265,055
Cremation Fees	39,000	39,000	33,050	(5,950)
<b>Total Charges for services</b>	<b>6,267,910</b>	<b>6,267,910</b>	<b>5,496,998</b>	<b>(770,912)</b>

**Schedule of Revenues by Category**  
**Budget and Actual- General Fund**  
 Year Ended June 30, 2025

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Superior Court Fines	299,770	299,770	392,461	92,691
Justice Court #1 Fines	653,460	653,460	755,229	101,769
Justice Court #2 Fines	179,000	179,000	190,962	11,962
Justice Court #3 Fines	304,794	304,794	282,470	(22,324)
House Arrest Fees	5,000	5,000	1,162	(3,838)
Juvenile Court Fines & Fees	25,000	25,000	1,007	(23,993)
Work Furlough Fees	-	-	2,510	2,510
Zoning Violation Fines	2,000	2,000	6,685	4,685
Other Fines	5,500	5,500	33,673	28,173
<b>Total Fines and Forfeits</b>	<b>1,474,524</b>	<b>1,474,524</b>	<b>1,666,159</b>	<b>191,635</b>
Interest On Investments	1,000,000	1,000,000	1,814,074	814,074
<b>Total Investment Income</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,814,074</b>	<b>814,074</b>
Rent General	174,720	174,720	192,657	17,937
<b>Total Rents</b>	<b>174,720</b>	<b>174,720</b>	<b>192,657</b>	<b>17,937</b>
Telephone Revenue	-	-	178	178
Bad Check Fees	4,962	4,962	4,335	(627)
Void/Stale Dated Revenue	20,556	20,556	34,087	13,531
Restitution & Other Payments	2,631	2,631	707	(1,924)
Sale Of Auction Items	7,214	7,214	16,292	9,078
Cash Over/(Short)	10	-	295	295
Miscellaneous Revenues	217,052	217,052	325,399	108,347
Refund/Reverse Expense	-	-	948,100	948,100
Contributions From Private Sources	30,000	30,000	17,836	(12,164)
<b>Total Miscellaneous</b>	<b>282,425</b>	<b>282,415</b>	<b>1,347,228</b>	<b>1,064,813</b>
<b>Total General Fund Revenue</b>	<b>\$ 121,681,415</b>	<b>\$ 121,681,405</b>	<b>\$ 120,158,858</b>	<b>\$ (1,522,546)</b>

\* Variance = Positive / (Negative)

**Schedule of Expenditures by Category**  
**Budget and Actual - General Fund**  
 Year Ended June 30, 2025

Department / Agency	General Fund		0100		Debt	Total Agency Expenditure	Variance *
	Budgeted Amounts		Actual Amounts				
	Original	Final	Current	Capital Outlay			
County Administrator	\$ 2,988,111	\$ 2,971,866	\$ 2,868,894	36,320.00	\$ 2,707	\$ 2,907,921	\$ 63,945
Board of Supervisors	704,583	760,956	741,828	-	-	741,828	19,129
Treasurer	1,186,304	1,186,304	1,176,416	-	-	1,176,416	9,888
Assessor	2,827,572	2,827,572	2,687,039	-	-	2,687,039	140,533
Recorder	1,242,603	1,460,920	1,460,920	-	-	1,460,920	-
Election Services	628,991	839,606	824,368	-	-	824,368	15,238
Attorney - Civil Division	1,226,979	1,226,979	1,218,368	-	-	1,218,368	8,611
Attorney - Criminal Division	4,962,857	4,962,857	4,960,396	-	-	4,960,396	2,461
Attorney - Administration Division	759,772	781,960	643,095	-	8,528	651,623	130,337
Clerk of Superior Court	3,427,269	3,440,139	3,252,887	-	6,292	3,259,180	180,959
Superior Court	5,363,241	5,469,518	5,243,485	-	-	5,243,485	226,033
Superior Court - Security	816,352	862,656	787,678	-	-	787,678	74,978
Superior Court - Collections	403,756	395,761	356,046	-	-	356,046	39,715
Court Trial Services	815,980	980,193	963,353	-	-	963,353	16,840
Conflict Administrator	1,629,016	1,629,016	1,479,777	-	-	1,479,777	149,239
Superior Court - Information And Tech	837,259	825,055	700,547	-	-	700,547	124,508
Justice Court #1	1,434,046	1,437,022	1,357,225	-	-	1,357,225	79,797
Justice Court #2	633,741	633,741	586,808	-	-	586,808	46,933
Justice Court #3	527,247	527,247	488,791	-	-	488,791	38,456
Constable Precinct #1	345,170	371,609	371,609	-	-	371,609	-
Constable Precinct #2	123,221	123,221	109,238	-	-	109,238	13,983
Attorney - Victim Services	335,955	335,841	300,338	-	-	300,338	35,503
Public Defender	3,429,278	3,429,278	2,926,590	-	60,444	2,987,034	442,244
General Government	10,926,375	9,985,840	7,285,238	-	259,933	7,545,171	2,440,669
County Administrator - Channel 77	256,187	272,432	263,822	-	-	263,822	8,610
Juvenile Justice Center - Administration	1,333,679	1,248,471	1,195,826	-	-	1,195,826	52,645
Juvenile Justice Center - Detention	4,940,315	4,935,819	4,579,126	-	-	4,579,126	356,693
Financial Services	3,202,550	3,351,227	3,314,468	-	-	3,314,468	36,759
Legal Defender	1,553,028	1,559,019	1,559,019	-	-	1,559,019	-
Human Resources	1,366,890	1,388,003	1,366,652	-	-	1,366,652	21,351
General Services	4,204,949	4,204,949	3,957,160	\$ 350,275	11,972	4,319,407	(114,458)
Information Technology Services	4,777,246	4,874,634	3,640,835	-	868,470	4,509,305	365,329
Development Services	777,643	780,097	574,577	-	184,682	759,259	20,838
Geographical Information Systems	709,084	709,084	543,647	-	-	543,647	165,437
Planning and Zoning	890,587	921,655	918,505	-	-	918,505	3,150
DDS- Customer Service	356,417	309,306	282,725	-	-	282,725	26,581
Superior Court - Adult Prob- Pretrial	548,139	548,139	434,198	-	-	434,198	113,941
<b>Total General Government</b>	<b>72,492,392</b>	<b>72,567,992</b>	<b>65,421,495</b>	<b>386,595</b>	<b>1,403,028</b>	<b>67,211,120</b>	<b>5,356,872</b>
Building Safety	749,786	773,729	773,730	-	-	773,730	(1)
Superior Court - Adult Probation	2,638,074	2,637,482	2,512,708	-	4,652	2,517,360	120,122
Adult Prob-Graffiti Abatement	86,695	87,287	87,287	-	-	87,287	-
Sheriff - Administration	13,680,208	13,525,385	12,711,297	185,914	127,683	13,024,894	500,491
Sheriff - Medical Examiner	881,921	910,356	875,613	-	-	875,613	34,743
Emergency Services	210,065	210,065	195,141	-	-	195,141	14,924
<b>Total Public Safety</b>	<b>18,246,749</b>	<b>18,144,304</b>	<b>17,155,776</b>	<b>185,914</b>	<b>132,335</b>	<b>17,474,025</b>	<b>670,279</b>
Public Works - Solid Waste Operations	1,062,427	1,100,940	1,046,103	40,746	-	1,086,849	14,091
<b>Total Sanitation</b>	<b>1,062,427</b>	<b>1,100,940</b>	<b>1,046,103</b>	<b>40,746</b>	<b>-</b>	<b>1,086,849</b>	<b>14,091</b>
Environmental Programs	213,788	203,434	203,434	-	-	203,434	-
<b>Total Health</b>	<b>213,788</b>	<b>203,434</b>	<b>203,434</b>	<b>-</b>	<b>-</b>	<b>203,434</b>	<b>-</b>
Medical Eligibility Program	15,766,276	15,766,276	15,729,283	-	-	15,729,283	36,993
Public Fiduciary	918,229	926,219	890,847	-	-	890,847	35,372
<b>Total Welfare</b>	<b>16,684,505</b>	<b>16,692,495</b>	<b>16,620,130</b>	<b>-</b>	<b>-</b>	<b>16,620,130</b>	<b>72,365</b>
Public Works - Parks	61,390	61,390	33,746	21,164	-	54,910	6,480
<b>Total Culture and Recreation</b>	<b>61,390</b>	<b>61,390</b>	<b>33,746</b>	<b>21,164</b>	<b>-</b>	<b>54,910</b>	<b>6,480</b>
School Superintendent	448,439	448,439	425,080	-	-	425,080	23,359
<b>Total Education</b>	<b>448,439</b>	<b>448,439</b>	<b>425,080</b>	<b>-</b>	<b>-</b>	<b>425,080</b>	<b>23,359</b>
<b>Total General Fund</b>	<b>\$ 109,209,690</b>	<b>\$ 109,218,994</b>	<b>\$ 100,905,764</b>	<b>\$ 634,419</b>	<b>\$ 1,535,363</b>	<b>\$ 103,075,547</b>	<b>\$ 6,143,446</b>

\* Variance = Positive / (Negative)

**Schedule of Expenditures by Category**  
**Budget and Actual- Capital Improvements Admin Building**  
 Year Ended June 30, 2025

	Capital Improvements Admin Building			4406
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
<b>Revenues:</b>				
Investment income	\$ 3,000,000	\$ 3,000,000	\$ 2,612,834	\$ (387,166)
<b>Total Revenue</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>2,612,834</b>	<b>(387,166)</b>
<b>Expenditures:</b>				
Current:				
General government;				
General	-	3,629	3,326	303
Capital outlay:				
General	35,842,604	38,519,591	25,752,483	12,767,108
Debt Service:				
Principal retirement	-	201,688	185,376	16,312
Interest and fiscal charges	-	11,734	10,260	1,474
<b>Total Expenditures</b>	<b>35,842,604</b>	<b>38,736,642</b>	<b>25,951,445</b>	<b>12,785,197</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(32,842,604)</b>	<b>(35,736,642)</b>	<b>(23,338,611)</b>	<b>12,398,031</b>
<b>Other financing sources (uses):</b>				
Transfers out	(11,000,000)	(11,000,000)	(11,000,000)	-
<b>Total other financing sources (uses)</b>	<b>(11,000,000)</b>	<b>(11,000,000)</b>	<b>(11,000,000)</b>	<b>-</b>
Net change in fund balance	(43,842,604)	(46,736,642)	(34,338,611)	12,398,031
Fund balances - beginning (July 1, 2024)	43,842,604	46,736,642	63,272,831	16,536,189
<b>Fund balances - ending (June 30, 2025)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,934,220</b>	<b>\$ 28,934,220</b>

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

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**Other Supplementary  
Information**

**Nonmajor Governmental Funds  
Combining Balance Sheets**

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2025

	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	-	\$ 15,964	-	\$ 1,132,472	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	\$ 2,792	133	-	-
Accrued interest	-	93	-	4,965	\$ 732	\$ 17
Settlements	-	-	-	-	-	-
Due from:						
Other funds	\$ 6,042	4,198	436,893	87,698	322,413	21,854
Other governments	5,211	-	-	8,222	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	163
Investment held by trustee - restricted	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 11,253</b>	<b>\$ 20,255</b>	<b>\$ 439,685</b>	<b>\$ 1,233,490</b>	<b>\$ 323,145</b>	<b>\$ 22,034</b>
<b>Liabilities</b>						
Accounts payable	-	\$ 9,051	-	\$ 3,488	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	-	-	-	7,365	-	-
Due to:						
Other funds	\$ 2,408	-	\$ 249,239	1,192	\$ 22,548	\$ 6,855
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,408</b>	<b>9,051</b>	<b>249,239</b>	<b>12,045</b>	<b>22,548</b>	<b>6,855</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Unavailable revenue- grants	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>						
Nonspendable	-	-	-	-	-	163
Restricted	8,845	11,204	190,446	1,221,445	300,597	15,016
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>8,845</b>	<b>11,204</b>	<b>190,446</b>	<b>1,221,445</b>	<b>300,597</b>	<b>15,179</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 11,253</b>	<b>\$ 20,255</b>	<b>\$ 439,685</b>	<b>\$ 1,233,490</b>	<b>\$ 323,145</b>	<b>\$ 22,034</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
\$ 12,910	-	\$ 38,919	\$ 285,019	\$ 8,724	-	-	\$ 1,922
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
99	-	172	1,268	-	-	-	5
-	-	-	-	-	-	-	-
38,080	\$ 139,365	-	8,072	68,264	\$ 58,856	\$ 141,890	-
-	-	-	-	10,260	86,571	44,722	-
-	-	-	-	-	-	-	-
163	-	-	1,214	-	-	-	-
-	-	-	-	-	-	-	-
<b>\$ 51,252</b>	<b>\$ 139,365</b>	<b>\$ 39,091</b>	<b>\$ 295,573</b>	<b>\$ 87,248</b>	<b>\$ 145,427</b>	<b>\$ 186,612</b>	<b>\$ 1,927</b>
\$ 6,480	-	-	\$ 898	-	\$ 21,331	\$ 462	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,202	-
7,149	\$ 310,925	-	13,211	-	108,735	111,817	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>13,629</b>	<b>310,925</b>	<b>-</b>	<b>14,109</b>	<b>-</b>	<b>130,066</b>	<b>122,481</b>	<b>-</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
163	-	-	1,214	-	-	-	-
37,460	-	\$ 39,091	280,250	\$ 87,248	15,361	64,131	\$ 1,927
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(171,560)	-	-	-	-	-	-
<b>37,623</b>	<b>(171,560)</b>	<b>39,091</b>	<b>281,464</b>	<b>87,248</b>	<b>15,361</b>	<b>64,131</b>	<b>1,927</b>
<b>\$ 51,252</b>	<b>\$ 139,365</b>	<b>\$ 39,091</b>	<b>\$ 295,573</b>	<b>\$ 87,248</b>	<b>\$ 145,427</b>	<b>\$ 186,612</b>	<b>\$ 1,927</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2025

	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>Assets</b>						
Cash and cash equivalents	-	\$ 295,460	\$ 722,614	-	\$ 163,554	\$ 28,458
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	490	-	-	-	-
Accrued interest	-	1,181	-	-	-	1,150
Settlements	-	-	-	-	-	-
Due from:						
Other funds	\$ 108,479	4,275	-	\$ 45,516	-	-
Other governments	74,244	-	-	27,579	-	-
Inventory	-	-	-	-	-	-
Prepaid items	450	8,020	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 183,173</b>	<b>\$ 309,426</b>	<b>\$ 722,614</b>	<b>\$ 73,095</b>	<b>\$ 163,554</b>	<b>\$ 29,608</b>
<b>Liabilities</b>						
Accounts payable	\$ 520	\$ 180,111	\$ 672	-	-	\$ 480
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	9,858	-	-	-	-	-
Due to:						
Other funds	138,120	-	-	\$ 71,909	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>148,498</b>	<b>180,111</b>	<b>672</b>	<b>71,909</b>	<b>-</b>	<b>480</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Unavailable revenue- grants	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	450	8,020	-	-	-	-
Restricted	34,225	121,295	721,942	1,186	\$ 163,554	29,128
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>34,675</b>	<b>129,315</b>	<b>721,942</b>	<b>1,186</b>	<b>163,554</b>	<b>29,128</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 183,173</b>	<b>\$ 309,426</b>	<b>\$ 722,614</b>	<b>\$ 73,095</b>	<b>\$ 163,554</b>	<b>\$ 29,608</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
\$ 60,646	-	\$ 52,596	\$ 26,527	\$ 35,868	\$ 1,334,759	\$ 388,288	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	226	116	158	5,932	1,262	-
-	-	-	-	-	-	-	-
-	\$ 3,697	6,796	13,033	-	-	8,698	\$ 50,700
-	-	-	-	-	-	-	150,447
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,804
-	-	-	-	-	-	-	-
<b>\$ 60,646</b>	<b>\$ 3,697</b>	<b>\$ 59,618</b>	<b>\$ 39,676</b>	<b>\$ 36,026</b>	<b>\$ 1,340,691</b>	<b>\$ 398,248</b>	<b>\$ 205,951</b>
-	-	-	-	-	-	-	\$ 6,957
-	-	-	-	-	-	\$ 91,569	-
-	-	\$ 523	\$ 1,021	-	-	-	-
-	\$ 333	-	-	-	\$ 24,250	61,447	206,543
-	-	-	-	-	120,899	-	-
-	-	-	-	-	-	-	-
-	<b>333</b>	<b>523</b>	<b>1,021</b>	<b>-</b>	<b>145,149</b>	<b>153,016</b>	<b>213,500</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,804
\$ 60,646	3,364	59,095	38,655	\$ 36,026	1,195,542	245,232	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(12,353)
<b>60,646</b>	<b>3,364</b>	<b>59,095</b>	<b>38,655</b>	<b>36,026</b>	<b>1,195,542</b>	<b>245,232</b>	<b>(7,549)</b>
<b>\$ 60,646</b>	<b>\$ 3,697</b>	<b>\$ 59,618</b>	<b>\$ 39,676</b>	<b>\$ 36,026</b>	<b>\$ 1,340,691</b>	<b>\$ 398,248</b>	<b>\$ 205,951</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2025

	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	\$ 11,552	\$ 2,215,185	\$ 895,979	\$ 240,144	\$ 8,758	\$ 39,210
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	231,536	34,446	19,023	-	-	-
Accrued interest	132	-	-	-	52	201
Settlements	-	-	-	-	-	-
Due from:						
Other funds	-	115,238	23,587	-	-	33,597
Other governments	-	18,829	-	-	-	-
Inventory	-	16,438	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 243,220</b>	<b>\$ 2,400,136</b>	<b>\$ 938,589</b>	<b>\$ 240,144</b>	<b>\$ 8,810</b>	<b>\$ 73,008</b>
<b>Liabilities</b>						
Accounts payable	\$ 9,677	\$ 109,043	\$ 95,583	\$ 3,913	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	28,845	-	-	-	-	-
Due to:						
Other funds	160,419	-	-	135,793	\$ 177	-
Deposits held for others	-	242,208	427,601	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>198,941</b>	<b>351,251</b>	<b>523,184</b>	<b>139,706</b>	<b>177</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Unavailable revenue- grants	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	-	16,438	-	-	-	-
Restricted	44,279	2,032,447	415,405	100,438	8,633	\$ 73,008
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>44,279</b>	<b>2,048,885</b>	<b>415,405</b>	<b>100,438</b>	<b>8,633</b>	<b>73,008</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 243,220</b>	<b>\$ 2,400,136</b>	<b>\$ 938,589</b>	<b>\$ 240,144</b>	<b>\$ 8,810</b>	<b>\$ 73,008</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	
\$ 10,269	\$ 35,049	\$ 157,287	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	41	699	-	-	\$ 13	-	-	-
-	-	-	-	-	-	-	-	-
1,239	94,470	220,574	\$ 1,379	\$ 208,740	38,164	\$ 21,243	\$ 12,365	
-	2,819	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	3,895	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>\$ 11,508</b>	<b>\$ 136,274</b>	<b>\$ 378,560</b>	<b>\$ 1,379</b>	<b>\$ 208,740</b>	<b>\$ 38,177</b>	<b>\$ 21,243</b>	<b>\$ 12,365</b>	
-	\$ 1,745	-	-	-	\$ 1,414	\$ 303	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	20,787	-	\$ 11,682	\$ 164,087	12,644	21,529	\$ 7,851	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	<b>22,532</b>	-	<b>11,682</b>	<b>164,087</b>	<b>14,058</b>	<b>21,832</b>	<b>7,851</b>	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	3,895	-	-	-	-	-	-	
\$ 11,508	109,847	\$ 235,560	-	44,653	24,119	-	4,514	
-	-	-	-	-	-	-	-	
-	-	143,000	-	-	-	-	-	
-	-	-	(10,303)	-	-	(589)	-	
<b>11,508</b>	<b>113,742</b>	<b>378,560</b>	<b>(10,303)</b>	<b>44,653</b>	<b>24,119</b>	<b>(589)</b>	<b>4,514</b>	
<b>\$ 11,508</b>	<b>\$ 136,274</b>	<b>\$ 378,560</b>	<b>\$ 1,379</b>	<b>\$ 208,740</b>	<b>\$ 38,177</b>	<b>\$ 21,243</b>	<b>\$ 12,365</b>	

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2025

	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	\$ 19,980	-	\$ 258,365	-	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	1,417	-	-	-
Accrued interest	89	-	1,319	-	-	-
Settlements	-	-	-	-	-	-
Due from:						
Other funds	-	\$ 24,798	269,664	\$ 114,453	\$ 31,092	\$ 175,562
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	2,990	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 20,069</b>	<b>\$ 24,798</b>	<b>\$ 533,755</b>	<b>\$ 114,453</b>	<b>\$ 31,092</b>	<b>\$ 175,562</b>
<b>Liabilities</b>						
Accounts payable	-	\$ 443	\$ 795	\$ 1,219	-	\$ 23,950
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	-	-	-	-	-	-
Due to:						
Other funds	\$ 16,668	21,820	-	58,069	\$ 26,046	122,869
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>16,668</b>	<b>22,263</b>	<b>795</b>	<b>59,288</b>	<b>26,046</b>	<b>146,819</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Unavailable revenue- grants	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	-	-	2,990	-	-	-
Restricted	3,401	2,535	529,970	55,165	5,046	28,743
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>3,401</b>	<b>2,535</b>	<b>532,960</b>	<b>55,165</b>	<b>5,046</b>	<b>28,743</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 20,069</b>	<b>\$ 24,798</b>	<b>\$ 533,755</b>	<b>\$ 114,453</b>	<b>\$ 31,092</b>	<b>\$ 175,562</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	\$ 1,939,036	\$ 59,241	\$ 51,180	\$ 17,717	\$ 1,093,283	-	\$ 146,166
-	-	-	-	-	-	-	-
-	-	-	850	-	-	-	1,851
-	8,308	-	234	-	-	-	865
-	-	-	-	-	-	-	-
192	82,746	13,008	-	-	820,819	\$ 816,597	-
-	840	-	-	-	-	1,141,587	-
-	-	-	-	-	-	-	-
-	-	-	817	-	-	21,617	-
-	-	-	-	-	-	-	-
<b>\$ 181,585</b>	<b>\$ 2,030,930</b>	<b>\$ 72,249</b>	<b>\$ 53,081</b>	<b>\$ 17,717</b>	<b>\$ 1,914,102</b>	<b>\$ 1,979,801</b>	<b>\$ 148,882</b>
-	\$ 232	-	\$ 13,236	\$ 16	\$ 19	\$ 93,423	\$ 18,263
-	-	-	-	-	-	-	-
-	7,441	\$ 928	-	-	-	41,835	7,101
\$ 12,530	12,113	1,366.00	1,660	-	-	742,917	28,246
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>12,530</b>	<b>19,786</b>	<b>2,294</b>	<b>14,896</b>	<b>16</b>	<b>19</b>	<b>878,175</b>	<b>53,610</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	817	-	-	21,617	-
169,055	-	69,955	37,368	17,701	1,914,083	1,080,009	-
-	2,011,144	-	-	-	-	-	95,272
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>169,055</b>	<b>2,011,144</b>	<b>69,955</b>	<b>38,185</b>	<b>17,701</b>	<b>1,914,083</b>	<b>1,101,626</b>	<b>95,272</b>
<b>\$ 181,585</b>	<b>\$ 2,030,930</b>	<b>\$ 72,249</b>	<b>\$ 53,081</b>	<b>\$ 17,717</b>	<b>\$ 1,914,102</b>	<b>\$ 1,979,801</b>	<b>\$ 148,882</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2025

	Public Health	Public Works	Recorder		Superintendent
	AZ-ONE	Waste	Recorder's	HAVA	School
	Opioids	Tire	Fund	Fund	Grants
	2366	2204	2205	2203	2281
<b>Assets</b>					
Cash and cash equivalents	\$ 2,043,932	\$ 183,061	\$ 552,798	\$ 134,576	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	17,209	-	-	\$ 309,480
Accrued interest	8,931	876	2,464	625	-
Settlements	5,643,065	-	-	-	-
Due from:					
Other funds	-	214	-	-	-
Other governments	-	102,027	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,695,928</b>	<b>\$ 303,387</b>	<b>\$ 555,262</b>	<b>\$ 135,201</b>	<b>\$ 309,480</b>
<b>Liabilities</b>					
Accounts payable	-	\$ 46,599	-	\$ 2,907	-
Unearned revenue	-	-	-	-	-
Accrued payroll and employee benefits	-	4,535	\$ 1,431	-	-
Due to:					
Other funds	-	19,107	4,502	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>70,241</b>	<b>5,933</b>	<b>2,907</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue- property taxes	-	-	-	-	-
Unavailable revenue- settlements	\$ 5,643,065	-	-	-	-
Unavailable revenue- grants	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>5,643,065</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>					
Nonspendable	5,643,065	-	-	-	-
Restricted	-	233,146	549,329	132,294	\$ 309,480
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(3,590,202)	-	-	-	-
<b>Total Fund Balances</b>	<b>2,052,863</b>	<b>233,146</b>	<b>549,329</b>	<b>132,294</b>	<b>309,480</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 7,695,928</b>	<b>\$ 303,387</b>	<b>\$ 555,262</b>	<b>\$ 135,201</b>	<b>\$ 309,480</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
\$ 618,614	-	\$ 376,427	\$ 22,844	\$ 3,090,248	-	\$ 501,495	\$ 2,205
-	-	-	-	-	-	-	-
-	-	-	3,525	-	-	20,763	-
-	-	1,692	-	12,399	-	2,237	10
-	-	-	-	-	-	-	-
63,438	\$ 115,450	87,457	705	212,693	-	-	-
9,410	1,355	28,284	-	1,439,052	\$ 727,870	-	-
-	-	-	-	-	-	-	-
-	-	-	-	49,738	-	1,459	-
-	-	-	-	-	-	-	-
<b>\$ 691,462</b>	<b>\$ 116,805</b>	<b>\$ 493,860</b>	<b>\$ 27,074</b>	<b>\$ 4,804,130</b>	<b>\$ 727,870</b>	<b>\$ 525,954</b>	<b>\$ 2,215</b>
-	\$ 943	-	\$ 37	\$ 418,648	-	\$ 2,105	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,286	-
\$ 14	45,209	\$ 31	-	13,041	\$ 701,915	9,665	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>14</b>	<b>46,152</b>	<b>31</b>	<b>37</b>	<b>431,689</b>	<b>701,915</b>	<b>14,056</b>	<b>-</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,594,046	245,095	-	-
-	-	-	-	<b>1,594,046</b>	<b>245,095</b>	-	-
-	-	-	-	49,738	-	1,459	-
691,448	70,653	493,829	27,037	2,728,657	-	510,439	\$ 2,215
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(219,140)	-	-
<b>691,448</b>	<b>70,653</b>	<b>493,829</b>	<b>27,037</b>	<b>2,778,395</b>	<b>(219,140)</b>	<b>511,898</b>	<b>2,215</b>
<b>\$ 691,462</b>	<b>\$ 116,805</b>	<b>\$ 493,860</b>	<b>\$ 27,074</b>	<b>\$ 4,804,130</b>	<b>\$ 727,870</b>	<b>\$ 525,954</b>	<b>\$ 2,215</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2025

	Sheriff- Jail District		Superior Court			
	Facility	Other	Case Processing	Conciliation	Child Support	Domestic
	Commissary 2286	Jail Grants 2308	Assistance 2206	Court 2211	Enforcement 2215	Relations 2217
<b>Assets</b>						
Cash and cash equivalents	\$ 888,680	\$ 772,543	\$ 31,716	\$ 38,650	-	\$ 78,653
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	75,483	1,279	-	-	-	-
Accrued interest	4,028	3,704	-	183	-	350
Settlements	-	-	-	-	-	-
Due from:						
Other funds	-	18,493	-	23,343	\$ 136,673	-
Other governments	-	-	-	-	37,233	-
Inventory	-	-	-	-	-	-
Prepaid items	14,946	714	-	80	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 983,137</b>	<b>\$ 796,733</b>	<b>\$ 31,716</b>	<b>\$ 62,256</b>	<b>\$ 173,906</b>	<b>\$ 79,003</b>
<b>Liabilities</b>						
Accounts payable	\$ 17,451	\$ 9,543	-	\$ 292	-	\$ 420
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	6,716	-	\$ 1,264	950	-	-
Due to:						
Other funds	81,058	32,094	-	-	\$ 26,887	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>105,225</b>	<b>41,637</b>	<b>1,264</b>	<b>1,242</b>	<b>26,887</b>	<b>420</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Unavailable revenue- grants	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	14,946	714	-	80	-	-
Restricted	862,966	754,382	30,452	60,934	147,019	78,583
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>877,912</b>	<b>755,096</b>	<b>30,452</b>	<b>61,014</b>	<b>147,019</b>	<b>78,583</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 983,137</b>	<b>\$ 796,733</b>	<b>\$ 31,716</b>	<b>\$ 62,256</b>	<b>\$ 173,906</b>	<b>\$ 79,003</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
\$ 155,654	\$ 35,369	\$ 63,103	\$ 4,331	\$ 157,351	\$ 372,731	\$ 144,605	\$ 205,894
-	-	-	-	-	-	-	-
-	-	1,948	-	-	-	-	-
713	100	266	26	635	1,622	640	1,161
-	-	-	-	-	-	-	-
17,865	-	15,397	23	-	42,483	3,245	13
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>\$ 174,232</b>	<b>\$ 35,469</b>	<b>\$ 80,714</b>	<b>\$ 4,380</b>	<b>\$ 157,986</b>	<b>\$ 416,836</b>	<b>\$ 148,490</b>	<b>\$ 207,068</b>
-	-	\$ 2,082	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 1,327	-	986	-	-	\$ 2,404	-	-
149,388	\$ 7,694	-	\$ 8,299	-	23	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>150,715</b>	<b>7,694</b>	<b>3,068</b>	<b>8,299</b>	<b>-</b>	<b>2,427</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
23,517	27,775	77,646	-	\$ 10,948	36,041	\$ 148,490	\$ 207,068
-	-	-	-	147,038	378,368	-	-
-	-	-	-	-	-	-	-
-	-	-	(3,919)	-	-	-	-
<b>23,517</b>	<b>27,775</b>	<b>77,646</b>	<b>(3,919)</b>	<b>157,986</b>	<b>414,409</b>	<b>148,490</b>	<b>207,068</b>
<b>\$ 174,232</b>	<b>\$ 35,469</b>	<b>\$ 80,714</b>	<b>\$ 4,380</b>	<b>\$ 157,986</b>	<b>\$ 416,836</b>	<b>\$ 148,490</b>	<b>\$ 207,068</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2025

	Other- Miscellaneous				Other - Miscellaneous	
	Vehicle License	HURF	Fill	Improvement	HOME	Workforce
	Tax 2252	Fund 2253	The Gap 2319	Districts ALL	Grant 2269	Investment Act 2291
<b>Assets</b>						
Cash and cash equivalents	\$ 1,164,702	\$ 5,342,436	\$ 302,831	\$ 1,161,225	-	\$ 19,084
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	46,617	-	-
Accounts	-	7,660	-	-	-	9,371
Accrued interest	8,842	23,158	1,309	5,492	-	-
Settlements	-	-	-	-	-	-
Due from:						
Other funds	16,579	93,541	-	-	\$ 29,339	-
Other governments	132,960	1,454,372	-	-	84,608	1,500,652
Inventory	-	-	-	-	-	-
Prepaid items	1,687	53,393	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,324,770</b>	<b>\$ 6,974,560</b>	<b>\$ 304,140</b>	<b>\$ 1,213,334</b>	<b>\$ 113,947</b>	<b>\$ 1,529,107</b>
<b>Liabilities</b>						
Accounts payable	\$ 11,828	\$ 315,866	-	\$ 162,433	-	\$ 905,198
Unearned revenue	-	-	-	18,278	-	-
Accrued payroll and employee benefits	-	152,145	-	-	-	-
Due to:						
Other funds	-	598,462	\$ 185,180	-	\$ 81,834	599,911
Deposits held for others	7,345	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>19,173</b>	<b>1,066,473</b>	<b>185,180</b>	<b>180,711</b>	<b>81,834</b>	<b>1,505,109</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	14,076	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Unavailable revenue- grants	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,076</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	1,687	53,393	-	-	-	-
Restricted	1,303,910	5,854,694	118,960	211,957	32,113	23,998
Committed	-	-	-	-	-	-
Assigned	-	-	-	806,590	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>1,305,597</b>	<b>5,908,087</b>	<b>118,960</b>	<b>1,018,547</b>	<b>32,113</b>	<b>23,998</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,324,770</b>	<b>\$ 6,974,560</b>	<b>\$ 304,140</b>	<b>\$ 1,213,334</b>	<b>\$ 113,947</b>	<b>\$ 1,529,107</b>

Other - Miscellaneous							
Prop 207 Justice Reimb 2365	CDBG 2296	Comm Dev. Other Grants 2351	Emergency Rental Assistance Prog 2400A	Grants Other-Admin 2400	AZCAREs Grant 2401	LATC Fund 2402	Martinez Lake Fire 2450
\$ 606,252	-	-	\$ 45,498	\$ 150,966	\$ -	\$ 1,011,737	\$ 1,267
-	-	-	-	-	-	-	2,223
-	-	-	-	-	-	-	-
2,466	-	-	1,022	-	-	4,448	-
-	-	-	-	-	-	-	-
-	\$ 90,623	\$ 512,253	-	-	-	-	692
-	224,932	2,170,227	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,350	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>\$ 608,718</b>	<b>\$ 316,905</b>	<b>\$ 2,682,480</b>	<b>\$ 46,520</b>	<b>\$ 150,966</b>	<b>\$ -</b>	<b>\$ 1,016,185</b>	<b>\$ 4,182</b>
-	\$ 48,809	\$ 102,100	-	-	-	\$ 2,795	-
-	-	-	\$ 46,520	-	-	1,013,293	\$ 1,115
-	-	-	-	-	-	-	-
-	155,194	3,009,423	-	-	-	97	-
-	-	-	-	-	-	-	-
-	-	441,727	-	-	-	-	-
-	<b>204,003</b>	<b>3,553,250</b>	<b>46,520</b>	<b>-</b>	<b>-</b>	<b>1,016,185</b>	<b>1,115</b>
-	-	-	-	-	-	-	549
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	<b>549</b>
-	1,350	-	-	-	-	-	-
\$ 608,718	111,552	-	-	\$ 150,966	\$ -	-	2,518
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(870,770)	-	-	-	-	-
<b>608,718</b>	<b>112,902</b>	<b>(870,770)</b>	<b>-</b>	<b>150,966</b>	<b>-</b>	<b>-</b>	<b>2,518</b>
<b>\$ 608,718</b>	<b>\$ 316,905</b>	<b>\$ 2,682,480</b>	<b>\$ 46,520</b>	<b>\$ 150,966</b>	<b>\$ -</b>	<b>\$ 1,016,185</b>	<b>\$ 4,182</b>

	Other Nonmajor Funds Misc	Total Special Revenue Funds
<b>Assets</b>		
Cash and cash equivalents	\$ 60,679	\$ 32,326,651
Receivables (net of allowances for uncollectibles):		
Property taxes	-	48,840
Accounts	-	739,256
Accrued interest	161	118,889
Settlements	-	5,643,065
Due from:	-	
Other funds	10,271	6,185,136
Other governments	4,739	9,489,052
Inventory	-	16,438
Prepaid items	60	167,560
Investment held by trustee - restricted	-	-
<b>Total Assets</b>	<b>\$ 75,910</b>	<b>\$ 54,734,887</b>
<b>Liabilities</b>		
Accounts payable	\$ 21,549	\$ 2,675,329
Unearned revenue	-	1,170,775
Accrued payroll and employee benefits	-	289,163
Due to:		
Other funds	5,390	8,650,372
Deposits held for others	-	798,053
Retainage payable	-	441,727
<b>Total Liabilities</b>	<b>26,940</b>	<b>14,025,419</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue- property taxes	-	14,625
Unavailable revenue- settlements	-	5,643,065
Unavailable revenue- grants	-	1,839,141
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>7,496,831</b>
<b>Fund balances:</b>		
Nonspendable	60	5,827,063
Restricted	48,910	28,682,997
Committed	-	2,631,822
Assigned	-	949,590
Unassigned	-	(4,878,835)
<b>Total Fund Balances</b>	<b>48,970</b>	<b>33,212,637</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 75,910</b>	<b>\$ 54,734,887</b>

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YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Debt Service Funds**  
June 30, 2025

