

YUMA COUNTY



Citizen's Annual Financial Report For the Fiscal Year Ended June 30, 2009

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

Dear Citizens of Yuma County,

We are pleased to present Yuma County's eighth Popular Annual Financial Report (PAFR), prepared by the Department of Financial Services. This report provides a summary of the County's financial information in a simplified easy to read format. We hope this report gives you a better understanding of County government, local economic factors, and our financial condition.

Information in this report has been taken from the 2009 Yuma County Comprehensive Annual Financial Report (CAFR). The CAFR contains management's representations concerning the finances of Yuma County in the form of financial statements. The CAFR was prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP), was audited by Heinfeld, Meech & Co., and received an unqualified opinion. That is the best audit opinion possible. For more information or detail, see the County's CAFR or this PAFR available at County Offices, or www.yumacountyaz.gov

This Popular Annual Financial Report summarizes the financial activities of the primary government of Yuma County. The reports and statements contained in the PAFR condense and simplify our 2009 Comprehensive Annual Financial Report for all Yuma County governmental funds, based on GAAP. Governmental funds are used to account for all of Yuma County's expendable financial resources. Keep in mind that Governmental Funds seek to present and determine a financial position rather than the determination of income. The modified accrual basis of accounting is used in this report, which means revenues are recognized when measurable and available and expenditures when incurred.

The Popular Annual Financial Report of Yuma County was introduced as a means of increasing public confidence in County government and its elected officials through easier, more user-friendly financial reporting. The PAFR, although not audited, is consistent to U.S. Generally Accepted Accounting Principles (GAAP) and governmental reporting standards used in the CAFR preparation.

As you review this report, we invite you to share any questions, concerns, or comments you may have. We also encourage you to review Yuma County's Comprehensive Annual Financial Report (CAFR), that is presented in the nature of full-disclosure. The CAFR and PAFR can be found at the Administration Building at 198 Main Street, any County Library location, by calling (928) 373-1012, or on the County's website www.yumacountyaz.gov.

Respectfully,



Scott Holt
Director- Financial Services

YUMA COUNTY



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- AWARDS -

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for the fiscal year ended June 30, 2008. 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 an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. (Yuma County has received a Popular Award for the last 7 consecutive years) We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

**Yuma County
Arizona**

for the Fiscal Year Ended

June 30, 2008



President

Jeffrey L. Esser
Executive Director



County Profile

THE REPORTING ENTITY Yuma County (Abridged)

Yuma County, bordered by California to the West and Mexico to the South, 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.

In 1540, just 48 years after Columbus stumbled upon the New World, 18 years after the conquest of Mexico by Cortez, 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.

Much of Yuma County is desert land accented by rugged mountains. The Valley contains an abundance of arable land irrigated by the Colorado River.

The economy of the County is based largely on a variety of agricultural, service industries, wholesale and retail trade, military and government employment. During the winter months, the population nearly doubles with part-time residents, known as "snow birds".

Land Allocation	
Indian reservations	0.2%
State of Arizona	7.7%
Individual or corporate	10.5%
U.S. Bureau of Land Mgmt.	14.8%
Other public lands	66.8%



Board of Supervisors



Top Left to Right: Russell McCloud, Marco A. Reyes, Gregory S. Ferguson;
Bottom Left to Right: Lenore Lorona Stuart, Kathryn Prochaska.

The Board of Supervisors is the governing body of the county and a number of special districts. The Board carries out the governmental and administrative affairs of the County. Within the limits of state law, the Board is empowered to adopt ordinances, establish programs, levy taxes, appropriate funds, appoint certain officials, and zone property and regulate development in the unincorporated area. In addition, members of the Board represent the County on numerous intergovernmental agencies.

Five members of the board are elected to serve four year terms. Each is elected from one of the five supervisorial districts of the county. District boundaries are adjusted after every federal census to equalize district population.

At the beginning of the year, the Board chooses from its members a Chairperson and a Vice-Chairperson to serve during the ensuing year. The Chairperson presides at Board meetings and signs documents in the name of the County. The Vice-Chairperson substitutes when the Chairperson is absent.

Population

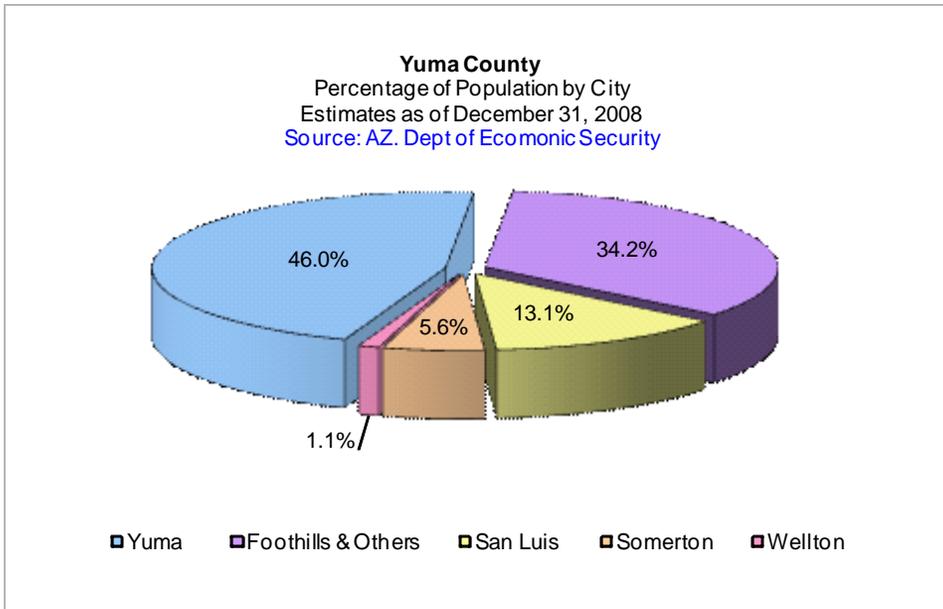
Employment



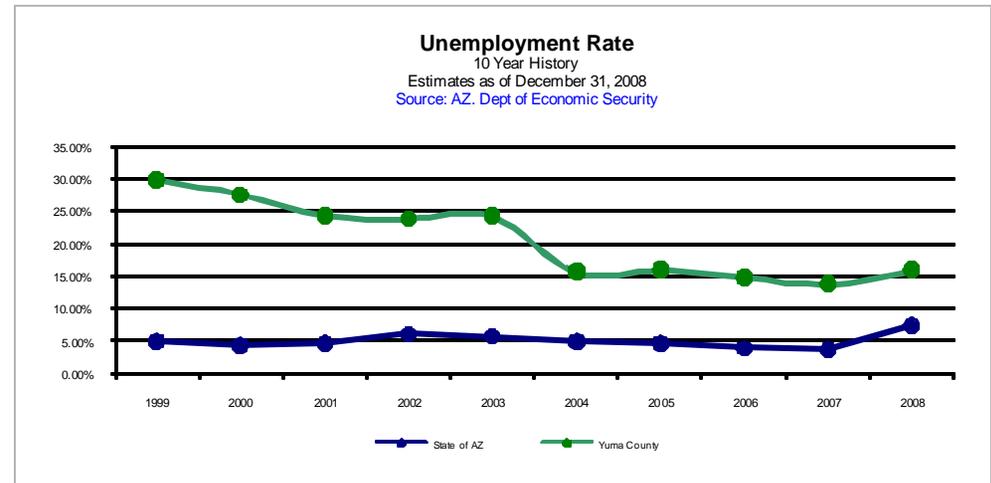
ECONOMIC FACTORS AFFECTING FINANCIAL CONDITION

At January 1, 2009, Yuma County's estimated annual population has grown at 27.3% since the last census to a total population of 203,779. This is slightly above the State of Arizona's growth of 23.1% in that same time with a total population of 6,629,455. Yuma County accounts for 3.1% of the total state population.