	General	Jail District	Improvement Districts		
	Pledged Revenues Debt 3503	Debt Service 3500	Gadsden 3546	B & C Colonia 3548	Tacna Debt 3549
<b>Assets</b>					
Cash and cash equivalents	\$ 7,429,456	\$ 504,065	\$ 5,448	\$ 760,981	\$ 206,977
Receivables (net of allowances for uncollectibles):					
Special assessments	-	-	66,670	998,060	236,912
Accrued interest	33,008	2,237	-	3,403	909
Due from:					
Other funds	-	1	-	-	-
Investment held by trustee - restricted	1,785	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,464,249</b>	<b>\$ 506,303</b>	<b>\$ 72,118</b>	<b>\$ 1,762,444</b>	<b>\$ 444,798</b>
<b>Liabilities</b>					
Accounts payable	-	-	\$ 1,269	\$ 10,541	\$ 3,045
Due to:					
Other funds	-	\$ 525	-	-	-
Interest and fiscal charges payable	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>525</b>	<b>1,269</b>	<b>10,541</b>	<b>3,045</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue- special assessments	-	-	66,670	998,060	236,912
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>66,670</b>	<b>998,060</b>	<b>236,912</b>
<b>Fund Balances</b>					
Restricted	-	-	14,102	-	-
Committed	\$ 7,464,249	505,778	-	753,843	204,841
Unassigned	-	-	(9,923)	-	-
<b>Total Fund Balances</b>	<b>7,464,249</b>	<b>505,778</b>	<b>4,179</b>	<b>753,843</b>	<b>204,841</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 7,464,249</b>	<b>\$ 506,303</b>	<b>\$ 72,118</b>	<b>\$ 1,762,444</b>	<b>\$ 444,798</b>

**Exhibit I - 2**

Library District Debt Service 3547	Total Debt Service Funds
\$ 452,781	\$ 9,359,723
-	1,301,642
7,602	47,159
-	1
2,527,384	2,529,169
<b>\$ 2,987,767</b>	<b>\$ 13,237,694</b>
-	\$ 14,855
-	540
\$ 2,045,000	2,045,000
482,384	482,384
<b>2,527,384</b>	<b>2,542,779</b>
-	1,301,642
<b>-</b>	<b>1,301,642</b>
-	14,102
460,383	9,389,094
-	(9,923)
<b>460,383</b>	<b>9,393,273</b>
<b>\$ 2,987,767</b>	<b>\$ 13,237,694</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Capital Projects Funds**  
June 30, 2025

	General Capital Projects 4407	Jail District Capital Projects 4403	Improvement District Tacna Water 4723	Library District Capital Projects 4720	Health District Building Projects 4410
<b>Assets</b>					
Cash and cash equivalents	\$ 9,627,441	\$ 16,168,161	\$ 734,718	\$ 974,270	\$ 16,299,859
Receivables (net of allowances for uncollectibles):					
Accounts	4,598	-	-	-	-
Accrued interest	44,734	52,653	1,564	4,405	74,548
Due from:					
Other funds	-	11,524	8,532	-	-
Other governments	49,989	-	142,674	-	-
<b>Total Assets</b>	<b>\$ 9,726,762</b>	<b>\$ 16,232,338</b>	<b>\$ 887,488</b>	<b>\$ 978,675</b>	<b>\$ 16,374,407</b>
<b>Liabilities</b>					
Accounts payable	\$ 938,337	\$ 151,231	\$ 798,430	\$ 25,610	\$ 633,481
Due to:					
Other funds	1,194	-	3,089	-	-
Other governments	-	-	-	-	-
Retainage payable	119,066	-	-	-	165,500
<b>Total Liabilities</b>	<b>1,058,597</b>	<b>151,231</b>	<b>801,519</b>	<b>25,610</b>	<b>798,981</b>
<b>Fund balances</b>					
Restricted	-	-	-	-	15,575,426
Committed	8,668,165	16,081,107	85,969	953,065	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>8,668,165</b>	<b>16,081,107</b>	<b>85,969</b>	<b>953,065</b>	<b>15,575,426</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 9,726,762</b>	<b>\$ 16,232,338</b>	<b>\$ 887,488</b>	<b>\$ 978,675</b>	<b>\$ 16,374,407</b>

Exhibit I - 3

OTHER		Total Capital Projects Funds
Misc Projects 4408	Orange Grove- Mesa Verde 4724	
-	\$ 7,610,622	\$ 51,415,071
-	-	4,598
-	33,831	211,735
-	-	20,056
-	-	192,663
<b>\$ -</b>	<b>\$ 7,644,453</b>	<b>\$ 51,844,123</b>
-	-	\$ 2,547,089
-	-	4,283
\$ 720,563	-	720,563
-	-	284,566
<b>720,563</b>	<b>-</b>	<b>3,556,501</b>
-	-	15,575,426
-	7,644,453	33,432,759
(720,563)	-	(720,563)
<b>(720,563)</b>	<b>7,644,453</b>	<b>48,287,622</b>
<b>\$ -</b>	<b>\$ 7,644,453</b>	<b>\$ 51,844,123</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	\$ 32,326,651	\$ 9,359,723	\$ 51,415,071	\$ 93,101,445
Receivables (net of allowances for uncollectibles):				
Property taxes	48,840	-	-	48,840
Accounts	739,256	-	4,598	743,854
Special assessments	-	1,301,642	-	1,301,642
Accrued interest	118,889	47,159	211,735	377,783
Settlements	5,643,065	-	-	5,643,065
Due from:				
Other funds	6,185,136	1	20,056	6,205,193
Other governments	9,489,052	-	192,663	9,681,715
Inventory	16,438	-	-	16,438
Prepaid items	167,560	-	-	167,560
Investment held by trustee - restricted	-	2,529,169	-	2,529,169
<b>Total Assets</b>	<b>\$ 54,734,887</b>	<b>\$ 13,237,694</b>	<b>\$ 51,844,123</b>	<b>\$ 119,816,704</b>
<b>Liabilities</b>				
Accounts payable	\$ 2,675,329	\$ 14,855	\$ 2,547,089	\$ 5,237,273
Unearned revenue	1,170,775	-	-	1,170,775
Accrued payroll and employee benefits	289,163	-	-	289,163
Due to:				
Other funds	8,650,372	540	4,283	8,655,195
Other governments	-	-	720,563	720,563
Deposits held for others	798,053	-	-	798,053
Retainage payable	441,727	-	284,566	726,293
Interest and fiscal charges payable	-	2,045,000	-	2,045,000
Revenue bonds payable	-	482,384	-	482,384
<b>Total Liabilities</b>	<b>14,025,419</b>	<b>2,542,779</b>	<b>3,556,501</b>	<b>20,124,699</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue- property taxes	14,625	-	-	14,625
Unavailable revenue- special assessments	-	1,301,642	-	1,301,642
Unavailable revenue- settlements	5,643,065	-	-	5,643,065
Unavailable revenue- grants	1,839,141	-	-	1,839,141
<b>Total Deferred Inflows of Resources</b>	<b>7,496,831</b>	<b>1,301,642</b>	<b>-</b>	<b>8,798,473</b>
<b>Fund balances</b>				
Nonspendable	5,827,063	-	-	5,827,063
Restricted	28,682,997	14,102	15,575,426	44,272,525
Committed	2,631,822	9,389,094	33,432,759	45,453,675
Assigned	949,590	-	-	949,590
Unassigned	(4,878,835)	(9,923)	(720,563)	(5,609,321)
<b>Total Fund Balances</b>	<b>33,212,637</b>	<b>9,393,273</b>	<b>48,287,622</b>	<b>90,893,532</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 54,734,887</b>	<b>\$ 13,237,694</b>	<b>\$ 51,844,123</b>	<b>\$ 119,816,704</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, 2025

	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	\$ 20,441	\$ 67,216	\$ 2,318,850	\$ 8,222	\$ 2,179,956	\$ 151,978
Charges for services	-	-	-	482,668	-	-
Fines and forfeits	-	-	-	93	-	-
Investment income	45	1,272	-	55,311	1,291	21
Rents	-	-	-	-	-	-
Miscellaneous	-	950	4,145	-	1,005	-
<b>Total Revenues</b>	<b>20,486</b>	<b>69,438</b>	<b>2,322,995</b>	<b>546,294</b>	<b>2,182,252</b>	<b>151,999</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	24,038	67,271	2,183,477	467,829	2,107,457	152,372
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>24,038</b>	<b>67,271</b>	<b>2,183,477</b>	<b>467,829</b>	<b>2,107,457</b>	<b>152,372</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,552)</b>	<b>2,167</b>	<b>139,518</b>	<b>78,465</b>	<b>74,795</b>	<b>(373)</b>
<b>Other financing sources (uses):</b>						
Sale of capital assets	-	-	-	-	-	-
Transfers in	8,630	-	-	-	-	-
Transfers out	-	-	-	(8,630)	-	-
<b>Total Other financing sources (uses)</b>	<b>8,630</b>	<b>-</b>	<b>-</b>	<b>(8,630)</b>	<b>-</b>	<b>-</b>
Net change in fund balance	5,078	2,167	139,518	69,835	74,795	(373)
Fund balances / (deficits), July 1, 2024, as previously reported	3,767	9,037	50,928	1,151,610	225,802	15,552
Change to financial reporting (major to nonmajor fund)	-	-	-	-	-	-
Fund balances / (deficits), July 1, 2024, as restated	3,767	9,037	50,928	1,151,610	225,802	15,552
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 8,845</b>	<b>\$ 11,204</b>	<b>\$ 190,446</b>	<b>\$ 1,221,445</b>	<b>\$ 300,597</b>	<b>\$ 15,179</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
-	-	-	-	-	-	-	-
\$ 168,899	-	-	\$ 69,170	\$ 200,098	\$ 252,570	\$ 384,278	-
-	\$ 6,233	-	-	-	-	-	-
2,024	-	-	-	-	-	-	-
185	-	1,787	13,021	-	-	-	\$ 345
-	-	-	-	-	-	-	-
122	-	-	-	-	-	68	-
<b>171,229</b>	<b>-</b>	<b>8,020</b>	<b>82,191</b>	<b>200,098</b>	<b>252,570</b>	<b>384,346</b>	<b>345</b>
-	-	-	-	320,844	294,521	523,137	-
168,899	-	687	49,740	-	-	-	7,659
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>168,899</b>	<b>-</b>	<b>687</b>	<b>49,740</b>	<b>320,844</b>	<b>294,521</b>	<b>523,137</b>	<b>7,659</b>
<b>2,330</b>	<b>-</b>	<b>7,333</b>	<b>32,451</b>	<b>(120,746)</b>	<b>(41,951)</b>	<b>(138,791)</b>	<b>(7,314)</b>
-	-	-	-	-	-	-	-
-	-	-	-	66,699	30,252	51,389	-
-	-	-	-	-	-	-	-
-	-	-	-	<b>66,699</b>	<b>30,252</b>	<b>51,389</b>	<b>-</b>
2,330	-	7,333	32,451	(54,047)	(11,699)	(87,402)	(7,314)
35,293	\$ (171,560)	31,758	249,013	141,295	27,060	151,533	9,241
-	-	-	-	-	-	-	-
35,293	(171,560)	31,758	249,013	141,295	27,060	151,533	9,241
<b>\$ 37,623</b>	<b>\$ (171,560)</b>	<b>\$ 39,091</b>	<b>\$ 281,464</b>	<b>\$ 87,248</b>	<b>\$ 15,361</b>	<b>\$ 64,131</b>	<b>\$ 1,927</b>

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

**Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2025

	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	\$ 390,416	-	-	\$ 149,326	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ 37,266	\$ 14,079	118	\$ 2,718	\$ 8,715
Rents	-	-	-	-	-	-
Miscellaneous	204	2,376	-	-	18,511	49
<b>Total Revenues</b>	<b>390,620</b>	<b>39,642</b>	<b>14,079</b>	<b>149,444</b>	<b>21,229</b>	<b>8,764</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	29,084	242,352	-	2,393
Public safety	433,875	374,566	-	-	-	-
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>433,875</b>	<b>374,566</b>	<b>29,084</b>	<b>242,352</b>	<b>-</b>	<b>2,393</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(43,255)</b>	<b>(334,924)</b>	<b>(15,005)</b>	<b>(92,908)</b>	<b>21,229</b>	<b>6,371</b>
<b>Other financing sources (uses):</b>						
Sale of capital assets	-	-	-	-	-	-
Transfers in	42,035	-	-	66,973	-	-
Transfers out	-	(109,923)	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>42,035</b>	<b>(109,923)</b>	<b>-</b>	<b>66,973</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(1,220)	(444,847)	(15,005)	(25,935)	21,229	6,371
Fund balances / (deficits), July 1, 2024, as previously reported	35,895	574,162	736,947	27,121	142,325	22,757
Change to financial reporting (major to nonmajor fund)	-	-	-	-	-	-
Fund balances / (deficits), July 1, 2024, as restated	35,895	574,162	736,947	27,121	142,325	22,757
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 34,675</b>	<b>\$ 129,315</b>	<b>\$ 721,942</b>	<b>\$ 1,186</b>	<b>\$ 163,554</b>	<b>\$ 29,128</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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	\$ 47,701	-	-	-	-	\$ 5,904,271	\$ 294,837
-	-	-	\$ 49,956	-	-	-	-
-	-	\$ 26,336	-	\$ 5,092	-	-	-
\$ 1,143	-	2,828	1,173	1,649	\$ 66,739	186,100	-
-	-	-	-	-	-	-	-
-	-	-	-	-	100,000	-	1,072
<b>1,143</b>	<b>47,701</b>	<b>29,164</b>	<b>51,129</b>	<b>6,741</b>	<b>166,739</b>	<b>6,090,371</b>	<b>295,909</b>
-	64,819	33,873	49,035	-	-	12,117	-
-	-	-	-	-	-	-	222,174
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,892,124	61,196
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<b>64,819</b>	<b>33,873</b>	<b>49,035</b>	-	-	<b>5,904,241</b>	<b>283,370</b>
<b>1,143</b>	<b>(17,118)</b>	<b>(4,709)</b>	<b>2,094</b>	<b>6,741</b>	<b>166,739</b>	<b>186,130</b>	<b>12,539</b>
-	-	-	-	-	-	-	-
-	-	-	22,577	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	<b>22,577</b>	-	-	-	-
1,143	(17,118)	(4,709)	24,671	6,741	166,739	186,130	12,539
59,503	20,482	63,804	13,984	29,285	1,028,803	59,102	(20,088)
-	-	-	-	-	-	-	-
59,503	20,482	63,804	13,984	29,285	1,028,803	59,102	(20,088)
<b>\$ 60,646</b>	<b>\$ 3,364</b>	<b>\$ 59,095</b>	<b>\$ 38,655</b>	<b>\$ 36,026</b>	<b>\$ 1,195,542</b>	<b>\$ 245,232</b>	<b>\$ (7,549)</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2025

	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	-	\$ 1,747,647	\$ 3,625,988	-	\$ 19,155	\$ 35,521
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 2,494	52,853	12,309	\$ 3,383	646	3,959
Rents	-	531,044	-	-	-	-
Miscellaneous	-	58,257	25,637	-	-	-
<b>Total Revenues</b>	<b>2,494</b>	<b>2,389,801</b>	<b>3,663,934</b>	<b>3,383</b>	<b>19,801</b>	<b>39,480</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	19,155	89,621
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	1,999,607	3,575,541	23,431	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	41,500	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>2,041,107</b>	<b>3,575,541</b>	<b>23,431</b>	<b>19,155</b>	<b>89,621</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,494</b>	<b>348,694</b>	<b>88,393</b>	<b>(20,048)</b>	<b>646</b>	<b>(50,141)</b>
<b>Other financing sources (uses):</b>						
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	2,494	348,694	88,393	(20,048)	646	(50,141)
Fund balances / (deficits), July 1, 2024, as previously reported	41,785	1,700,190	327,012	120,486	7,987	123,149
Change to financial reporting (major to nonmajor fund)	-	-	-	-	-	-
Fund balances / (deficits), July 1, 2024, as restated	41,785	1,700,190	327,012	120,486	7,987	123,149
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 44,279</b>	<b>\$ 2,048,884</b>	<b>\$ 415,405</b>	<b>\$ 100,438</b>	<b>\$ 8,633</b>	<b>\$ 73,008</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
-	-	-	-	-	-	-	-
-	\$ 245,707	-	\$ 12,501	\$ 643,700	\$ 221,013	\$ 31,464	-
-	-	-	-	-	-	-	-
-	621	\$ 8,115	-	38	13	-	-
-	-	-	-	-	-	-	-
\$ 71	334	-	-	-	300	-	-
<b>71</b>	<b>246,662</b>	<b>8,115</b>	<b>12,501</b>	<b>643,738</b>	<b>221,326</b>	<b>31,464</b>	<b>-</b>
-	-	-	-	-	-	32,086	-
-	258,163	-	14,202	610,690	213,165	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	258,163	-	14,202	610,690	213,165	32,086	-
<b>71</b>	<b>(11,501)</b>	<b>8,115</b>	<b>(1,701)</b>	<b>33,048</b>	<b>8,161</b>	<b>(622)</b>	<b>-</b>
-	-	-	-	-	-	-	-
-	-	-	201	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	<b>201</b>	-	-	-	-
71	(11,501)	8,115	(1,500)	33,048	8,161	(622)	-
11,437	125,243	370,445	(8,803)	11,605	15,958	33	\$ 4,514
-	-	-	-	-	-	-	-
11,437	125,243	370,445	(8,803)	11,605	15,958	33	4,514
<b>\$ 11,508</b>	<b>\$ 113,742</b>	<b>\$ 378,560</b>	<b>\$ (10,303)</b>	<b>\$ 44,653</b>	<b>\$ 24,119</b>	<b>\$ (589)</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, 2025

	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	-	\$ 55,370	\$ 1,214,413	\$ 601,511	\$ 86,080	\$ 821,151
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 1,022	388	3,152	1,834	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	711	-	-	-
<b>Total Revenues</b>	<b>1,022</b>	<b>55,758</b>	<b>1,218,276</b>	<b>603,345</b>	<b>86,080</b>	<b>821,151</b>
<b>Expenditures:</b>						
Current:						
General government	-	55,370	-	-	-	-
Public safety	-	-	718,326	608,867	91,510	821,150
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>55,370</b>	<b>718,326</b>	<b>608,867</b>	<b>91,510</b>	<b>821,150</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,022</b>	<b>388</b>	<b>499,950</b>	<b>(5,522)</b>	<b>(5,430)</b>	<b>1</b>
<b>Other financing sources (uses):</b>						
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	1,022	388	499,950	(5,522)	(5,430)	1
Fund balances / (deficits), July 1, 2024, as previously reported	2,379	2,147	33,010	60,687	10,476	28,742
Change to financial reporting (major to nonmajor fund)	-	-	-	-	-	-
Fund balances / (deficits), July 1, 2024, as restated	2,379	2,147	33,010	60,687	10,476	28,742
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 3,401</b>	<b>\$ 2,535</b>	<b>\$ 532,960</b>	<b>\$ 55,165</b>	<b>\$ 5,046</b>	<b>\$ 28,743</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
-	-	-	-	-	-	-	-
-	\$ 6,644	-	\$ 23,838	\$ 53,260	-	\$ 5,205,017	\$ 15,284
-	-	-	-	-	-	-	-
-	769,339	\$ 14,041	-	-	-	-	2,386
-	85,365	921	2,460	430	\$ 19,510	526	20,431
-	-	-	-	-	-	-	-
-	8,750	-	-	-	135,493	34,063	-
-	<b>870,098</b>	<b>14,962</b>	<b>26,298</b>	<b>53,690</b>	<b>155,003</b>	<b>5,239,606</b>	<b>38,101</b>
-	414,573	1,066	27,767	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,632,086	539,468
-	-	-	-	-	-	-	-
-	-	-	-	33,933	44,215	-	-
-	-	-	-	-	18,009	-	-
-	-	-	-	9,311	-	-	-
-	-	-	-	947	-	-	-
-	<b>414,573</b>	<b>1,066</b>	<b>27,767</b>	<b>44,191</b>	<b>62,224</b>	<b>5,632,086</b>	<b>539,468</b>
-	<b>455,525</b>	<b>13,896</b>	<b>(1,469)</b>	<b>9,499</b>	<b>92,779</b>	<b>(392,480)</b>	<b>(501,367)</b>
-	-	-	-	-	-	-	-
-	4,499	-	-	-	-	445,000	470,000
\$ (201)	(12,113)	(2,443)	-	-	-	-	-
<b>(201)</b>	<b>(7,614)</b>	<b>(2,443)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>445,000</b>	<b>470,000</b>
(201)	447,911	11,453	(1,469)	9,499	92,779	52,520	(31,367)
169,256	1,563,233	58,502	39,654	8,202	1,821,304	1,049,106	126,639
-	-	-	-	-	-	-	-
169,256	1,563,233	58,502	39,654	8,202	1,821,304	1,049,106	126,639
<b>\$ 169,055</b>	<b>\$ 2,011,144</b>	<b>\$ 69,955</b>	<b>\$ 38,185</b>	<b>\$ 17,701</b>	<b>\$ 1,914,083</b>	<b>\$ 1,101,626</b>	<b>\$ 95,272</b>

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

**Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2025

	Public Health	Public Works	Recorder		Superintendent
	AZ-ONE Opioids 2366	Waste Tire 2204	Recorder's Fund 2205	HAVA Fund 2203	School Grants 2281
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	\$ 457,674	-	\$ 100,903	\$ 64,460
Charges for services	-	187,041	\$ 126,259	-	-
Fines and forfeits	\$ 873,745	-	-	-	-
Investment income	86,050	16,574	27,938	6,031	-
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>959,795</b>	<b>661,289</b>	<b>154,197</b>	<b>106,934</b>	<b>64,460</b>
<b>Expenditures:</b>					
Current:					
General government	-	-	99,032	96,775	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	947,372	-	-	-
Health	296,811	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	152,239
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>296,811</b>	<b>947,372</b>	<b>99,032</b>	<b>96,775</b>	<b>152,239</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>662,984</b>	<b>(286,083)</b>	<b>55,165</b>	<b>10,159</b>	<b>(87,779)</b>
<b>Other financing sources (uses):</b>					
Sale of capital assets	-	-	-	-	-
Transfers in	-	200,000	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	662,984	(86,083)	55,165	10,159	(87,779)
Fund balances / (deficits), July 1, 2024, as previously reported	1,389,879	319,229	494,164	122,135	397,259
Change to financial reporting (major to nonmajor fund)	-	-	-	-	-
Fund balances / (deficits), July 1, 2024, as restated	1,389,879	319,229	494,164	122,135	397,259
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 2,052,863</b>	<b>\$ 233,146</b>	<b>\$ 549,329</b>	<b>\$ 132,294</b>	<b>\$ 309,480</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
-	-	-	-	-	-	-	-
\$ 488,969	\$ 12,731	\$ 234,848	\$ 14,940	\$ 4,425,300	\$ 2,694,063	\$ 223,235	-
-	-	-	12,750	-	-	-	\$ 3,733
-	-	-	-	5,100	-	-	-
9,505	-	20,150	1,575	67,516	-	23,296	116
-	-	-	-	-	-	-	-
248	-	-	420	1,050	-	6,475	-
<b>498,722</b>	<b>12,731</b>	<b>254,998</b>	<b>29,685</b>	<b>4,498,966</b>	<b>2,694,063</b>	<b>253,006</b>	<b>3,849</b>
-	-	-	-	-	-	-	-
444,606	12,756	365,518	53,064	3,633,664	2,908,267	146,601	3,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
80,538	-	-	64,976	268,406	12,818	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>525,144</b>	<b>12,756</b>	<b>365,518</b>	<b>118,040</b>	<b>3,902,070</b>	<b>2,921,085</b>	<b>146,601</b>	<b>3,000</b>
<b>(26,422)</b>	<b>(25)</b>	<b>(110,520)</b>	<b>(88,355)</b>	<b>596,896</b>	<b>(227,022)</b>	<b>106,405</b>	<b>849</b>
-	-	-	-	-	-	-	-
43,224	-	162,788	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>43,224</b>	<b>-</b>	<b>162,788</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16,802	(25)	52,268	(88,355)	596,896	(227,022)	106,405	849
674,646	70,678	441,561	115,392	2,181,499	7,882	405,493	1,366
-	-	-	-	-	-	-	-
674,646	70,678	441,561	115,392	2,181,499	7,882	405,493	1,366
<b>\$ 691,448</b>	<b>\$ 70,653</b>	<b>\$ 493,829</b>	<b>\$ 27,037</b>	<b>\$ 2,778,395</b>	<b>\$ (219,140)</b>	<b>\$ 511,898</b>	<b>\$ 2,215</b>

YUMA COUNTY

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

**Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2025

	Sheriff- Jail District		Superior Court			
	Facility Commissary 2286	Other Jail Grants 2308	Case Proceasing Assistance 2206	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 274,255	-	-	\$ 286,664	-
Charges for services	\$ 221,503	-	-	-	4,246	-
Fines and forfeits	-	-	-	\$ 70,615	-	\$ 7,215
Investment income	42,439	41,275	\$ 611	2,928	2	4,240
Rents	-	-	-	-	-	-
Miscellaneous	357,391	1,279	-	721	2,050	-
<b>Total Revenues</b>	<b>621,333</b>	<b>316,809</b>	<b>611</b>	<b>74,264</b>	<b>292,962</b>	<b>11,455</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	57,794	103,614	291,825	13,400
Public safety	477,049	347,683	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	80,239	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>477,049</b>	<b>427,922</b>	<b>57,794</b>	<b>103,614</b>	<b>291,825</b>	<b>13,400</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>144,284</b>	<b>(111,113)</b>	<b>(57,183)</b>	<b>(29,350)</b>	<b>1,137</b>	<b>(1,945)</b>
<b>Other financing sources (uses):</b>						
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	144,284	(111,113)	(57,183)	(29,350)	1,137	(1,945)
Fund balances / (deficits), July 1, 2024, as previously reported	733,628	866,209	87,635	90,364	145,882	80,528
Change to financial reporting (major to nonmajor fund)	-	-	-	-	-	-
Fund balances / (deficits), July 1, 2024, as restated	733,628	866,209	87,635	90,364	145,882	80,528
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 877,912</b>	<b>\$ 755,096</b>	<b>\$ 30,452</b>	<b>\$ 61,014</b>	<b>\$ 147,019</b>	<b>\$ 78,583</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	-	-	
-	-	-	-	-	-	-	\$ 4,065	
\$ 156,484	\$ 124,561	\$ 121,436	-	\$ 152,456	165,102	\$ 31,774	-	
6,538	271	3,597	245	7,940	18,143	7,143	10,259	
-	-	-	-	-	-	-	-	
-	-	24,039	-	-	-	-	8,300	
<b>163,022</b>	<b>124,832</b>	<b>149,072</b>	<b>25,245</b>	<b>160,396</b>	<b>186,445</b>	<b>38,917</b>	<b>22,624</b>	
12,378	114,228	156,682	-	149,448	162,517	26,701	6,002	
-	-	-	24,954	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
<b>12,378</b>	<b>114,228</b>	<b>156,682</b>	<b>24,954</b>	<b>149,448</b>	<b>162,517</b>	<b>26,701</b>	<b>6,002</b>	
<b>150,644</b>	<b>10,604</b>	<b>(7,610)</b>	<b>291</b>	<b>10,948</b>	<b>23,928</b>	<b>12,216</b>	<b>16,622</b>	
-	-	-	-	-	-	-	-	
-	-	-	-	-	12,113	-	-	
(149,388)	-	-	-	-	-	-	-	
<b>(149,388)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,113</b>	<b>-</b>	<b>-</b>	
1,256	10,604	(7,610)	291	10,948	36,041	12,216	16,622	
22,261	17,171	85,256	(4,210)	147,038	378,368	136,274	190,446	
-	-	-	-	-	-	-	-	
22,261	17,171	85,256	(4,210)	147,038	378,368	136,274	190,446	
<b>\$ 23,517</b>	<b>\$ 27,775</b>	<b>\$ 77,646</b>	<b>\$ (3,919)</b>	<b>\$ 157,986</b>	<b>\$ 414,409</b>	<b>\$ 148,490</b>	<b>\$ 207,068</b>	

YUMA COUNTY

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

**Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2025

	Multiple County Departments				Other - Miscellaneous	
	Vehicle License Tax 2252	HURF Fund 2253	Fill the Gap 2319	Improvement Districts ALL	HOME Grant 2269	Workforce Investment Act 2291
<b>Revenues:</b>						
Taxes	-	-	-	\$ 1,304,272	-	-
Licenses and permits	-	\$ 135,216	-	-	-	-
Intergovernmental	\$ 3,226,599	15,045,234	\$ 91,080	-	\$ 317,741	\$ 9,575,214
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	114,942	-	-	-
Investment income	100,457	255,740	10,628	65,085	21	8,124
Rents	-	-	-	-	-	-
Miscellaneous	99	827,847	-	4,254	-	-
<b>Total Revenues</b>	<b>3,327,155</b>	<b>16,264,037</b>	<b>216,650</b>	<b>1,373,611</b>	<b>317,762</b>	<b>9,583,338</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	1,353,048	295,374	-
Public safety	-	-	-	-	-	-
Highways and streets	475,216	15,070,518	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	9,591,808
Capital Outlay	148,892	3,265,410	-	-	-	-
Debt service:						
Principal retirement	-	66,153	-	-	-	-
Interest and fiscal charges	-	1,592	-	-	-	-
<b>Total Expenditures</b>	<b>624,108</b>	<b>18,403,673</b>	<b>-</b>	<b>1,353,048</b>	<b>295,374</b>	<b>9,591,808</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,703,047</b>	<b>(2,139,636)</b>	<b>216,650</b>	<b>20,563</b>	<b>22,388</b>	<b>(8,470)</b>
<b>Other financing sources (uses):</b>						
Sale of capital assets	-	16,500	-	-	-	-
Transfers in	-	2,424,348	-	-	-	-
Transfers out	(2,424,348)	-	(185,180)	-	-	-
<b>Total Other financing sources (uses)</b>	<b>(2,424,348)</b>	<b>2,440,848</b>	<b>(185,180)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	278,699	301,212	31,470	20,563	22,388	(8,470)
Fund balances / (deficits), July 1, 2024, as previously reported	1,026,898	-	87,490	997,984	9,725	32,468
Change to financial reporting (major to nonmajor fund)	-	5,606,875	-	-	-	-
Fund balances / (deficits), July 1, 2024, as restated	1,026,898	5,606,875	87,490	997,984	9,725	32,468
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 1,305,597</b>	<b>\$ 5,908,087</b>	<b>\$ 118,960</b>	<b>\$ 1,018,547</b>	<b>\$ 32,113</b>	<b>\$ 23,998</b>

Other - Miscellaneous							
Prop 207 Justice Reimb 2365	CDBG 2296	Comm Dev. Other Grants 2351	Emergency Rental Assistance Prog 2400A	Grants Other-Admin 2400	AZCAREs Grant 2401	LATC Fund 2402	Martinez Lake Fire 2450
-	-	-	-	-	-	-	\$ 70,157
-	-	-	-	-	-	-	-
\$ 158,018	\$ 858,672	\$ 10,574,719	\$ 65,330	-	-	\$ 2,414,792	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
23,755	509	-	4,904	\$ 8,628	-	144,093	-
-	-	-	-	-	-	-	-
-	-	5,000	9	-	-	-	-
<b>181,773</b>	<b>859,181</b>	<b>10,579,719</b>	<b>70,243</b>	<b>8,628</b>	-	<b>2,558,885</b>	<b>70,157</b>
-	601,900	522,755	70,243	-	-	6,574	69,174
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	10,139,129	-	-	-	2,552,311	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<b>601,900</b>	<b>10,661,884</b>	<b>70,243</b>	-	-	<b>2,558,885</b>	<b>69,174</b>
<b>181,773</b>	<b>257,281</b>	<b>(82,165)</b>	-	<b>8,628</b>	-	-	<b>983</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	\$ (31,641)	-	-
-	-	-	-	-	<b>(31,641)</b>	-	-
181,773	257,281	(82,165)	-	8,628	(31,641)	-	983
426,945	(144,379)	(788,605)	-	142,338	31,641	-	1,535
-	-	-	-	-	-	-	-
426,945	(144,379)	(788,605)	-	142,338	31,641	-	1,535
<b>\$ 608,718</b>	<b>\$ 112,902</b>	<b>\$ (870,770)</b>	<b>\$ -</b>	<b>\$ 150,966</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,518</b>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
 Year Ended June 30, 2025

	Other Nonmajor Funds Misc	Total Special Revenue Funds
<b>Revenues:</b>		
Taxes	-	\$ 1,374,429
Licenses and permits	-	150,500
Intergovernmental	\$ 101,601	78,993,451
Charges for services	-	1,098,454
Fines and forfeits	-	2,642,740
Investment income	1,917	1,644,521
Rents	-	531,044
Miscellaneous	45,188	1,676,488
<b>Total Revenues</b>	<b>148,706</b>	<b>88,111,627</b>
<b>Expenditures:</b>		
Current:		
General government	94,273	6,406,774
Public safety	18,509	18,140,564
Highways and streets	-	15,545,734
Sanitation	-	947,372
Health	-	6,468,365
Welfare	-	5,598,579
Culture and recreation	3,645	81,793
Education	-	9,744,047
Capital Outlay	-	22,625,548
Debt service:		
Principal retirement	-	75,464
Interest and fiscal charges	-	2,539
<b>Total Expenditures</b>	<b>116,427</b>	<b>85,636,779</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>32,279</b>	<b>2,474,848</b>
<b>Other financing sources (uses):</b>		
Sale of capital assets	-	16,500
Transfers in	-	4,050,728
Transfers out	(2,500)	(2,926,367)
<b>Total Other financing sources (uses)</b>	<b>(2,500)</b>	<b>1,140,861</b>
Net change in fund balance	29,779	3,615,709
Fund balances / (deficits), July 1, 2024, as previously reported	19,191	23,990,053
Change to financial reporting (major to nonmajor fund)	-	5,606,875
Fund balances / (deficits), July 1, 2024, as restated	19,191	29,596,928
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 48,970</b>	<b>\$ 27,605,762</b>

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YUMA COUNTY

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

Year Ended June 30, 2025

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts		
			Gadsden 3546	B & C Colonia 3548	Tacna Debt 3549
<b>Revenues:</b>					
Special assessments	-	-	\$ 5,472	\$ 140,145	\$ 50,360
Investment income	\$ 347,597	\$ 25,748	-	40,843	9,008
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>347,597</b>	<b>25,748</b>	<b>5,472</b>	<b>180,988</b>	<b>59,368</b>
<b>Expenditures</b>					
Current:					
General government	1,600	72,920	-	-	-
Culture and recreation	-	-	-	-	-
Debt service:					
Principal retirement	3,910,000	-	14,101	144,617	19,256
Interest and fiscal charges	2,999,309	-	2,855	42,553	6,222
<b>Total Expenditures</b>	<b>6,910,909</b>	<b>72,920</b>	<b>16,956</b>	<b>187,170</b>	<b>25,478</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(6,563,312)</b>	<b>(47,172)</b>	<b>(11,484)</b>	<b>(6,182)</b>	<b>33,890</b>
<b>Other financing sources (uses):</b>					
Transfers in	13,927,862	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>13,927,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	7,364,550	(47,172)	(11,484)	(6,182)	33,890
Fund balances, July 1, 2024	99,699	552,950	15,663	760,025	170,951
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 7,464,249</b>	<b>\$ 505,778</b>	<b>\$ 4,179</b>	<b>\$ 753,843</b>	<b>\$ 204,841</b>

**Exhibit J - 2**

Library District Debt Service 3547	Total Debt Service Funds
-	\$ 195,977
\$ 111,090	534,286
55	55
<b>111,145</b>	<b>730,318</b>
-	74,520
1,400	1,400
2,045,000	6,132,974
964,769	4,015,708
<b>3,011,169</b>	<b>10,224,602</b>
<b>(2,900,024)</b>	<b>(9,494,284)</b>
3,009,769	16,937,631
<b>3,009,769</b>	<b>16,937,631</b>
109,745	7,443,347
350,638	1,949,926
<b>\$ 460,383</b>	<b>\$ 9,393,273</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2025