The majority of the population of Yuma County resides in the City of Yuma (46.0%). The Cities of San Luis, Somerton, the Town of Wellton, and all other areas account for 13.1%, 5.6%, 1.1%, and 34.2% respectively.



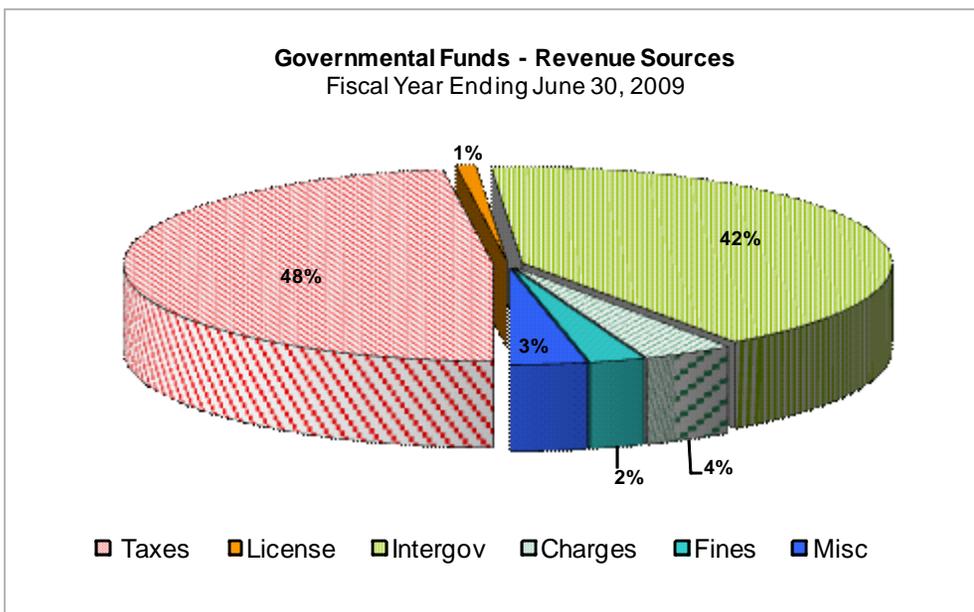
Unemployment rate on January 1, 2009 is 16.0%, a 15.1% increase from the previous year's 13.9%. The line chart shows a 10 year history of Yuma County and the State of Arizona's Unemployment rates (Non-Adjusted for seasonal workers). Per the Arizona Department of Economic Security, the net change in Employment for Yuma County compared to last year was an increase of 2,326 and for the State a decrease of 9,835 employed persons. Table below lists out, by Sector, the employment increase / (decrease) for both Yuma County and the State of Arizona.



Sector	Yuma County	State of Arizona
Services	600	(7,100)
Mining & Construct	(500)	(35,100)
Manufacturing	(500)	(6,900)
Trade, Transp & Utilities	-	(12,500)
Financial Activities	(100)	(7,800)
All Government	500	12,600
All Other	1,326	46,965
Net Change	2,326	(9,835)

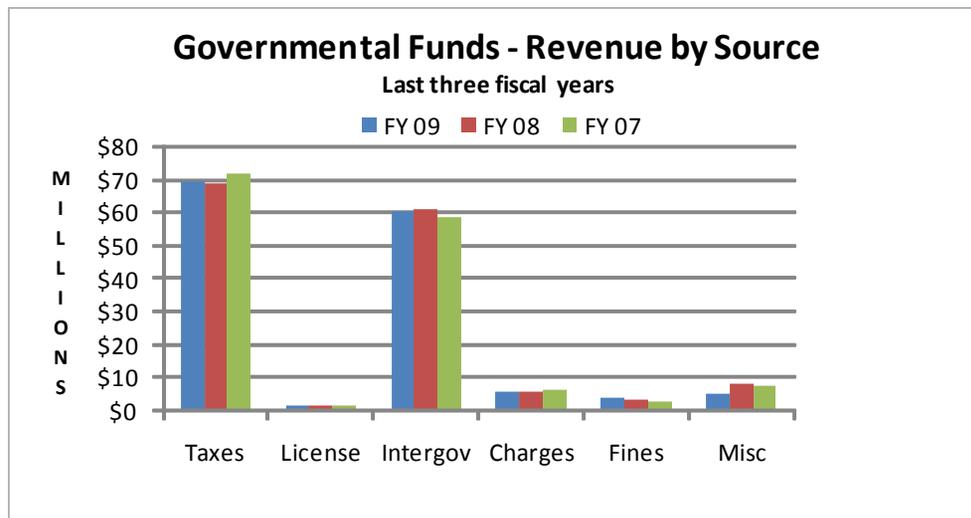
Governmental Funds

Yuma County's Governmental revenues totaled \$145,522,090 for fiscal year 2008-2009. The majority of this year's revenues are from two sources: **Taxes** (Primarily Property and Sales tax); and **Inter-governmental** (Federal and State contributions).

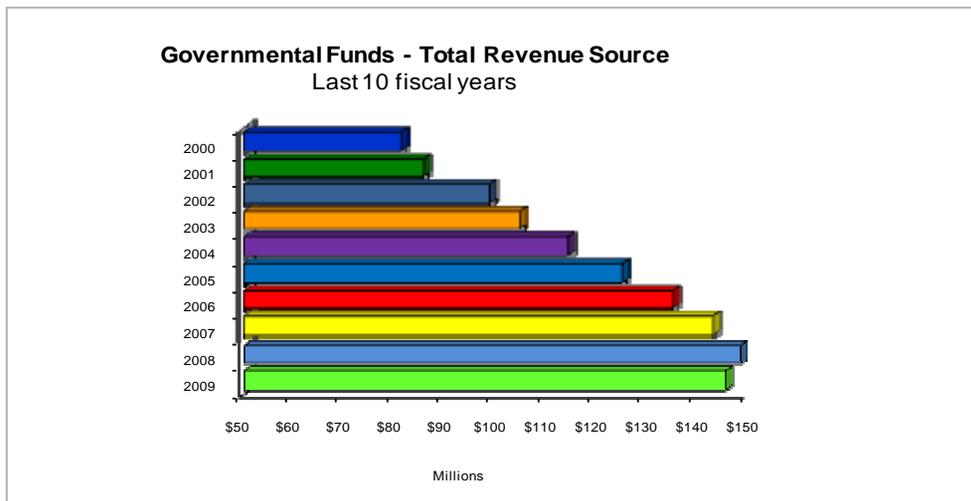


These funds are used to account for all Yuma County's expendable financial resources. Essentially account and record the governmental financial activities.

The bar chart below shows a comparative three-year history of Yuma County revenues by source. Fiscal year 2008-2009 recorded a 1.5% decrease in revenues, a reflection of a retrenching local economy considering the significant declining state economy.