	General Capital Projects 4407	Jail District Capital Projects 4403	Improvement District TACNA WATER 4723	Library District Capital Projects 4720	Health District Building Projects 4410
<b>Revenues:</b>					
Taxes	\$ 69	-	-	-	-
Intergovernmental	435,903	-	\$ 3,903,455	-	-
Investment income	471,739	\$ 598,731	13,536	\$ 57,588	\$ 553,768
Miscellaneous	4,598	-	-	-	-
<b>Total Revenues</b>	<b>912,309</b>	<b>598,731</b>	<b>3,916,991</b>	<b>57,588</b>	<b>553,768</b>
<b>Expenditures:</b>					
Current:					
General government	4,040	-	6,694	-	-
Public safety	-	107,232	-	-	-
Capital Outlay	5,391,078	1,553,496	2,713,664	389,615	3,340,139
<b>Total Expenditures</b>	<b>5,395,118</b>	<b>1,660,728</b>	<b>2,720,358</b>	<b>389,615</b>	<b>3,340,139</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(4,482,809)</b>	<b>(1,061,997)</b>	<b>1,196,633</b>	<b>(332,027)</b>	<b>(2,786,371)</b>
<b>Other financing sources (uses):</b>					
Transfers in	8,237,462	7,492,593	-	500,800	11,000,000
<b>Total Other financing sources (uses)</b>	<b>8,237,462</b>	<b>7,492,593</b>	<b>-</b>	<b>500,800</b>	<b>11,000,000</b>
Net change in fund balance	3,754,653	6,430,596	1,196,633	168,773	8,213,629
Fund balances / (deficits), July 1, 2024	4,913,512	9,650,511	(1,110,664)	784,292	7,361,797
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 8,668,165</b>	<b>\$ 16,081,107</b>	<b>\$ 85,969</b>	<b>\$ 953,065</b>	<b>\$ 15,575,426</b>

Exhibit J - 3

OTHER		Total Capital Projects Funds
Misc Projects 4408	Orange Grove-Mesa Verde 4724	
-	-	\$ 69
-	\$ 81,273	4,420,631
\$ 4,858	314,177	2,014,397
-	-	4,598
<b>4,858</b>	<b>395,450</b>	<b>6,439,695</b>
27	-	10,761
-	-	107,232
-	85,103	13,473,095
<b>27</b>	<b>85,103</b>	<b>13,591,088</b>
<b>4,831</b>	<b>310,347</b>	<b>(7,151,393)</b>
-	7,300,000	34,530,855
-	<b>7,300,000</b>	<b>34,530,855</b>
4,831	7,610,347	27,379,462
(725,394)	34,106	20,908,160
<b>\$ (720,563)</b>	<b>\$ 7,644,453</b>	<b>\$ 48,287,622</b>

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

Year Ended June 30, 2025

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
<b>Revenues:</b>				
Taxes	\$ 1,374,429	-	\$ 69	\$ 1,374,498
Special assessments	-	\$ 195,977	-	195,977
Licenses and permits	150,500	-	-	150,500
Intergovernmental	78,993,451	-	4,420,631	83,414,082
Charges for services	1,098,454	-	-	1,098,454
Fines and forfeits	2,642,740	-	-	2,642,740
Investment income	1,644,521	534,286	2,014,397	4,193,204
Rents	531,044	-	-	531,044
Miscellaneous	1,676,488	55	4,598	1,681,141
<b>Total Revenues</b>	<b>88,111,627</b>	<b>730,318</b>	<b>6,439,695</b>	<b>95,281,640</b>
<b>Expenditures:</b>				
Current:				
General government	6,406,774	74,520	10,761	6,492,055
Public safety	18,140,564	-	107,232	18,247,796
Highways and streets	15,545,734	-	-	15,545,734
Sanitation	947,372	-	-	947,372
Health	6,468,365	-	-	6,468,365
Welfare	5,598,579	-	-	5,598,579
Culture and recreation	81,793	1,400	-	83,193
Education	9,744,047	-	-	9,744,047
Capital outlay	22,625,548	-	13,473,095	36,098,643
Debt service:				
Principal retirement	75,464	6,132,974	-	6,208,438
Interest and fiscal charges	2,539	4,015,708	-	4,018,247
<b>Total Expenditures</b>	<b>85,636,779</b>	<b>10,224,602</b>	<b>13,591,088</b>	<b>109,452,469</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,474,848</b>	<b>(9,494,284)</b>	<b>(7,151,393)</b>	<b>(14,170,829)</b>
<b>Other financing sources (uses):</b>				
Sale of capital assets	16,500	-	-	16,500
Transfers in	4,050,728	16,937,631	34,530,855	55,519,214
Transfers out	(2,926,367)	-	-	(2,926,367)
<b>Total other financing sources (uses)</b>	<b>1,140,861</b>	<b>16,937,631</b>	<b>34,530,855</b>	<b>52,609,347</b>
Net change in fund balance	3,615,709	7,443,347	27,379,462	38,438,518
Fund balances / (deficits), July 1, 2024, as previously reported	23,990,053	1,949,926	20,908,160	46,848,139
Change to financial reporting (major to nonmajor fund)	5,606,875	-	-	5,606,875
Fund balances / (deficits), July 1, 2024, as restated	29,596,928	1,949,926	20,908,160	52,455,014
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ 27,605,762</b>	<b>\$ 9,393,273</b>	<b>\$ 48,287,622</b>	<b>\$ 85,286,657</b>

**Other Supplementary  
Information**

**Nonmajor Governmental Funds  
Budgetary Comparison Schedules**

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

Year Ended June 30, 2025

	Adult Probation					
	Adult Probation Drug Grant			Community Punishment		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 29,896	\$ 20,441	\$ (9,455)	\$ 71,672	\$ 67,216	\$ (4,456)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	45	45	1,321	1,272	(49)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	950	950
<b>Total Revenues</b>	<b>29,896</b>	<b>20,486</b>	<b>(9,410)</b>	<b>72,993</b>	<b>69,438</b>	<b>(3,555)</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	27,445	24,038	3,407	73,773	67,271	6,502
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>27,445</b>	<b>24,038</b>	<b>3,407</b>	<b>73,773</b>	<b>67,271</b>	<b>6,502</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,451</b>	<b>(3,552)</b>	<b>(6,003)</b>	<b>(780)</b>	<b>2,167</b>	<b>2,947</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	8,630	8,630	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>8,630</b>	<b>8,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	11,081	5,078	(6,003)	(780)	2,167	2,947
Fund balances / (deficits), July 1, 2024	(11,081)	3,767	14,848	780	9,037	8,257
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 8,845</b>	<b>\$ 8,845</b>	<b>\$ -</b>	<b>\$ 11,204</b>	<b>\$ 11,204</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 *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 2,522,215	\$ 2,318,850	\$ (203,365)	-	\$ 8,222	\$ 8,222	\$ 1,965,038	\$ 2,179,956	\$ 214,918	
-	-	-	\$ 432,918	482,668	49,750	-	-	-	
-	-	-	400	93	(307)	-	-	-	
125	-	(125)	8,247	55,311	47,064	11,000	1,291	(9,709)	
-	-	-	-	-	-	-	-	-	
-	4,145	4,145	-	-	-	-	1,005	1,005	
<b>2,522,340</b>	<b>2,322,995</b>	<b>(199,345)</b>	<b>441,565</b>	<b>546,294</b>	<b>104,729</b>	<b>1,976,038</b>	<b>2,182,252</b>	<b>206,214</b>	
-	-	-	-	-	-	-	-	-	-
2,384,453	2,183,477	200,976	486,881	467,829	19,052	2,179,956	2,107,457	72,499	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>2,384,453</b>	<b>2,183,477</b>	<b>200,976</b>	<b>486,881</b>	<b>467,829</b>	<b>19,052</b>	<b>2,179,956</b>	<b>2,107,457</b>	<b>72,499</b>	
<b>137,887</b>	<b>139,518</b>	<b>1,631</b>	<b>(45,316)</b>	<b>78,465</b>	<b>123,781</b>	<b>(203,918)</b>	<b>74,795</b>	<b>278,713</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(8,630)	(8,630)	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,630)</b>	<b>(8,630)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
137,887	139,518	1,631	(53,946)	69,835	123,781	(203,918)	74,795	278,713	
(137,887)	50,928	188,815	53,946	1,151,610	1,097,664	203,918	225,802	21,884	
<b>\$ -</b>	<b>\$ 190,446</b>	<b>\$ 190,446</b>	<b>\$ -</b>	<b>\$ 1,221,445</b>	<b>\$ 1,221,445</b>	<b>\$ -</b>	<b>\$ 300,597</b>	<b>\$ 300,597</b>	

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

Year Ended June 30, 2025

	Adult Probation					
	Drug Treatment & Education			Drug Court Planning		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2309			2310
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 150,188	\$ 151,978	\$ 1,790	\$ 181,342	\$ 168,899	\$ (12,443)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,024	2,024
Investment income	500	21	(479)	471	185	(287)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	122	122
<b>Total Revenues</b>	<b>150,688</b>	<b>151,999</b>	<b>1,311</b>	<b>181,813</b>	<b>171,229</b>	<b>(10,584)</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	152,372	152,372	-	194,842	168,899	25,943
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>152,372</b>	<b>152,372</b>	<b>-</b>	<b>194,842</b>	<b>168,899</b>	<b>25,943</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,684)</b>	<b>(373)</b>	<b>1,311</b>	<b>(13,029)</b>	<b>2,330</b>	<b>15,359</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	(1,684)	(373)	1,311	(13,029)	2,330	15,359
Fund balances / (deficits), July 1, 2024	1,684	15,552	13,868	13,029	35,293	22,264
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 15,179</b>	<b>\$ 15,179</b>	<b>\$ -</b>	<b>\$ 37,623</b>	<b>\$ 37,623</b>

\* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation SupCrt / JCEF			Interstate Comp			Other Grants			
2321			2323			2350			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 403,228	-	\$ (403,228)	-	-	-	\$ 40,075	\$ 69,170	\$ 29,095	
-	-	-	\$ 5,202	\$ 6,233	\$ 1,031	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	100	1,787	1,687	500	13,021	12,521	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>403,228</b>	<b>-</b>	<b>(403,228)</b>	<b>5,302</b>	<b>8,020</b>	<b>2,718</b>	<b>40,575</b>	<b>82,191</b>	<b>41,616</b>	
-	-	-	-	-	-	-	-	-	
403,228	-	403,228	1,500	687	813	70,400	49,740	20,660	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>403,228</b>	<b>-</b>	<b>403,228</b>	<b>1,500</b>	<b>687</b>	<b>813</b>	<b>70,400</b>	<b>49,740</b>	<b>20,660</b>	
-	-	-	<b>3,802</b>	<b>7,333</b>	<b>3,531</b>	<b>(29,825)</b>	<b>32,451</b>	<b>62,276</b>	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	3,802	7,333	3,531	(29,825)	32,451	62,276	
-	\$ (171,560)	(171,560)	(3,802)	31,758	35,560	29,825	249,013	219,188	
<b>\$ -</b>	<b>\$ (171,560)</b>	<b>(171,560)</b>	<b>\$ -</b>	<b>\$ 39,091</b>	<b>\$ 39,091</b>	<b>\$ -</b>	<b>\$ 281,464</b>	<b>\$ 281,464</b>	

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

Year Ended June 30, 2025

	Attorney					
	Atty Drug Enforcement			Crime Victim Comp Grant		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2207			2209
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 200,098	\$ 200,098	-	\$ 249,667	\$ 252,570	\$ 2,903
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>200,098</b>	<b>200,098</b>	<b>-</b>	<b>249,667</b>	<b>252,570</b>	<b>2,903</b>
<b>Expenditures:</b>						
Current:						
General government	323,844	320,844	\$ 3,000	295,350	294,521	829
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>323,844</b>	<b>320,844</b>	<b>3,000</b>	<b>295,350</b>	<b>294,521</b>	<b>829</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(123,746)</b>	<b>(120,746)</b>	<b>3,000</b>	<b>(45,683)</b>	<b>(41,951)</b>	<b>3,732</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	66,699	66,699	-	30,252	30,252	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>66,699</b>	<b>66,699</b>	<b>-</b>	<b>30,252</b>	<b>30,252</b>	<b>-</b>
Net change in fund balance	(57,047)	(54,047)	3,000	(15,431)	(11,699)	3,732
Fund balances / (deficits), July 1, 2024	57,047	141,295	84,248	15,431	27,060	11,629
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 87,248</b>	<b>\$ 87,248</b>	<b>\$ -</b>	<b>\$ 15,361</b>	<b>\$ 15,361</b>

\* Variance = Positive / (Negative)

Attorney									
Witness Program			Federal Narcotics Enforcement			HIDTA Grant (SBA)			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 287,365	\$ 384,278	\$ 96,913	-	-	-	\$ 377,288	\$ 390,416	\$ 13,128	
-	-	-	-	-	-	-	-	-	
-	-	-	\$ 10,000	-	\$ (10,000)	-	-	-	
-	-	-	500	\$ 345	(155)	-	-	-	
-	-	-	-	-	-	-	-	-	
-	68	68	-	-	-	-	204	204	
<b>287,365</b>	<b>384,346</b>	<b>96,981</b>	<b>10,500</b>	<b>345</b>	<b>(10,155)</b>	<b>377,288</b>	<b>390,620</b>	<b>13,332</b>	
539,361	523,137	16,224	-	-	-	-	-	-	
-	-	-	17,948	7,659	10,289	435,411	433,875	1,536	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>539,361</b>	<b>523,137</b>	<b>16,224</b>	<b>17,948</b>	<b>7,659</b>	<b>10,289</b>	<b>435,411</b>	<b>433,875</b>	<b>1,536</b>	
<b>(251,996)</b>	<b>(138,791)</b>	<b>113,205</b>	<b>(7,448)</b>	<b>(7,314)</b>	<b>134</b>	<b>(58,123)</b>	<b>(43,255)</b>	<b>14,868</b>	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
51,389	51,389	-	-	-	-	42,035	42,035	-	
-	-	-	-	-	-	-	-	-	
<b>51,389</b>	<b>51,389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,035</b>	<b>42,035</b>	<b>-</b>	
(200,607)	(87,402)	113,205	(7,448)	(7,314)	134	(16,088)	(1,220)	14,868	
200,607	151,533	(49,074)	7,448	9,241	1,793	16,088	35,895	19,807	
<b>\$ -</b>	<b>\$ 64,131</b>	<b>\$ 64,131</b>	<b>\$ -</b>	<b>\$ 1,927</b>	<b>\$ 1,927</b>	<b>\$ -</b>	<b>\$ 34,675</b>	<b>\$ 34,675</b>	

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

Year Ended June 30, 2025

	Attorney					
	Anti- Racketeering			Other Grants		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2235			2285
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 20,000	-	\$ (20,000)	-	-	-
Investment income	10,000	\$ 37,266	27,266	-	\$ 14,079	\$ 14,079
Rents	-	-	-	-	-	-
Miscellaneous	5,000	2,376	(2,624)	-	-	-
<b>Total Revenues</b>	<b>35,000</b>	<b>39,642</b>	<b>4,642</b>	<b>-</b>	<b>14,079</b>	<b>14,079</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	\$ 534,022	29,084	504,938
Public safety	309,504	374,566	(65,062)	-	-	-
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>309,504</b>	<b>374,566</b>	<b>(65,062)</b>	<b>534,022</b>	<b>29,084</b>	<b>504,938</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(274,504)</b>	<b>(334,924)</b>	<b>(60,420)</b>	<b>(534,022)</b>	<b>(15,005)</b>	<b>519,017</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(109,923)	(109,923)	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>(109,923)</b>	<b>(109,923)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(384,427)	(444,847)	(60,420)	(534,022)	(15,005)	519,017
Fund balances / (deficits), July 1, 2024	384,427	574,162	189,735	534,022	736,947	202,925
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 129,315</b>	<b>\$ 129,315</b>	<b>\$ -</b>	<b>\$ 721,942</b>	<b>\$ 721,942</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 *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 147,390	\$ 149,326	\$ 1,936	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	118	118	-	\$ 2,718	\$ 2,718	\$ 3,500	\$ 8,715	\$ 5,215	
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 15,000	18,511	3,511	-	49	49	
<b>147,390</b>	<b>149,444</b>	<b>2,054</b>	<b>15,000</b>	<b>21,229</b>	<b>6,229</b>	<b>3,500</b>	<b>8,764</b>	<b>5,264</b>	
246,233	242,352	3,881	146,407	-	146,407	24,723	2,393	22,330	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>246,233</b>	<b>242,352</b>	<b>3,881</b>	<b>146,407</b>	<b>-</b>	<b>146,407</b>	<b>24,723</b>	<b>2,393</b>	<b>22,330</b>	
<b>(98,843)</b>	<b>(92,908)</b>	<b>5,935</b>	<b>(131,407)</b>	<b>21,229</b>	<b>152,636</b>	<b>(21,223)</b>	<b>6,371</b>	<b>27,594</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
66,973	66,973	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>66,973</b>	<b>66,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(31,870)	(25,935)	5,935	(131,407)	21,229	152,636	(21,223)	6,371	27,594	
31,870	27,121	(4,749)	131,407	142,325	10,918	21,223	22,757	1,534	
<b>\$ -</b>	<b>\$ 1,186</b>	<b>\$ 1,186</b>	<b>\$ -</b>	<b>\$ 163,554</b>	<b>\$ 163,554</b>	<b>\$ -</b>	<b>\$ 29,128</b>	<b>\$ 29,128</b>	

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

Year Ended June 30, 2025

	Attorney					
	Victim Assist Subrogation			Victim Rights Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 47,700	\$ 47,701	\$ 1
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ 1,143	\$ 1,143	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>1,143</b>	<b>1,143</b>	<b>47,700</b>	<b>47,701</b>	<b>1</b>
<b>Expenditures:</b>						
Current:						
General government	\$ 58,646	-	58,646	64,819	64,819	-
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>58,646</b>	<b>-</b>	<b>58,646</b>	<b>64,819</b>	<b>64,819</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(58,646)</b>	<b>1,143</b>	<b>59,789</b>	<b>(17,119)</b>	<b>(17,118)</b>	<b>1</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	(58,646)	1,143	59,789	(17,119)	(17,118)	1
Fund balances / (deficits), July 1, 2024	58,646	59,503	857	17,119	20,482	3,363
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 60,646</b>	<b>\$ 60,646</b>	<b>\$ -</b>	<b>\$ 3,364</b>	<b>\$ 3,364</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	\$ 49,956	\$ 4,359	-	-	-	
\$ 24,195	\$ 26,336	\$ 2,141	-	-	-	\$ 5,037	\$ 5,092	\$ 55	
4,470	2,828	(1,642)	1,500	1,173	(327)	684	1,649	965	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>28,665</b>	<b>29,164</b>	<b>499</b>	<b>47,097</b>	<b>51,129</b>	<b>4,032</b>	<b>5,721</b>	<b>6,741</b>	<b>1,020</b>	
34,007	33,873	134	75,686	49,035	26,651	5,000	-	5,000	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>34,007</b>	<b>33,873</b>	<b>134</b>	<b>75,686</b>	<b>49,035</b>	<b>26,651</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
<b>(5,342)</b>	<b>(4,709)</b>	<b>633</b>	<b>(28,589)</b>	<b>2,094</b>	<b>30,683</b>	<b>721</b>	<b>6,741</b>	<b>6,020</b>	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	22,577	22,577	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>-</b>	<b>-</b>	<b>-</b>	<b>22,577</b>	<b>22,577</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(5,342)	(4,709)	633	(6,012)	24,671	30,683	721	6,741	6,020	
5,342	63,804	58,462	6,012	13,984	7,972	(721)	29,285	30,006	
<b>\$ -</b>	<b>\$ 59,095</b>	<b>\$ 59,095</b>	<b>\$ -</b>	<b>\$ 38,655</b>	<b>\$ 38,655</b>	<b>\$ -</b>	<b>\$ 36,026</b>	<b>\$ 36,026</b>	

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

Year Ended June 30, 2025

	Development Services					
	Road Fund			Other Grants		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2251			2349
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 2,643,265	\$ 5,904,271	\$ 3,261,006
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ 66,739	\$ 66,739	-	186,100	186,100
Rents	-	-	-	-	-	-
Miscellaneous	-	100,000	100,000	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>166,739</b>	<b>166,739</b>	<b>2,643,265</b>	<b>6,090,371</b>	<b>3,447,106</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	221,562	12,117	209,445
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	5,910,400	5,892,124	18,276
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,131,962</b>	<b>5,904,241</b>	<b>227,721</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>166,739</b>	<b>166,739</b>	<b>(3,488,697)</b>	<b>186,130</b>	<b>3,674,827</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	-	166,739	166,739	(3,488,697)	186,130	3,674,827
Fund balances / (deficits), July 1, 2024	-	1,028,803	1,028,803	3,488,697	59,102	(3,429,595)
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 1,195,542</b>	<b>\$ 1,195,542</b>	<b>\$ -</b>	<b>\$ 245,232</b>	<b>\$ 245,232</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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 248,500	\$ 294,837	\$ 46,337	-	-	-	\$ 2,071,163	\$ 1,747,647	\$ (323,516)
-	-	-	-	-	-	-	-	-
-	-	-	-	\$ 2,494	\$ 2,494	500	52,853	52,353
-	-	-	-	-	-	429,637	531,044	101,407
-	1,072	1,072	\$ 105,000	-	(105,000)	42,028	58,257	16,229
<b>248,500</b>	<b>295,909</b>	<b>47,409</b>	<b>105,000</b>	<b>2,494</b>	<b>(102,506)</b>	<b>2,543,328</b>	<b>2,389,802</b>	<b>(153,527)</b>
-	-	-	-	-	-	-	-	-
249,680	222,174	27,506	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	105,000	-	105,000	2,041,107	1,999,607	41,500
-	-	-	-	-	-	-	-	-
-	61,196	(61,196)	-	-	-	-	41,500	(41,500)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>249,680</b>	<b>283,370</b>	<b>(33,690)</b>	<b>105,000</b>	<b>-</b>	<b>105,000</b>	<b>2,041,107</b>	<b>2,041,107</b>	<b>-</b>
<b>(1,180)</b>	<b>12,539</b>	<b>13,719</b>	<b>-</b>	<b>2,494</b>	<b>2,494</b>	<b>502,221</b>	<b>348,695</b>	<b>(153,527)</b>
-	-	-	-	-	-	850	-	(850)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>850</b>	<b>-</b>	<b>(850)</b>
(1,180)	12,539	13,719	-	2,494	2,494	503,071	348,695	(154,377)
1,180	(20,088)	(21,268)	-	41,785	41,785	(503,071)	1,700,190	2,203,261
<b>\$ -</b>	<b>\$ (7,549)</b>	<b>\$ (7,549)</b>	<b>\$ -</b>	<b>\$ 44,279</b>	<b>\$ 44,279</b>	<b>\$ -</b>	<b>\$ 2,048,885</b>	<b>\$ 2,048,884</b>

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

Year Ended June 30, 2025

	Housing					
	Section 8 Voucher Program			Water Company 13-6		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 3,317,809	\$ 3,625,988	\$ 308,179	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	900	12,309	11,409	\$ 1,000	\$ 3,383	\$ 2,383
Rents	-	-	-	-	-	-
Miscellaneous	32,000	25,637	(6,363)	2,000	-	(2,000)
<b>Total Revenues</b>	<b>3,350,709</b>	<b>3,663,934</b>	<b>313,225</b>	<b>3,000</b>	<b>3,383</b>	<b>383</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	3,567,443	3,575,541	(8,098)	68,369	23,431	44,938
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,567,443</b>	<b>3,575,541</b>	<b>(8,098)</b>	<b>68,369</b>	<b>23,431</b>	<b>44,938</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(216,734)</b>	<b>88,393</b>	<b>305,127</b>	<b>(65,369)</b>	<b>(20,048)</b>	<b>45,321</b>
<b>Other financing sources (uses):</b>						
Leases	1,250	-	(1,250)	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>1,250</b>	<b>-</b>	<b>(1,250)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(215,484)	88,393	303,877	(65,369)	(20,048)	45,321
Fund balances / (deficits), July 1, 2024	215,484	327,012	111,528	65,369	120,486	55,117
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 415,405</b>	<b>\$ 415,405</b>	<b>\$ -</b>	<b>\$ 100,438</b>	<b>\$ 100,438</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 *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 19,155	\$ 19,155	-	-	\$ 35,521	\$ 35,521	-	-	-	-
-	-	-	-	-	-	-	-	-	-
410	646	\$ 236	-	3,959	3,959	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 52	\$ 71	\$ 19	
<b>19,565</b>	<b>19,801</b>	<b>236</b>	<b>-</b>	<b>39,480</b>	<b>39,480</b>	<b>52</b>	<b>71</b>	<b>19</b>	
-	-	-	-	-	-	-	-	-	-
19,155	19,155	-	\$ 89,621	89,621	-	\$ 11,462	-	11,462	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>19,155</b>	<b>19,155</b>	<b>-</b>	<b>89,621</b>	<b>89,621</b>	<b>-</b>	<b>11,462</b>	<b>-</b>	<b>11,462</b>	
<b>410</b>	<b>646</b>	<b>236</b>	<b>(89,621)</b>	<b>(50,141)</b>	<b>39,480</b>	<b>(11,410)</b>	<b>71</b>	<b>11,481</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
410	646	236	(89,621)	(50,141)	39,480	(11,410)	71	11,481	
(410)	7,987	8,397	89,621	123,149	33,528	11,410	11,437	27	
<b>\$ -</b>	<b>\$ 8,633</b>	<b>\$ 8,633</b>	<b>\$ -</b>	<b>\$ 73,008</b>	<b>\$ 73,008</b>	<b>\$ -</b>	<b>\$ 11,508</b>	<b>\$ 11,508</b>	

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

Year Ended June 30, 2025

	Juvenile Court					
	Detention Education			Charter School		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 273,620	\$ 245,707	\$ (27,913)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	3,231	621	(2,610)	-	\$ 8,115	\$ 8,115
Rents	-	-	-	-	-	-
Miscellaneous	-	334	334	-	-	-
<b>Total Revenues</b>	<b>276,851</b>	<b>246,662</b>	<b>(30,189)</b>	<b>-</b>	<b>8,115</b>	<b>8,115</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	345,864	258,163	87,701	-	-	-
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>345,864</b>	<b>258,163</b>	<b>87,701</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(69,013)</b>	<b>(11,501)</b>	<b>57,512</b>	<b>-</b>	<b>8,115</b>	<b>8,115</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	(69,013)	(11,501)	57,512	-	8,115	8,115
Fund balances / (deficits), July 1, 2024	69,013	125,243	56,230	-	370,445	370,445
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 113,742</b>	<b>\$ 113,742</b>	<b>\$ -</b>	<b>\$ 378,560</b>	<b>\$ 378,560</b>

\* Variance = Positive / (Negative)

Juvenile Court									
Juvenile Victim Rights			State Aid Supreme Court			Court Appointed Specialist			
2246			2247			2248			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 14,001	\$ 12,501	\$ (1,500)	\$ 718,423	\$ 643,700	\$ (74,723)	\$ 212,617	\$ 221,013	\$ 8,396	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	38	38	-	13	13	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	300	300	
<b>14,001</b>	<b>12,501</b>	<b>(1,500)</b>	<b>718,423</b>	<b>643,738</b>	<b>(74,685)</b>	<b>212,617</b>	<b>221,326</b>	<b>8,709</b>	
-	-	-	-	-	-	-	-	-	-
14,202	14,202	-	633,109	610,690	22,419	216,646	213,165	3,481	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>14,202</b>	<b>14,202</b>	<b>-</b>	<b>633,109</b>	<b>610,690</b>	<b>22,419</b>	<b>216,646</b>	<b>213,165</b>	<b>3,481</b>	
<b>(201)</b>	<b>(1,701)</b>	<b>(1,500)</b>	<b>85,314</b>	<b>33,048</b>	<b>(52,266)</b>	<b>(4,029)</b>	<b>8,161</b>	<b>12,190</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
201	201	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>201</b>	<b>201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
-	(1,500)	(1,500)	85,314	33,048	(52,266)	(4,029)	8,161	12,190	
-	(8,803)	(8,803)	(85,314)	11,605	96,919	4,029	15,958	11,929	
<b>\$ -</b>	<b>\$ (10,303)</b>	<b>\$ (10,303)</b>	<b>\$ -</b>	<b>\$ 44,653</b>	<b>\$ 44,653</b>	<b>\$ -</b>	<b>\$ 24,119</b>	<b>\$ 24,119</b>	

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

Year Ended June 30, 2025

	Juvenile Court					
	Court Improvement			No Child Left Behind		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 59,057	\$ 31,464	\$ (27,593)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>59,057</b>	<b>31,464</b>	<b>(27,593)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Current:						
General government	47,289	32,086	15,203	-	-	-
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>47,289</b>	<b>32,086</b>	<b>15,203</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>11,768</b>	<b>(622)</b>	<b>(12,390)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	11,768	(622)	(12,390)	-	-	-
Fund balances / (deficits), July 1, 2024	(11,768)	33	11,801	-	4,514	4,514
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ (589)</b>	<b>\$ (589)</b>	<b>\$ -</b>	<b>\$ 4,514</b>	<b>\$ 4,514</b>

\* Variance = Positive / (Negative)

Juvenile Court								
Juvenile Probation			Drug Court Education			Intensive Probation		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 95,427	\$ 55,370	\$ (40,057)	\$ 1,348,540	\$ 1,214,413	\$ (134,127)
-	-	-	-	-	-	-	-	-
-	\$ 1,022	\$ 1,022	-	388	388	-	3,152	3,152
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	711	711
-	1,022	1,022	95,427	55,758	(39,669)	1,348,540	1,218,276	(130,264)
-	-	-	69,369	55,370	13,999	-	-	-
-	-	-	-	-	-	1,283,885	718,326	565,559
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	69,369	55,370	13,999	1,283,885	718,326	565,559
-	1,022	1,022	26,058	388	(25,670)	64,655	499,950	435,295
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,022	1,022	26,058	388	(25,670)	64,655	499,950	435,295
-	2,379	2,379	(26,058)	2,147	28,205	(64,655)	33,010	97,665
\$ -	\$ 3,401	\$ 3,401	\$ -	\$ 2,535	\$ 2,535	\$ -	\$ 532,960	\$ 532,960

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

Year Ended June 30, 2025

	Juvenile Court					
	Juvenile Diversion Intake			Juvenile Diversion Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 735,493	\$ 601,511	\$ (133,982)	\$ 125,308	\$ 86,080	\$ (39,228)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	3,486	1,834	(1,652)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>738,979</b>	<b>603,345</b>	<b>(135,634)</b>	<b>125,308</b>	<b>86,080</b>	<b>(39,228)</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	699,029	608,867	90,162	125,308	91,510	33,798
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>699,029</b>	<b>608,867</b>	<b>90,162</b>	<b>125,308</b>	<b>91,510</b>	<b>33,798</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>39,950</b>	<b>(5,522)</b>	<b>(45,472)</b>	<b>-</b>	<b>(5,430)</b>	<b>(5,430)</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	39,950	(5,522)	(45,472)	-	(5,430)	(5,430)
Fund balances / (deficits), July 1, 2024	(39,950)	60,687	100,637	-	10,476	10,476
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 55,165</b>	<b>\$ 55,165</b>	<b>\$ -</b>	<b>\$ 5,046</b>	<b>\$ 5,046</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 *	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
\$ 869,690	\$ 821,151	\$ (48,539)		-	-	-		\$ 5,596	\$ 6,644	\$ 1,048	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		678,547	769,339	90,792	
-	-	-		-	-	-		39,490	85,365	45,875	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		18	8,750	8,732	
<b>869,690</b>	<b>821,151</b>	<b>(48,539)</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>723,651</b>	<b>870,098</b>	<b>146,447</b>	
-	-	-		-	-	-		548,227	414,573	133,654	
869,690	821,150	48,540		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
<b>869,690</b>	<b>821,150</b>	<b>48,540</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>548,227</b>	<b>414,573</b>	<b>133,654</b>	
<b>-</b>	<b>1</b>	<b>1</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>175,424</b>	<b>455,525</b>	<b>280,101</b>	
-	-	-		-	-	-		1,179	-	(1,179)	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		4,499	4,499	-	
-	-	-		\$ (201)	\$ (201)	-		(12,113)	(12,113)	-	
<b>-</b>	<b>-</b>	<b>-</b>		<b>(201)</b>	<b>(201)</b>	<b>-</b>		<b>(6,435)</b>	<b>(7,614)</b>	<b>(1,179)</b>	
-	1	1		(201)	(201)	-		168,989	447,911	278,922	
-	28,742	28,742		201	\$ 169,256	169,055		(168,989)	1,563,233	1,732,222	
<b>\$ -</b>	<b>\$ 28,743</b>	<b>\$ 28,743</b>		<b>\$ -</b>	<b>\$ 169,055</b>	<b>\$ 169,055</b>		<b>\$ -</b>	<b>\$ 2,011,144</b>	<b>\$ 2,011,144</b>	

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

Year Ended June 30, 2025

	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	-	-	-	\$ 37,056	\$ 23,838	\$ (13,218)
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 13,374	\$ 14,041	\$ 667	-	-	-
Investment income	1,492	921	(571)	2,200	2,460	260
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>14,866</b>	<b>14,962</b>	<b>96</b>	<b>39,256</b>	<b>26,298</b>	<b>(12,958)</b>
<b>Expenditures:</b>						
Current:						
General government	15,000	1,066	13,934	36,545	27,767	8,778
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>15,000</b>	<b>1,066</b>	<b>13,934</b>	<b>36,545</b>	<b>27,767</b>	<b>8,778</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(134)</b>	<b>13,896</b>	<b>14,030</b>	<b>2,711</b>	<b>(1,469)</b>	<b>(4,180)</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	(2,577)	11,453	14,030	2,711	(1,469)	(4,180)
Fund balances / (deficits), July 1, 2024	2,577	58,502	55,925	(2,711)	39,654	42,365
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 69,955</b>	<b>\$ 69,955</b>	<b>\$ -</b>	<b>\$ 38,185</b>	<b>\$ 38,185</b>

\* Variance = Positive / (Negative)

Library District						Public Health		
LSTA Grants		2312	Other Grants		2313	Health Grants		2260
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 71,000	\$ 53,260	\$ (17,740)	-	-	-	\$ 5,951,500	\$ 5,205,017	\$ (746,483)
-	-	-	-	-	-	-	-	-
-	430	430	-	\$ 19,510	\$ 19,510	25,000	526	(24,474)
-	-	-	-	-	-	-	-	-
-	-	-	\$ 136,120	135,493	(627)	25,000	34,063	9,063
<b>71,000</b>	<b>53,690</b>	<b>(17,310)</b>	<b>136,120</b>	<b>155,003</b>	<b>18,883</b>	<b>6,001,500</b>	<b>5,239,606</b>	<b>(761,894)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,972,864	5,632,086	1,340,778
-	-	-	-	-	-	-	-	-
71,000	33,933	37,067	66,120	44,215	21,905	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	19,000	18,009	991	55,715	-	55,715
-	9,311	(9,311)	-	-	-	-	-	-
-	947	(947)	-	-	-	-	-	-
<b>71,000</b>	<b>44,191</b>	<b>26,809</b>	<b>85,120</b>	<b>62,224</b>	<b>22,896</b>	<b>7,028,579</b>	<b>5,632,086</b>	<b>1,396,493</b>
-	9,499	9,499	51,000	92,779	41,779	(1,027,079)	(392,480)	634,599
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	445,000	445,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	<b>445,000</b>	<b>445,000</b>	-
-	9,499	9,499	51,000	92,779	41,779	(582,079)	52,520	634,599
-	8,202	8,202	(51,000)	1,821,304	1,872,304	582,079	1,049,106	467,027
<b>\$ -</b>	<b>\$ 17,701</b>	<b>\$ 17,701</b>	<b>\$ -</b>	<b>\$ 1,914,083</b>	<b>\$ 1,914,083</b>	<b>\$ -</b>	<b>\$ 1,101,626</b>	<b>\$ 1,101,626</b>