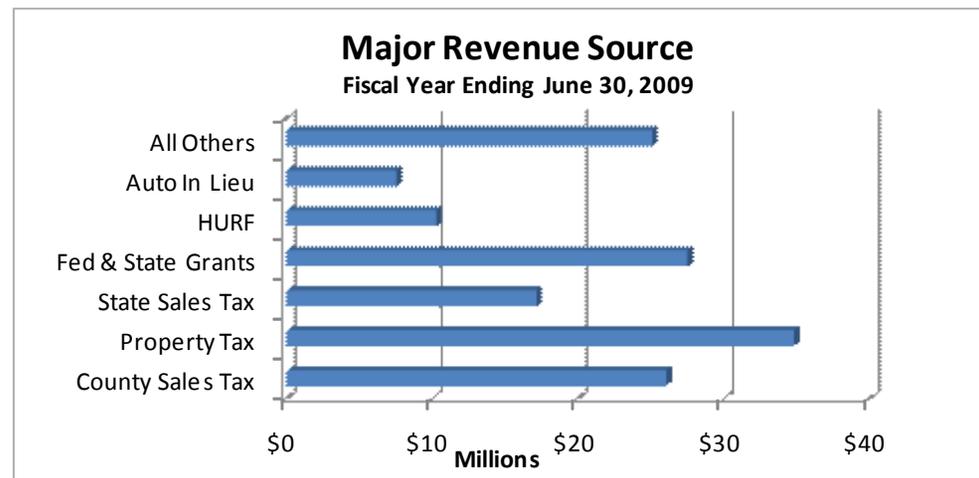
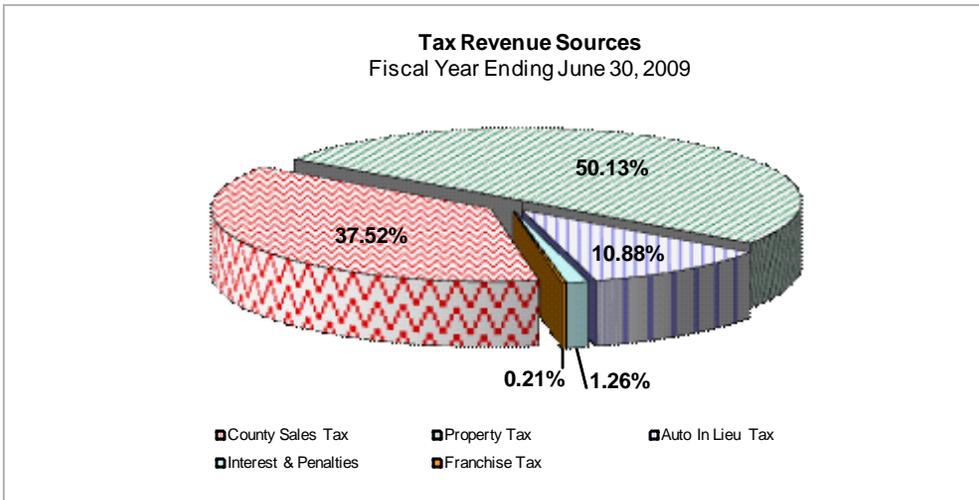


The chart below shows a ten year history of the total revenue source. Total revenues have been increasing by a 7.0% average over the past ten years, but reflects a -2.1% in the current year.

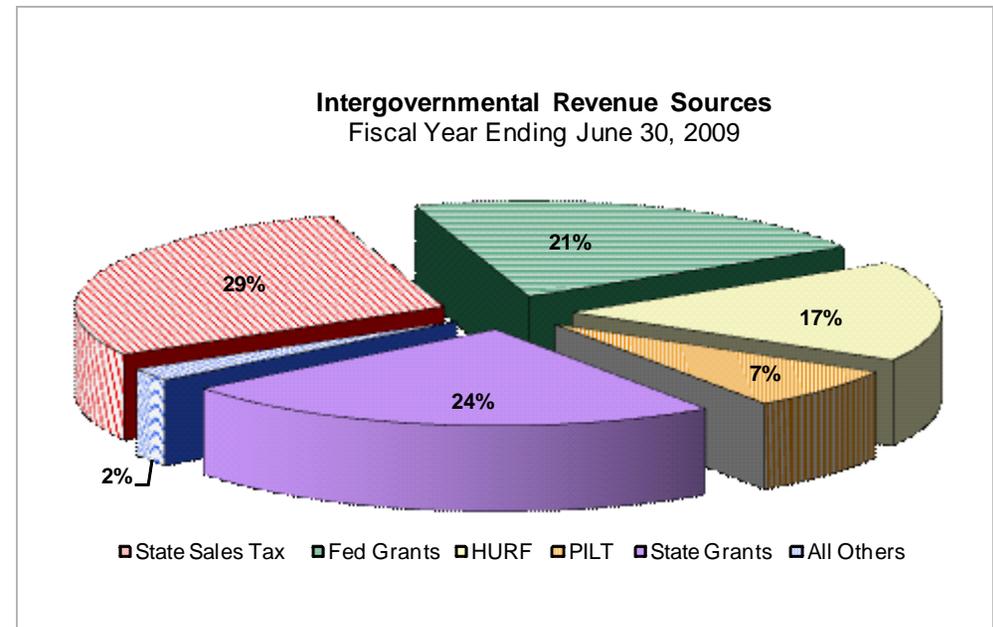


Tax and Intergovernmental revenues have been County's major sources

Sales Taxes represent nearly 38% of Tax Revenues. This tax is applied to certain sales transactions. Property Taxes are based on assessed valuation. Auto in Lieu of Tax comes from automobile licenses. Franchise Fees are applied to cable companies.



Intergovernmental Revenues are received from other governmental entities such as State or Federal. State Shared Sales Taxes are applied to certain sales transactions State wide. Grants from both Federal and State Governments are available to County by meeting certain requirements and have restrictions on use. Highway User Revenue Fund (HURF) comes from tax applied to Gas. Payment in Lieu of Tax (PILT) is the major item on Other revenue. It is a Federal contribution for land use. The bar chart below left shows Taxes are the major source of County's Revenues.

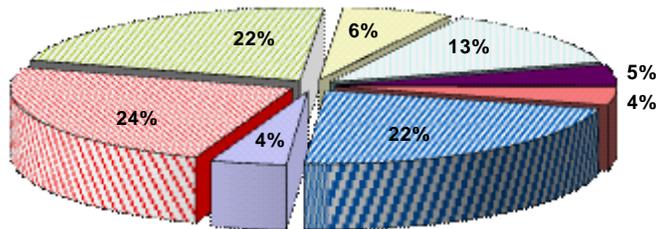


Expenditures

During fiscal year end June 30, 2009, Yuma County's three major expenditure functions were General Government, Public Safety, and Capital Outlay. Combined they account for 68% of the total County's expenditures of \$176,279,921

Traditionally the majority of expenditures are personnel related

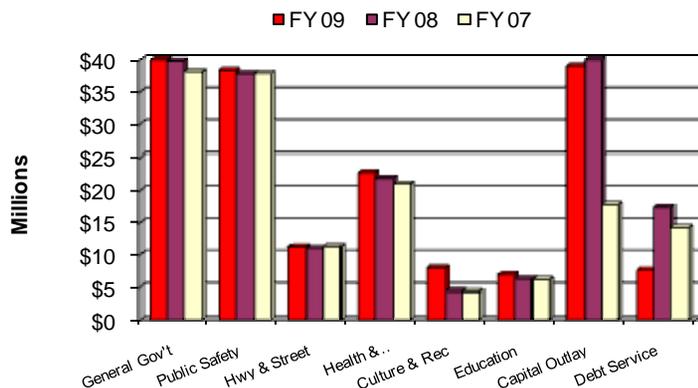
Governmental Funds - Expenditures by Function
Fiscal Year Ending June 30, 2009



- General Gov't
- Public Safety
- Hwy & Street
- Health & Sanitation
- Culture & Rec
- Education
- Capital Outlay
- Debt Service

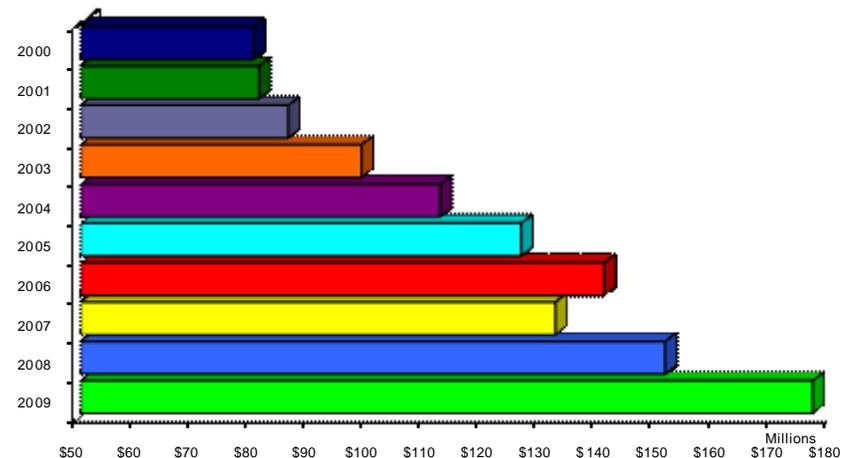
The bar chart below shows a comparative three year history of Yuma County's expenditures by function. Fiscal year 2008-2009 recorded \$39M in capital expenditures due to the Library expansion which is winding down as approved additions are completed.

Governmental Funds - Expenditures by Function
Last three fiscal years



The bar chart below shows a ten year total expenditure history. Total expenditures have been increasing by a 8.03% average for the past ten years. The most significant increase was recorded for the fiscal year ending June 30, 2009 (17%) primarily due to capital outlays for the voter approved library projects which were nearly completed at fiscal year end.

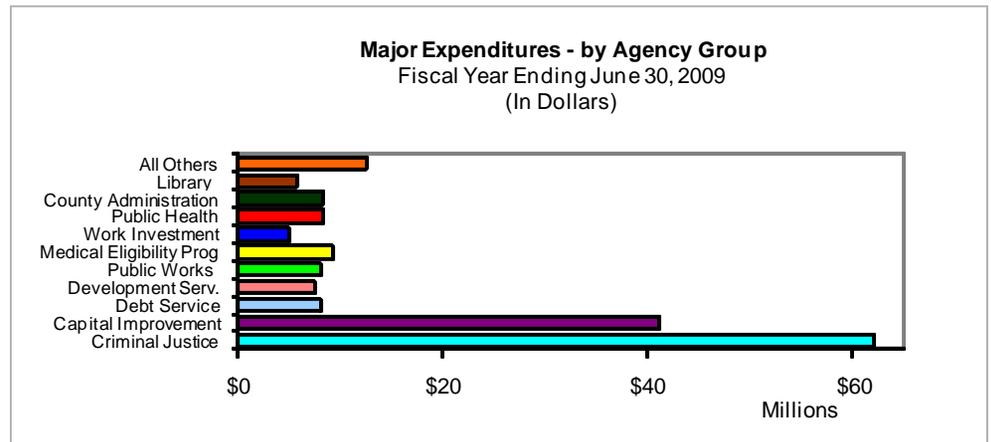
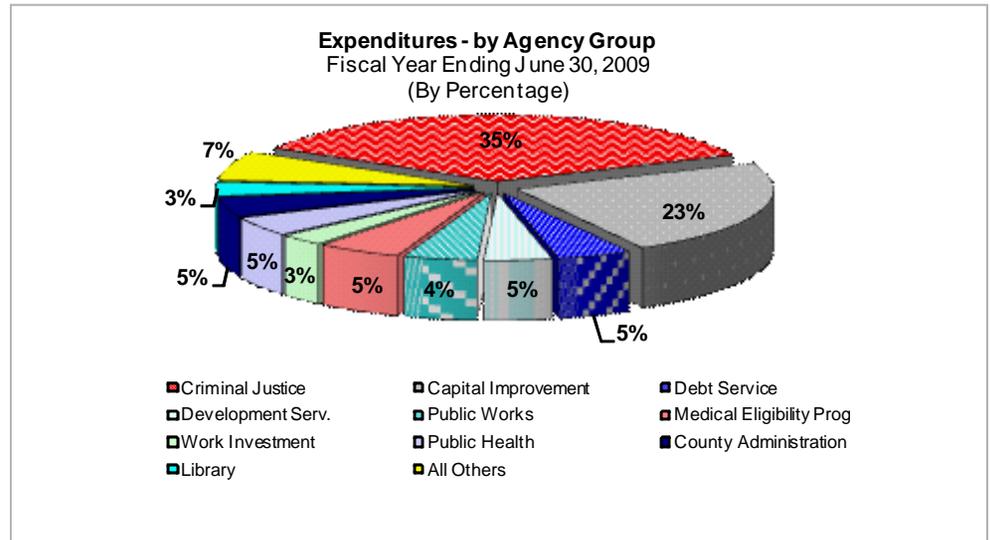
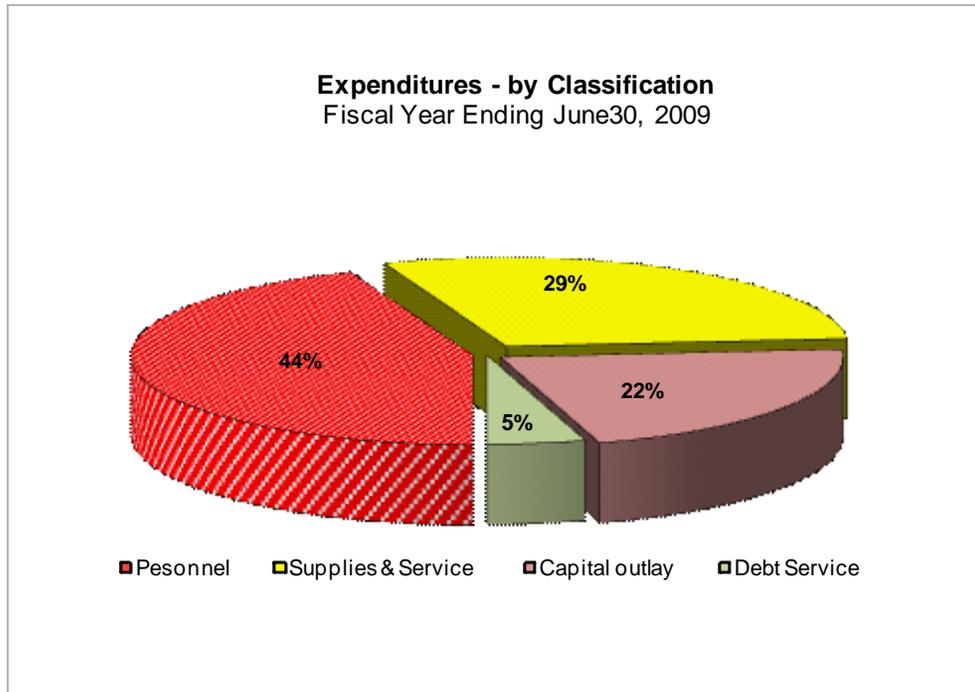
Governmental Funds - Total Expenditures
Last 10 fiscal years



Expenditures

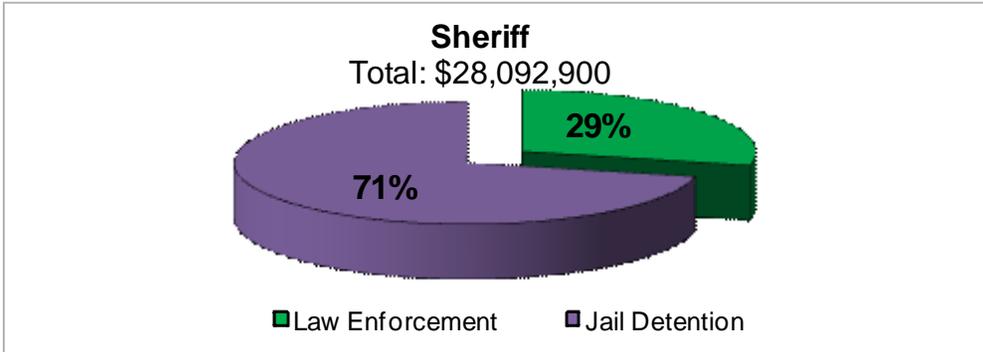
Expenditures can be segregated in four classes for better analysis: Personnel or salaries and benefits costs: \$77.9 Million, Supplies and Services Expenditures: \$51.8 Million, Capital Outlay purchases of large cost items. \$38.3 Million, and Debt Service payments due for borrowed funds: \$8.2 Million.