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

Year Ended June 30, 2025

	Public Health					
	Rabiens Control			AZ-ONE Opioids		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	\$ 10,000	\$ 15,284	\$ 5,284	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,000	2,386	(1,614)	-	\$ 873,745	\$ 873,745
Investment income	1,000	20,431	19,431	\$ 17,800	86,050	68,250
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	750,000	-	(750,000)
<b>Total Revenues</b>	<b>15,000</b>	<b>38,101</b>	<b>23,101</b>	<b>767,800</b>	<b>959,795</b>	<b>191,995</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	581,294	539,468	41,826	1,000,000	296,811	703,189
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>581,294</b>	<b>539,468</b>	<b>41,826</b>	<b>1,000,000</b>	<b>296,811</b>	<b>703,189</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(566,294)</b>	<b>(501,367)</b>	<b>64,927</b>	<b>(232,200)</b>	<b>662,984</b>	<b>895,184</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	470,000	470,000	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>470,000</b>	<b>470,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(96,294)	(31,367)	64,927	(232,200)	662,984	895,184
Fund balances / (deficits), July 1, 2024	96,294	126,639	30,345	232,200	1,389,879	1,157,679
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 95,272</b>	<b>\$ 95,272</b>	<b>\$ -</b>	<b>\$ 2,052,863</b>	<b>\$ 2,052,863</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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 490,000	\$ 457,674	\$ (32,326)	-	-	-	\$ 61,656	\$ 100,903	\$ 39,247
149,000	187,041	38,041	\$ 125,000	\$ 126,259	\$ 1,259	-	-	-
-	-	-	-	-	-	-	-	-
3,000	16,574	13,574	1,500	27,938	26,438	3,713	6,031	2,318
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>642,000</b>	<b>661,289</b>	<b>19,289</b>	<b>126,500</b>	<b>154,197</b>	<b>27,697</b>	<b>65,369</b>	<b>106,934</b>	<b>41,565</b>
-	-	-	146,089	99,032	47,057	121,656	96,775	24,881
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
949,072	947,372	1,700	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>949,072</b>	<b>947,372</b>	<b>1,700</b>	<b>146,089</b>	<b>99,032</b>	<b>47,057</b>	<b>121,656</b>	<b>96,775</b>	<b>24,881</b>
<b>(307,072)</b>	<b>(286,083)</b>	<b>20,989</b>	<b>(19,589)</b>	<b>55,165</b>	<b>74,754</b>	<b>(56,287)</b>	<b>10,159</b>	<b>66,446</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200,000	200,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(107,072)	(86,083)	20,989	(19,589)	55,165	74,754	(56,287)	10,159	66,446
107,072	319,229	212,157	19,589	494,164	474,575	56,287	122,135	65,848
<b>\$ -</b>	<b>\$ 233,146</b>	<b>\$ 233,146</b>	<b>\$ -</b>	<b>\$ 549,329</b>	<b>\$ 549,329</b>	<b>\$ -</b>	<b>\$ 132,294</b>	<b>\$ 132,294</b>

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

Year Ended June 30, 2025

	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	\$ 64,460	\$ (97,540)	\$ 840,167	\$ 488,969	\$ (351,198)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	9,505	9,505
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	248	248
<b>Total Revenues</b>	<b>162,000</b>	<b>64,460</b>	<b>(97,540)</b>	<b>840,167</b>	<b>498,722</b>	<b>(341,445)</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	607,697	444,606	163,091
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	152,239	152,239	-	-	-	-
Capital Outlay	-	-	-	200,000	80,538	119,462
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>152,239</b>	<b>152,239</b>	<b>-</b>	<b>807,697</b>	<b>525,144</b>	<b>282,553</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>9,761</b>	<b>(87,779)</b>	<b>(97,540)</b>	<b>32,470</b>	<b>(26,422)</b>	<b>(58,892)</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	43,224	43,224	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,224</b>	<b>43,224</b>	<b>-</b>
Net change in fund balance	9,761	(87,779)	(97,540)	75,694	16,802	(58,892)
Fund balances / (deficits), July 1, 2024	(9,761)	397,259	407,020	(75,694)	674,646	750,340
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 309,480</b>	<b>\$ 309,480</b>	<b>\$ -</b>	<b>\$ 691,448</b>	<b>\$ 691,448</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 *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 250,000	\$ 12,731	\$ (237,269)	\$ 259,450	\$ 234,848	\$ (24,602)	\$ 89,636	\$ 14,940	\$ (74,696)	
-	-	-	-	-	-	29,500	12,750	(16,750)	
-	-	-	3,900	20,150	16,250	4,690	1,575	(3,115)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	91,939	420	(91,519)	
<b>250,000</b>	<b>12,731</b>	<b>(237,269)</b>	<b>263,350</b>	<b>254,998</b>	<b>(8,352)</b>	<b>215,765</b>	<b>29,685</b>	<b>(186,080)</b>	
-	-	-	-	-	-	-	-	-	-
56,000	12,756	43,244	366,130	365,518	612	84,000	53,064	30,936	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
57,742	-	57,742	20,000	-	20,000	66,500	64,976	1,524	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>113,742</b>	<b>12,756</b>	<b>100,986</b>	<b>386,130</b>	<b>365,518</b>	<b>20,612</b>	<b>150,500</b>	<b>118,040</b>	<b>32,460</b>	
<b>136,258</b>	<b>(25)</b>	<b>(136,283)</b>	<b>(122,780)</b>	<b>(110,520)</b>	<b>12,260</b>	<b>65,265</b>	<b>(88,355)</b>	<b>(153,620)</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	162,788	162,788	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>162,788</b>	<b>162,788</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
136,258	(25)	(136,283)	40,008	52,268	12,260	65,265	(88,355)	(153,620)	
(136,258)	70,678	206,936	(40,008)	441,561	481,569	(65,265)	115,392	180,657	
<b>\$ -</b>	<b>\$ 70,653</b>	<b>\$ 70,653</b>	<b>\$ -</b>	<b>\$ 493,829</b>	<b>\$ 493,829</b>	<b>\$ -</b>	<b>\$ 27,037</b>	<b>\$ 27,037</b>	

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

Year Ended June 30, 2025

	Sheriff- Administration						
	Other Grants			2306	Ops Stone Garden		2348
	Budget	Actual	Variance *	Budget	Actual	Variance *	
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	\$ 14,358,121	\$ 4,425,300	\$ (9,932,821)	\$ 5,250,000	\$ 2,694,063	\$ (2,555,937)	
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	4,900	5,100	200	-	-	-	-
Investment income	4,850	67,516	62,666	-	-	-	-
Rents	-	-	-	-	-	-	-
Miscellaneous	-	1,050	1,050	-	-	-	-
<b>Total Revenues</b>	<b>14,367,871</b>	<b>4,498,966</b>	<b>(9,868,905)</b>	<b>5,250,000</b>	<b>2,694,063</b>	<b>(2,555,937)</b>	
<b>Expenditures:</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	10,108,882	3,633,664	6,475,218	3,671,931	2,908,267	763,664	
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	3,104,511	268,406	2,836,105	730,000	12,818	717,182	
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>13,213,393</b>	<b>3,902,070</b>	<b>9,311,323</b>	<b>4,401,931</b>	<b>2,921,085</b>	<b>1,480,846</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,154,478</b>	<b>596,896</b>	<b>(557,582)</b>	<b>848,069</b>	<b>(227,022)</b>	<b>(1,075,091)</b>	
<b>Other financing sources (uses):</b>							
Leases	-	-	-	-	-	-	-
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	1,154,478	596,896	(557,582)	848,069	(227,022)	(1,075,091)	
Fund balances / (deficits), July 1, 2024	(1,154,478)	2,181,499	3,335,977	(848,069)	7,882	855,951	
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 2,778,395</b>	<b>\$ 2,778,395</b>	<b>\$ -</b>	<b>\$ (219,140)</b>	<b>\$ (219,140)</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	\$ 223,235	\$ (81,765)	-	-	-	-	-	-	-
-	-	-	\$ 7,649	\$ 3,733	\$ (3,916)	\$ 270,550	\$ 221,503	\$ (49,047)	
-	-	-	-	-	-	-	-	-	-
4,500.00	23,296	18,796	450	116	(334)	9,500	42,439	32,939	
-	-	-	-	-	-	-	-	-	-
10,000	6,475	(3,525)	-	-	-	323,100	357,391	34,291	
<b>319,500</b>	<b>253,006</b>	<b>(66,494)</b>	<b>8,099</b>	<b>3,849</b>	<b>(4,250)</b>	<b>603,150</b>	<b>621,333</b>	<b>18,183</b>	
-	-	-	-	-	-	-	-	-	-
497,560	146,601	350,959	10,000	3,000	7,000	661,684	477,049	184,635	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
14,000	-	14,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>511,560</b>	<b>146,601</b>	<b>364,959</b>	<b>10,000</b>	<b>3,000</b>	<b>7,000</b>	<b>661,684</b>	<b>477,049</b>	<b>184,635</b>	
<b>(192,060)</b>	<b>106,405</b>	<b>298,465</b>	<b>(1,901)</b>	<b>849</b>	<b>2,750</b>	<b>(58,534)</b>	<b>144,284</b>	<b>202,818</b>	
-	-	-	-	-	-	1,050	-	(1,050)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,050</b>	<b>-</b>	<b>(1,050)</b>	
(192,060)	106,405	298,465	(1,901)	849	2,750	(57,484)	144,284	201,768	
192,060	405,493	213,433	1,901	1,366	(535)	57,484	733,628	676,144	
<b>\$ -</b>	<b>\$ 511,898</b>	<b>\$ 511,898</b>	<b>\$ -</b>	<b>\$ 2,215</b>	<b>\$ 2,215</b>	<b>\$ -</b>	<b>\$ 877,912</b>	<b>\$ 877,912</b>	

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

Year Ended June 30, 2025

	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	\$ 500,000	\$ 274,255	\$ (225,745)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	11,550	41,275	29,725	\$ 527	\$ 611	\$ 84
Rents	-	-	-	-	-	-
Miscellaneous	-	1,279	1,279	-	-	-
<b>Total Revenues</b>	<b>511,550</b>	<b>316,809</b>	<b>(194,741)</b>	<b>527</b>	<b>611</b>	<b>84</b>
<b>Expenditures</b>						
Current:						
General government	-	-	-	59,907	57,794	2,113
Public safety	426,559	347,683	78,876	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	144,550	80,239	64,311	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>571,109</b>	<b>427,922</b>	<b>143,187</b>	<b>59,907</b>	<b>57,794</b>	<b>2,113</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(59,559)</b>	<b>(111,113)</b>	<b>(51,554)</b>	<b>(59,380)</b>	<b>(57,183)</b>	<b>2,197</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	(59,559)	(111,113)	(51,554)	(59,380)	(57,183)	2,197
Fund balances / (deficits), July 1, 2024	59,559	866,209	806,650	59,380	87,635	28,255
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 755,096</b>	<b>\$ 755,096</b>	<b>\$ -</b>	<b>\$ 30,452</b>	<b>\$ 30,452</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 *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 307,122	\$ 286,664	\$ (20,458)	-	-	-	-
-	-	-	2,020	4,246	2,226	-	-	-	-
\$ 67,383	\$ 70,615	\$ 3,232	-	-	-	\$ 6,386	\$ 7,215	\$ 829	
7,900	2,928	(4,972)	212	2	(210)	2,286	4,240	1,954	
-	-	-	-	-	-	-	-	-	-
-	721	721	4,132	2,050	(2,082)	-	-	-	-
<b>75,283</b>	<b>74,264</b>	<b>(1,019)</b>	<b>313,486</b>	<b>292,962</b>	<b>(20,524)</b>	<b>8,672</b>	<b>11,455</b>	<b>2,783</b>	
133,767	103,614	30,153	315,122	291,825	23,297	13,400	13,400	-	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>133,767</b>	<b>103,614</b>	<b>30,153</b>	<b>315,122</b>	<b>291,825</b>	<b>23,297</b>	<b>13,400</b>	<b>13,400</b>	<b>-</b>	
<b>(58,484)</b>	<b>(29,350)</b>	<b>29,134</b>	<b>(1,636)</b>	<b>1,137</b>	<b>2,773</b>	<b>(4,728)</b>	<b>(1,945)</b>	<b>2,783</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(58,484)	(29,350)	29,134	(1,636)	1,137	2,773	(4,728)	(1,945)	2,783	
58,484	90,364	31,880	1,636	145,882	144,246	4,728	80,528	75,800	
<b>\$ -</b>	<b>\$ 61,014</b>	<b>\$ 61,014</b>	<b>\$ -</b>	<b>\$ 147,019</b>	<b>\$ 147,019</b>	<b>\$ -</b>	<b>\$ 78,583</b>	<b>\$ 78,583</b>	

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

Year Ended June 30, 2025

	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	\$ 183,199	\$ 156,484	\$ (26,715)	\$ 110,987	\$ 124,561	\$ 13,574
Investment income	2,749	6,538	3,789	-	271	271
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>185,948</b>	<b>163,022</b>	<b>(22,926)</b>	<b>110,987</b>	<b>124,832</b>	<b>13,845</b>
<b>Expenditures:</b>						
Current:						
General government	36,560	12,378	24,182	114,228	114,228	-
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>36,560</b>	<b>12,378</b>	<b>24,182</b>	<b>114,228</b>	<b>114,228</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>149,388</b>	<b>150,644</b>	<b>1,256</b>	<b>(3,241)</b>	<b>10,604</b>	<b>13,845</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(149,388)	(149,388)	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>(149,388)</b>	<b>(149,388)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	1,256	1,256	(3,241)	10,604	13,845
Fund balances / (deficits), July 1, 2024	-	22,261	22,261	3,241	17,171	13,930
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 23,517</b>	<b>\$ 23,517</b>	<b>\$ -</b>	<b>\$ 27,775</b>	<b>\$ 27,775</b>

\* Variance = Positive / (Negative)

Superior Court									
Law Library			Aztec Field Training			Supreme Court Enhancement			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 25,000	\$ 25,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 101,263	\$ 121,436	\$ 20,173	-	-	-	\$ 149,388	\$ 152,456	\$ 3,068	
5,000	3,597	(1,403)	-	245	\$ 245	5,599	7,940	2,341	
-	-	-	-	-	-	-	-	-	-
25,091	24,039	(1,052)	-	-	-	-	-	-	-
<b>131,354</b>	<b>149,072</b>	<b>17,718</b>	<b>25,000</b>	<b>25,245</b>	<b>245</b>	<b>154,987</b>	<b>160,396</b>	<b>5,409</b>	
157,298	156,682	616	-	-	-	150,000	149,448	552	
-	-	-	24,954	24,954	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>157,298</b>	<b>156,682</b>	<b>616</b>	<b>24,954</b>	<b>24,954</b>	<b>-</b>	<b>150,000</b>	<b>149,448</b>	<b>552</b>	
<b>(25,944)</b>	<b>(7,610)</b>	<b>18,334</b>	<b>46</b>	<b>291</b>	<b>245</b>	<b>4,987</b>	<b>10,948</b>	<b>5,961</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(25,944)	(7,610)	18,334	46	291	245	4,987	10,948	5,961	
25,944	85,256	59,312	(46)	(4,210)	(4,164)	(4,987)	147,038	152,025	
<b>\$ -</b>	<b>\$ 77,646</b>	<b>\$ 77,646</b>	<b>\$ -</b>	<b>\$ (3,919)</b>	<b>\$ (3,919)</b>	<b>\$ -</b>	<b>\$ 157,986</b>	<b>\$ 157,986</b>	

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

Year Ended June 30, 2025

	Superior Court					
	Fee- Case Management			Children's Issues Educate		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 3,200	\$ 3,200	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	147,434	165,102	\$ 17,668	\$ 34,262	\$ 31,774	\$ (2,488)
Investment income	1,601	18,143	16,542	423	7,143	6,720
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>152,235</b>	<b>186,445</b>	<b>34,210</b>	<b>34,685</b>	<b>38,917</b>	<b>4,232</b>
<b>Expenditures</b>						
Current:						
General government	165,756	162,517	3,239	31,105	26,701	4,404
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>165,756</b>	<b>162,517</b>	<b>3,239</b>	<b>31,105</b>	<b>26,701</b>	<b>4,404</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(13,521)</b>	<b>23,928</b>	<b>37,449</b>	<b>3,580</b>	<b>12,216</b>	<b>8,636</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	(1,408)	36,041	37,449	3,580	12,216	8,636
Fund balances / (deficits), July 1, 2024	1,408	378,368	376,960	(3,580)	136,274	139,854
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 414,409</b>	<b>\$ 414,409</b>	<b>\$ -</b>	<b>\$ 148,490</b>	<b>\$ 148,490</b>

\* Variance = Positive / (Negative)

Treasurer			Multiple County Departments					
Treasurer's Information			Vehicle License Tax		2252	HURF	2253	
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 85,000	\$ 135,216	\$ 50,216
-	-	-	\$ 3,306,547	\$ 3,226,599	\$ (79,948)	15,897,015	15,045,234	(851,781)
\$ 5,000	\$ 4,065	\$ (935)	-	-	-	2,000	-	(2,000)
-	-	-	-	-	-	-	-	-
5,000	10,259	5,259	-	100,457	100,457	60,000	255,740	195,740
-	-	-	-	-	-	-	-	-
1,000	8,300	7,300	-	99	99	-	827,847	827,847
<b>11,000</b>	<b>22,624</b>	<b>11,624</b>	<b>3,306,547</b>	<b>3,327,155</b>	<b>20,608</b>	<b>16,044,015</b>	<b>16,264,037</b>	<b>220,022</b>
77,853	6,002	71,851	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	673,939	475,216	198,723	16,558,094	15,070,518	1,487,576
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	207,500	148,892	58,608	5,203,992	3,265,410	1,938,582
-	-	-	-	-	-	-	66,153	(66,153)
-	-	-	-	-	-	67,754	1,592	66,162
<b>77,853</b>	<b>6,002</b>	<b>71,851</b>	<b>881,439</b>	<b>624,108</b>	<b>257,331</b>	<b>21,829,840</b>	<b>18,403,673</b>	<b>3,426,167</b>
<b>(66,853)</b>	<b>16,622</b>	<b>83,475</b>	<b>2,425,108</b>	<b>2,703,047</b>	<b>277,939</b>	<b>(5,785,825)</b>	<b>(2,139,636)</b>	<b>3,646,189</b>
-	-	-	760	-	(760)	-	-	-
-	-	-	-	-	-	-	16,500	16,500
-	-	-	-	-	-	2,424,348	2,424,348	-
-	-	-	(2,424,348)	(2,424,348)	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,423,588)</b>	<b>(2,424,348)</b>	<b>(760)</b>	<b>2,424,348</b>	<b>2,440,848</b>	<b>16,500</b>
(66,853)	16,622	83,475	1,520	278,699	277,179	(3,361,477)	301,212	3,662,689
66,853	190,446	123,593	(1,520)	1,026,898	1,028,418	3,361,477	-	(3,361,477)
<b>\$ -</b>	<b>\$ 207,068</b>	<b>\$ 207,068</b>	<b>\$ -</b>	<b>\$ 1,305,597</b>	<b>\$ 1,305,597</b>	<b>\$ -</b>	<b>\$ 301,212</b>	<b>\$ 301,212</b>

YUMA COUNTY

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

Year Ended June 30, 2025

	Multiple County Departments						
	Fill The Gap			2319		Improvement Districts	ALL
	Budget	Actual	Variance *	Budget	Actual	Variance *	
<b>Revenues:</b>							
Taxes	-	-	-	\$ 1,300,709	\$ 1,304,272	\$ 3,563	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	\$ 79,712	\$ 91,080	\$ 11,368	-	-	-	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	114,688	114,942	254	-	-	-	
Investment income	708	10,628	9,920	28,334	65,085	36,751	
Rents	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	4,254	4,254	
<b>Total Revenues</b>	<b>195,108</b>	<b>216,650</b>	<b>21,542</b>	<b>1,329,043</b>	<b>1,373,611</b>	<b>44,568</b>	
<b>Expenditures:</b>							
Current:							
General government	-	-	-	1,492,250	1,353,048	139,202	
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>1,492,250</b>	<b>1,353,048</b>	<b>139,202</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>195,108</b>	<b>216,650</b>	<b>21,542</b>	<b>(163,207)</b>	<b>20,563</b>	<b>183,770</b>	
<b>Other financing sources (uses):</b>							
Leases	-	-	-	-	-	-	
Sale of capital assets	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	
Transfers out	195,108	(185,180)	(380,288)	-	-	-	
<b>Total Other financing sources (uses)</b>	<b>195,108</b>	<b>(185,180)</b>	<b>(380,288)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Net change in fund balance	390,216	31,470	(358,746)	(163,207)	20,563	183,770	
Fund balances / (deficits), July 1, 2024	(390,216)	87,490	477,706	163,207	997,984	834,777	
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 118,960</b>	<b>\$ 118,960</b>	<b>\$ -</b>	<b>\$ 1,018,547</b>	<b>\$ 1,018,547</b>	

\* Variance = Positive / (Negative)

Other - Miscellaneous									
HOME Grant			Workforce Investment Act			Prop 207 Justice Reimbursement			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 803,321	\$ 317,741	\$ (485,580)	\$ 11,025,000	\$ 9,575,214	\$ (1,449,786)	\$ 155,000	\$ 158,018	\$ 3,018	
-	-	-	-	-	-	-	-	-	-
-	21	21	1,800	8,124	6,324	10,000	23,755	13,755	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>803,321</b>	<b>317,762</b>	<b>(485,559)</b>	<b>11,026,800</b>	<b>9,583,338</b>	<b>(1,443,462)</b>	<b>165,000</b>	<b>181,773</b>	<b>16,773</b>	
727,194	295,374	431,820	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	130,000	-	130,000	
-	-	-	-	-	-	-	-	-	-
-	-	-	11,030,000	9,591,808	1,438,192	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>727,194</b>	<b>295,374</b>	<b>431,820</b>	<b>11,030,000</b>	<b>9,591,808</b>	<b>1,438,192</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	
<b>76,127</b>	<b>22,388</b>	<b>(53,739)</b>	<b>(3,200)</b>	<b>(8,470)</b>	<b>(5,270)</b>	<b>35,000</b>	<b>181,773</b>	<b>146,773</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
76,127	22,388	(53,739)	(3,200)	(8,470)	(5,270)	35,000	181,773	146,773	
(76,127)	9,725	85,852	3,200	32,468	29,268	(35,000)	426,945	461,945	
<b>\$ -</b>	<b>\$ 32,113</b>	<b>\$ 32,113</b>	<b>\$ -</b>	<b>\$ 23,998</b>	<b>\$ 23,998</b>	<b>\$ -</b>	<b>\$ 608,718</b>	<b>\$ 608,718</b>	

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

Year Ended June 30, 2025

	CDBG			Other - Miscellaneous			
				2296	Community Dev- Other Grants		2351
	Budget	Actual	Variance *	Budget	Actual	Variance *	
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	\$ 1,617,808	\$ 858,672	\$ (759,136)	\$ 15,140,060	\$ 10,574,719	\$ (4,565,341)	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	
Investment income	-	509	509	-	-	-	
Rents	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	5,000	5,000	
<b>Total Revenues</b>	<b>1,617,808</b>	<b>859,181</b>	<b>(758,627)</b>	<b>15,140,060</b>	<b>10,579,719</b>	<b>(4,560,341)</b>	
<b>Expenditures:</b>							
Current:							
General government	1,617,808	601,900	1,015,908.00	840,060	522,755	317,305	
Public safety	-	-	-	-	-	-	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	-	-	-	
Capital Outlay	-	-	-	14,300,000	10,139,129	4,160,871	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>1,617,808</b>	<b>601,900</b>	<b>1,015,908</b>	<b>15,140,060</b>	<b>10,661,884</b>	<b>4,478,176</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>257,281</b>	<b>257,281</b>	<b>-</b>	<b>(82,165)</b>	<b>(82,165)</b>	
<b>Other financing sources (uses):</b>							
Leases	-	-	-	-	-	-	
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	-	257,281	257,281	-	(82,165)	(82,165)	
Fund balances / (deficits), July 1, 2024	-	(144,379)	(144,379)	-	(788,605)	(788,605)	
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 112,902</b>	<b>\$ 112,902</b>	<b>\$ -</b>	<b>\$ (870,770)</b>	<b>\$ (870,770)</b>	

\* Variance = Positive / (Negative)

Other - Miscellaneous										
Emergency Rental Assistance Program			2400A	Grants Other- Administration			2400	AZCAREs Grant		2401
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
\$ 70,244	\$ 65,330	\$ (4,914)		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
-	4,904	4,904		-	\$ 8,628	\$ 8,628		-	-	-
-	-	-		-	-	-		-	-	-
-	9	9		-	-	-		-	-	-
<b>70,244</b>	<b>70,243</b>	<b>(1)</b>		<b>-</b>	<b>8,628</b>	<b>8,628</b>		<b>-</b>	<b>-</b>	<b>-</b>
70,244	70,243	1		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
<b>70,244</b>	<b>70,243</b>	<b>1</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
-	-	-		-	<b>8,628</b>	<b>8,628</b>		-	-	-
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		-	-	-
-	-	-		-	-	-		\$ (31,641)	\$ (31,641)	
-	-	-		-	-	-		<b>(31,641)</b>	<b>(31,641)</b>	
-	-	-		-	8,628	8,628		(31,641)	(31,641)	
-	-	-		-	142,338	142,338		31,641	31,641	
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 150,966</b>	<b>\$ 150,966</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	Other - Miscellaneous					
	LATC Fund			Martinez Lake Fire		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	\$ 64,204	\$ 70,157	\$ 5,953
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 2,863,434	\$ 2,414,792	\$ (448,642)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	150,000	144,093	(5,907)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,013,434</b>	<b>2,558,885</b>	<b>(454,549)</b>	<b>64,204</b>	<b>70,157</b>	<b>5,953</b>
<b>Expenditures:</b>						
Current:						
General government	30,000	6,574	23,426	64,204	69,174	(4,970)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	2,983,434	2,552,311	431,123	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,013,434</b>	<b>2,558,885</b>	<b>454,549</b>	<b>64,204</b>	<b>69,174</b>	<b>(4,970)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>983</b>	<b>983</b>
<b>Other financing sources (uses):</b>						
Leases	-	-	-	-	-	-
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	-	-	-	-	983	983
Fund balances / (deficits), July 1, 2024	-	-	-	-	1,535	1,535
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,518</b>	<b>\$ 2,518</b>

\* Variance = Positive / (Negative)

Other - Miscellaneous			Total Special Revenue Funds		
Other Nonmajor Funds		Misc			
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	\$ 1,364,913	\$ 1,374,429	\$ 9,516
-	-	-	95,000	150,500	55,500
\$ 128,387	101,601	\$ (26,786)	99,478,262	78,993,451	(20,484,811)
-	-	-	1,074,436	1,098,454	24,018
-	-	-	1,675,443	2,642,740	967,297
1,195	1,917	722	470,414	1,644,521	1,174,107
-	-	-	429,637	531,044	101,407
2,000	45,188	43,188	1,569,480	1,676,488	107,008
<b>131,582</b>	<b>148,706</b>	<b>17,124</b>	<b>106,157,585</b>	<b>88,111,627</b>	<b>(18,045,958)</b>
105,689	94,273	11,416	9,756,280	6,406,774	3,349,506
50,793	18,509	32,284	27,861,554	18,140,564	9,720,990
-	-	-	17,232,033	15,545,734	1,686,299
-	-	-	949,072	947,372	1,700
-	-	-	8,684,158	6,468,365	2,215,793
-	-	-	5,781,919	5,598,579	183,340
-	3,645	(3,645)	137,120	81,793	55,327
-	-	-	11,182,239	9,744,047	1,438,192
-	-	-	33,017,344	22,625,548	10,391,796
-	-	-	-	75,464	(75,464)
-	-	-	67,754	2,539	65,215
<b>156,482</b>	<b>116,427</b>	<b>40,055</b>	<b>114,669,473</b>	<b>85,636,779</b>	<b>29,032,695</b>
<b>(24,900)</b>	<b>32,279</b>	<b>57,179</b>	<b>(8,511,888)</b>	<b>2,474,848</b>	<b>10,986,737</b>
-	-	-	5,089	-	(5,089)
-	-	-	-	16,500	16,500
-	-	-	4,050,728	4,050,728	-
2,500	(2,500)	(5,000)	(2,509,438)	(2,926,367)	(416,929)
<b>2,500</b>	<b>(2,500)</b>	<b>(5,000)</b>	<b>1,546,379</b>	<b>1,140,861</b>	<b>(405,518)</b>
(22,400)	29,779	52,179	(6,965,509)	3,615,709	10,581,219
22,400	19,191	(3,209)	6,965,509	23,990,053	17,024,544
<b>\$ -</b>	<b>\$ 48,970</b>	<b>\$ 48,970</b>	<b>\$ -</b>	<b>\$ 27,605,762</b>	<b>\$ 27,605,763</b>

YUMA COUNTY

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

Year Ended June 30, 2025

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Special assessments	-	-	-	-	-	-
Investment income	\$ 30,000	\$ 347,597	\$ 317,597	-	\$ 25,748	\$ 25,748
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>30,000</b>	<b>347,597</b>	<b>317,597</b>	<b>-</b>	<b>25,748</b>	<b>25,748</b>
<b>Expenditures:</b>						
Current:						
General government	1,600	1,600	-	\$ 72,920	72,920	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	6,909,309	3,910,000	2,999,309	-	-	-
Interest and fiscal charges	-	2,999,309	(2,999,309)	-	-	-
<b>Total Expenditures</b>	<b>6,910,909</b>	<b>6,910,909</b>	<b>-</b>	<b>72,920</b>	<b>72,920</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(6,880,909)</b>	<b>(6,563,312)</b>	<b>317,597</b>	<b>(72,920)</b>	<b>(47,172)</b>	<b>25,748</b>
<b>Other financing sources (uses):</b>						
Transfers in	13,927,862	13,927,862	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>13,927,862</b>	<b>13,927,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	7,046,953	7,364,550	317,597	(72,920)	(47,172)	25,748
Fund balances / (deficits), July 1, 2024	(7,046,953)	99,699	7,146,652	72,920	552,950	480,030
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 7,464,249</b>	<b>\$ 7,464,249</b>	<b>\$ -</b>	<b>\$ 505,778</b>	<b>\$ 505,778</b>

\* Variance = Positive / (Negative)

**Exhibit K - 2**  
(Continued)

Improvement Districts						
Gadsden			3546	B&C Colonia		3548
Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ 7,500	\$ 5,472	\$ (2,028)	\$ 160,000	\$ 140,145	\$ (19,855)	
-	-	-	15,000	40,843	25,843	
-	-	-	-	-	-	
<b>7,500</b>	<b>5,472</b>	<b>(2,028)</b>	<b>175,000</b>	<b>180,988</b>	<b>5,988</b>	
-	-	-	-	-	-	
-	-	-	-	-	-	
16,957	14,101	2,856	187,170	144,617	42,553	
-	2,855	(2,855)	-	42,553	(42,553)	
<b>16,957</b>	<b>16,956</b>	<b>1</b>	<b>187,170</b>	<b>187,170</b>	<b>-</b>	
<b>(9,457)</b>	<b>(11,484)</b>	<b>(2,027)</b>	<b>(12,170)</b>	<b>(6,182)</b>	<b>5,988</b>	
-	-	-	-	-	-	
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(9,457)	(11,484)	(2,027)	(12,170)	(6,182)	5,988	
9,457	15,663	6,206	12,170	760,025	747,855	
<b>\$ -</b>	<b>\$ 4,179</b>	<b>\$ 4,179</b>	<b>\$ -</b>	<b>\$ 753,843</b>	<b>\$ 753,843</b>	

YUMA COUNTY

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

Year Ended June 30, 2025

	Improvement District			Library District		
	Tacna Debt		3549	Debt Service		3547
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Special assessments	-	\$ 50,360	\$ 50,360	-	-	-
Investment income	-	9,008	9,008	\$ 30,000	\$ 111,090	\$ 81,090
Miscellaneous	-	-	-	-	55	55
<b>Total Revenues</b>	<b>-</b>	<b>59,368</b>	<b>59,368</b>	<b>30,000</b>	<b>111,145</b>	<b>81,145</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Culture and recreation	-	-	-	1,400	1,400	-
Debt service:						
Principal retirement	\$ 165,694	19,256	146,438	3,009,769	2,045,000	964,769
Interest and fiscal charges	-	6,222	(6,222)	-	964,769	(964,769)
<b>Total Expenditures</b>	<b>165,694</b>	<b>25,478</b>	<b>140,216</b>	<b>3,011,169</b>	<b>3,011,169</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(165,694)</b>	<b>33,890</b>	<b>199,584</b>	<b>(2,981,169)</b>	<b>(2,900,024)</b>	<b>81,145</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	3,009,769	3,009,769	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,009,769</b>	<b>3,009,769</b>	<b>-</b>
Net change in fund balance	(165,694)	33,890	199,584	28,600	109,745	81,145
Fund balances / (deficits), July 1, 2024	165,694	170,951	5,257	(28,600)	350,638	379,238
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 204,841</b>	<b>\$ 204,841</b>	<b>\$ -</b>	<b>\$ 460,383</b>	<b>\$ 460,383</b>

\* Variance = Positive / (Negative)

**Exhibit K - 2**  
**(Concluded)**

Total Debt Service Funds		
Budget	Actual	Variance *
\$ 167,500	\$ 195,977	\$ 28,477
75,000	534,286	459,286
-	55	55.00
<b>242,500</b>	<b>730,318</b>	<b>487,818</b>
74,520	74,520	-
1,400	1,400	-
10,288,899	6,132,974	4,155,925
-	4,015,708	(4,015,708)
<b>10,364,819</b>	<b>10,224,602</b>	<b>140,217</b>
<b>(10,122,319)</b>	<b>(9,494,284)</b>	<b>628,035</b>
16,937,631	16,937,631	-
<b>16,937,631</b>	<b>16,937,631</b>	<b>-</b>
6,815,312	7,443,347	628,035
(6,981,006)	1,949,926	8,930,932
<b>\$ (165,694)</b>	<b>\$ 9,393,273</b>	<b>\$ 9,558,967</b>

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

Year Ended June 30, 2025

	General			Jail District		
	Capital Projects		4407	Capital Projects		4403
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	\$ 69	\$ 69	-	-	-
Intergovernmental	-	435,903	435,903	\$ 625,000	-	\$ (625,000)
Investment income	-	471,739	471,739	-	\$ 598,731	598,731
Miscellaneous	-	4,598	4,598	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>912,309</b>	<b>912,309</b>	<b>625,000</b>	<b>598,731</b>	<b>(26,269)</b>
<b>Expenditures:</b>						
Current:						
General government	-	4,040	(4,040)	-	-	-
Public safety	-	-	-	-	107,232	(107,232)
Highway and streets	-	-	-	-	-	-
Capital Outlay	\$ 7,555,316	5,391,078	2,164,238	17,419,057	1,553,496	15,865,561
<b>Total Expenditures</b>	<b>7,555,316</b>	<b>5,395,118</b>	<b>2,160,198</b>	<b>17,419,057</b>	<b>1,660,728</b>	<b>15,758,329</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(7,555,316)</b>	<b>(4,482,809)</b>	<b>3,072,507</b>	<b>(16,794,057)</b>	<b>(1,061,997)</b>	<b>15,732,060</b>
<b>Other financing sources (uses):</b>						
Transfers in	8,237,462	8,237,462	-	7,492,593	7,492,593	-
<b>Total Other financing sources (uses)</b>	<b>8,237,462</b>	<b>8,237,462</b>	<b>-</b>	<b>7,492,593</b>	<b>7,492,593</b>	<b>-</b>
Net change in fund balance	682,146	3,754,653	3,072,507	(9,301,464)	6,430,596	15,732,060
Fund balances / (deficits), July 1, 2024	(682,146)	4,913,512	5,595,658	9,301,464	9,650,511	349,047
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 8,668,165</b>	<b>\$ 8,668,165</b>	<b>\$ -</b>	<b>\$ 16,081,107</b>	<b>\$ 16,081,107</b>

\* Variance = Positive / (Negative)

**Exhibit K - 3**  
(Continued)

Improvement Districts			Library District		
TACNA Water 4723			Capital Projects 4720		
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-
\$ 4,376,241	\$ 3,903,455	\$ (472,786)	-	-	-
-	13,536	13,536	-	\$ 57,588	\$ 57,588
-	-	-	-	-	-
<b>4,376,241</b>	<b>3,916,991</b>	<b>(459,250)</b>	<b>-</b>	<b>57,588</b>	<b>57,588</b>
-	6,694	(6,694)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,376,241	2,713,664	1,662,577	\$ 1,131,410	389,615	741,795
<b>4,376,241</b>	<b>2,720,358</b>	<b>1,655,883</b>	<b>1,131,410</b>	<b>389,615</b>	<b>741,795</b>
<b>-</b>	<b>1,196,633</b>	<b>1,196,633</b>	<b>(1,131,410)</b>	<b>(332,027)</b>	<b>799,383</b>
-	-	-	500,800	500,800	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>500,800</b>	<b>500,800</b>	<b>-</b>
-	1,196,633	1,196,633	(630,610)	168,773	799,383
-	(1,110,664)	(1,110,664)	630,610	784,292	153,682
<b>\$ -</b>	<b>\$ 85,969</b>	<b>\$ 85,969</b>	<b>\$ -</b>	<b>\$ 953,065</b>	<b>\$ 953,065</b>