Agency Groups is another method of looking at all the County spending. The predominate agency group is the Criminal Justice System (35%). The pie chart in the middle shows ten agencies that account for \$163,753,609 or 93% of total expenditures. Bar Chart at the bottom indicates that Capital Outlay is the second agency in which most funds are expended. Large expenditures have been occurring for the voter approved library expansion projects which were nearing completion at the fiscal year end.



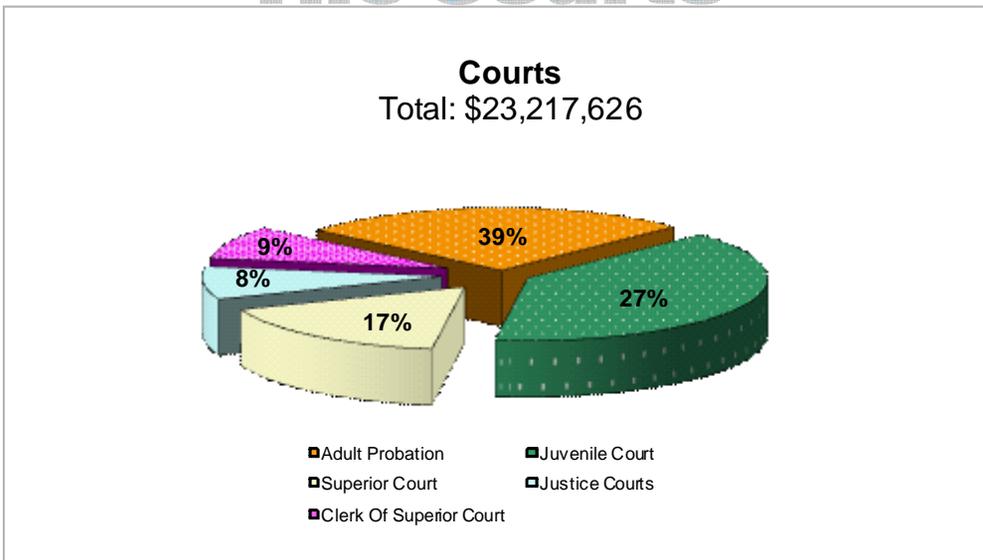
Criminal Justice The Sheriff

Law Enforcement accounts for the expenditures associated with patrol, investigations, and other normal operations. The Jail District is a tax-levying district established to acquire, construct, operate, and maintain the County Jail system. They primarily house inmates.



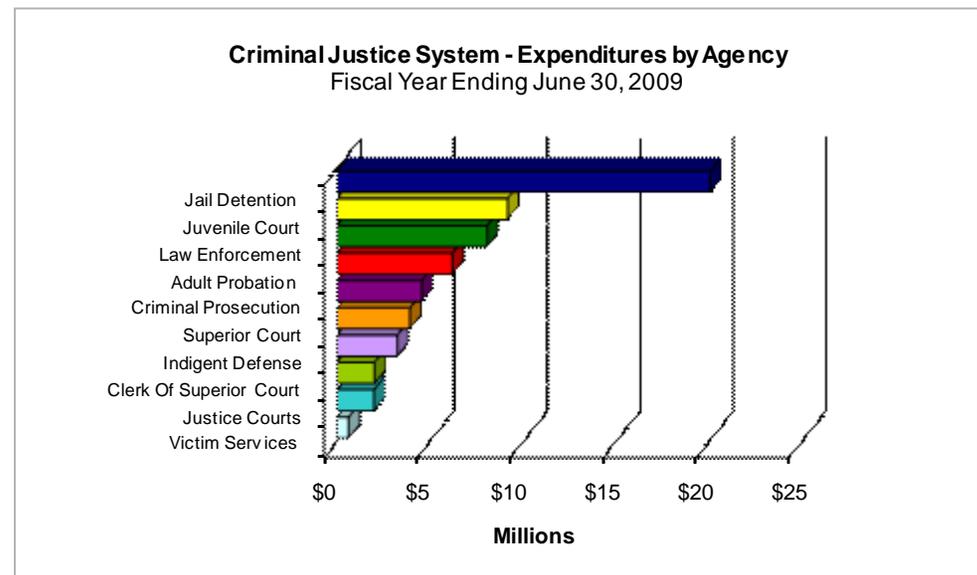
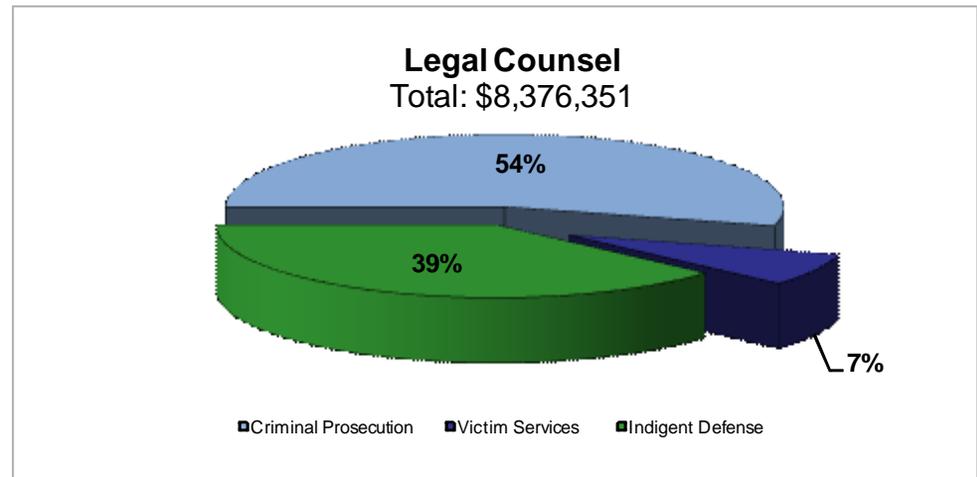
Composed of Adult Probation, Juvenile Court, Superior Court, Clerk of Superior Court, and Justice Court. The Judicial Branch system interprets and enforces law; monitors perpetrators; and collects fees as assigned.

The Courts



System Expenditures Legal Counsel

Both Criminal Prosecution and Victim Services are administrated through the Elected County Attorney. Indigent Defense are defense attorneys that are provided to people who can not afford an attorney administrated through the Public Defender's and Legal Defender's offices. Instances of case overload or conflict are Court appointed to a contractual attorney.

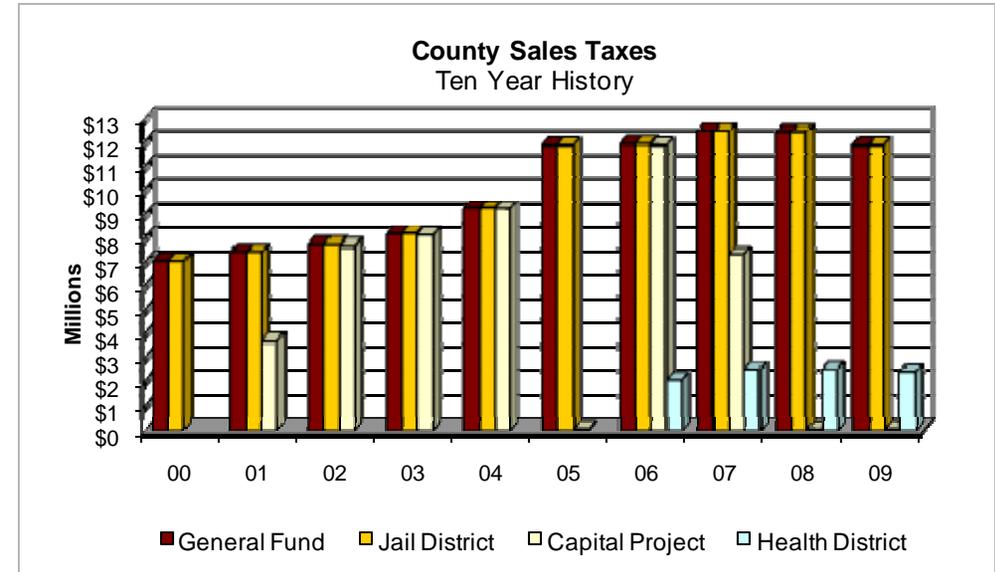


How your Taxes are Ultimately Used

County Sales Taxes	Governmental Funds		Increase (Decrease)	
	07-08	08-09	\$	%
General Fund (General Operations)	\$ 12,373,201	\$ 11,826,051	\$ (547,150)	-4.6%
Jail District (General Operations)	12,372,890	11,826,297	(546,593)	-4.6%
Capital Projects (Specific Projects)	54,809	60,702	5,893	9.7%
Health District (General Operations)	2,481,331	2,351,261	(130,070)	-5.5%
Total Sales Taxes	\$27,282,231	\$ 26,064,311	\$ (1,217,920)	-4.7%



There are three (3) active County sales taxes in Yuma County which are applied to certain transactions within the County limits. The first two sales taxes are one half of one percent (0.50%). The first established is used to fund the General Fund's general operations. The second established is the Jail District Sales Tax which was voter approved on May 15th, 1995 to finance the general operations of Yuma County's Jail District. This tax collection authority expires in 2015 unless extended by voter approval. A Capital Projects Sales Tax was voter approved for the financing of Capital Projects on September 12th, 2000 and was terminated when the maximum collection amount of \$57,564,506 was reached in January, 2007. The third active sales tax is the Health district one tenth of a percent sales tax (0.10%) used to support the ongoing community health programs and the general operations of the District.



Combined Financial Activity Statement of Sources and Uses
Year Ended June 30, 2009 (in millions)

	General Fund		All Other Governmental Funds Combined	
	2009	2008	2009	2008
Revenues				
Taxes and Special Assessments	\$ 37.72	\$ 37.00	\$ 31.84	\$ 31.98
Licenses & Permits	0.66	0.99	0.60	0.56
Intergovernmental	24.79	22.35	35.77	38.56
Charges for Services	3.75	3.23	1.99	2.20
Fines & Forfeits	2.16	1.82	1.36	1.14
Miscellaneous	0.98	1.05	3.91	6.86
Total Revenues	\$ 70.06	\$ 66.44	\$ 75.46	\$ 81.30
Other Financing Sources				
Transfers In	\$ 4.35	\$ 0.01	\$ 32.47	\$ 34.92
Bond, Loan, & Lease Proceeds	-	0.19	-	43.72
Total Sources	\$ 74.40	\$ 66.64	\$ 107.93	\$ 159.94
Expenditures				
General Government	\$ 37.49	\$ 35.74	\$ 4.91	\$ 4.06
Public Safety	10.71	11.15	27.66	26.67
Highways & Streets	-	-	11.18	11.01
Health, Welfare, & Sanitation	10.71	10.24	12.02	11.61
Culture & Recreation	0.01	0.01	8.00	4.47
Education	0.32	0.34	6.61	5.92
Capital Outlay	0.70	0.75	38.31	39.36
Debt Service	0.07	0.10	7.59	17.28
Total Expenditures	\$ 60.02	\$ 58.33	\$ 116.26	\$ 120.38
Other Financing Uses				
Transfer Out	10.86	8.65	25.76	26.60
Total Uses	\$ 70.87	\$ 66.98	\$ 142.02	\$ 146.98
Excess Sources Over/(under) Uses	\$ 3.53	\$ (0.34)	\$ (34.09)	\$ 12.96

The Financial Activity Statement and Financial Position Statement are presented on a non-GAAP basis but were created employing the same accounting basis as used in the CAFR. Those desiring to view full disclosure, GAAP basis financial statements should refer to the County's CAFR. The CAFR can be obtained by either contacting Yuma County Finance or on the County's website www.yumacountyaz.gov.

Combined Financial Position Statement - Benefits & Burdens
Year Ended June 30, 2009

	General Fund		All Other Governmental Funds Combined	
	2009	2008	2009	2008
Financial Benefits - (Assets)				
Cash & Invsmts w/ Cnty Treas	\$ 15.21	\$ 12.25	\$ 72.65	\$ 105.80
Cash & Invsmts w/ Others	-	-	5.88	9.06
Receivables	1.20	0.94	2.19	2.24
Due from other Funds & Government's	7.15	7.63	14.61	11.36
Other Assets	0.19	0.12	0.04	0.07
Total Financial Benefits - (Assets)	\$ 23.75	\$ 20.94	\$ 95.37	\$ 128.51
Financial Burdens - (Liabilities)				
Owed to Vendors	\$ 0.70	\$ 0.80	\$ 2.34	\$ 5.79
Owed to Employees	2.05	1.81	1.89	1.71
Due to other Funds & Government's	1.96	3.09	10.83	7.45
Deposits held by County as Trustee	0.02	0.03	1.19	0.28
Debt Service Interest Payable	-	-	0.37	0.66
Debt Service Principal Payable	-	-	2.04	1.94
Deferred Revenues	1.01	0.75	0.88	0.75
Total Financial Burdens - (Liabilities)	\$ 5.75	\$ 6.48	\$ 19.53	\$ 18.58
Benefits over / (under) Burdens	\$ 18.00	\$ 14.46	\$ 75.85	\$ 109.93

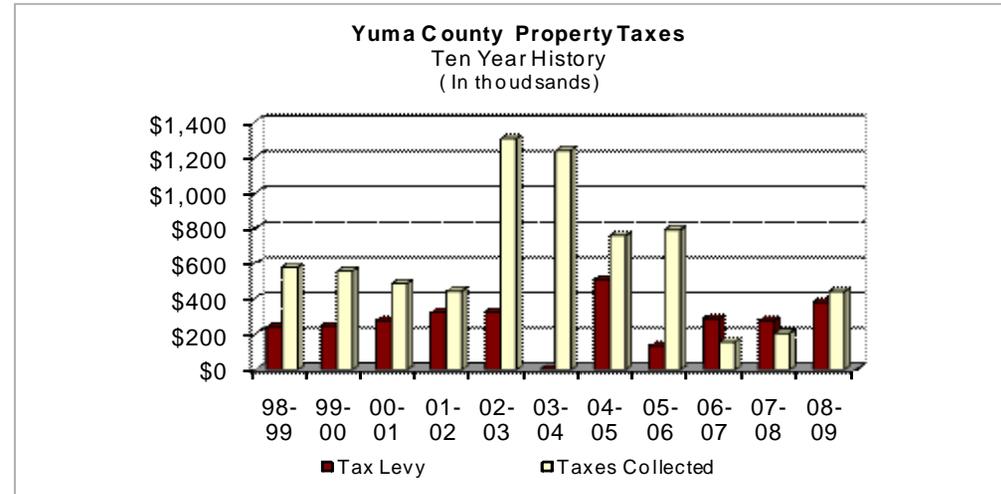
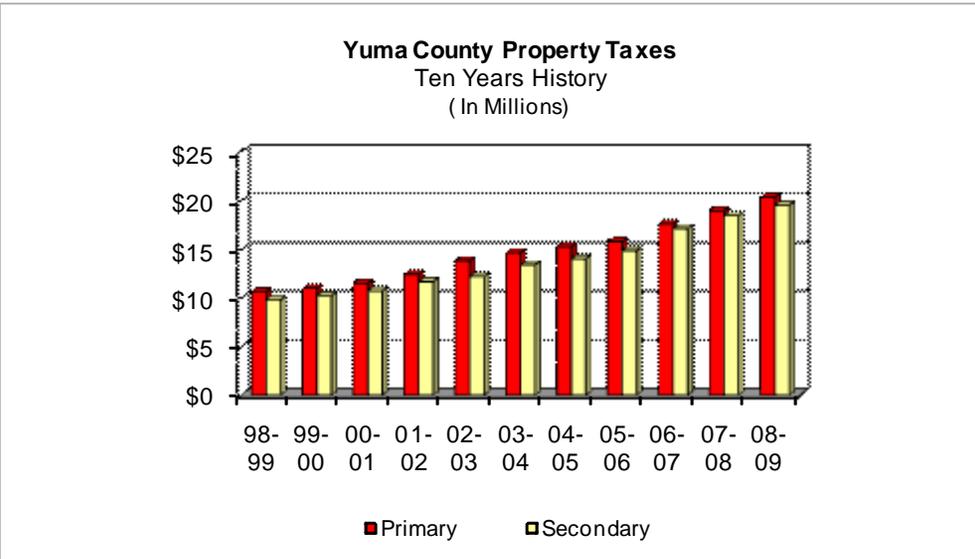
The **Financial Activity Statement**, known in accounting terms as the "*Income Statement*", provides a record of the sources (revenues) and uses (expenditures) of providing County services.