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

Year Ended June 30, 2025

	Public Health			OTHER		
	Remodeling Blding		4410	Misc Capital Projects		4408
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	-	\$ 553,768	\$ 553,768	\$ 27	\$ 4,858	\$ 4,831
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>553,768</b>	<b>553,768</b>	<b>27</b>	<b>4,858</b>	<b>4,831</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	27	(27)
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	27	-	27
Capital Outlay	\$ 11,455,000	3,340,139	8,114,861	-	-	-
<b>Total Expenditures</b>	<b>11,455,000</b>	<b>3,340,139</b>	<b>8,114,861</b>	<b>27</b>	<b>27</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(11,455,000)</b>	<b>(2,786,371)</b>	<b>8,668,629</b>	<b>-</b>	<b>4,831</b>	<b>4,831</b>
<b>Other financing sources (uses):</b>						
Transfers in	11,000,000	11,000,000	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>11,000,000</b>	<b>11,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(455,000)	8,213,629	8,668,629	-	4,831	4,831
Fund balances / (deficits), July 1, 2024	455,000	7,361,797	6,906,797	-	(725,394)	(725,394)
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 15,575,426</b>	<b>\$ 15,575,426</b>	<b>\$ -</b>	<b>\$ (720,563)</b>	<b>\$ (720,563)</b>

\* Variance = Positive / (Negative)

OTHER			Total Capital Projects Funds		
Orange Grove- Mesa Verde 4724					
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	\$ 69	\$ 69
-	\$ 81,273	\$ 81,273	\$ 5,001,241	4,420,631	(580,610)
-	314,177	314,177	27	2,014,397	2,014,370
-	-	-	-	4,598	4,598
<b>-</b>	<b>395,450</b>	<b>395,450</b>	<b>5,001,268</b>	<b>6,439,695</b>	<b>1,438,427</b>
-	-	-	-	10,761	(10,761)
-	-	-	-	107,232	(107,232)
-	-	-	27	-	27
\$ 1,050,000	85,103	964,897	42,987,024	13,473,095	29,513,929
<b>1,050,000</b>	<b>85,103</b>	<b>964,897</b>	<b>42,987,051</b>	<b>13,591,088</b>	<b>29,395,963</b>
<b>(1,050,000)</b>	<b>310,347</b>	<b>1,360,347</b>	<b>(37,985,783)</b>	<b>(7,151,393)</b>	<b>30,834,390</b>
7,300,000	7,300,000	-	34,530,855	34,530,855	-
<b>7,300,000</b>	<b>7,300,000</b>	<b>-</b>	<b>34,530,855</b>	<b>34,530,855</b>	<b>-</b>
6,250,000	7,610,347	1,360,347	(3,454,928)	27,379,462	30,834,390
(6,250,000)	34,106	6,284,106	8,619,318	20,908,160	12,288,842
<b>\$ -</b>	<b>\$ 7,644,453</b>	<b>\$ 7,644,453</b>	<b>\$ 5,164,390</b>	<b>\$ 48,287,622</b>	<b>\$ 43,123,232</b>

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

Year Ended June 30, 2025

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
<b>Revenues:</b>			
Taxes	\$ 1,364,913	\$ 1,374,498	\$ 9,585
Special assessments	167,500	195,977	28,477
Licenses and permits	95,000	150,500	55,500
Intergovernmental	104,479,503	83,414,082	(21,065,421)
Charges for services	1,074,436	1,098,454	24,018
Fines and forfeits	1,675,443	2,642,740	967,297
Investment income	545,441	4,193,204	3,647,763
Rents	429,637	531,044	101,407
Miscellaneous	1,569,480	1,681,141	111,661
<b>Total Revenues</b>	<b>111,401,353</b>	<b>95,281,640</b>	<b>(16,119,713)</b>
<b>Expenditures:</b>			
Current:			
General government	9,830,800	6,492,055	3,338,745
Public safety	27,861,554	18,247,796	9,613,758
Highways and streets	17,232,060	15,545,734	1,686,326
Sanitation	949,072	947,372	1,700
Health	8,684,158	6,468,365	2,215,793
Welfare	5,781,919	5,598,579	183,340
Culture and recreation	138,520	83,193	55,327
Education	11,182,239	9,744,047	1,438,192
Capital Outlay	76,004,368	36,098,643	39,905,725
Debt service:			
Principal retirement	10,288,899	6,208,438	4,080,461
Interest and fiscal charges	67,754	4,018,247	(3,950,493)
<b>Total Expenditures</b>	<b>168,021,343</b>	<b>109,452,469</b>	<b>58,568,875</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(56,619,990)</b>	<b>(14,170,829)</b>	<b>42,449,162</b>
<b>Other financing sources (uses):</b>			
Leases	5,089	-	(5,089)
Sale of capital assets	-	16,500	16,500
Transfers in	55,519,214	55,519,214	-
Transfers out	(2,509,438)	(2,926,367)	(416,929)
<b>Total Other financing sources (uses)</b>	<b>53,014,865</b>	<b>52,609,347</b>	<b>(405,518)</b>
Net change in fund balance	(3,605,125)	38,438,518	42,043,644
Fund balances / (deficits), July 1, 2024	3,605,125	46,848,139	43,243,014
<b>Fund balances / (deficits), June 30, 2025</b>	<b>\$ -</b>	<b>\$ 85,286,657</b>	<b>\$ 85,286,658</b>

\* Variance = Positive / (Negative)

## **Internal Service Funds**

YUMA COUNTY  
**Combining Statement of Net Position**  
**All Internal Service Funds**  
June 30, 2025

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608
<b>Assets</b>					
Cash and cash equivalents	-	\$ 328,700	\$ 301,917	\$ 5,554,660	\$ 511,735
Receivables (net of allowances for uncollectibles):					
Accounts	-	-	-	-	-
Accrued interest	-	1,373	1,351	20,579	2,428
Due from:					
Other funds	\$ 5,112	-	328,855	1,509,567	216
Prepaid items	-	-	-	299	-
Machinery and Equipment, net of accumulated depreciation	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 5,112</b>	<b>\$ 330,073</b>	<b>\$ 632,123</b>	<b>\$ 7,085,105</b>	<b>\$ 514,379</b>
<b>Deferred Outflow of Resources</b>					
Deferred outflow of resources related to pensions	-	\$ 17,527	\$ 3,985	\$ 52,248	\$ 39,447
<b>Total Deferred Outflow of Resources</b>	<b>\$ -</b>	<b>\$ 17,527</b>	<b>\$ 3,985</b>	<b>\$ 52,248</b>	<b>\$ 39,447</b>
<b>Liabilities</b>					
<b>Liabilities</b>					
Accounts payable	-	\$ 2,291	\$ 369,571	\$ 1,108,903	\$ 30,344
Accrued payroll and employee benefits	-	2,022	872	7,317	871
Insurance claims payable	-	-	-	2,846,550	-
Due to:					
Other funds	\$ 25,874	8,857	388	-	27,027
Net pension liability	-	82,902	18,851	247,133	186,585
<b>Total Liabilities</b>	<b>\$ 25,874</b>	<b>\$ 96,072</b>	<b>\$ 389,682</b>	<b>\$ 4,209,903</b>	<b>\$ 244,827</b>
<b>Deferred Inflow of Resources</b>					
Deferred inflow of resources related to pensions	-	\$ 6,147	\$ 1,398	\$ 18,325	\$ 13,835
<b>Total Deferred Inflow of Resources</b>	<b>\$ -</b>	<b>\$ 6,147</b>	<b>\$ 1,398</b>	<b>\$ 18,325</b>	<b>\$ 13,835</b>
<b>Net Position</b>					
Net investment in capital assets	-	-	-	-	-
Restricted for:					
Prepaid items	-	-	-	\$ 299	-
Unrestricted	\$ (20,762)	\$ 245,381	\$ 245,028	\$ 2,908,826	\$ 295,164
<b>Total Net Position</b>	<b>\$ (20,762)</b>	<b>\$ 245,381</b>	<b>\$ 245,028</b>	<b>\$ 2,909,125</b>	<b>\$ 295,164</b>

Exhibit L - 1

Fleet Management 6609	Broadband Infrastructure 6701	Total Internal Service Funds
\$ 2,198,314	\$ 35,251	\$ 8,930,577
-	2,255	2,255
9,531	126	35,388
-	-	1,843,750
2,067	-	2,366
3,032,950	-	3,032,950
<b>\$ 5,242,862</b>	<b>\$ 37,632</b>	<b>\$ 13,847,286</b>
-	-	\$ 113,207
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,207</b>
\$ 43,552	-	\$ 1,554,661
-	-	11,082
-	-	2,846,550
46,521	-	108,667
-	-	535,471
<b>\$ 90,073</b>	<b>\$ -</b>	<b>\$ 5,056,431</b>
-	-	\$ 39,705
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,705</b>
\$ 3,032,950	-	\$ 3,032,950
2,067	-	2,366
2,117,772	\$ 37,632	5,829,041
<b>\$ 5,152,789</b>	<b>\$ 37,632</b>	<b>\$ 8,864,357</b>

YUMA COUNTY

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

All Internal Service Funds

Year Ended June 30, 2025

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608
<b>Operating revenues</b>					
Charges for services - insurance premiums	-	-	\$ 1,272,485	\$ 15,937,521	\$ 1,598,594
Charges for services	\$ 808,903	\$ 149,549	-	-	-
Miscellaneous	-	9,918	32,588	2,592	25,696
<b>Total operating revenues</b>	<b>808,903</b>	<b>159,467</b>	<b>1,305,073</b>	<b>15,940,113</b>	<b>1,624,290</b>
<b>Operating expenses</b>					
Personnel services	-	84,502	2,246	348,754	230,146
Supplies and services	-	3,428	338	5,473	2,274
Tools and minor equipment	808,903	-	995	-	1,049
Professional services	-	15,151	-	73,574	8,860
Health services claims	-	-	-	18,579,343	-
Health services other	-	-	-	1,556,218	-
Insurance claims	-	2,417	43,519	-	396,335
Insurance others	-	477	1,506,169	10,548	1,122,835
Depreciation	-	-	-	-	-
Other	-	2,812	9,093	157,383	58,236
<b>Total operating expenses</b>	<b>808,903</b>	<b>108,787</b>	<b>1,562,360</b>	<b>20,731,293</b>	<b>1,819,735</b>
<b>Operating income / (loss)</b>	<b>-</b>	<b>50,680</b>	<b>(257,287)</b>	<b>(4,791,180)</b>	<b>(195,445)</b>
<b>Nonoperating revenues</b>					
Investment earnings	-	13,236	23,374	322,928	25,738
Rebates and refunds	-	-	-	765,041	-
Sale of capital assets	-	-	-	-	-
<b>Total nonoperating revenues</b>	<b>-</b>	<b>13,236</b>	<b>23,374</b>	<b>1,087,969</b>	<b>25,738</b>
Change in net position	-	63,916	(233,913)	(3,703,211)	(169,707)
Net position / (deficit), July 1, 2024	(20,762)	181,465	478,941	6,612,336	464,871
<b>Total net position / (deficit), June 30, 2025</b>	<b>\$ (20,762)</b>	<b>\$ 245,381</b>	<b>\$ 245,028</b>	<b>\$ 2,909,125</b>	<b>\$ 295,164</b>

Exhibit L - 2

Fleet Management 6609	Broadband Infrastructure 6701	Total Internal Service Funds
-	-	\$ 18,808,600
\$ 2,153,272	-	3,111,724
1,366	\$ 37,483	109,643
<b>2,154,638</b>	<b>37,483</b>	<b>\$ 22,029,967</b>
-	-	665,648
475,510	-	487,023
64,490	-	875,437
20,609	-	118,194
-	-	18,579,343
-	-	1,556,218
-	-	442,271
8,169	-	2,648,198
1,263,123	-	1,263,123
207,577	-	435,101
<b>2,039,478</b>	<b>-</b>	<b>27,070,556</b>
<b>115,160</b>	<b>37,483</b>	<b>(5,040,589)</b>
137,726	149	523,151
-	-	765,041
227,093	-	227,093
<b>364,819</b>	<b>149</b>	<b>1,515,285</b>
479,979	37,632	(3,525,304)
4,672,810	-	12,389,661
<b>\$ 5,152,789</b>	<b>\$ 37,632</b>	<b>\$ 8,864,357</b>

YUMA COUNTY

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2025

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608
<b>Cash flows from operating activities:</b>					
Receipts from customers for goods and services provided	-	\$ 27,570	-	\$ 14,580,259	\$ 1,593,162
Receipts from other funds for goods and services provided	\$ 808,903	-	\$ 1,590,312	-	22,622
Receipts from miscellaneous operations	-	198,202	32,588	2,361	12
Payments to supplies for goods and services	(803,791)	(21,116)	(1,776,089)	(18,915,968)	(1,549,433)
Payments to employees for services	-	(111,608)	(28,051)	(500,919)	(238,011)
Payments for miscellaneous operations	(5,112)	-	(1,281)	(20,190)	(21,086)
<b>Net cash provided (used) by operating activities</b>	<b>-</b>	<b>93,048</b>	<b>(182,521)</b>	<b>(4,854,457)</b>	<b>(192,734)</b>
<b>Cash flows from capital and related financing activities:</b>					
Sales of capital assets	-	-	-	-	-
Rebates and refunds from contractors	-	-	-	765,958	-
Capital Outlay	-	-	-	-	-
<b>Net cash provided (used) by noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>765,958</b>	<b>-</b>
<b>Cash flows from investing activities:</b>					
Interest received on investments	-	7,711	15,050	189,977	14,109
Purchases investments	-	4,631	7,946	129,225	10,640
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>12,342</b>	<b>22,996</b>	<b>319,202</b>	<b>24,749</b>
Net increase / (decrease) in cash and cash equivalents	-	105,390	(159,525)	(3,769,297)	(167,985)
Cash and cash equivalents, July 1, 2024	-	223,310	461,442	9,323,957	679,720
<b>Cash and cash equivalents, June 30, 2025</b>	<b>\$ -</b>	<b>\$ 328,700</b>	<b>\$ 301,917</b>	<b>\$ 5,554,660</b>	<b>\$ 511,735</b>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	\$ -	\$ 50,680	\$ (257,287)	\$ (4,791,180)	\$ (195,445)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	-	-	-	-
Changes in assets, liabilities, and deferred in and out flows:					
(Increase) / decreases in assets:					
Accounts receivable	-	-	-	-	-
Due from other funds	(5,112)	66,346	(8,175)	(1,436,926)	(216)
Prepaid expenditures	-	750	2,800	(299)	-
(Increase) / decreases in deferred outflows:					
Deferred outflows	-	(3,761)	1,777	(23,406)	(13,792)
Increase / (decrease) in liabilities:					
Accounts payable	-	59	103,349	125,129	7,081
Accrued payroll and employee benefits	-	(521)	234	4,655	(2,922)
Insurance claims payable	-	-	-	1,231,650	-
Due to other funds	5,112	(1)	388	-	16,311
Net pension liability	-	(19,226)	(23,897)	33,153	(3,748)
Increase / (decrease) in deferred inflows:					
Deferred inflows	-	(1,278)	(1,710)	2,767	(3)
<b>Total Adjustments</b>	<b>-</b>	<b>42,368</b>	<b>74,766</b>	<b>(63,277)</b>	<b>2,711</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ -</b>	<b>\$ 93,048</b>	<b>\$ (182,521)</b>	<b>\$ (4,854,457)</b>	<b>\$ (192,734)</b>

Exhibit L - 3

Fleet Management 6609	Fleet Management 6609	Total Internal Service Funds
-	\$ 35,228	\$ 16,236,219
\$ 2,061,851	-	4,483,688
31,860	-	265,023
(917,858)	-	(23,984,255)
-	-	(878,589)
(299,849)	-	(347,518)
<b>876,004</b>	<b>35,228</b>	<b>(4,225,432)</b>
228,604	-	228,604
-	-	765,958
(1,574,688)	-	(1,574,688)
<b>(1,346,084)</b>	<b>-</b>	<b>(580,126)</b>
75,329	23	302,199
56,857	-	209,299
<b>132,186</b>	<b>23</b>	<b>511,498</b>
(337,894)	35,251	(4,294,060)
2,536,208	-	13,224,637
<b>\$ 2,198,314</b>	<b>\$ 35,251</b>	<b>\$ 8,930,577</b>
<b>\$ 115,160</b>	<b>\$ 37,483</b>	<b>\$ (5,040,589)</b>
1,263,123	-	1,263,123
-	(2,255)	(2,255)
505	-	(1,383,578)
1,002	-	4,253
-	-	(39,182)
(466,448)	-	(230,830)
-	-	1,446
-	-	1,231,650
(37,338)	-	(15,528)
-	-	(13,718)
-	-	(224)
<b>760,844</b>	<b>(2,255)</b>	<b>815,157</b>
<b>\$ 876,004</b>	<b>\$ 35,228</b>	<b>\$ (4,225,432)</b>

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# Fiduciary Funds

YUMA COUNTY  
**Combining Statement of Fiduciary Net Position**  
**All Fiduciary Funds**  
June 30, 2025

	Private-Purpose Trust Funds	External Investment Pool		
		School Districts	Other Governmental Entities	Total External Investment Pool
<b>Assets</b>				
Cash and cash equivalents	\$ 144,597	\$ 170,903,191	\$ 12,271,825	\$ 183,175,016
Interest and dividends receivable	-	-	-	-
Taxes and dividends receivable	-	-	-	-
Settlements	-	-	-	-
<b>Total Assets</b>	<b>\$ 144,597</b>	<b>\$ 170,903,191</b>	<b>\$ 12,271,825</b>	<b>\$ 183,175,016</b>
<b>Liabilities</b>				
Due to:				
Other governments	-	-	-	-
Deposits held for others	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Position</b>				
Retricted for:				
Pool participants	-	\$ 170,903,191	-	\$ 170,903,191
Individual, organizations, and other governments	\$ 144,597	-	\$ 12,271,825	12,271,825
<b>Total Net Position</b>	<b>\$ 144,597</b>	<b>\$ 170,903,191</b>	<b>\$ 12,271,825</b>	<b>\$ 183,175,016</b>

Other					
Other Governmental Entities	Non-County External Bank	Commissary	Anti-racketeering	Opioids	Total Other
\$ 472,523	\$ 3,328,226	\$ 152,756	\$ 402,991	-	\$ 4,356,496
2,186,000	-	-	-	-	2,186,000
2,930,600	-	-	-	-	2,930,600
-	-	-	-	\$ 3,055,946	3,055,946
<b>\$ 5,589,123</b>	<b>\$ 3,328,226</b>	<b>\$ 152,756</b>	<b>\$ 402,991</b>	<b>\$ 3,055,946</b>	<b>\$ 12,529,042</b>
\$ 715,891	-	-	-	-	\$ 715,891
				\$ 3,055,946	3,055,946
<b>\$ 715,891</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,055,946</b>	<b>\$ 3,771,837</b>
-	-	-	-	-	-
\$ 4,873,232	\$ 3,328,226	\$ 152,756	\$ 402,991	-	\$ 8,757,205
<b>\$ 4,873,232</b>	<b>\$ 3,328,226</b>	<b>\$ 152,756</b>	<b>\$ 402,991</b>	<b>\$ -</b>	<b>\$ 8,757,205</b>

YUMA COUNTY  
**Combining Statement of Changes in Fiduciary Net Position**  
**All Fiduciary Funds**  
Year ended June 30, 2025

	Private-Purpose Trust Funds	External Investment Pool		
		School Districts	Other Governmental Entities	Total External Investment Pool
<b>Additions:</b>				
Contributions from other governments	-	\$ 568,578,654	\$ 52,081,883	\$ 620,660,537
Property tax collections for other governments	-	-	-	-
Collections for individuals	\$ 1,120,287	-	-	-
Interest and dividends	-	3,389,634	110,115	3,499,749
Inmate collections	-	-	-	-
Other	-	3,341	-	3,341
<b>Total additions</b>	<b>1,120,287</b>	<b>571,971,629</b>	<b>52,191,998</b>	<b>624,163,627</b>
<b>Deductions:</b>				
Distribution to other governments	-	565,551,792	47,242,106	612,793,898
Beneficiary payments to individuals	1,295,731	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment to inmates	-	-	-	-
Other	-	-	-	-
<b>Total deductions</b>	<b>1,295,731</b>	<b>565,551,792</b>	<b>47,242,106</b>	<b>612,793,898</b>
<b>Net increase (decrease) in fiduciary net position</b>	<b>(175,444)</b>	<b>6,419,837</b>	<b>4,949,892</b>	<b>11,369,729</b>
Net position, July 1, 2024	320,041	164,483,354	7,321,933	171,805,287
<b>Net position, June 30, 2025</b>	<b>\$ 144,597</b>	<b>\$ 170,903,191</b>	<b>\$ 12,271,825</b>	<b>\$ 183,175,016</b>

Other Governmental Entities	Non-County External Bank	Other			Total Other
		Commissary	Anti-racketeering	Opioids	
-	-	-	-	\$ 296,811	\$ 296,811
\$ 119,984,801	-	-	-	-	119,984,801
-	-	-	-	-	-
12,640,407	-	-	\$ 26,107	-	12,666,514
-	-	\$ 665,957	-	-	665,957
-	\$ 91,021,348	-	3,264	-	91,024,612
<b>132,625,208</b>	<b>91,021,348</b>	<b>665,957</b>	<b>29,371</b>	<b>296,811</b>	<b>224,638,695</b>
12,649,128	-	-	-	296,811	12,945,939
-	-	-	-	-	-
117,770,078	-	-	-	-	117,770,078
-	-	656,444	-	-	656,444
6,146,717	90,672,787	-	189,547	-	97,009,051
<b>136,565,923</b>	<b>90,672,787</b>	<b>656,444</b>	<b>189,547</b>	<b>296,811</b>	<b>228,381,512</b>
<b>(3,940,715)</b>	<b>348,561</b>	<b>9,513</b>	<b>(160,176)</b>	-	<b>(3,742,817)</b>
8,813,947	2,979,665	143,243	563,167	-	12,500,022
<b>\$ 4,873,232</b>	<b>\$ 3,328,226</b>	<b>\$ 152,756</b>	<b>\$ 402,991</b>	<b>\$ -</b>	<b>\$ 8,757,205</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, 2023 and June 30, 2025

	2024	2025
Governmental Funds capital assets:		
Land	\$ 67,559,268	\$ 68,143,487
Buildings	188,808,088	193,499,332
Improvements other than buildings	18,592,386	19,849,736
Machinery and equipment	52,706,419	55,624,318
Infrastructure	267,553,604	274,071,977
Right-to-use subscription assets	5,435,926	4,682,033
Right-to-use leases	1,672,674	1,544,114
Construction in progress	65,964,531	109,434,123
<b>Total governmental funds capital assets</b>	<b>\$ 668,292,896</b>	<b>\$ 726,849,120</b>
Investments in governmental funds capital assets by source:		
General Fund	\$ 31,749,502	\$ 31,678,147
Major Capital Projects Funds	225,647,598	264,275,570
Special Revenue Funds	135,236,534	143,236,599
Flood Control District	51,454,709	56,731,872
Health Services District	1,637,841	1,645,467
Engineering- HURF	210,442,014	215,526,885
Other Funds	7,793,150	9,423,031
Donations	4,331,548	4,331,548
<b>Total governmental funds capital assets</b>	<b>\$ 668,292,896</b>	<b>\$ 726,849,119</b>

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

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Right-to-use:		
							Subscription Assets	Leases	Construction in Progress
<b>General Government:</b>									
Administration	\$ 121,855,937	\$ 581,625	\$ 9,136,040	\$ 3,870,420	\$ 12,556,530	\$ 1,848,361	\$ 4,201,733	\$ 1,489,825	\$ 88,171,405
Adult Probation	5,316,655	121,880	4,871,436	51,899	252,690	-	-	-	18,750
Attorneys	386,053	-	39,271	-	310,462	-	-	36,320	-
Courts	37,850,582	650,400	31,253,236	3,055,534	2,869,657	-	-	-	21,754
Development Services	5,804,880	196,380	4,595,370	6,910	1,006,222	-	-	-	-
Juvenile Court	14,840,710	-	12,667,635	1,468,090	704,987	-	-	-	-
Public Defender	599,930	39,200	435,447	-	112,462	-	-	-	12,820
Public Works	8,616,510	-	-	185,103	8,431,406	-	-	-	-
<b>Total General Government</b>	<b>195,271,257</b>	<b>1,589,485</b>	<b>62,998,435</b>	<b>8,637,956</b>	<b>26,244,417</b>	<b>1,848,361</b>	<b>4,201,733</b>	<b>1,526,145</b>	<b>88,224,729</b>
<b>Public Safety:</b>									
Adult probation	230,798	-	72,186	14,284	126,730	-	-	17,598	-
Juvenile Court - Grants	353,590	-	129,398	38,618	185,573	-	-	-	-
Sheriff - Administration	73,295,630	1,868,756	54,177,728	4,095,950	12,636,130	-	-	-	517,065
Sheriff - Boat Patrol	890,915	112,750	618,776	19,600	139,788	-	-	-	-
Engineering- Flood Control	57,909,392	4,144,378	-	26,652	135,546	38,911,832	-	-	14,690,984
Emergency Management	155,224	-	-	66,433	88,791	-	-	-	-
<b>Total Public Safety</b>	<b>132,835,549</b>	<b>6,125,884</b>	<b>54,998,088</b>	<b>4,261,537</b>	<b>13,312,558</b>	<b>38,911,832</b>	<b>-</b>	<b>17,598</b>	<b>15,208,049</b>
<b>Highways and Streets:</b>									
Roads	312,799,251	56,200,277	5,046,956	1,140,394	11,374,633	233,311,784	-	371	5,724,836
<b>Total Highways and Streets</b>	<b>312,799,251</b>	<b>56,200,277</b>	<b>5,046,956</b>	<b>1,140,394</b>	<b>11,374,633</b>	<b>233,311,784</b>	<b>-</b>	<b>371</b>	<b>5,724,836</b>
<b>Sanitation:</b>									
Solid Waste	2,179,970	1,773	-	440,272	1,665,642	-	-	-	72,283
<b>Total Sanitation</b>	<b>2,179,970</b>	<b>1,773</b>	<b>-</b>	<b>440,272</b>	<b>1,665,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,283</b>
<b>Health :</b>									
Health	11,263,870	-	8,893,184	1,082,635	1,125,126	-	-	-	162,925
<b>Total Health</b>	<b>11,263,870</b>	<b>-</b>	<b>8,893,184</b>	<b>1,082,635</b>	<b>1,125,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,925</b>
<b>Welfare:</b>									
Cemetery	820,946	602,349	218,597	-	-	-	-	-	-
Housing	16,430,996	202,766	13,151,509	2,802,573	274,148	-	-	-	-
<b>Total Welfare</b>	<b>17,251,942</b>	<b>805,115</b>	<b>13,370,106</b>	<b>2,802,573</b>	<b>274,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and Recreation:</b>									
Library	53,692,410	3,100,443	47,755,466	859,507	1,467,479	-	480,300	-	29,214
Parks	1,007,168	303,010	-	558,037	134,033	-	-	-	12,088
<b>Total Culture and Recreation</b>	<b>54,699,578</b>	<b>3,403,453</b>	<b>47,755,466</b>	<b>1,417,544</b>	<b>1,601,512</b>	<b>-</b>	<b>480,300</b>	<b>-</b>	<b>41,302</b>
<b>Education:</b>									
Juvenile Court	506,528	-	425,100	66,824	14,604	-	-	-	-
School Superintendent	41,174	17,500	11,997	-	11,677	-	-	-	-
<b>Total Education</b>	<b>547,702</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>\$ 726,849,119</b>	<b>\$ 68,143,487</b>	<b>\$ 193,499,332</b>	<b>\$ 19,849,735</b>	<b>\$ 55,624,318</b>	<b>\$ 274,071,977</b>	<b>\$ 4,682,033</b>	<b>\$ 1,544,114</b>	<b>\$ 109,434,123</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**

Year Ended June 30, 2025

	Governmental Capital Assets July 1, 2024	Additions	Deletions	Governmental Capital Assets June 30, 2025
<b>Function and Activity:</b>				
General Government:				
Administration	\$ 80,063,484	\$56,897,496	\$ 14,443,805	\$ 122,517,175
Adult Probation	4,648,014	698,814	30,175	5,316,653
Attorneys	379,206	36,320	29,472	386,054
Courts	37,470,160	413,206	32,785	37,850,581
Development Services	5,857,007	-	713,364	5,143,643
Juvenile Court	14,532,293	337,001	28,584	14,840,710
Public Defender	599,928	-	-	599,928
Public Works	6,819,138	2,094,007	296,635	8,616,510
Total General Government	150,369,230	60,476,845	15,574,820	195,271,255
Public Safety:				
Adult Probation	230,817	-	-	230,817
Juvenile Court - Grants	353,588	-	-	353,588
Sheriff - Administration	71,371,456	3,935,911	2,011,737	73,295,630
Sheriff - Boat Patrol	890,914	-	-	890,914
Engineering - Flood Control	52,632,230	6,245,663	968,500	57,909,393
Emergency Management	88,791	66,433	-	155,224
Total Public Safety	125,567,796	10,248,007	2,980,237	132,835,565
Highways and Streets:				
Roads	306,906,938	\$14,820,540	8,928,245	312,799,233
Total Highways and Streets	306,906,938	14,820,540	8,928,245	312,799,233
Sanitation:				
Solid Waste	2,107,687	72,283	-	2,179,970
Total Sanitation	2,107,687	72,283	-	2,179,970
Health :				
Health	11,180,041	131,821	47,991	11,263,871
Total Health	11,180,041	131,821	47,991	11,263,871
Welfare:				
Cemetery	820,946	-	-	820,946
Housing	16,389,497	41,500	-	16,430,997
Total Welfare	17,210,443	41,500	-	17,251,943
Culture and Recreation:				
Library	53,417,053	1,797,892	1,522,537	53,692,408
Parks	986,004	21,164	-	1,007,168
Total Culture and Recreation	54,403,057	1,819,056	1,522,537	54,699,576
Education:				
Juvenile Court	506,529	-	-	506,529
School Superintendent	41,174	-	-	41,174
Total Education	547,703	-	-	547,703
<b>Total governmental funds capital assets</b>	<b>\$ 668,292,896</b>	<b>\$ 87,610,052</b>	<b>\$ 29,053,830</b>	<b>\$ 726,849,119</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.....	241
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.....	265
These schedules contain trend information to help the reader assess the County’s most significant revenue source, the property tax.	
Debt Capacity.....	271
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.....	283
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.....	291
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									
	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Program Revenues</b>										
General Government	\$ 6,469,849	3.8%	\$ 6,770,700	4.7%	\$ 6,699,211	(1.1%)	\$ 7,544,243	12.6%	\$ 7,863,365	4.2%
Public Safety	2,085,254	(13.3%)	1,925,463	(7.7%)	1,832,693	(4.8%)	2,172,855	18.6%	2,336,865	7.5%
Highway & Streets	35,767	5.6%	37,188	4.0%	58,232	56.6%	81,918	40.7%	63,301	(22.7%)
Sanitation	61,770	0.9%	67,801	9.8%	69,415	2.4%	77,781	12.1%	70,722	(9.1%)
Health	1,366,180	1.4%	1,508,222	10.4%	1,429,804	(5.2%)	1,498,702	4.8%	1,411,082	(5.8%)
Welfare	378,797	(2.6%)	423,116	11.7%	398,286	(5.9%)	435,890	9.4%	488,722	12.1%
Culture & Recreation	94,678	1.1%	85,701	(9.5%)	78,115	(8.9%)	65,558	(16.1%)	46,998	(28.3%)
Operating Grant & Contributions	36,345,929	2.2%	37,319,165	2.7%	40,436,944	8.4%	40,458,861	0.1%	47,359,790	17.1%
Capital Grant & Contributions	3,368,486	1851.5%	1,994,711	(40.8%)	4,656,931	133.5%	4,256,903	(8.6%)	2,391,146	(43.8%)
<b>Total Program Revenues</b>	<b>\$ 50,206,710</b>	<b>8.4%</b>	<b>\$ 50,132,067</b>	<b>(0.1%)</b>	<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>General Revenues</b>										
Taxes										
Property Taxes	41,101,016	7.0%	42,510,022	3.4%	43,958,107	3.4%	45,698,590	4.0%	46,247,167	1.2%
County Sales Taxes	27,126,661	2.2%	27,968,079	3.1%	28,560,140	2.1%	30,266,698	6.0%	34,926,649	15.4%
Auto-in-Lieu of Tax	7,624,328	8.7%	8,129,929	6.6%	8,582,009	5.6%	9,078,384	5.8%	9,345,891	2.9%
Franchise Taxes	131,546	(12.8%)	134,392	2.2%	121,212	(9.8%)	146,282	20.7%	151,071	3.3%
Shared State Sales Taxes	20,194,008	3.8%	20,640,336	2.2%	21,889,249	6.1%	22,937,167	4.8%	24,991,696	9.0%
<b>Total Taxes</b>	<b>96,177,559</b>	<b>5.0%</b>	<b>99,382,758</b>	<b>3.3%</b>	<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>
Grants and Contributions Not Restricted to Specific Programs	3,768,167	19.0%	3,573,246	(5.2%)	3,646,605	2.1%	3,728,651	2.2%	3,898,684	4.6%
Investment earnings	469,775	(1.0%)	552,943	17.7%	1,090,740	97.3%	1,537,906	41.0%	1,773,549	15.3%
Miscellaneous	2,045,784	(7.2%)	1,987,640	(2.8%)	2,299,076	15.7%	2,297,435	(0.1%)	2,993,002	30.3%
<b>Total General Revenues</b>	<b>\$ 102,461,285</b>	<b>5.2%</b>	<b>\$ 105,496,587</b>	<b>3.0%</b>	<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>Total Revenues</b>	<b>\$ 152,667,995</b>	<b>6.2%</b>	<b>\$ 155,628,654</b>	<b>1.9%</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>

Table A-1

		Fiscal Years							
2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
Amount	% Chg								
\$ 8,683,269	10.4%	\$ 8,599,244	(1.0%)	\$ 9,354,806	8.8%	\$ 9,407,572	0.6%	\$ 8,991,616	(4.4%)
2,766,872	18.4%	2,460,392	(11.1%)	2,280,165	(7.3%)	2,615,998	14.7%	2,174,356	(16.9%)
72,688	14.8%	88,123	21.2%	75,730	(14.1%)	121,710	60.7%	135,216	11.1%
98,019	38.6%	109,748	12.0%	138,926	26.6%	145,071	4.4%	187,041	28.9%
1,541,491	9.2%	2,422,946	57.2%	7,828,537	223.1%	2,580,169	(67.0%)	2,543,580	(1.4%)
565,863	15.8%	470,064	(16.9%)	589,312	25.4%	656,026	11.3%	698,717	6.5%
11,206	(76.2%)	17,907	59.8%	18,947	5.8%	19,789	4.4%	16,119	(18.5%)
54,871,338	15.9%	72,836,309	32.7%	63,968,441	(12.2%)	81,174,751	26.9%	84,237,253	3.8%
3,526,995	47.5%	3,799,895	7.7%	10,020,435	163.7%	14,614,432	45.8%	27,600,772	88.9%
<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>	<b>\$ 111,335,518</b>	<b>18.1%</b>	<b>\$ 126,584,670</b>	<b>13.7%</b>
49,545,880	7.1%	52,089,339	5.1%	55,389,980	6.3%	57,590,259	4.0%	60,779,854	5.5%
39,937,857	14.3%	42,025,167	5.2%	45,017,027	7.1%	46,154,874	2.5%	47,523,880	3.0%
11,228,437	20.1%	11,038,597	(1.7%)	11,339,648	2.7%	11,827,208	4.3%	12,428,573	5.1%
441,745	192.4%	348,913	(21.0%)	350,787	0.5%	310,559	(11.5%)	267,271	(13.9%)
30,145,102	20.6%	31,841,283	5.6%	33,743,393	6.0%	34,808,075	3.2%	35,760,511	2.7%
<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>	<b>150,690,975</b>	<b>3.3%</b>	<b>156,760,089</b>	<b>4.0%</b>
3,865,133	(0.9%)	3,954,170	2.3%	4,237,617	7.2%	5,773,012	36.2%	4,690,117	(18.8%)
870,819	(50.9%)	(3,170,721)	(464.1%)	4,376,424	(238.0%)	12,353,021	182.3%	12,957,066	4.9%
1,829,979	(38.9%)	2,026,872	10.8%	3,771,358	86.1%	4,736,558	25.6%	4,969,874	4.9%
<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>\$ 173,553,566</b>	<b>9.7%</b>	<b>\$ 179,377,146</b>	<b>3.4%</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>	<b>\$ 284,889,084</b>	<b>12.8%</b>	<b>\$ 305,961,816</b>	<b>7.4%</b>

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

	2015-2016		2016-2017		Fiscal Years 2017-2018		2018-2019		2019-2020	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Expenses</b>										
General Government	\$ 46,510,766	(4.6%)	\$ 50,535,266	8.7%	\$ 51,454,062	1.8%	\$ 47,556,938	(7.6%)	\$ 50,909,721	7.1%
Public Safety	44,122,868	(4.5%)	47,421,286	7.5%	50,426,233	6.3%	41,033,116	(18.6%)	45,692,117	11.4%
Highway & Streets	10,072,778	(2.1%)	12,456,036	23.7%	17,292,604	38.8%	16,414,222	(5.1%)	14,824,647	(9.7%)
Sanitation	891,291	(5.4%)	1,030,124	15.6%	1,161,861	12.8%	1,208,923	4.1%	1,317,375	9.0%
Health	8,358,008	(3.5%)	8,843,369	5.8%	9,019,213	2.0%	8,455,522	(6.2%)	8,799,703	4.1%
Welfare	16,174,152	2.5%	16,659,667	3.0%	17,881,694	7.3%	16,948,047	(5.2%)	17,921,524	5.7%
Culture & Recreation	9,435,723	(5.7%)	9,900,058	4.9%	9,969,703	0.7%	9,587,517	(3.8%)	9,625,341	0.4%
Education	6,152,666	(3.5%)	6,796,662	10.5%	7,447,823	9.6%	7,043,480	(5.4%)	8,963,975	27.3%
Interest on Long-term Debt	2,156,838	(19.6%)	2,356,675	9.3%	2,273,126	(3.5%)	2,574,703	13.3%	2,573,551	0.0%
<b>Total Expenses</b>	<b>\$ 143,875,090</b>	<b>(3.9%)</b>	<b>\$ 155,999,143</b>	<b>8.4%</b>	<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>
Change in Net Position	\$ 8,792,905	(247.2%)	\$ (370,489)	(104.2%)	\$ (1,119,550)	202.2%	\$ 21,461,357	(2017.0%)	\$ 25,731,746	19.9%
Beginning Net Position	259,728,078	(2.2%)	268,520,983	3.4%	268,150,494	(0.1%)	267,030,944	(0.4%)	316,067,790	18.4%
Ending Net Position	<b>\$ 268,520,983</b>	<b>3.4%</b>	<b>\$ 268,150,494</b>	<b>(0.1%)</b>	<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>

Table A-2

2020-2021		2021-2022		Fiscal Years 2022-2023		2023-2024		2024-2025	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 62,913,869	23.6%	\$ 71,442,079	13.6%	\$ 74,999,267	5.0%	\$ 75,054,424	0.1%	\$ 89,423,663	19.1%
44,831,331	(1.9%)	46,645,481	4.0%	52,352,183	12.2%	67,754,666	29.4%	72,335,863	6.8%
15,613,485	5.3%	15,501,042	(0.7%)	17,009,306	9.7%	25,359,211	49.1%	22,984,867	(9.4%)
1,255,936	(4.7%)	1,245,203	(0.9%)	1,452,296	16.6%	1,831,218	26.1%	2,279,096	24.5%
9,696,988	10.2%	10,229,468	5.5%	10,521,794	2.9%	12,310,481	17.0%	13,348,482	8.4%
18,993,097	6.0%	18,448,622	(2.9%)	19,972,533	8.3%	20,580,726	3.0%	22,971,551	11.6%
9,439,896	(1.9%)	9,455,727	0.2%	10,309,563	9.0%	11,558,320	12.1%	11,117,057	(3.8%)
12,191,804	36.0%	12,524,054	2.7%	10,632,692	(15.1%)	13,084,955	23.1%	10,305,292	(21.2%)
1,920,251	(25.4%)	2,074,453	8.0%	2,791,757	34.6%	4,235,670	51.7%	4,078,155	(3.7%)
<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>	<b>\$ 231,769,671</b>	<b>15.9%</b>	<b>\$ 248,844,026</b>	<b>7.4%</b>
\$ 33,146,036	28.8%	\$ 43,392,119	30.9%	\$ 52,460,141	20.9%	\$ 53,119,415	1.3%	\$ 57,117,789	7.5%
340,995,574	7.9%	374,141,610	9.7%	417,897,497	11.7%	470,357,638	12.6%	523,477,053	11.3%
<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>	<b>\$ 523,477,053</b>	<b>11.3%</b>	<b>\$ 580,594,842</b>	<b>10.9%</b>

## Yuma County, Arizona

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

	2015-2016		2016-2017		Fiscal Years 2017-2018		2018-2019		2019-2020	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Expenditures</b>										
General Government	\$ 44,728,000	2.06%	\$ 45,506,820	1.74%	\$ 46,130,704	1.37%	\$ 49,064,549	6.36%	\$ 49,561,294	1.01%
Public Safety	40,301,383	0.05%	42,055,255	4.35%	42,562,964	1.21%	43,657,792	2.57%	44,606,593	2.17%
Highway & Streets	8,543,777	(0.67%)	10,280,223	20.32%	14,887,572	44.82%	14,858,345	(0.20%)	12,795,284	(13.88%)
Sanitation	836,843	(3.00%)	946,876	13.15%	1,060,160	11.96%	1,178,657	11.18%	1,268,855	7.65%
Health	7,975,662	(0.30%)	8,189,738	2.68%	8,094,406	(1.16%)	8,615,351	6.44%	8,658,416	0.50%
Welfare	15,876,606	3.55%	16,170,927	1.85%	17,276,019	6.83%	16,619,994	(3.80%)	17,518,685	5.41%
Culture & Recreation	8,308,929	(0.52%)	8,264,632	(0.53%)	8,192,310	(0.88%)	8,605,838	5.05%	8,362,187	(2.83%)
Education	6,112,392	(2.92%)	6,695,045	9.53%	7,262,324	8.47%	7,197,871	(0.89%)	9,000,651	25.05%
Capital Outlay	6,696,752	(33.21%)	7,365,892	9.99%	10,141,795	37.69%	15,532,873	53.16%	15,233,550	(1.93%)
Debt Service:										
Principal Retirement	3,277,103	(47.22%)	2,871,492	(12.38%)	3,292,283	14.65%	4,285,549	30.17%	4,544,639	6.05%
Interest and Fiscal Charges	1,961,685	(23.64%)	2,029,151	3.44%	1,949,464	(3.93%)	2,042,824	4.79%	1,885,562	(7.70%)
<b>Total Expenditures</b>	<b>\$ 144,619,132</b>	<b>(3.81%)</b>	<b>\$ 150,376,051</b>	<b>3.98%</b>	<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>
Change in Balance	\$ 5,058,302	(177.89%)	\$ 3,756,040	(25.75%)	\$ 6,143,453	63.56%	\$ 1,592,957	(74.07%)	\$ 10,213,725	541.18%
Fund Balance -Beginning <sup>(1)</sup>	72,030,563	(8.27%)	77,088,865	7.02%	80,844,905	4.87%	86,988,358	7.60%	88,581,315	1.83%
Fund Balance -Ending <sup>(1)</sup>	<b>\$ 77,088,865</b>	<b>7.02%</b>	<b>\$ 80,844,905</b>	<b>4.87%</b>	<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>
Debt Service as a percentage of Noncapital Expenditures		3.80%		3.43%		3.48%		4.05%		4.06%

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

Table A-3

2020-2021		2021-2022		Fiscal Years 2022-2023		2023-2024		2024-2025	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 58,192,232	17.41%	\$ 69,029,183	18.62%	\$ 71,689,244	3.85%	\$ 67,951,463	(5.21%)	\$ 70,909,696	4.35%
74,878,143	67.86%	44,715,539	(40.28%)	50,290,999	12.47%	61,295,833	21.88%	60,152,310	(1.87%)
12,308,631	(3.80%)	13,444,038	9.22%	12,528,848	(6.81%)	18,207,322	45.32%	13,040,614	(28.38%)
1,208,317	(4.77%)	1,170,071	(3.17%)	1,401,470	19.78%	1,637,116	16.81%	1,993,475	21.77%
8,981,123	3.73%	10,152,210	13.04%	10,425,369	2.69%	11,425,937	9.60%	11,763,804	2.96%
18,427,781	5.19%	18,125,908	(1.64%)	19,700,274	8.69%	20,169,736	2.38%	22,218,716	10.16%
7,843,234	(6.21%)	8,198,180	4.53%	8,833,555	7.75%	9,607,840	8.77%	9,721,766	1.19%
12,084,413	34.26%	12,543,564	3.80%	10,601,394	(15.48%)	13,035,748	22.96%	10,169,127	(21.99%)
13,978,522	(8.24%)	19,337,638	38.34%	21,457,574	10.96%	59,789,679	178.64%	79,538,087	33.03%
4,497,910	(1.03%)	15,176,706	237.42%	9,250,954	(39.05%)	7,483,542	(19.11%)	7,983,715	6.68%
1,687,033	(10.53%)	2,074,453	22.96%	2,791,757	34.58%	4,235,670	51.72%	4,078,155	(3.72%)
<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>	<b>\$ 274,839,886</b>	<b>25.51%</b>	<b>\$ 291,569,465</b>	<b>6.09%</b>
\$ 27,399,349	168.26%	\$ 11,992,870	(56.23%)	\$ 87,671,015	631.03%	\$ 415,007	(99.53%)	\$ (11,237,108)	(2807.69%)
99,162,086	11.94%	126,561,435	27.63%	138,554,305	9.48%	226,225,320	63.28%	226,640,327	0.18%
<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>	<b>\$ 226,640,327</b>	<b>0.18%</b>	<b>\$ 215,403,219</b>	<b>(4.96%)</b>
	3.09%		8.86%		6.10%		5.45%		5.69%

## Yuma County, Arizona

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

	Fiscal Years			
	2015-2016	2016-2017	2017-2018	2018-2019
<b>General Fund</b>				
Nonspendable	\$ 292,127	\$ 214,156	\$ 431,370	\$ 239,819
Restricted	8,175,008	8,554,213	9,271,334	9,583,373
Committed	1,031,099	-	-	1,966,364
Unassigned	5,795,991	8,684,183	12,276,399	14,923,620
Financial Trends	<b>\$ 15,294,225</b>	<b>\$ 17,452,552</b>	<b>\$ 21,979,103</b>	<b>\$ 26,713,176</b>
<b>Other Governmental Funds</b>				
Unreserved, reported in:				
Nonspendable	\$ 190,050	\$ 268,299	\$ 152,490	\$ 84,390
Restricted	56,225,138	59,336,012	60,482,868	55,583,507
Committed	4,103,121	2,134,427	3,180,642	6,520,221
Assigned	1,571,113	1,559,182	1,365,251	1,268,513
Unassigned	(294,782)	94,433	(171,996)	(1,588,492)
Total Governmental Funds	<b>\$ 61,794,640</b>	<b>\$ 63,392,353</b>	<b>\$ 65,009,255</b>	<b>\$ 61,868,139</b>

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

**Table A-4**

Fiscal Years					
2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
\$ 577,934	\$ 702,186	\$ 1,037,593	\$ 808,166	\$ 646,926	\$ 1,410,775
9,802,966	11,169,522	8,581,249	9,467,558	9,506,466	16,058,947
352,181	-	23,428,776	20,654,146	21,913,952	5,191,943
24,740,863	45,440,507	25,866,733	26,640,785	25,667,013	21,207,713
<b>\$ 35,473,944</b>	<b>\$ 57,312,215</b>	<b>\$ 58,914,352</b>	<b>\$ 57,570,655</b>	<b>\$ 57,734,357</b>	<b>\$ 43,869,378</b>
\$ 365,436	\$ 575,398	\$ 155,173	\$ 358,339	\$ 384,625	\$ 5,987,266
56,410,037	62,460,972	65,598,448	79,153,562	132,490,221	117,301,272
5,934,582	5,739,868	13,214,907	89,171,485	38,059,498	52,905,034
742,267	677,805	1,138,023	882,036	949,590	949,590
(131,226)	(204,823)	(466,598)	(910,757)	(2,977,963)	(5,609,321)
<b>\$ 63,321,096</b>	<b>\$ 69,249,220</b>	<b>\$ 79,639,953</b>	<b>\$ 168,654,665</b>	<b>\$ 168,905,971</b>	<b>\$ 171,533,841</b>

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

	Fiscal Years									
	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
	Amount	% Chg	Amount	% Chg						
<b>Revenues</b>										
Taxes	\$ 75,898,036	5.63%	\$ 78,645,355	3.62%	\$ 81,173,976	3.22%	\$ 85,189,954	4.95%	\$ 90,330,337	6.03%
Special Assessments	257,318	(4.89%)	342,472	33.09%	315,213	(7.96%)	213,237	(32.35%)	197,836	(7.22%)
License & Permits	978,454	3.67%	1,037,930	6.08%	1,136,923	9.54%	1,319,106	16.02%	1,438,634	9.06%
Intergovernmental	61,004,774	3.49%	62,165,929	1.90%	66,561,299	7.07%	67,977,372	2.13%	77,466,031	13.96%
Charges for Services	6,184,108	0.46%	6,365,896	2.94%	5,765,725	(9.43%)	6,422,301	11.39%	7,041,169	9.64%
Fines & Forfeits	3,008,665	(4.03%)	3,062,170	1.78%	3,260,213	6.47%	3,684,604	13.02%	3,324,839	(9.76%)
Investment Income	416,688	(1.86%)	490,916	17.81%	975,874	98.79%	1,379,389	41.35%	1,586,292	15.00%
Rents	321,071	(2.38%)	352,200	9.70%	402,895	14.39%	450,911	11.92%	476,413	5.66%
Miscellaneous	1,207,376	(8.14%)	1,070,466	(11.34%)	1,405,131	31.26%	1,127,334	(19.77%)	1,628,683	44.47%
<b>Total Revenues</b>	<b>\$149,276,490</b>	<b>4.12%</b>	<b>\$153,533,334</b>	<b>2.85%</b>	<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>

**Table A-5**

2020-2021		2021-2022		Fiscal Years 2022-2023		2023-2024		2024-2025	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 101,212,969	12.05%	\$ 94,365,253	(6.77%)	\$ 98,992,653	4.90%	\$ 101,915,350	2.95%	\$ 100,957,285	(0.94%)
189,908	(4.01%)	275,411	45.02%	211,433	(23.23%)	307,998	45.67%	195,977	(36.37%)
1,698,051	18.03%	1,961,654	15.52%	1,758,397	(10.36%)	2,060,685	17.19%	1,898,405	(7.88%)
88,889,757	14.75%	120,865,138	35.97%	124,111,765	2.69%	140,679,731	13.35%	148,453,640	5.53%
8,268,848	17.44%	8,744,631	5.75%	8,623,744	(1.38%)	8,566,303	(0.67%)	7,806,919	(8.86%)
3,257,401	(2.03%)	2,886,019	(11.40%)	3,775,147	30.81%	4,234,128	12.16%	4,317,612	1.97%
789,217	(50.25%)	(2,891,828)	(466.42%)	4,144,262	(243.31%)	11,746,060	183.43%	12,433,915	5.86%
523,763	9.94%	582,296	11.18%	654,065	12.33%	685,221	4.76%	723,708	5.62%
1,497,077	(8.08%)	2,309,918	54.30%	3,007,942	30.22%	4,073,654	35.43%	3,254,032	(20.12%)
<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>	<b>\$ 274,269,130</b>	<b>11.82%</b>	<b>\$ 280,041,492</b>	<b>2.10%</b>

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

	Fiscal Years							
	2015-2016		2016-2017		2017-2018		2018-2019	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Other Financing Sources (Uses)</b>								
Issuance of debt	\$ 11,150,000	(57.60%)	-	(100.00%)	\$ 4,626,000	100.00%	\$ 5,301,000	14.59%
Payment to refunded debt	(11,964,919)	(56.34%)	-	(100.00%)	-	-	-	-
Premiums	1,063,955	(27.29%)	-	(100.00%)	-	-	-	-
Leases	-	-	-	-	-	-	-	-
Subscription-based information and technology agreements	-	-	-	-	-	-	-	-
Financed purchases agreements	-	(100.00%)	\$ 500,363	100.00%	1,245,361	148.89%	-	(100.00%)
Sale of Capital Assets	21,884	100.00%	98,394	349.62%	125,651	27.70%	187,392	49.14%
Transfers In	15,224,413	3.34%	15,377,840	1.01%	14,727,806	(4.23%)	15,970,010	8.43%
Transfers Out	(15,094,389)	2.41%	(15,377,840)	1.88%	(14,728,613)	(4.22%)	(15,970,010)	8.43%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 400,944</b>	<b>(17.18%)</b>	<b>\$ 598,757</b>	<b>49.34%</b>	<b>\$ 5,996,205</b>	<b>901.44%</b>	<b>\$ 5,488,392</b>	<b>(8.47%)</b>

Table A-6

Fiscal Years											
2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
-	(100.00%)	\$ 35,070,000	100.00%	-	(100.00%)	\$ 57,175,000	100.00%	\$ 462,137	(99.19%)	-	(100.00%)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,373,575	100.00%	-	(100.00%)	-	-
-	-	-	-	\$ 749,954	100.00%	194,173	(74.11%)	11,475	(94.09%)	\$ 36,320	216.51%
-	-	-	-	-	-	393,817	100.00%	505,171	28.28%	237,964	(52.89%)
-	-	-	-	-	-	-	-	-	-	-	-
\$ 159,207	(15.04%)	89,697	(43.66%)	42,599	(52.51%)	411,480	865.94%	6,980	(98.30%)	16,581	137.55%
17,598,384	10.20%	19,492,095	10.76%	46,965,806	140.95%	44,121,829	(6.06%)	53,670,314	21.64%	65,394,389	21.84%
(17,598,384)	10.20%	(19,492,095)	10.76%	(50,896,491)	161.11%	(44,306,829)	(12.95%)	(53,670,314)	21.13%	(65,394,389)	21.84%
<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>	<b>\$ 985,763</b>	<b>(98.39%)</b>	<b>\$ 290,865</b>	<b>(70.49%)</b>

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

	<b>Fiscal Years</b>									
	<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</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>
<b>Governmental Activities</b>										
Invested in Capital Assets,										
net of related debt	\$ 295,264,180	0.34%	\$ 296,351,166	0.37%	\$ 302,007,352	1.91%	\$ 312,609,465	3.51%	\$ 349,801,077	11.90%
Restricted for:										
General Government	-	-	-	-	-	-	-	-	12,196,078	100.00%
Public Safety	23,251,741	11.55%	24,647,191	6.00%	24,838,380	0.78%	30,587,122	23.14%	28,359,912	(7.28%)
Highway & Streets	22,280,209	15.44%	23,914,892	7.34%	21,572,839	(9.79%)	18,396,352	(14.72%)	12,742,988	(30.73%)
Sanitation	570,364	10.39%	554,929	(2.71%)	431,588	(22.23%)	302,734	(29.86%)	125,925	(58.40%)
Health	2,512,144	34.33%	3,324,908	32.35%	4,297,550	29.25%	5,819,585	35.42%	6,574,445	12.97%
Welfare	1,015,086	4.24%	1,119,392	10.28%	990,165	(11.54%)	1,168,319	17.99%	1,016,546	(12.99%)
Culture & Recreation	5,230,212	(13.21%)	4,657,284	(10.95%)	4,609,212	(1.03%)	4,437,741	(3.72%)	4,422,511	(0.34%)
Education	995,439	2.10%	872,837	(12.32%)	752,370	(13.80%)	748,659	(0.49%)	581,044	(22.39%)
Capital Projects	2,506,927	(43.09%)	157,260	(93.73%)	2,397,019	1424.24%	4,404,826	83.76%	32,750	(99.26%)
Debt Service	565,133	(19.07%)	642,961	13.77%	1,454,942	126.29%	2,769,584	90.36%	160,804	(94.19%)
Pensions	-	-	-	-	-	-	-	-	-	-
Settlements	-	-	-	-	-	-	-	-	-	-
Unrestricted	(85,670,452)	(4.98%)	(88,092,326)	2.83%	(96,320,473)	9.34%	(92,752,086)	(3.70%)	(74,214,544)	(19.99%)
<b>Total Governmental Net Position</b>	<b>\$ 268,520,983</b>	<b>3.39%</b>	<b>\$ 268,150,494</b>	<b>(0.14%)</b>	<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>

Table A-7

2020-2021		2021-2022		Fiscal Years 2022-2023		2023-2024		2024-2025	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 361,705,587	3.40%	\$ 351,334,388	(2.87%)	\$ 370,995,432	5.60%	\$ 412,424,215	11.17%	\$ 455,280,120	10.39%
14,759,544	21.02%	2,498,236	(83.07%)	4,281,068	71.36%	4,424,155	3.34%	11,273,213	154.81%
33,918,722	19.60%	45,915,413	35.37%	51,950,923	13.14%	49,823,331	(4.10%)	46,760,606	(6.15%)
8,548,190	(32.92%)	6,950,300	(18.69%)	8,134,261	17.03%	7,597,365	(6.60%)	8,354,146	9.96%
147,600	17.21%	191,667	29.86%	351,086	83.17%	318,801	(9.20%)	233,146	(26.87%)
8,838,300	34.43%	9,257,730	4.75%	12,372,825	33.65%	15,040,398	21.56%	15,595,840	3.69%
1,267,044	24.64%	1,490,246	17.62%	1,758,175	17.98%	2,176,467	23.79%	2,592,569	19.12%
5,732,989	29.63%	7,157,878	24.85%	8,994,315	25.66%	9,746,181	8.36%	10,835,600	11.18%
546,463	(5.95%)	704,125	28.85%	764,365	8.56%	766,321	0.26%	678,885	(11.41%)
-	(100.00%)	-	-	-	-	52,089,566	100.00%	37,022,112	-28.93%
14,642	(90.89%)	14,102	(3.69%)	14,102	-	14,102	-	14,102	-
-	-	-	-	1,466,534	100.00%	-	(100.00%)	-	-
-	-	-	-	5,506,656	100.00%	6,618,586	20.19%	5,643,065	(14.74%)
(61,337,471)	(17.35%)	(7,980,356)	(86.99%)	3,767,896	(147.21%)	(37,562,435)	(1096.91%)	(13,688,562)	(63.56%)
<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>	<b>\$ 523,477,053</b>	<b>11.29%</b>	<b>\$ 580,594,842</b>	<b>10.91%</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
15-16	27,611,062	10.20%	9,991,360	4.04%	2,511,426	(3.58%)	901,653	2.05%
16-17	28,877,926	4.59%	10,076,696	0.85%	2,538,784	1.09%	919,534	1.98%
17-18	29,949,125	3.71%	10,408,126	3.29%	2,621,515	3.26%	931,849	1.34%
18-19	31,468,928	5.07%	10,806,170	3.82%	2,453,281	(6.42%)	970,211	4.12%
19-20	31,388,835	(0.25%)	11,071,570	2.46%	2,406,389	(1.91%)	1,088,040	12.14%
20-21	34,025,120	8.40%	11,882,323	7.32%	2,602,839	8.16%	4,271,481	292.58%
21-22	35,615,628	4.67%	12,566,286	5.76%	2,767,059	6.31%	1,059,615	(75.19%)
22-23	37,701,608	5.86%	12,788,541	1.77%	1,971,509	(28.75%)	1,180,596	11.42%
23-24	37,573,036	(0.34%)	13,402,819	4.80%	3,188,797	61.74%	1,302,806	10.35%
24-25	34,958,541	(6.96%)	13,468,527	0.49%	3,391,739	6.36%	1,374,429	5.50%

Fiscal Year	<b>Franchise Tax</b>	
	General Fund	
	Amount	% Chg
15-16	131,546	(12.81%)
16-17	134,392	2.16%
17-18	121,212	(9.81%)
18-19	146,282	20.68%
19-20	151,071	3.27%
20-21	441,745	192.41%
21-22	348,913	(21.01%)
22-23	350,787	0.54%
23-24	310,559	(11.47%)
24-25	267,271	(13.94%)

<b>Total Taxes</b>	
Amount	% Chg
68,273,708	5.30%
70,515,411	3.28%
72,591,967	2.94%
76,111,570	4.85%
81,032,554	6.47%
93,144,198	14.95%
94,365,253	1.31%
98,992,653	4.90%
101,915,350	2.95%
100,957,285	(0.94%)

(1) Includes all property tax revenues

**Table A-8**

<b>Local Sales</b>									
<b>General Fund</b>		<b>Jail District (1)</b>		<b>Capital Sales Tax</b>		<b>Health District</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>
12,199,402	2.22%	12,198,328	2.20%	8,959	(32.05%)	2,719,972	2.31%	27,126,661	2.20%
12,580,917	3.13%	12,580,956	3.14%	679	(92.42%)	2,805,527	3.15%	27,968,079	3.10%
12,846,034	2.11%	12,846,259	2.11%	333	(50.96%)	2,867,514	2.21%	28,560,140	2.12%
13,613,472	5.97%	13,614,191	5.98%	4	(98.80%)	3,039,031	5.98%	30,266,698	5.98%
15,708,585	15.39%	15,708,658	15.38%	32	700.00%	3,509,374	15.48%	34,926,649	15.40%
17,954,210	14.30%	17,955,807	14.31%	9	(71.88%)	4,010,664	14.28%	39,920,690	14.30%
18,894,672	5.24%	18,894,724	5.23%	199	2111.11%	4,218,157	5.17%	42,007,752	5.23%
20,241,192	7.13%	20,239,005	7.11%	121	(39.20%)	4,519,294	7.14%	44,999,612	7.12%
20,759,382	2.56%	20,743,971	2.50%	4	(96.69%)	4,633,976	2.54%	46,137,333	2.53%
21,540,436	3.76%	21,540,467	3.84%	69	1625.00%	4,415,806	(4.71%)	47,496,778	2.95%

**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
15-16	276,309	17.92%	26,444	13.98%	107,807	29.15%	12,842	(36.19%)	23,735	20.84%	85,670	(15.33%)	5,705	(24.33%)
16-17	271,053	(1.90%)	27,313	3.29%	127,767	18.51%	10,990	(14.42%)	14,160	(40.34%)	115,415	34.72%	5,005	(12.27%)
17-18	341,108	25.85%	33,232	21.67%	117,645	(7.92%)	13,560	23.38%	18,090	27.75%	128,432	11.28%	6,463	29.13%
18-19	436,614	28.00%	47,071	41.64%	130,588	11.00%	12,455	(8.15%)	16,230	(10.28%)	109,675	(14.60%)	18,825	191.27%
19-20	707,793	62.11%	29,851	(36.58%)	73,088	(44.03%)	8,391	(32.63%)	19,130	17.87%	93,550	(14.70%)	4,665	(75.22%)
20-21	1,030,954	45.66%	11,730	(60.70%)	-	(100.00%)	5,191	(38.14%)	15,085	(21.14%)	110,165	17.76%	2,945	(36.87%)
21-22	1,226,526	18.97%	9,562	(18.48%)	-	-	4,983	(4.01%)	14,320	(5.07%)	128,628	16.76%	2,355	(20.03%)
22-23	1,067,096	(13.00%)	6,450	(32.55%)	-	-	2,643	(46.96%)	27,285	90.54%	95,130	(26.04%)	2,245	(4.67%)
23-24	1,295,611	21.41%	9,470	46.82%	-	-	2,249	(14.91%)	36,065	32.18%	104,475	9.82%	2,030	(9.58%)
24-25	1,114,777	(13.96%)	10,350	9.29%	-	-	3,192	41.93%	30,090	(16.57%)	111,310	6.54%	2,470	21.67%

Fiscal Year	Other Funds						Total Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
15-16	1,875	(14.97%)	359,912	(8.08%)	78,155	28.92%	978,454	3.67%
16-17	1,470	(21.60%)	393,717	9.39%	71,040	(9.10%)	1,037,930	6.08%
17-18	1,275	(13.27%)	389,156	(1.16%)	87,962	23.82%	1,136,923	9.54%
18-19	1,080	(15.29%)	436,345	12.13%	110,223	25.31%	1,319,106	16.02%
19-20	4,187	287.69%	408,600	(6.36%)	89,379	(18.91%)	1,438,634	9.06%
20-21	8,655	106.71%	415,738	1.75%	97,588	9.18%	1,698,051	18.03%
21-22	19,678	127.36%	443,247	6.62%	112,356	15.13%	1,961,654	15.52%
22-23	15,528	(21.09%)	457,187	3.14%	84,833	(24.50%)	1,758,397	(10.36%)
23-24	13,209	(14.93%)	460,304	0.68%	137,272	61.81%	2,060,685	17.19%
24-25	10,440	(20.96%)	465,277	1.08%	150,500	9.64%	1,898,405	(7.88%)

**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		
15-16	20,194,008	3.81%	3,768,167	19.01%	550,050	0.00%	1,622	(71.08%)	31,041	0.32%	5,337,725	8.96%	113,709	(26.43%)	29,996,322	6.15%
16-17	20,640,336	2.21%	3,573,246	(5.17%)	550,050	0.00%	541	(66.65%)	24,650	(20.59%)	5,736,999	7.48%	382,045	235.98%	30,907,867	3.04%
17-18	21,889,249	6.05%	3,646,605	2.05%	550,050	0.00%	-	(100.00%)	28,680	16.35%	6,023,695	5.00%	355,761	(6.88%)	32,494,040	5.13%
18-19	22,937,167	4.79%	3,728,651	2.25%	550,050	0.00%	808	100.00%	28,245	(1.52%)	6,371,290	5.77%	469,314	31.92%	34,085,525	4.90%
19-20	24,991,696	8.96%	3,898,684	4.56%	550,050	0.00%	1,587	96.41%	29,300	3.74%	6,603,899	3.65%	506,933	8.02%	36,582,149	7.32%
20-21	30,145,102	20.62%	3,865,133	(0.86%)	550,050	0.00%	1,857	17.01%	32,835	12.06%	8,068,771	22.18%	1,177,351	132.25%	43,841,099	19.84%
21-22	31,841,283	5.63%	3,954,170	2.30%	550,050	0.00%	8,897	379.11%	30,614	(6.76%)	7,939,155	(1.61%)	2,366,215	100.98%	46,690,384	6.50%
22-23	33,743,393	5.97%	4,237,617	7.17%	550,050	0.00%	196,735	2111.25%	34,023	11.14%	8,421,248	6.07%	1,850,274	(21.80%)	49,033,340	5.02%
23-24	34,808,075	3.16%	4,503,147	6.27%	550,050	0.00%	124,043	(36.95%)	32,525	(4.40%)	8,465,079	0.52%	3,303,817	78.56%	51,786,736	5.62%
24-25	35,760,511	2.74%	4,651,661	3.30%	550,050	0.00%	130,134	4.91%	38,456	18.24%	9,201,974	8.71%	1,270,521	(61.54%)	51,603,306	(0.35%)

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
15-16	3,469,441	(1.75%)	1,091,130	14.70%	6,615,341	3.53%	3,583,996	(0.43%)	3,711,193	0.71%	4,456,153	4.86%	6,931,891	3.74%
16-17	3,392,056	(2.23%)	1,030,034	(5.60%)	6,978,603	5.49%	3,804,853	6.16%	4,136,310	11.45%	4,261,560	(4.37%)	7,295,153	5.24%
17-18	3,306,234	(2.53%)	1,238,016	20.19%	7,781,445	11.50%	4,080,468	7.24%	3,724,547	(9.95%)	4,268,463	0.16%	8,102,436	11.07%
18-19	3,367,943	1.87%	1,060,161	(14.37%)	9,971,139	28.14%	4,006,350	(1.82%)	3,771,355	1.26%	4,345,321	1.80%	322,909	(96.01%)
19-20	3,336,637	(0.93%)	1,046,561	(1.28%)	7,706,178	(22.72%)	4,215,813	5.23%	4,516,204	19.75%	4,482,870	3.17%	333,528	3.29%
20-21	3,422,252	2.57%	1,385,760	32.41%	13,635,657	76.94%	4,599,714	9.11%	4,876,876	7.99%	4,732,283	5.56%	364,001	9.14%
21-22	3,630,374	6.08%	1,149,487	(17.05%)	14,135,177	3.66%	4,484,414	(2.51%)	4,680,311	(4.03%)	5,077,590	7.30%	429,165	17.90%
22-23	4,051,145	11.59%	1,835,586	59.69%	14,063,623	(0.51%)	4,216,969	(5.96%)	5,878,068	25.59%	3,908,298	(23.03%)	452,180	5.36%
23-24	4,615,102	13.92%	1,194,089	(34.95%)	15,015,809	6.77%	4,670,133	10.75%	5,431,351	(7.60%)	3,828,493	(2.04%)	464,724	2.77%
24-25	4,984,732	8.01%	1,424,389	19.29%	15,045,234	0.20%	5,373,635	15.06%	5,205,017	(4.17%)	3,987,586	4.16%	457,674	(1.52%)

Fiscal Year	Other Funds						Total Intergovernmental Revenues	
	School		Workforce Investment Act		All Other Special Revenue Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg		
15-16	295,703	(33.88%)	4,606,314	(6.04%)	1,585,015	38.01%	66,342,499	12.55%
16-17	327,056	10.60%	5,095,297	10.62%	674,139	(57.47%)	67,902,928	2.35%
17-18	286,648	(12.36%)	5,679,883	11.47%	1,622,814	140.72%	72,584,994	6.90%
18-19	295,989	3.26%	5,663,843	(0.28%)	7,458,127	359.58%	74,348,662	2.43%
19-20	309,498	4.56%	7,157,296	26.37%	14,383,196	92.85%	77,466,031	4.19%
20-21	321,418	3.85%	10,181,388	42.25%	9,598,080	(33.27%)	96,958,528	25.16%
21-22	98,527	(69.35%)	11,107,106	9.09%	29,382,603	206.13%	120,865,138	24.66%
22-23	57,686	(41.45%)	10,036,275	(9.64%)	30,578,595	4.07%	124,111,765	2.69%
23-24	118,614	105.62%	12,539,451	24.94%	41,015,229	34.13%	140,679,731	13.35%
24-25	64,460	(45.66%)	9,575,214	(23.64%)	50,732,393	23.69%	148,453,640	5.53%

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

**Table A-11**

Fiscal Year	General Fund															
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees		Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
15-16	6,946	(40.64%)	151,511	10.05%	410,001	19.05%	354,596	(6.32%)	238,928	(4.44%)	23,090	(69.48%)	136,449	73.07%	2,450,117	11.18%
16-17	12,555	80.75%	153,484	1.30%	416,482	1.58%	356,274	0.47%	233,720	(2.18%)	17,629	(23.65%)	163,845	20.08%	2,240,701	(8.55%)
17-18	21,558	71.71%	193,954	26.37%	356,656	(14.36%)	363,931	2.15%	252,040	7.84%	23,197	31.58%	60,921	(62.82%)	2,068,908	(7.67%)
18-19	16,721	(22.44%)	192,847	(0.57%)	368,452	3.31%	360,555	(0.93%)	254,185	0.85%	24,344	4.94%	72,939	19.73%	2,421,026	17.02%
19-20	31,113	86.07%	140,031	(27.39%)	916,405	148.72%	384,053	6.52%	259,674	2.16%	25,078	3.02%	8,220	(88.73%)	2,617,230	8.10%
20-21	42,009	35.02%	12,200	(91.29%)	1,209,527	31.99%	450,732	17.36%	263,556	1.49%	28,462	13.49%	5,033	(38.77%)	3,098,430	18.39%
21-22	32,907	(21.67%)	8,600	(29.51%)	1,182,320	(2.25%)	347,231	(22.96%)	268,713	1.96%	22,965	(19.31%)	3,525	(29.96%)	3,279,119	5.83%
22-23	51,925	57.79%	10,200	18.60%	792,444	(32.98%)	349,283	0.59%	271,465	1.02%	21,223	(7.59%)	1,937	(45.05%)	4,159,131	26.84%
23-24	66,306	27.70%	9,200	(9.80%)	733,048	(7.50%)	420,167	20.29%	276,065	1.69%	25,668	20.94%	8,509	339.29%	4,150,876	(0.20%)
24-25	36,440	(45.04%)	5,800	(36.96%)	803,933	9.67%	459,432	9.35%	278,900	1.03%	38,913	51.60%	8,316	(2.27%)	3,036,391	(26.85%)