The **Excess Sources over / (under) Uses** amount represents the gain or loss for the current year. This is similar to a business's "*net income*" except there are no provisions for certain items such as depreciation or claims and judgments

The **Financial Position Statement**, known in accounting terms as the "*Balance Sheet*", provides the financial benefits (assets) available to the County to provide services, while financial burdens (liabilities) describes the amount the County owes in providing those services.

The **Benefits over / (under) Burdens** amount represents the difference between financial benefits and burdens. Since certain sources are restricted to only specific uses, the Benefits over Burdens should be looked at as only similar to the "*Net Worth*" or "*Net Equity*" of the County.

In tax collection year 2009, the net primary assessed valuation increased by 15.1% to \$1,079.8 million and the net secondary assessed valuation increased 23.7% to \$1,369.2 million. Yuma County's significant increase in assessed valuation was due primarily to the number of new residential and commercial constructions. This construction phenomena was seen throughout the Arizona State of which had an increase of 15.8% and 19.9% for net primary and secondary assessed valuations, respectively. The primary assessed valuation is a legislated valuation, which provides taxes for general operations (General Fund). The secondary assessed valuation is a better indicator of market conditions since it is not restricted by statute and is the basis for the Flood Control District and Library District levies. Improvement Districts are generally levied and assessed using the acreage method, but may use the valuation method if it is more applicable to the circumstance. Below is a bar graph showing a ten (10) year history of Yuma County's net primary and secondary assessed valuations in total amount.



Current (2008-09) real estate and personal property tax collections were 95.97% of the General Fund tax levy, which is down from 97.45% of last fiscal year (2007-08).

Note: this figure only recognizes taxes collected in the fiscal year in which the taxes were levied; it does not recognize taxes collected in subsequent fiscal years.

Total Taxes Collected for fiscal year 2008-2009 are at 97.83%, which is down from 98.91% of the prior fiscal year (2007-2008).

Note: this percentage recognizes all taxes collected, including those collected in subsequent fiscal years.

This decrease in current collections will increase the fees associated with the collection of delinquent (late) taxes, it helps the county maintain a current cash flow and assists in future year budgeting as the uncollectible percentage decreases.



Joe Wehrle, Assessor

The County Assessor's office welcomes all questions and inquires. If you have questions regarding primary or secondary assessed valuations; or your own assessed valuation, stop by the County Assessor's office located at 410 S. Maiden Lane, Yuma AZ or they can be reached at (928) 373-6040, Monday through Friday from 8:00-5:00.



David Egeberg, Treasurer

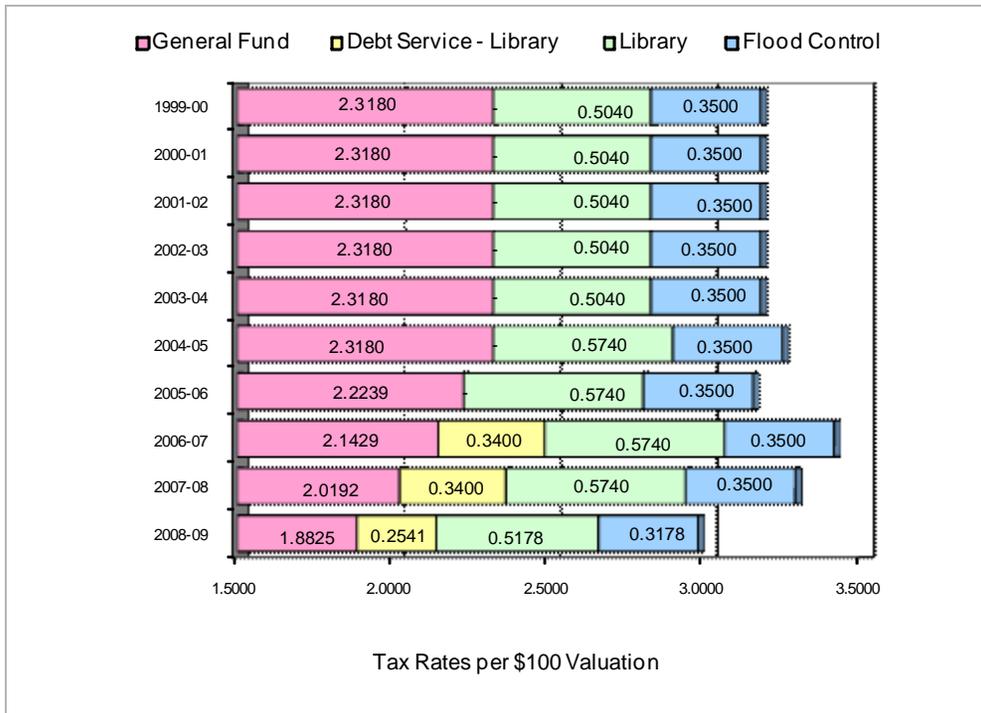
The County Treasurer's office collects and distributes property taxes for the State, county, cities and towns, community college districts, school districts, and special districts. If you have questions regarding tax payments or collections by the County Treasurer, their office is located at 410 S. Maiden Lane, Yuma, AZ or they can be reached at (928) 539-7781 Monday through Friday from 8:00-5:00

History of Property Tax Rates

The County's last *primary* property tax rate increase was fiscal year 1997-98. The current County rate is \$1.8825 per \$100 Valuation. Primary net assessed valuations have increased 195.21% since that time.

Library District reduced both its operations (from .5740 to .5130) and voter approved bond repayments (from .2340 to .2541) property tax rates during current fiscal year (2008-09). The last time the Flood Control District's raised their property tax rate was for fiscal year 1998-99, however this rate is still lower than in fiscal year 1996-97. The Flood District also reduced it's rate from .3500 to .3178 during the year. Both of these district's tax rates are applied to the *secondary* assessed valuation.

Below is a chart showing the property tax rates for the County, Library District, Flood Control, and Debt Service for the past ten years.