Fiscal Year	General Fund				Other Funds										Total Service Charges	
	Election Fees (1)		Other Charges		Jail District		Adult Probation		Public Health		Recorder		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
15-16	6,230	100.00%	290,447	(36.68%)	361,984	(16.07%)	524,789	(9.76%)	845,203	6.33%	113,684	7.09%	270,133	(10.73%)	6,184,108	0.46%
16-17	279,853	4392.02%	361,905	24.60%	346,386	(4.31%)	477,320	(9.05%)	925,142	9.46%	124,847	9.82%	255,753	(5.32%)	6,365,896	2.94%
17-18	116,014	(58.54%)	335,676	(7.25%)	304,997	(11.95%)	441,168	(7.57%)	834,100	(9.84%)	124,942	0.08%	267,663	4.66%	5,765,725	(9.43%)
18-19	285,761	146.32%	337,677	0.60%	341,984	12.13%	445,023	0.87%	878,849	5.36%	124,297	(0.52%)	297,641	11.20%	6,422,301	11.39%
19-20	217,104	(24.03%)	384,479	13.86%	348,023	1.77%	437,549	(1.68%)	835,272	(4.96%)	139,544	12.27%	297,394	(0.08%)	7,041,169	9.64%
20-21	219,863	1.27%	444,882	15.71%	604,325	73.65%	481,844	10.12%	938,559	12.37%	181,985	30.41%	287,441	(3.35%)	8,268,848	17.44%
21-22	47,344	(78.47%)	355,578	(20.07%)	509,414	(15.71%)	447,369	(7.15%)	1,770,742	88.67%	181,057	(0.51%)	287,748	0.11%	8,744,632	5.75%
22-23	201,862	326.37%	365,980	2.93%	488,170	(4.17%)	505,481	12.99%	992,482	(43.95%)	124,471	(31.25%)	287,690	(0.02%)	8,623,744	(1.38%)
23-24	171,021	(15.28%)	332,372	(9.18%)	418,871	(14.20%)	499,301	(1.22%)	1,063,516	7.16%	118,196	(5.04%)	273,187	(5.04%)	8,566,303	(0.67%)
24-25	440,055	157.31%	388,818	16.98%	397,096	(5.20%)	488,901	(2.08%)	1,030,180	(3.13%)	126,259	6.82%	267,485	(2.09%)	7,806,919	(8.86%)

(1) During fiscal year 2022-2023 in General Fund- Election Fees added including 10 years history

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

**Table A-12**

Fiscal Year	General Fund													
	Superior Court Fines and Fees		Constable Fines and Fees		Justice Court Fines and Fees		House Arrest Fines and Fees		Juvenile Court Fines and Fees		Zoning Violation Fines and Fees		Other Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
15-16	321,277	1.72%	23,337	(11.56%)	1,004,418	8.08%	2,963	(44.13%)	30,365	(3.15%)	915	(20.23%)	14,766	(0.62%)
16-17	324,498	1.00%	9,607	(58.83%)	1,098,255	9.34%	4,689	58.25%	25,474	(16.11%)	4,350	375.41%	13,729	(7.02%)
17-18	308,344	(4.98%)	-	(100.00%)	1,374,845	25.18%	540	(88.48%)	27,933	9.65%	3,200	(26.44%)	16,675	21.46%
18-19	335,208	8.71%	-	0.00%	1,452,462	5.65%	1,062	96.67%	27,083	(3.04%)	2,175	(32.03%)	23,185	39.04%
19-20	278,088	(17.04%)	-	0.00%	1,244,895	(14.29%)	972	(8.47%)	28,983	7.02%	1,825	(16.09%)	27,771	19.78%
20-21	250,239	(10.01%)	-	0.00%	1,218,851	(2.09%)	5,554	471.40%	27,373	(5.55%)	2,191	20.05%	20,576	(25.91%)
21-22	297,933	19.06%	-	0.00%	1,098,088	(9.91%)	6,330	13.97%	28,503	4.13%	1,115	(49.11%)	7,123	(65.38%)
22-23	302,682	1.59%	-	0.00%	1,080,232	(1.63%)	6,069	(4.12%)	29,562	3.72%	3,450	209.42%	5,771	(18.98%)
23-24	342,084	13.02%	-	0.00%	1,103,177	2.12%	90	(98.52%)	15,981	(45.94%)	2,400	(30.43%)	11,902	106.24%
24-25	392,461	14.73%	-	0.00%	1,228,661	11.37%	1,162	1191.11%	1,007	(93.70%)	6,685	178.54%	36,183	204.01%

Fiscal Year	Other Funds												Total	
	Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees		Justice Court Fines and Fees		Superior Court Fines and Fees		Library District Fines and Fees		All Other Funds Fines and Fees		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
15-16	56,930	(88.72%)	38,558	(4.40%)	381,570	14.38%	652,512	56.38%	71,625	0.92%	409,429	(7.72%)	3,008,665	(4.03%)
16-17	62,347	9.52%	39,225	1.73%	390,765	2.41%	415,211	(36.37%)	64,791	(9.54%)	609,229	48.80%	3,062,170	1.78%
17-18	128,428	105.99%	23,444	(40.23%)	480,444	22.95%	712,981	71.72%	59,253	(8.55%)	124,126	(79.63%)	3,260,213	6.47%
18-19	287,580	123.92%	30,836	31.53%	599,903	24.86%	746,060	4.64%	48,453	(18.23%)	130,597	5.21%	3,684,604	13.02%
19-20	103,744	(63.93%)	27,634	(10.38%)	501,142	(16.46%)	727,025	(2.55%)	36,448	(24.78%)	346,312	165.18%	3,324,839	(9.76%)
20-21	280,621	170.49%	29,126	5.40%	-	(100.00%)	738,662	1.60%	5,709	(84.34%)	678,499	95.92%	3,257,401	(2.03%)
21-22	35,146	(87.48%)	29,968	2.89%	519,344	0.00%	742,736	0.55%	5,381	(5.75%)	114,352	(83.15%)	2,886,019	(11.40%)
22-23	4,998	(85.78%)	29,232	(2.46%)	724,176	39.44%	727,197	(2.09%)	5,147	(4.35%)	856,631	649.12%	3,775,147	30.81%
23-24	232,592	4553.70%	29,500	0.92%	697,471	(3.69%)	778,825	7.10%	6,984	35.69%	1,013,122	18.27%	4,234,128	12.16%
24-25	-	(100.00%)	31,428	6.54%	783,380	12.32%	829,643	6.52%	8,713	24.76%	998,289	(1.46%)	4,317,612	1.97%

**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
15-16	323,708	(27.84%)	4,578	(51.98%)	-	(100.00%)	79,979	21.89%	22,231	2.08%	202,587	(7.22%)
16-17	257,606	(20.42%)	4,216	(7.91%)	1,149	100.00%	70,500	(11.85%)	35,193	58.31%	235,827	16.41%
17-18	271,514	5.40%	142,137	3271.37%	50,000	100.00%	230,121	226.41%	161,476	358.83%	199,541	(15.39%)
18-19	244,096	(10.10%)	245,554	72.76%	-	(100.00%)	158,618	(31.07%)	54,158	(66.46%)	172,318	(13.64%)
19-20	204,166	(16.36%)	227,627	(7.30%)	-	0.00%	166,469	4.95%	187,443	246.10%	147,209	(14.57%)
20-21	319,336	56.41%	5,978	(97.37%)	-	0.00%	33,999	(79.58%)	33,239	(82.27%)	172,070	16.89%
21-22	514,298	61.05%	20,052	235.43%	2,366	0.00%	67,293	97.93%	73,805	122.04%	164,087	(4.64%)
22-23	418,993	(18.53%)	6,034	(69.91%)	6,897	191.50%	78,215	16.23%	117,984	59.86%	93,814	(42.83%)
23-24	2,736,852	553.20%	118,529	1864.35%	8,369	21.34%	61,941	(20.81%)	70,585	(40.17%)	72,959	(22.23%)
24-25	1,347,228	(50.77%)	22,481	(81.03%)	4,598	(45.06%)	68,213	10.13%	134,443	90.47%	83,894	14.99%

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		
15-16	23,606	413.73%	82,332	(21.69%)	129,497	275.19%	3,021	(55.18%)	335,837	(12.42%)	1,207,376	(8.14%)
16-17	95,922	306.35%	79,708	(3.19%)	33,135	(74.41%)	3,306	9.43%	253,904	(24.40%)	1,070,466	(11.34%)
17-18	91,215	(4.91%)	60,772	(23.76%)	75,674	128.38%	6,990	111.43%	115,691	(54.44%)	1,405,131	31.26%
18-19	82,646	(9.39%)	83,262	37.01%	32,408	(57.17%)	1,622	(76.80%)	52,652	(54.49%)	1,127,334	(19.77%)
19-20	114,452	38.48%	62,949	(24.40%)	44,655	37.79%	938	(42.17%)	472,775	797.92%	1,628,683	44.47%
20-21	380,248	232.23%	84,147	33.67%	-	(100.00%)	238	(74.63%)	467,822	(1.05%)	1,497,077	(8.08%)
21-22	867,690	128.19%	40,516	(51.85%)	70,040	100.00%	-	(100.00%)	489,772	4.69%	2,309,919	54.30%
22-23	9	(100.00%)	30,497	(24.73%)	-	(100.00%)	1,900	100.00%	2,253,599	360.13%	3,007,942	30.22%
23-24	7,300	81011.11%	17,691	(41.99%)	-	0.00%	2,165	13.95%	977,263	(56.64%)	4,073,654	35.43%
24-25	100,000	1269.86%	21,208	19.88%	-	0.00%	6,222	187.39%	1,465,745	49.98%	3,254,032	(20.12%)

**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	
15-16	137,922,380	(1.71%)	5,238,788	(40.32%)	3.80%
16-17	143,009,833	3.69%	4,900,643	(6.45%)	3.43%
17-18	150,708,206	5.38%	5,241,747	6.96%	3.48%
18-19	156,126,770	3.60%	6,328,373	20.73%	4.05%
19-20	158,202,166	1.33%	6,430,201	1.61%	4.06%
20-21	200,108,817	26.49%	6,184,943	(3.81%)	3.09%
21-22	194,629,852	(2.74%)	17,251,159	178.92%	8.86%
22-23	197,513,864	1.48%	12,042,711	(30.19%)	6.10%
23-24	215,050,207	8.88%	11,719,212	(2.69%)	5.45%
24-25	218,536,491	1.62%	12,061,870	2.92%	5.52%

Fiscal Year	Change in Balance		Fund Balance Beginning		Fund Balance Ending	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
15-16	5,058,302	(177.89%)	72,030,563	(8.27%)	77,088,865	7.02%
16-17	3,756,040	(25.75%)	77,088,865	7.02%	80,844,905	4.87%
17-18	6,143,453	63.56%	80,844,905	4.87%	86,988,358	7.60%
18-19	1,592,957	(74.07%)	86,988,358	7.60%	88,581,315	1.83%
19-20	10,213,725	541.18%	88,581,315	1.83%	98,795,040	11.53%
20-21	27,399,349	168.26%	99,162,086	11.94%	126,561,435	27.63%
21-22	11,992,870	(56.23%)	126,561,435	27.63%	138,554,305	9.48%
22-23	87,671,015	631.03%	138,554,305	9.48%	226,225,320	63.28%
23-24	415,008	(99.53%)	226,225,320	63.28%	226,640,328	0.18%
24-25	(11,237,108)	(2807.68%)	226,640,327	0.18%	215,403,219	(4.96%)

**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	
15-16	76,371,399	174,916	76,546,315	65,520,401	8,965,361	74,485,762	2,060,553
16-17	79,151,687	574,396	79,726,083	68,032,246	9,535,510	77,567,756	2,158,327
17-18	82,153,804	904,138	83,057,942	69,610,978	8,920,413	78,531,391	4,526,551
18-19	86,959,192	466,611	87,425,803	72,876,858	9,814,872	82,691,730	4,734,073
19-20	92,124,509	366,295	92,490,804	72,240,992	11,489,044	83,730,036	8,760,768
20-21	105,478,345	324,602	105,802,947	74,205,757	10,429,701	84,635,458	21,167,489
21-22	109,709,245	296,995	110,006,240	79,361,704	29,042,400	108,404,104	1,602,136
22-23	117,588,752	1,102,279	118,691,031	87,830,298	32,204,429	120,034,727	(1,343,696)
23-24	124,947,356	856,912	125,804,268	94,096,149	31,544,417	125,640,566	163,702
24-25	120,158,858	643,018	120,801,876	103,075,546	31,591,309	134,666,855	(13,864,979)

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change	Ending	% Change
15-16	13,233,672	2,060,553	15,294,225	15.57%
16-17	15,294,225	2,158,327	17,452,552	14.11%
17-18	17,452,552	4,526,551	21,979,103	25.94%
18-19	21,979,103	4,734,073	26,713,176	21.54%
19-20	26,713,176	8,760,768	35,473,944	32.80%
20-21	36,144,726	21,167,489	57,312,215	58.56%
21-22	57,312,215	1,602,136	58,914,351	2.80%
22-23	58,914,351	(1,343,696)	57,570,655	(2.28%)
23-24	57,570,655	163,702	57,734,357	0.28%
24-25	57,734,357	(13,864,979)	43,869,378	(24.02%)

## **Revenue Capacity**

**Yuma County, Arizona**

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

**Table B-1**

Fiscal Year	Type	Secured Personal Property and Real Property				Ratio of Assessed Value to Total Estimated Value	Secured Personal Property and Real Property				Total Direct Tax Rate	Ratio of Net Assessed Value to Total Estimated Value
		Assessed Value		Estimated Actual Value			Exempt Assessed Value		Net Assessed Value			
		Amount	% Chng	Amount	% Chng		Amount	% Chng	Amount	% Chng		
15-16	Primary	1,263,252,724	-0.04%	9,824,006,343	1.23%	12.86%	142,913,245	-5.58%	1,120,339,479	0.71%	2.4132	11.40%
(15-16)	Secondary	1,263,252,724	-3.26%	9,824,006,343	-1.95%	12.86%	142,913,245	-14.05%	1,120,339,479	-1.69%	3.5898	11.40%
16-17	Primary	1,264,846,798	0.13%	10,085,961,330	2.67%	12.54%	148,824,538	4.14%	1,116,022,260	-0.39%	2.4684	11.07%
(16-17)	Secondary (1)	1,264,846,798	0.13%	10,085,961,330	2.67%	12.54%	148,824,538	4.14%	1,116,022,260	-0.39%	0.8975	11.07%
(16-17)	Secondary (2)	1,050,992,765	N/A	8,791,456,531	N/A	11.95%	143,535,138	N/A	907,457,627	N/A	0.2794	10.32%
17-18	Primary	1,311,708,037	3.70%	10,514,397,606	4.25%	12.48%	157,595,595	5.89%	1,154,112,442	3.41%	2.5016	10.98%
(17-18)	Secondary (1)	1,311,708,037	3.70%	10,514,397,606	4.25%	12.48%	157,595,595	5.89%	1,154,112,442	3.41%	0.9034	10.98%
(17-18)	Secondary (2)	1,099,822,867	4.65%	9,229,449,897	4.98%	11.92%	157,071,312	9.43%	942,751,555	3.89%	0.2794	10.21%
18-19	Primary	1,347,386,159	2.72%	10,886,889,193	3.54%	12.38%	164,323,506	4.27%	1,183,062,653	2.51%	2.5288	10.87%
(18-19)	Secondary (1)	1,347,386,159	2.72%	10,886,889,193	3.54%	12.38%	164,323,506	4.27%	1,183,062,653	2.51%	0.9034	10.87%
(18-19)	Secondary (2)	1,134,777,438	3.18%	9,578,819,885	3.79%	11.85%	160,627,855	2.26%	974,149,583	3.33%	0.2522	10.17%
19-20	Primary	1,410,641,413	4.69%	11,397,441,186	4.69%	12.38%	166,368,305	1.24%	1,244,273,108	5.17%	2.5288	10.92%
(19-20)	Secondary (1)	1,410,641,413	4.69%	11,397,441,186	4.69%	12.38%	166,368,305	1.24%	1,244,273,108	5.17%	0.9137	10.92%
(19-20)	Secondary (2)	1,183,108,265	4.26%	10,014,921,450	4.55%	11.81%	162,395,578	1.10%	1,020,712,687	4.78%	0.2419	10.19%
20-21	Primary	1,557,850,913	10.44%	12,688,832,102	11.33%	12.28%	192,194,172	15.52%	1,365,656,741	9.76%	2.5082	10.76%
(20-21)	Secondary (1)	1,557,850,913	10.44%	12,688,832,102	11.33%	12.28%	192,194,172	15.52%	1,365,656,741	9.76%	0.9137	10.76%
(20-21)	Secondary (2)	1,324,528,410	11.95%	11,332,123,461	13.15%	11.69%	187,419,635	15.41%	1,147,108,775	12.38%	0.2419	10.12%
21-22	Primary	1,642,586,293	5.44%	13,533,100,481	6.65%	12.14%	199,175,672	3.63%	1,443,410,621	5.69%	2.5082	10.67%
(21-22)	Secondary (1)	1,642,586,293	5.44%	13,533,100,481	6.65%	12.14%	199,175,672	3.63%	1,443,410,621	5.69%	0.9137	10.67%
(21-22)	Secondary (2)	1,416,107,352	19.69%	12,120,165,826	21.02%	11.68%	193,687,700	19.27%	1,222,419,652	19.76%	0.2794	10.09%
22-23	Primary	1,744,503,506	6.20%	14,498,872,439	7.14%	12.03%	209,693,269	5.28%	1,534,810,237	6.33%	2.4206	10.59%
(22-23)	Secondary (1)	1,744,503,506	6.20%	14,498,872,439	7.14%	12.03%	209,693,269	5.28%	1,534,810,237	6.33%	0.8815	10.59%
(22-23)	Secondary (2)	1,501,507,935	6.03%	12,958,567,736	6.92%	11.59%	203,217,199	4.92%	1,298,290,736	6.21%	0.2487	10.02%
23-24	Primary	1,813,986,887	3.98%	15,269,227,027	5.31%	11.88%	223,509,302	6.59%	1,590,477,585	3.63%	2.4206	10.42%
(23-24)	Secondary (1)	1,813,986,887	3.98%	15,269,227,027	5.31%	11.88%	223,509,302	6.59%	1,590,477,585	3.63%	0.8815	10.42%
(23-24)	Secondary (2)	1,584,681,159	5.54%	13,771,309,656	6.27%	11.51%	216,124,815	6.35%	1,368,556,344	5.41%	0.2487	9.94%
24-25	Primary	1,909,125,009	5.24%	16,264,092,839	6.52%	11.74%	231,589,664	3.62%	1,677,535,345	5.47%	2.4206	10.31%
(24-25)	Secondary (1)	1,909,125,009	5.24%	16,264,092,839	6.52%	11.74%	231,589,664	3.62%	1,677,535,345	5.47%	0.8815	10.31%
(24-25)	Secondary (2)	1,670,210,338	5.40%	14,664,264,439	6.48%	11.39%	223,964,539	3.63%	1,446,245,799	5.68%	0.2487	9.86%

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
15-16	27,036,032	26,727,908	98.86%	26,727,908	98.86%
16-17	27,548,119	27,700,647	100.55%	27,700,647	100.55%
17-18	28,871,277	28,670,579	99.30%	28,670,579	99.30%
18-19	29,917,290	30,028,279	100.37%	30,028,279	100.37%
19-20	31,440,775	30,339,431	96.50%	30,339,431	96.50%
20-21	32,269,307	32,619,727	101.09%	32,619,727	101.09%
21-22	34,253,402	34,491,924	100.70%	34,491,924	100.70%
22-23	36,203,625	36,472,600	100.74%	36,472,600	100.74%
23-24	37,151,617	36,818,530	99.10%	36,818,530	99.10%
24-25	38,499,100	38,354,698	99.62%	38,354,698	99.62%

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
15-16	27,036,032	26,315,185	97.33%	412,723	26,727,908	98.86%	308,124	1.14%
16-17	27,548,119	27,129,296	98.48%	571,351	27,700,647	100.55%	(152,528)	-0.55%
17-18	28,871,277	28,182,456	97.61%	488,123	28,670,579	99.30%	200,698	0.70%
18-19	29,917,290	29,479,005	98.54%	549,274	30,028,279	100.37%	(110,989)	-0.37%
19-20	31,440,775	30,584,209	97.28%	(244,778)	30,339,431	96.50%	1,101,344	3.50%
20-21	32,269,307	31,952,845	99.02%	666,882	32,619,727	101.09%	(350,420)	-1.09%
21-22	34,253,402	33,889,360	98.94%	602,564	34,491,924	100.70%	(238,522)	-0.70%
22-23	36,203,625	35,895,496	99.15%	577,104	36,472,600	100.74%	(268,975)	-0.74%
23-24	37,151,617	36,399,976	97.98%	418,554	36,818,530	99.10%	333,087	0.90%
24-25	38,499,100	37,664,116	97.83%	690,582	38,354,698	99.62%	144,401	0.38%

Source: Yuma County Assessor's

(1) Included in year levied / billed.

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

**Table B-4**

Taxpayer	2025			2015		
	Actual Assessed Valuation	Rank	Percent of County's Net Assessed Valuation *	Actual Assessed Valuation	Rank	Percent of County's Net Assessed Valuation
Arizona Public Service Company	\$ 93,802,208	1	4.91%	\$ 61,463,389	1	22.68%
Agua Caliente Solar LLC	27,590,720	2	1.45%	56,371,535	2	20.80%
Southwest Gas Corporation (T&D)	14,224,603	3	0.75%	6,937,375	7	2.56%
McFarland Solar A LLC	11,332,480	4	0.59%	-	-	0.00%
Arizona Public Service Company (REE)	6,685,509	5	0.35%	8,954,260	4	3.30%
Union Pacific Railroad	6,437,147	6	0.34%	10,284,437	3	3.80%
B33 Yuma Palms III LLC	5,955,098	7	0.31%	-	-	-
Wal-Mart Stores Inc De Corp	5,867,253	8	0.31%	8,207,785	5	3.03%
Imperial Irrigation District (T&D)	5,752,134	9	0.30%	-	-	-
Allo Arizona, LLC dba Allo Communications, LLC	4,784,304	10	0.25%	-	-	-
Arizona Public Service Company (CWIP)	-	-	-	7,252,828	6	2.68%
Yuma Palms 1031 Delaware LLC ET AL	-	-	-	6,601,463	8	2.44%
Qwest Corporation	-	-	-	5,284,200	9	1.95%
Gowan Milling Company AZ LLC	-	-	-	1,072,488	10	0.40%
<b>Totals</b>	<b>\$ 182,431,456</b>		<b>9.56%</b>	<b>\$ 172,429,760</b>		<b>63.63%</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**

<b>Category</b>	<b>2025</b>	<b>2016</b>	<b>% Change</b>
Utilities	\$ 1,617,987	\$ 1,272,046	27.20%
Communications	138,021	275,201	(49.85%)
Publishing	6,783	9,010	(24.72%)
Restaurants & Bars	2,394,726	1,311,319	82.62%
Amusements	91,139	66,986	36.06%
Personal Property Rental	599,221	366,986	63.28%
Contracting	2,726,591	919,882	196.41%
Retail	13,352,654	7,559,574	76.63%
Hotel/Motel	411,344	275,059	49.55%
All Other	182,843	85,202	114.60%
<b>TOTAL</b>	<b>\$ 21,521,309</b>	<b>\$12,141,265</b>	<b>77.26%</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
15-16	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
16-17	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
17-18	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
18-19	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
19-20	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
20-21	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
21-22	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
22-23	5.60	0.50	0.50	0.11	4.00	3.30	3.50	1.70
23-24	5.60	0.50	0.50	0.11	4.00	3.30	3.50	1.70
24-25	5.60	0.50	0.50	0.11	4.00	3.30	3.50	1.70

Source is Arizona Department of Revenue and County records.

- (1) Rates established by action of governing body and voter approval.
- (2) Governing body is elected Board of Supervisors.
- (3) Rate established by action of governing body and voter approval in 1996; extended in 2011 Special Election through December 31, 2036.
- (4) Rate established by action of governing body in 2005.
- (5) Governing body is elected City Council.

## **Debt Capacity**

**Yuma County, Arizona**

**Table C-1**

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

General Taxing Authorities											
Fiscal Year	Type	Yuma County	Equalization	City of Yuma	City of Somerton	Yuma Elementary School District	Somerton Elementary District	Crane School District	Hyder Elementary District	Mohawk Elementary District	Wellton Elementary District
Primary Tax Authority No.		200001	200002	415401	415201	500101	501101	501301	501601	501701	502401
Secondary Tax Authority No.		-	-	-	-	7500101	5501101	6501301	5501601	6501701	5502401
2015	Primary	2.4132	0.5184	2.0704	1.7489	2.4736	-	2.3976	1.7748	3.0085	2.3839
2015-16	Secondary	-	-	-	-	0.1570	2.6611	1.0568	0.1451	1.0238	-
2016	Primary	2.4684	0.5010	2.3517	1.7720	2.3466	1.6143	1.9956	2.1396	2.5409	2.6991
2016-17	Secondary	-	-	-	-	0.3186	2.1318	1.2719	0.0683	-	-
2017	Primary	2.5016	0.4875	2.3001	1.6910	2.0250	2.4946	2.2018	2.4430	2.4839	2.4041
2017-18	Secondary	-	-	-	-	0.3291	2.1711	1.3038	-	-	-
2018	Primary	2.5288	0.4741	2.2747	1.7223	2.0765	2.3373	2.0893	2.8092	2.9975	2.5615
2018-19	Secondary	-	-	-	-	0.2775	1.9547	1.1048	-	-	-
2019	Primary	2.5288	0.4566	2.3185	1.6596	1.9597	2.2538	2.0106	3.1307	2.5043	2.5098
2019-20	Secondary	-	-	-	-	0.2531	1.7702	1.4046	-	-	-
2020	Primary	2.5082	0.4426	2.3185	1.6271	1.9813	2.8791	2.0011	4.4874	2.5767	2.3932
2020-21	Secondary	-	-	-	-	0.1039	1.6708	1.2297	-	1.7477	-
2021	Primary	2.5082	0.4263	2.2681	1.6087	2.1363	2.2317	2.0105	4.1487	2.3171	2.4371
2021-22	Secondary	-	-	-	-	0.4581	-	0.9862	-	1.4344	-
2022	Primary	2.5082	0.4263	2.1930	1.6062	1.9005	2.7966	1.7731	4.4065	2.5804	2.1807
2022-23	Secondary	-	-	-	-	0.2868	-	0.8551	-	1.5498	-
2023	Primary	2.4206	0.0000	2.1321	1.5713	1.8352	1.7291	1.7015	4.7580	2.1388	2.1693
2023-24	Secondary	-	-	-	-	0.3894	-	0.8536	-	1.6944	-
2024	Primary	2.4206	0.0000	2.1321	1.5355	1.7162	1.9410	1.6377	4.7580	3.9050	2.2880
2024-25	Secondary	-	-	-	-	0.3889	-	1.1266	-	1.5598	-

General Taxing Authorities						
Fiscal Year	Type	Gadsden Elementary District	Antelope Union High School District	Yuma Union High School District	Arizona Western College	Joint Technical Education District
Primary Tax Authority No.		503201	610101	610301	815001	3000101
Secondary Tax Authority No.		7503201	7610101	7610301	6815006	-
2015	Primary	2.4018	2.0758	2.1468	2.1650	0.0500
2015-16	Secondary	-	0.1964	0.6184	0.3893	-
2016	Primary	3.1322	2.1566	2.6425	2.2521	0.0500
2016-17	Secondary	1.5669	0.2141	0.5510	0.3734	-
2017	Primary	2.7337	1.9562	2.1581	2.2578	0.0500
2017-18	Secondary	1.6950	0.2094	0.5463	0.2297	-
2018	Primary	2.8296	2.1711	2.1544	2.2224	0.0500
2018-19	Secondary	1.6217	0.1848	0.3977	0.3453	-
2019	Primary	2.9872	2.1321	2.2174	2.2318	0.0500
2019-20	Secondary	1.1380	0.2012	0.3992	0.3393	-
2020	Primary	2.9237	2.6906	2.0979	2.1949	0.0516
2020-2021	Secondary	0.9137	0.2539	0.2943	0.3383	-
2021	Primary	3.5379	2.2222	2.0688	2.1312	0.0500
2021-2022	Secondary	0.8688	0.2239	0.3193	0.3073	-
2022	Primary	2.6566	1.7032	1.9230	2.1034	0.0500
2022-2023	Secondary	0.7095	-	0.3267	0.2935	-
2023	Primary	2.3379	2.3101	1.6728	2.0718	0.0500
2023-2024	Secondary	0.6796	-	0.4080	0.2740	-
2024	Primary	2.2582	1.9382	1.6400	2.0332	0.0500
2024-25	Secondary	0.6667	-	0.3445	0.2621	-

\*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	1490001	1582901	1670101	1670201	1670301	1670401/402
2015	Primary	-	-	-	-	-	-	-	-	-
2015-16	Secondary	-	-	0.1853	0.8972	0.2794	85.0000	58.0000	65.0000	177.0000
2016	Primary	-	-	-	-	-	-	-	-	-
2016-17	Secondary	-	-	0.3153	0.8975	0.2794	85.0000	63.0000	65.0272	177.0000
2017	Primary	-	-	-	-	-	-	-	-	-
2017-18	Secondary	-	-	0.3237	0.9034	0.2794	85.0000	68.0000	68.0000	177.0000
2018	Primary	-	-	-	-	-	-	-	-	-
2018-19	Secondary	-	-	0.4748	0.9034	0.2522	85.0000	71.0000	71.0000	177.0000
2019	Primary	-	-	-	-	-	-	-	-	-
2019-20	Secondary	-	-	0.4396	0.9137	0.2419	85.0000	76.0000	75.0000	211.6000
2020	Primary	-	-	-	-	-	-	-	-	-
2020-21	Secondary	0.0041	3.2500	0.2448	0.9137	0.2419	85.0000	81.0000	75.0000	194.9959
2021	Primary	-	-	-	-	-	-	-	-	-
2021-22	Secondary	0.0039	3.2500	0.4678	0.9137	0.2419	99.5000	86.0000	80.0000	205.9980
2022	Primary	-	-	-	-	-	-	-	-	-
2022-23	Secondary	0.0040	3.3750	0.7718	0.8815	0.1611	99.5000	91.0000	90.0000	227.8566
2023	Primary	-	-	-	-	-	-	-	-	-
2023-24	Secondary	0.0042	3.5000	1.4028	0.8815	0.2487	99.5000	101.0000	100.0000	333.5748
2024	Primary	-	-	-	-	-	-	-	-	-
2024-25	Secondary	0.0045	3.7500	1.0475	0.8815	0.2487	125.0000	106.0000	105.0000	269.4700

<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	1785101	1970901	1971001	2890501
2015	Primary	-	-	-	-	-	-	-	-	-
2015-16	Secondary	5.2157	899.7200	11.0000	1.0000	1.0000	26.8200	25.0000	0.1800	100.0000
2016	Primary	-	-	-	-	-	-	-	-	-
2016-17	Secondary	5.2157	899.7200	11.0000	1.0000	1.0000	35.4000	25.0000	0.1800	100.0000
2017	Primary	-	-	-	-	-	-	-	-	-
2017-18	Secondary	5.1270	899.7200	11.0000	1.0000	1.0000	31.2300	25.0000	0.1800	100.0000
2018	Primary	-	-	-	-	-	-	-	-	-
2018-19	Secondary	5.1270	899.7200	11.0000	1.0000	1.0000	30.7700	23.0000	0.1800	100.0000
2019	Primary	-	-	-	-	-	-	-	-	-
2019-20	Secondary	-	899.7200	11.0000	1.0000	1.0000	30.8940	23.0000	0.1800	100.0000
2020	Primary	-	-	-	-	-	-	-	-	-
2020-21	Secondary	-	899.7200	11.0000	1.0000	1.0000	33.1900	20.0000	0.1800	200.0000
2021	Primary	-	-	-	-	-	-	-	-	-
2021-22	Secondary	-	899.7200	11.0000	1.0000	1.0000	33.5200	18.0000	0.1800	100.0000
2022	Primary	-	-	-	-	-	-	-	-	-
2022-23	Secondary	-	899.7200	11.0000	1.0000	-	38.7766	18.0000	0.1800	100.0000
2023	Primary	-	-	-	-	-	-	-	-	-
2023-24	Secondary	-	959.7200	11.0000	1.0000	-	42.9721	16.0000	0.1800	100.0000
2024	Primary	-	-	-	-	-	-	-	-	-
2024-25	Secondary	-	959.7200	11.0000	1.0000	-	27.4292	18.0000	0.1800	100.0000

\*\*Per \$100 of Assessed Value

**Yuma County, Arizona**  
 Debt by Type  
 Last Ten Fiscal Years

**Table C-3**

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
15-16	5,264,996	6,634,000	38,320,000	26,040	1,249,230	1,766,816
16-17	4,484,996	6,330,000	25,670,000	21,700	1,192,790	1,669,414
17-18	5,878,992	8,248,000	35,265,000	17,360	1,134,701	1,572,013
18-19	4,890,992	8,175,000	33,625,000	-	1,058,852	1,474,611
19-20	3,786,992	11,459,000	31,925,000	-	1,005,370	1,377,209
20-21	2,632,992	45,464,000	30,160,000	-	950,405	1,279,807
21-22	1,429,000	33,535,000	28,310,000	-	893,917	1,182,405
22-23	-	86,295,000	26,395,000	-	835,860	1,085,005
23-24	-	82,680,000	24,390,000	-	776,197	1,449,740
24-25	-	78,770,000	22,345,000	-	714,880	1,333,084

Fiscal Year	Financed Purchases	Premiums	Leases Payable	SBITA	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
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	2,482,009	122,109,938	1.31%	569.90
23-24	193,836	4,288,077	647,843	1,492,105	115,269,955	1.16%	528.81
24-25	-	3,970,737	254,616	684,669	107,818,370	1.09%	485.40

**Yuma County, Arizona**

Legal Debt Margin

June 30, 2025

**Table C-4**

Assessed Valuation (Secondary)		\$ 1,909,125,009
Gross Indebtedness		\$ 80,817,964
Less Exempt Debt:		
Revenue Bonds - Administration Building	\$ 78,770,000	
Rural Development Loan - WIFA - B & C Colonia	714,880	
Rural Development Loan - USDA - B & C Colonia	833,800	
Rural Development Loan - USDA - Gadsden Sewer Project	56,403	
Rural Development Loan - USDA - Tacna Water System Improvement Project	<u>442,881</u>	
Total Exempt Debt		(80,817,964)
Total Non-exempt Debt		<u>-</u>
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		114,547,501
Total Limited - Non-exempt Bonds Outstanding		<u>-</u>
<b>Debt Margin within 6% Unvoted Debt Limitation</b>		<b><u>\$ 114,547,501</u></b>
Yuma County Library District (Voter Approved)	<u>\$ 22,345,000</u>	
Total Voter Approved Debt		<u>\$ 22,345,000</u>
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$ 286,368,751
Total Non-exempt Bonds Outstanding		<u>(22,345,000)</u>
<b>Debt Margin within 15% Debt Limitation</b>		<b><u>\$ 264,023,751</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
15-16	38,320,000	1,120,339,479	3.42%	9,824,006,343	0.39%	214,991	178.24
16-17	36,820,000	1,116,022,260	3.30%	10,085,961,330	0.37%	217,730	169.11
17-18	35,265,000	1,154,112,442	3.06%	10,514,397,606	0.34%	221,648	159.10
18-19	33,625,000	1,183,062,653	2.84%	10,886,889,193	0.31%	225,212	149.30
19-20	31,925,000	1,244,273,108	2.57%	11,397,441,186	0.28%	229,957	138.83
20-21	30,160,000	1,365,656,741	2.21%	12,688,832,102	0.24%	235,321	128.17
21-22	28,310,000	1,443,410,621	1.96%	13,533,100,481	0.21%	209,920	134.86
22-23	26,395,000	1,534,810,237	1.72%	14,498,872,439	0.18%	214,264	123.19
23-24	24,390,000	1,590,477,585	1.53%	15,269,227,027	0.16%	217,978	111.89
24-25	22,345,000	1,677,535,345	1.33%	16,264,092,839	0.14%	222,125	100.60

\*Information from azcommerce.com from 2022 to current

**Yuma County, Arizona****Table C-6**

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

Fiscal Year	Outstanding Debt (GO)		Total Expenditures		Ratio (4)
	Principal*	Interest* (1)	Debt Service* (2)	General (3)	
15-16	38,320,000	15,753,091	3,355,125	144,619,132	2.32%
16-17	36,820,000	14,225,325	3,094,931	150,376,051	2.06%
17-18	35,265,000	12,799,919	2,984,756	160,850,001	1.86%
18-19	33,625,000	11,414,313	2,869,956	171,659,643	1.67%
19-20	31,925,000	10,094,307	3,020,006	173,435,716	1.74%
20-21	30,160,000	8,842,300	3,017,006	179,709,277	1.68%
21-22	28,310,000	8,079,744	3,013,756	195,883,101	1.54%
22-23	26,395,000	6,572,912	3,020,631	218,971,438	1.38%
23-24	24,390,000	5,563,031	3,014,881	274,839,886	1.10%
24-25	22,345,000	4,598,263	3,009,769	291,569,465	1.03%

(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, 2025

**Table C-7**

<u>Jurisdiction</u>	<u>Net Assessed Value</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount Applicable to County</u>
Special Assessment Rural Development Loans	\$ 2,225,939	2,047,965	0.14%	2,866
Total Special Assessment Bonded Debt		2,047,965		2,866
Yuma County: General Obligation Bond	1,590,477,585	22,345,000	100.00%	22,345,000
Yuma County: Revenue Bond	1,590,477,585	78,770,000	100.00%	78,770,000
Yuma County: Premiums	1,590,477,585	3,970,737	100.00%	3,970,737
Yuma County: Leases Payable	1,590,477,585	254,616	100.00%	254,616
Yuma County: SBITA	1,590,477,585	684,669	100.00%	684,669
Yuma County: Financed Purchases		-		-
Total Yuma County Direct Bonded Debt:				106,027,888
		108,072,987		
<b>As presented fiscal year ended June 30, 2025 (1)</b>				
Arizona Western College	1,590,477,585	61,835,000	100.00%	61,835,000
Somerton Elementary School District No. 11	128,018,753	-	8.05%	-
Crane Elementary School District No. 13	313,225,918	26,410,438	19.69%	5,201,226.20
Gadsden Elementary School District No. 32	93,065,293	7,172,177	5.85%	419,673.16
Antelope Union High School District No. 50	110,197,924	-	6.93%	-
Yuma Elementary District	1,033,027,457	22,515,000	64.95%	14,623,666.13
Yuma Union High School District No. 70	1,567,337,421	51,693,000	98.55%	50,940,908.61
Total Overlapping General Obligation Bonded Debt		169,625,615		133,020,474
Total Direct and Overlapping General Obligation Bonded Debt				\$239,048,362

(1) Debt information for colleges and school districts was obtained directly from the individual institutions through direct contact.