Why would your property taxes change even though the adopted tax rate has remained the same



Residential property taxes are calculated by applying the tax rate per \$100 to the assessed valuation. If your property has a Full Cash Value of \$80,000 the assessed valuation for residential property would be 10% or \$8,000 and the tax rate is \$2.0192 per \$100, then the calculation for County Tax Liability would be:

$$\$80,000 \text{ times } 10\%, \text{ divided } 100, \text{ multiplied by } \$2.0192 = \mathbf{\$161.54}.$$

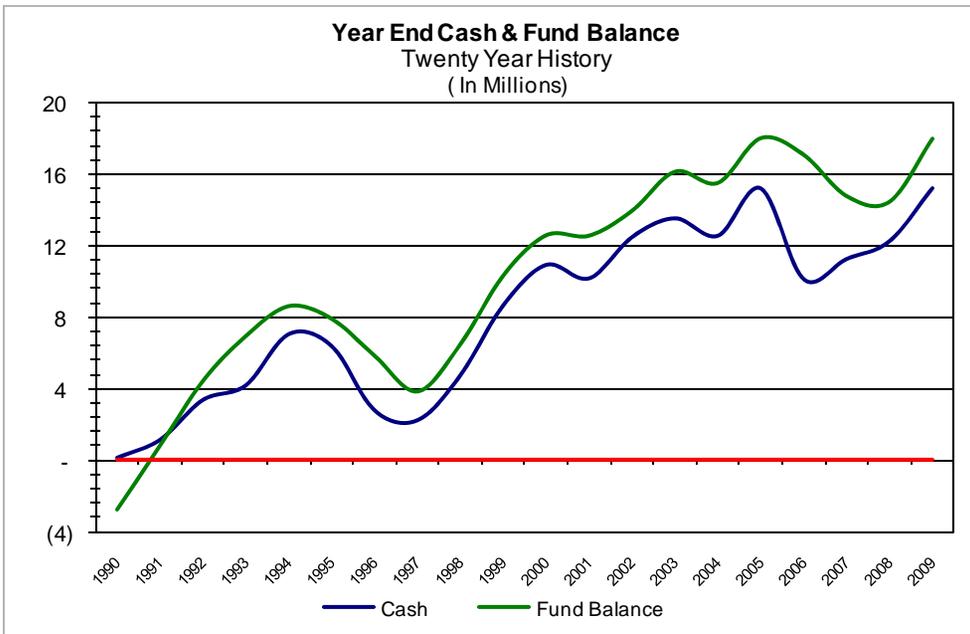




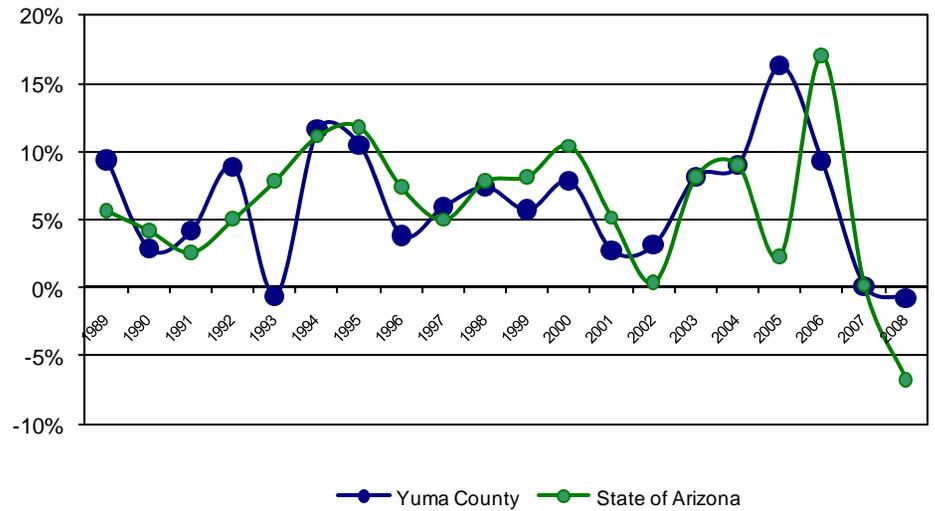
Cash & Fund Balance

At the close of fiscal year 2008-2009, the General Fund maintained adequate *cash* and *fund balance* (the difference between assets and liabilities) levels to carry forward to fiscal year 2009-2010 for continuing operations.

The graph below illustrates Yuma County's historically volatile Cash and Fund Balances with a Twenty (20) year history of year-end Cash and Fund Balances. **The BLUE line is Cash, the GREEN line is Fund Balance ("Net Worth"), and the Red line marks \$0.**



Percentage Growth Retail Sales
By Fiscal Year
20 Year History



Retail Sales

Retail sales declined at a rate of 0.75% this fiscal year, which is down from last years rate which is consistent with the overall state of the economy. This is the second year of decline after many years of extraordinary increases. Above is a graph showing retail sales for Yuma County and the State of Arizona. There appears to be a definite leveling off of the previous large increases.

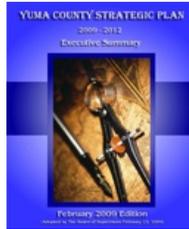
Adopted Budget

One of the most important duties of the Board of Supervisors is to adopt an annual budget for the County. The budget process provides the County Board of Supervisors with the opportunity to match the needs of its customers (the community) and available resources with the intent of gaining the maximum return on each tax dollar. The budget is more than just a financial plan. It is intended to fulfill four major functions through its role as: 1) A Policy Document, 2) A Financial Plan, 3) An Operations Guide, and 4) A Communication Medium.



Strategic Plan

The strategic Plan identifies a number of objectives the County intended to achieve by the year 2012. It is a separate document adopted by the Board of Supervisors and updated annually. It is a 5 year plan. The objectives of the Strategic Plan are integrated into the annual budget and form several of the Performance Measures appearing in each of the Agency budgets. The County may do an midterm adjustment as to the plan if warranted and based on needs of the County.



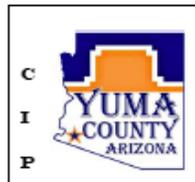
2010 Comprehensive Plan



The Comprehensive Plan is a 10 year plan that identifies the desired physical development of the County through the year 2010. In addition to providing a plan for land use, the plan identifies many possible strategies to bring about desired improvements.

Capital Improvement Program

This program is a 5 year plan of improvement projects planned by the County. The plan identifies projects larger than \$50,000 and mainly consists of construction projects, but also accounts for any associated debt with each project.



All these documents, as well as the CAFR, can be found at the Yuma County Administration Building located at 198 South Main Street in Yuma, AZ or by calling (928) 373-1010 or on the Yuma County website www.yumacountyaz.gov



Lenore L. Stuart

District 1 Precincts 1, 2, 3, 4, 5 and 6
District Covers: Northern and Eastern Yuma
Business Owner



Russell McCloud, Vice-Chair

District 2 Precincts 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16 District Covers: Southern and Eastern most of Yuma City,
Business Owner



Casey Prochaska

District 3 Precincts 17, 18, 19, 20, 21, 22, 23, 24, 25 and 26 District Covers: Eastern Yuma County
Pharmacist



Marco A. (Tony) Reyes

District 4 Precincts 27, 28, 29, 30, 31, 32 and 33
District Covers: Southern Yuma County
Businessman



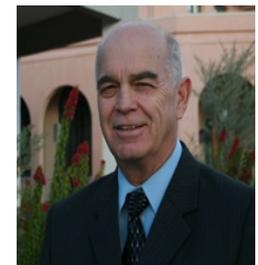
Gregory S. Ferguson, Chair

District 5 Precincts 34, 35, 36, 37, 38, 39, 40, 41 and 42 District Covers Western Yuma County
Retired Marine



Left: Robert L. Pickels, Jr.
County Administrator

Right: Scott G. Holt
Director of Finance



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."

BOARD OF SUPERVISORS

CHAIR

Gregory S. Ferguson, 5th District

VICE CHAIR

Russell McCloud, 2nd District

Lenore Loroña Stuart, 1st District

Kathryn (Casey) Prochaska, 3rd District

Marco A. (Tony) Reyes, 4th District

COUNTY ADMINISTRATOR

Robert L. Pickels, Jr.

FINANCIAL SERVICES DIRECTOR

Scott G. Holt

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This report was brought to you by:
Yuma County's Department of Financial Services,
the Public and Legislative Affairs Office, and
the Yuma County Board of Supervisors.

www.yumacountyaz.gov