\*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									
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Pledged Revenues</b>										
Jail District Sales Tax (1)	\$ 12,198,328	\$ 12,580,956	\$ 12,846,259	\$ 13,614,191	\$ 15,708,658	\$ 17,955,807	\$ 18,894,724	\$ 20,239,005	\$ 20,743,971	\$ 21,540,467
Capital Projects Sales Tax (2)	8,959	679	333	4	32	-	-	-	-	-
Library District Property Tax (3)	9,991,360	10,076,696	10,408,126	10,806,170	10,967,096	11,882,323	12,566,286	12,788,541	13,402,819	13,468,527
<b>Special Assessment Districts (4)</b>										
El Prado Estates	9,805	16,715	13,799	7,359	6,186	433	(16)	-	-	-
Gadsden	15,113	16,563	26,580	15,707	12,223	9,954	12,303	6,170	11,696	5,472
Ave B&C Colonia	232,400	309,194	274,834	190,170	179,427	179,521	263,108	138,400	121,437	140,145
Tacna	-	-	-	-	-	-	-	-	174,865	50,360
<b>Total Pledged Revenues</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>\$ 34,454,788</b>	<b>\$ 35,204,971</b>
<b>Debt Service Requirements</b>										
<b>Jail District - Bonds</b>										
Principal	\$ 755,000	\$ 780,000	\$ 815,004	\$ 988,000	\$ 1,109,000	\$ 1,159,000	\$ 224,000	\$ 1,205,000	\$ -	\$ -
Interest	266,475	235,775	201,838	197,446	162,941	111,972	34,010	2,390	-	-
<b>Total Jail District Requirements</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>-</b>	<b>-</b>
<b>Admin Building - Bonds</b>										
Principal	296,000	304,000	314,000	548,000	805,000	829,000	12,455,024	4,415,000	3,615,000	3,910,000
Interest	205,962	196,755	187,560	230,978	312,645	288,372	728,040	1,445,732	3,100,188	2,999,309
<b>Total Admin Building Requirements</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>6,715,188</b>	<b>6,909,309</b>
<b>El Prado Estates ID USDA</b>										
Principal	4,340	4,340	4,340	17,360	-	-	-	-	-	-
Interest	1,234	1,045	854	656	-	-	-	-	-	-
<b>Total El Prado Estates ID USDA Requirements</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>-</b>	<b>-</b>
<b>Library District - Bonds</b>										
Principal	1,500,000	1,500,000	1,555,000	1,640,000	1,700,000	1,765,000	1,850,000	1,915,000	2,005,000	2,045,000
Interest	1,527,766	1,425,406	1,425,406	1,385,606	1,320,006	1,252,006	1,163,756	1,105,631	1,009,881	964,769
<b>Total Library District Requirements</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>3,014,881</b>	<b>3,009,769</b>
<b>Assessment Districts</b>										
<b>El Prado Estates - WIFA Loan</b>										
Principal	7,170	7,453	7,453	35,398	-	-	-	-	-	-
Interest	1,373	1,085	1,085	773	-	-	-	-	-	-
<b>Total El Prado Estates</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>-</b>	<b>-</b>
<b>Gadsden - USDA Loan</b>										
Principal	14,102	14,102	14,101	14,102	14,102	14,102	14,102	14,102	14,101	14,101
Interest	8,249	7,615	7,297	6,663	6,028	5,394	6,980	4,124	5,393	2,855
<b>Total Gadsden Estates</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>19,494</b>	<b>16,956</b>
<b>B &amp; C Colonia - WIFA Loan</b>										
Principal	49,270	50,636	50,636	52,040	53,482	54,965	56,488	58,054	59,663	61,317
Interest	33,563	32,197	31,496	30,073	28,610	27,107	25,562	23,975	22,343	20,666
<b>Total B &amp; C Colonia Estates</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>82,007</b>	<b>81,983</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	38,546	36,464	36,464	34,381	32,299	30,216	28,134	26,051	23,969	21,886
<b>Total B &amp; C Colonia Estates</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>107,269</b>	<b>105,186</b>
<b>Tacna - USDA Loan</b>										
Principal	-	-	-	-	-	-	-	-	-	19,256
Interest	-	-	-	-	-	-	-	-	5,802	6,222
<b>Total Tacna</b>	<b>-</b>	<b>5,802</b>	<b>25,478</b>							
<b>Total Assessment Districts Requirements</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>208,769</b>	<b>204,125</b>
<b>Total Annual Requirements</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>	<b>\$ 9,938,839</b>	<b>\$ 10,123,203</b>
	4.69	4.91	4.76	4.44	4.55	5.09	1.90	3.22	3.47	3.48
<b>Estimated Coverage</b>										

(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 Nine Years, Current and Next Fiscal Year Budget

Source	Audited			
	2015/2016	2016/2017	2017/2018	2018/2019
County General Excise Tax Revenues	\$ 12,199,402	\$ 12,580,917	\$ 12,846,034	\$ 13,613,472
Gross state shared revenues	\$ 20,194,005	\$ 20,640,336	\$ 20,806,325	\$ 22,937,167
Less: ALTCS contributions	(8,259,900)	(8,261,000)	(8,727,300)	(8,565,400)
Less: AHCCCS contributions	(242,027)	(247,614)	(254,007)	(261,018)
Less: Uncompensated care	(183,900)	(183,900)	(73,900)	-
Net state shared revenues	\$ 11,508,178	\$ 11,947,822	\$ 11,751,118	\$ 14,110,749
Vehicle License Tax Revenues	7,624,328	8,129,929	8,582,009	6,371,290
PILT Revenues	3,768,167	3,573,246	3,646,605	3,728,651
Total County Excise Tax and Net Shared Revenues	<u>\$ 35,100,075</u>	<u>\$ 36,231,914</u>	<u>\$ 36,825,766</u>	<u>\$ 37,824,162</u>

**Table C-9**

Audited					Current	Budgeted
2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
\$ 15,708,585	\$ 17,954,210	\$ 18,894,672	\$ 20,241,192	\$ 20,759,382	\$ 21,540,436	\$ 21,754,906
\$ 24,991,696	\$ 30,145,099	\$ 31,841,283	\$ 33,743,393	\$ 34,808,075	\$ 35,760,511	\$ 37,178,853
(9,556,400)	(10,057,800)	(9,701,600)	(10,883,000)	(11,047,700)	(12,328,500)	(12,640,000)
(271,456)	(280,559)	(283,255)	(299,022)	(324,470)	(341,495)	(355,300)
-	-	-	-	-	-	-
\$ 15,163,840	\$ 19,806,740	\$ 21,856,428	\$ 22,561,370	\$ 23,435,906	\$ 23,090,516	\$ 24,183,553
6,603,899	8,068,771	7,939,155	8,421,248	8,465,079	9,201,974	9,154,983
3,898,684	3,865,133	3,954,170	4,237,617	4,503,147	4,651,661	4,459,300
<u>\$ 41,375,008</u>	<u>\$ 49,694,854</u>	<u>\$ 52,644,425</u>	<u>\$ 55,461,427</u>	<u>\$ 57,163,513</u>	<u>\$ 58,484,587</u>	<u>\$ 59,552,742</u>

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## **Economic and Demographic Information**

**Yuma County, Arizona**

**Table D-1**

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

Calendar Year	Total Population	Civilian			Service Producing								Farming/ Agriculture	
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.		Employed	%
					Employed	%	Employed	%	Employed	%	Employed	%		
2015	214,991	91,627	71,263	22.2%	34,000	47.7%	10,300	14.5%	1,800	2.5%	21,900	30.7%	20,430	28.7%
2016	217,730	94,100	76,517	18.7%	34,900	45.6%	10,200	13.3%	1,900	2.5%	22,800	29.8%	17,920	23.4%
2017	221,648	95,153	78,928	17.1%	35,200	44.6%	10,900	13.8%	1,900	2.4%	22,400	28.4%	14,844	18.8%
2018	225,212	97,462	80,878	17.0%	36,200	44.8%	11,100	13.7%	2,000	2.5%	23,100	28.6%	14,444	17.9%
2019	229,957	100,491	83,878	16.5%	37,000	44.1%	11,800	14.1%	2,100	2.5%	23,100	27.5%	13,850	16.5%
2020	235,321	98,068	81,302	17.1%	35,400	43.5%	11,300	13.9%	2,000	2.5%	22,100	27.2%	14,090	17.3%
2021	209,920	96,004	78,953	17.8%	40,266	51.0%	12,811	16.2%	3,158	4.0%	24,297	30.8%	17,418	22.1%
2022	214,264	100,191	89,402	10.8%	38,900	43.5%	12,200	13.6%	2,100	2.3%	24,600	27.5%	10,020	11.2%
2023	217,978	98,253	85,733	12.7%	39,408	46.0%	12,592	14.7%	1,992	2.3%	24,825	29.0%	7,470	8.7%
2024	222,125	100,970	85,634	15.2%	39,799	46.5%	12,508	14.6%	2,308	2.7%	24,983	29.2%	8,410	9.8%

Calendar Year	Total Population*	Goods Producing						Government					
		Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2015	214,991	4,400	6.2%	2,300	3.2%	2,100	2.9%	14,700	20.6%	3,400	4.8%	11,300	15.9%
2016	217,730	4,200	5.5%	2,400	3.1%	1,900	2.5%	14,800	19.3%	3,400	4.4%	11,400	14.9%
2017	221,648	5,000	6.3%	2,400	3.0%	2,600	3.3%	14,400	18.2%	3,500	4.4%	10,900	13.8%
2018	225,212	5,300	6.6%	2,600	3.2%	2,800	3.5%	14,400	17.8%	3,500	4.3%	10,900	13.5%
2019	229,957	5,600	6.7%	3,000	3.6%	2,600	3.1%	14,500	17.3%	3,600	4.3%	10,900	13.0%
2020	235,321	6,200	7.6%	3,500	4.3%	2,700	3.3%	14,100	17.3%	3,700	4.6%	10,400	12.8%
2021	209,920	6,692	8.5%	3,418	4.3%	3,274	4.1%	14,577	18.5%	3,620	4.6%	10,957	13.9%
2022	214,264	6,900	7.7%	3,800	4.3%	3,100	3.5%	14,600	16.3%	3,700	4.1%	10,900	12.2%
2023	217,978	6,467	7.5%	3,717	4.3%	2,750	3.2%	15,267	17.8%	3,850	4.5%	11,417	13.3%
2024	222,125	6,283	7.3%	3,958	4.6%	2,325	2.7%	15,384	18.0%	3,942	4.6%	11,442	13.4%

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

Source: Arizona Office of Economic Opportunity

**Yuma County, Arizona**

**Table D-2**

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

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Population	Labor Force	Unemp. Rate	Population	Labor Force*	Unemp. Rate*	Population	Labor Force	Unemp. Rate
2015	3,154,893	6.1%	214,991	91,627	22.2%	28,300	9,063	22.2%	34,001	18,806	48.3%
2016	3,234,580	5.2%	217,730	94,100	18.7%	26,908	8,439	23.8%	34,663	18,237	42.0%
2017	3,311,188	4.9%	221,648	95,153	17.1%	27,105	8,538	15.7%	35,289	17,377	37.5%
2018	3,436,265	4.8%	225,212	97,462	17.0%	26,630	8,179	19.6%	36,250	17,928	37.8%
2019	3,548,826	4.7%	229,957	100,491	16.5%	29,485	8,029	14.3%	37,990	18,059	35.8%
2020	3,570,033	7.9%	235,321	98,068	17.1%	29,955	8,139	11.3%	39,705	17,108	31.3%
2021	3,531,104	3.9%	209,920	96,004	17.8%	27,776	25,151	5.5%	34,827	25,205	10.2%
2022	3,640,559	4.0%	214,264	100,191	10.8%	29,297	7,651	8.4%	38,149	15,722	20.0%
2023	3,085,095	6.8%	217,978	98,253	12.7%	28,541	8,797	25.2%	33,190	19,040	49.0%
2024	3,816,465	4.2%	222,125	100,970	15.2%	27,776	8,737	2.6%	32,867	12,743	17.0%

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
2015	15,759	7,352	28.8%	3,101	951	42.8%	97,950	40,822	14.4%
2016	15,881	7,510	20.0%	3,119	637	33.0%	100,049	42,856	12.0%
2017	17,103	7,749	17.3%	3,171	636	28.8%	101,620	43,995	11.1%
2018	17,403	8,165	17.9%	3,197	752	9.7%	103,469	44,987	11.1%
2019	17,698	3,036	22.9%	3,254	829	10.7%	105,365	46,386	10.9%
2020	18,039	8,173	15.1%	3,354	751	0.3%	108,010	46,372	13.5%
2021	14,311	11,964	7.8%	2,549	2,640	0.1%	99,600	73,289	8.3%
2022	14,723	6,915	11.0%	2,603	903	2.0%	101,018	46,837	10.0%
2023	15,499	7,480	30.1%	3,083	976	44.4%	96,522	41,263	15.4%
2024	14,902	6,435	5.1%	4,071	1,213	13.0%	103,559	48,988	9.0%

Source: Arizona Department of Economic Opportunity

Source: United States Census Bureau

Source: Point2homes.com

Source: Greater Yuma Economic Development Corporation

# Yuma County, Arizona

## Demographic Statistics - Yuma County Employees

Last Ten Fiscal Years <sup>(1)</sup> <sup>(2)</sup>

	Employees 2015-2016			Employees 2016-2017			Employees 2017-2018			Employees 2018-2019		
	Full Time	FTEs	Total Paid									
<b>General Government</b>												
Assessor	31	31	31	27	27	27	26	26	26	30	30	30
BOS/County Admin	31	32	33	28	28	29	29	29	29	28	28	28
Development Services	57	57	57	42	42	42	44	44	44	45	45	45
Election Services	2	3	3	3	3	3	3	3	3	2	2	2
Financial Services	19	19	19	20	20	20	19	19	19	19	19	19
Facilities Management	40	40	40	41	41	42	41	41	42	42	42	43
Human Resources	16	16	17	14	14	14	13	13	13	15	15	15
ITS	23	23	23	27	27	28	28	28	28	28	28	28
Recorder	9	9	10	8	8	8	9	9	9	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10
<b>Total General Government</b>	<b>238</b>	<b>241</b>	<b>243</b>	<b>220</b>	<b>221</b>	<b>223</b>	<b>222</b>	<b>222</b>	<b>223</b>	<b>229</b>	<b>229</b>	<b>230</b>
<b>Public Safety</b>												
Adult Probation	91	91	91	79	79	79	78	78	78	77	77	77
Building safety	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Juvenile court	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff	304	307	310	313	315	316	309	311	312	317	319	321
<b>Total Public Safety</b>	<b>395</b>	<b>398</b>	<b>401</b>	<b>392</b>	<b>394</b>	<b>395</b>	<b>387</b>	<b>389</b>	<b>390</b>	<b>394</b>	<b>396</b>	<b>398</b>
<b>Highway &amp; Streets</b>												
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	87	87	87	70	70	70	68	68	68	75	75	75
<b>Total Highway &amp; Streets</b>	<b>87</b>	<b>87</b>	<b>87</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>75</b>	<b>75</b>	<b>75</b>
<b>Sanitation</b>												
PW- Solid Waste	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Sanitation</b>	<b>-</b>	<b>-</b>	<b>-</b>									
<b>Health</b>												
Health	108	112	116	90	96	99	90	95	98	94	97	99
Development Services	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Health</b>	<b>108</b>	<b>112</b>	<b>116</b>	<b>90</b>	<b>96</b>	<b>99</b>	<b>90</b>	<b>95</b>	<b>98</b>	<b>94</b>	<b>97</b>	<b>99</b>
<b>Welfare</b>												
Housing	15	15	15	16	16	16	16	16	16	17	17	17
Public Fiduciary	8	8	8	7	7	7	7	7	7	9	9	9
Medical Eligibility	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Welfare</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Cultural &amp; Recreation</b>												
Library	81	93	105	81	95	107	80	94	106	80	92	104
<b>Total Cultural &amp; Recreation</b>	<b>81</b>	<b>93</b>	<b>105</b>	<b>81</b>	<b>95</b>	<b>107</b>	<b>80</b>	<b>94</b>	<b>106</b>	<b>80</b>	<b>92</b>	<b>104</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	44	44	44	39	39	39	38	38	38	41	42	42
Constable Precinct #1, #2 and #3	5	5	5	5	5	5	5	5	5	5	5	5
County Attorney- 01&02	74	74	75	74	74	74	73	73	73	76	76	76
Justice Court #1	27	27	27	20	20	20	20	20	20	17	17	18
Justice Court #2	7	7	7	5	5	5	5	5	5	6	6	6
Justice Court #3	5	5	5	4	5	5	4	5	5	5	5	5
Juvenile Court	161	162	162	123	124	126	124	125	127	123	125	127
Legal Defender	11	11	11	11	11	11	11	11	11	12	12	12
Public Defender	24	24	24	20	20	20	22	22	22	24	24	24
Superior Court- 01 & 02	82	83	83	70	71	72	68	69	71	65	67	70
<b>Total Legal Activities</b>	<b>440</b>	<b>441</b>	<b>443</b>	<b>371</b>	<b>373</b>	<b>377</b>	<b>370</b>	<b>373</b>	<b>377</b>	<b>374</b>	<b>379</b>	<b>385</b>
<b>Total Employee Count:</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>	<b>1,245</b>	<b>1,269</b>	<b>1,290</b>	<b>1,277</b>	<b>1,299</b>	<b>1,322</b>

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

(2) Numbers from county payroll records and adopted budget

(3) FTE's reported at the end of Fiscal Year

**Table D-3**

Employees 2019-2020			Employees 2020-2021			Employees 2021-2022			Employees 2022-2023			Employees 2023-2024			Employees 2024-2025 (3)
Full Time	FTEs	Total Paid	FTEs												
31	31	31	28	28	28	35	35	26	35	35	29	35	35	29	35
31	31	31	32	32	32	37	37	33	37	37	38	38	40	40	40
44	44	44	44	44	44	29	29	44	31	31	47	21	21	18	20
3	3	3	3	3	3	4	4	4	4	4	3	3	5	5	4
18	18	18	19	19	19	19	19	18	20	20	21	20	20	18	22
43	43	44	40	40	41	37	38	35	37	37	39	37	39	35	40
13	13	13	15	15	15	13	14	15	16	16	15	16	17	15	17
27	27	27	28	28	28	31	31	24	30	30	27	30	30	26	31
9	9	9	9	9	9	14	14	10	16	16	11	12	13	10	12
10	10	10	9	9	9	10	10	12	12	12	12	12	12	8	12
229	229	230	227	227	228	229	231	221	238	238	242	224	232	204	233
79	79	79	77	77	77	85	86	76	88	88	72	81	82	65	82
-	-	-	-	-	-	-	-	-	-	-	-	7	7	7	8
-	-	-	-	-	-	-	-	-	-	-	-	3	3	3	3
-	-	-	-	-	-	-	-	-	-	-	-	5	6	6	6
-	-	-	-	-	-	-	-	-	-	-	-	50	50	40	47
333	334	335	333	333	333	395	396	318	397	397	329	402	403	318	405
412	413	414	410	410	410	480	481	394	484	484	401	548	551	439	550
-	-	-	-	-	-	-	-	-	-	-	-	13	16	16	14
73	73	73	70	70	70	80	80	70	80	80	71	71	71	70	73
73	73	73	70	70	70	80	80	70	80	80	71	84	87	86	87
-	-	-	-	-	-	-	-	-	-	-	-	9	9	8	10
-	-	-	-	-	-	-	-	-	-	-	-	9	9	8	10
95	98	100	100	104	106	124	125	100	144	144	99	144	145	70	148
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
95	98	100	100	104	106	124	125	100	144	144	99	144	145	70	151
16	16	16	16	16	16	18	18	16	17	17	15	17	17	15	17
9	9	9	8	8	8	10	10	10	10	10	9	10	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	2	2	1	2
25	25	25	24	24	24	28	28	26	27	27	24	29	29	26	29
76	89	100	67	82	96	95	95	81	77	77	72	77	94	91	94
76	89	100	67	82	96	95	95	81	77	77	72	77	94	91	94
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
37	37	37	41	41	41	40	40	39	42	42	42	43	43	42	50
5	5	5	5	5	5	6	6	5	6	6	6	6	6	5	6
73	73	73	73	73	62	77	77	72	78	78	72	78	78	65	78
22	22	23	20	20	21	20	20	18	22	22	20	21	22	16	22
6	6	6	6	6	6	6	6	6	7	7	6	6	7	5	7
5	5	5	5	5	5	5	5	5	6	6	5	6	7	4	7
121	122	123	118	119	120	134	134	104	117	117	101	65	66	45	57
12	12	12	10	10	10	11	11	9	11	11	10	11	12	12	11
24	24	24	24	24	24	25	25	22	25	25	22	25	25	21	25
65	66	68	65	67	69	74	75	68	77	77	76	85	86	72	90
370	373	376	367	370	363	398	399	349	389	389	360	346	351	287	353
1,284	1,304	1,322	1,269	1,292	1,301	1,438	1,443	1,246	1,444	1,444	1,273	1,465	1,501	1,215	1,510

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

**Table D-4**

<b>Employers</b>	<b>2025</b>			<b>2016</b>		
	<b>Total Employed</b>	<b>Rank</b>	<b>% of Total County Employed</b>	<b>Total Employed</b>	<b>Rank</b>	<b>% of Total County Employed</b>
ONVIDA	3,763	1	3.76%	1,991	3	2.17%
MCAS Yuma	3,597	2	3.59%	2,042	2	2.23%
Yuma Proving Ground	2,520	3	2.52%	2,360	1	2.58%
Yuma County	1,355	4	1.35%	1,336	5	1.46%
City Of Yuma	1,270	5	1.27%	1,200	8	1.31%
Yuma Elementary School District #1	1,259	6	1.26%	1,400	4	1.53%
Yuma Union High School District #70	1,059	7	1.06%	1,000	10	1.09%
Department of Corrections R&R	1,022	8	1.02%	-		-
Arizona Western College	949	9	0.95%	-		-
Associated Materials	542	10	0.54%	-		-
Date Pac, LLC				1,275	6	1.39%
TRAX				1,262	7	1.38%
US Border Patrol				1,000	9	1.09%
<b>Total Listed</b>	<b>17,336</b>		<b>17.30%</b>	<b>8,473</b>		<b>9.25%</b>
<b>Total County Employment</b>	<b>100,191</b>			<b>91,627</b>		

Source: 4FRONT ED- Prior to Year 2024: Greater Yuma Economic Development Corporation (would only update every 3 years)

# Yuma County, Arizona

## Table D-5

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

Calendar Year	County Population (1)	Per Capita Income (2)		Total Personal Income (2) (In 000's)	Average Daily School Membership (3) (through Grade 12)		College and University Enrollment (4)	
		Amount	% Change		Amount	% Change	Amount	% Change
2015	214,991	28,742	4.58%	5,841,652	37,957	0.76%	8,034	(2.29%)
2016	217,730	31,574	9.85%	6,449,702	38,635	1.79%	8,100	0.82%
2017	221,648	33,365	5.67%	6,860,818	37,842	(2.05%)	8,068	(0.40%)
2018	225,212	34,752	4.16%	7,212,166	39,087	3.29%	7,934	(1.66%)
2019	229,957	35,682	2.68%	7,569,100	38,653	(1.11%)	8,016	1.03%
2020	235,321	36,570	2.49%	7,818,246	37,235	(3.67%)	6,969	(13.06%)
2021	209,920	44,299	21.13%	9,169,548	34,082	(8.47%)	10,059	44.34%
2022	214,264	44,811	1.16%	9,313,549	38,336	12.48%	12,755	26.80%
2023	217,978	46,441	3.64%	9,902,239	38,237	(0.26%)	12,479	(2.16%)
2024	222,125	46,441	0.00%	9,902,239	38,470	0.61%	12,978	4.00%

(1) Source: Arizona Office of Economic Opportunity

(2) Source: Bureau of Economic Analysis (bea.gov) *Information not releasing until February 2026*

(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
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%
2023	94,350,367	(56.59%)	1,141	(15.23%)	2,928,377,000	0.65%	2,363,589,889	3.15%
2024	82,547,604	(40.08%)	975	12.07%	3,013,172,000	2.90%	2,384,683,209	0.89%

\* 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, 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**

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

**Table E-1**

Function/Program	Fiscal Years									
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Community Resources and Public Facilities</b>										
Bridges	100	100	100	100	100	101	102	102	104	106
Heavy Equipment	93	90	90	88	88	83	84	85	87	87
Retention Basins	44	44	44	47	48	49	50	51	51	52
Road Lane Miles - Asphalt	1150	1153	1153	1153	1218	1226	1232	1,240	1,259	1,283
Road Lane Miles - Gravel	3000	3000	3000	3000	3000	3000	3000	3,000	3,000	3,000
Sanitary Sewers - Miles	11	11	11	11	12.5	12.5	12.5	13	14	14
Traffic Signals	14	14	16	17	22	25	25	25	25	26
<b>Cultural and Recreation</b>										
Libraries	7	7	7	7	7	7	7	7	7	7
Parks	6	6	6	6	6	6	6	6	6	6
<b>Education</b>										
Administration Building	1	1	1	1	1	1	1	1	1	1
Educational Building	2	2	2	2	2	2	2	2	2	2
<b>General Government</b>										
Buildings	10	10	10	10	10	10	12	12	10	10
<b>Health and Public Assistance</b>										
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	2	2	2	6	6	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
<b>Housing</b>										
Housing Units	3	3	3	3	3	3	3	3	3	3
<b>Law and Justice</b>										
Adult Probation Building	1	1	1	1	1	1	1	1	1	1
Court Buildings	5	5	5	5	5	5	6	6	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
<b>Policy and Executive</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
<b>Public Safety</b>										
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	6	6	6	5	4	4	5	5	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	140	136	149	149	151	153	153	149	133	126
Sheriff Substations	4	4	4	4	5	5	5	5	5	5
<b>Solid Waste</b>										
Solid Waste Transfer Sites	4	4	4	4	4	4	4	4	4	4
Solid Waste Heavy Equipment	8	8	8	8	8	11	12	14	14	14

\* Information not available in prior fiscal years' ACFRs has been included in the current year when available.

## Yuma County, Arizona

### Operating Indicators by Function/Program Last Ten Years\*\*

Function/Program	Fiscal Years							
	2015-2016		2016-2017		2017-2018		2018-2019	
	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
Community Resources and Public Facilities								
Building Inspections	7,656	(3.42%)	8,610	12.46%	8,748	1.60%	10,281	17.52%
Enhanced Lanes Maintained (miles)	575	0.47%	576	0.24%	576	0.00%	577	0.03%
General Government and Support Services								
Clerk-Recorder - Assessor Recoded Documents	29,206	4.73%	32,166	10.13%	32,568	1.25%	31,616	(2.92%)
Health & Public Assistance								
ADMHS Clients Served	292	11.03%	233	(20.21%)	411	76.39%	308	(25.06%)
Patients Treated at Clinics	11,864	29.92%	10,033	(15.43%)	10,251	2.17%	10,725	4.62%
Housing								
New Applications - Public Housing	430	(6.72%)	462	7.44%	310	(32.90%)	696	124.52%
New Applications - Section 8	629	657.83%	962	52.94%	808	(16.01%)	1,528	89.11%
Law & Justice								
County Attorney - Felonies Filed	1,503	0.74%	1,242	(17.37%)	1,380	11.11%	1,566	13.48%
County Attorney - Felonies/Misdemeanors Pet./Cit (Juvenile)	683	1.79%	911	33.38%	1,019	11.86%	923	(9.42%)
County Attorney - Misdemeanors Filed	1,366	(10.60%)	1,192	(12.74%)	1,143	(4.11%)	1,424	24.58%
Justice Court Cases	16,157	(5.63%)	16,744	3.63%	20,533	22.63%	20,010	(2.55%)
Legal Defenders - New Caseload	414	27.78%	404	(2.42%)	472	16.83%	329	(30.30%)
Minute Entries Generated	19,481	5.63%	18,315	(5.99%)	17,392	(5.04%)	18,883	8.57%
Public Defenders - New Caseload	1,628	(12.38%)	1,603	(1.54%)	1,141	(28.82%)	1,585	38.91%
Superior Court Cases	5,122	0.77%	4,702	(8.20%)	5,167	9.89%	5,398	4.47%
Public Safety								
Probation - Adult Sentencing Reports	1,056	(3.91%)	801	(24.15%)	988	23.35%	1,079	9.21%
Probation - Cases Supervised	908	2.14%	601	(33.81%)	646	7.49%	665	2.94%
Probation - Juvenile Referrals	2,328	(3.96%)	2,356	1.20%	2,330	(1.10%)	2,316	(0.60%)
Probation - Minor Institutional Care Days	11,939	2.89%	13,107	9.78%	9,093	(30.63%)	11,740	29.11%
Sheriff - Offenders Processed	6,798	(6.89%)	6,955	2.31%	6,494	(6.63%)	6,268	(3.48%)
Sheriff - Total Miles Patrolled *	1,500,000	0.00%	1,550,000	3.33%	1,552,000	0.13%	1,550,000	(0.13%)
Solid Waste								
Landfill Waste Disposal	6,789	10.55%	7,059	3.97%	7,610	7.80%	7,530	(1.06%)
Waste Recycled	1,685	13.05%	841	(50.05%)	912	8.36%	840	(7.91%)

Source: Information is obtained from various County departmental records

\* Information not available in prior fiscal years' ACFRs has been included in the current year when available.

**Table E-2**

Fiscal Years											
2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
14,299	39.08%	13,725	(4.01%)	16,883	23.01%	13,729	(18.68%)	16,996	23.80%	25,239	48.50%
609	5.67%	613	0.61%	616	0.49%	620	0.65%	623	0.50%	635	1.90%
34,024	7.62%	40,813	19.95%	38,930	(4.61%)	32,205	(17.27%)	29,563	(8.20%)	31,963	8.12%
256	(16.88%)	317	23.83%	273	(13.88%)	268	(1.83%)	350	30.60%	409	16.86%
9,530	(11.14%)	54,413	470.97%	45,615	(16.17%)	18,169	(60.17%)	11,357	(37.49%)	13,280	16.93%
410	(41.09%)	653	59.27%	567	(13.17%)	398	(29.81%)	713	79.15%	634	(11.08%)
1,191	(22.05%)	1,689	41.81%	1,420	(15.93%)	638	(55.07%)	1,713	168.50%	1,506	(12.08%)
1,347	(13.98%)	1,379	2.38%	1,588	15.16%	1,424	(10.33%)	1,505	5.69%	1,456	(3.26%)
N/A	N/A	N/A	N/A	N/A	N/A	355	N/A	290	(18.31%)	359	23.79%
1,288	(9.55%)	971	(24.61%)	1,038	6.90%	995	(4.14%)	1,690	69.85%	1,125	(33.43%)
17,077	(14.66%)	12,250	(28.27%)	14,848	21.21%	16,393	10.41%	5,582	(65.95%)	5,381	(3.60%)
291	(11.55%)	258	(11.34%)	373	44.57%	303	(18.77%)	802	164.69%	1,003	25.06%
18,907	0.13%	15,877	(16.03%)	19,827	24.88%	19,834	0.04%	15,634	(21.18%)	16,237	3.86%
1,880	18.61%	1,689	(10.16%)	1,700	0.65%	1,363	(19.82%)	1,607	17.90%	1,542	(4.04%)
5,383	(0.28%)	4,059	(24.60%)	5,281	30.11%	5,273	(0.15%)	5,582	5.86%	5,381	(3.60%)
1,037	(3.89%)	1,034	(0.29%)	1,059	2.42%	1,207	13.98%	1,166	(3.40%)	1,135	(2.66%)
586	(11.88%)	590	0.68%	355	(39.83%)	1,271	258.03%	1,273	0.16%	1,278	0.39%
2,052	(11.40%)	1,270	(38.11%)	1,489	17.24%	1,488	(0.07%)	1,851	24.40%	1,637	(11.56%)
10,898	(7.17%)	6,791	(37.69%)	5,099	(24.92%)	4,511	(11.53%)	3,886	(13.85%)	5,041	29.72%
5,172	(17.49%)	4,701	(9.11%)	5,098	8.45%	5,352	4.98%	5,279	(1.36%)	4,989	(5.49%)
1,640,000	5.81%	1,214,000	(25.98%)	1,322,716	8.96%	1,239,841	(6.27%)	1,300,000	4.85%	1,240,000	(4.62%)
8,679	15.26%	7,955	(8.34%)	9,315	17.10%	8,761	(5.95%)	9,005	2.78%	9,825	9.11%
370	(55.93%)	869	134.86%	427	(50.86%)	345	(19.20%)	369	7.01%	424	14.79%

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability Policy #ACIP070125	\$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	07/01/26	\$1,128,376
Property Policy #ACIPPROP070124	\$300,000,000 per Occurrence \$25,000 Deductible \$15,000,000 per occurrence - Flood \$ 25,000 deductible \$ 5,000 deductible - Auto Physical Damage (comp/collision)	ACIP	07/01/26	
Commercial Crime Policy #01-701-66-20	\$1,000,000 per Occurrence (employee dishonesty, forgery, alteration, inside/outside premises, computer fraud) \$100,000 Deductible \$100,000 per Occurrence (money orders and counterfeit money) \$5,000 Deductible	ACIP (Arthur J. Gallagher)	07/01/26	
Drone	\$1,000,000 per Occurrence Liability 5% (or 10% of the drone value) - Property Damage	ACIP (Global Aerospace)	07/01/26	\$23,351
Flood Policy #CPR000153-0725	\$5,000,000 per Occurrence \$100,000 Deductible	ACIP (Convex)	07/01/26	\$3,406
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)	07/01/26	
Workers' Compensation Policy #ACIPWC070125	Workers' Compensation (Statutory, No Deductible) \$8,000,000 per Life and Aggregate (Aircraft-Related Losses) \$4,000,000 (Employer Liability, No Deductible)	ACIP	7/1/2026	\$828,088 Fiscal Year Premium (Estimated)
Tourist Auto Liability Policy #NZ44245343	\$500,000 Liability \$10,000 per person \$50,000 per accident Medical \$500,000 Legal Assistance \$500 Collision Deductible \$1,000 Theft Deductible	Chubb	11/01/25	\$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	07/01/26	\$9,776
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	
Out of State Workers' Compensation Policy # SP4067137	Workers' Compensation (out of state remote employee) ALABAMA \$1,000,000 each accident \$1,000,000 each employee \$1,000,000 policy limit	Safety National	9/30/2025	\$476 Fiscal Year Premium (Estimated)

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