

UNDERSTANDING THE MONTHLY FINANCIAL REPORT



PIMA COUNTY TREASURER'S OFFICE

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FUND BALANCES OF POLITICAL SUBDIVISIONS CASH INFLOW-OUTFLOW

Organized by Chart of Accounts

Cash Basis of Accounting (different than Accrual Basis)

Revenue is recognized when it is received.

Disbursements and Payments (Warrants) are recognized when cash is paid out, not necessarily when debited from the bank account.

Deferred resources are monies invested

000 Treasurer's Clearing
100 County & County Controlled Districts
200 State
300 Municipalities
400 School Districts
500 Fire Districts
600 Special Lighting Districts
700 Irrigation Districts
800 Community College
900 Other Special Districts

CHART OF ACCOUNTS – AGGREGATE FUNDS IN GENERAL CATEGORIES

There are multiple funds in each category which are the specific resources grouped for individual political subdivisions, i.e. Marana Unified School District has several dedicated funds within the category of School Districts.

INFLOWS: REAL & PERSONAL PROPERTY TAXES OTHER REVENUE SOURCES

Real and Personal Property Taxes		Received
000	Treasurer	0.00
100	County and County Controlled Districts	20,396,103.34
200	State	643,565.38
300	Municipalities	1,421,068.27
400	School Districts	18,098,446.79
500	Fire Districts	5,429,560.79
600	Special Lighting Districts	0.00
700	Irrigation Districts	42,140.75
800	Community College District	5,020,971.35
900	Other Special Districts	172,028.44
Total Taxes		51,223,885.11
Collections other than taxes		
000	Treasurer Clearing	55,182,787.31
100	County and County Controlled Districts	60,060,235.68
200	State	843,502.65
300	Municipalities	51,749.95
400	School Districts	93,780,589.87
500	Fire Districts	484,698.47
600	Special Lighting Districts	713.91
700	Irrigation Districts	1,391,121.72
800	Community College District	191,070.97
900	Other Special Districts	210.21
Total Inflow		263,210,565.85

OUTFLOWS: DISBURSEMENTS, TRANSFERS & WARRANTS

Disbursements, Transfers and Warrants (Outflow)

000	Treasurer Clearing	(169,693,441.74)
100	County and County Controlled Districts	(57,067,142.73)
200	State	(1,018,539.77)
300	Municipalities	(705,995.65)
400	School Districts	(13,503,188.41)
500	Fire Districts	(7,778,493.72)
600	Special Lighting Districts	0.00
700	Irrigation Districts	(57,573.34)
800	Community College District	(2,242,789.21)
900	Other Special Districts	(52,584.23)
Total Outflow		(252,119,748.80)

RECONCILIATION

Monies, primarily Property Tax Revenue, held for distribution at a later date, are kept in investments and short-term, liquid, interest-bearing accounts such as Certificates of Deposit, Money Market, and State Managed LGIPs.

Cash Reconciliation



Beginning Balance - Cash	1,248,329,844.21
Net Inflow / Outflow	11,090,817.05
Change in amounts held for distribution	(49,103,790.12)
Pending Clearing as of end of day 02/28/2025	(17,745,992.00)
Ending Balance - Cash	1,228,062,863.14

RECONCILIATION

Cash Reconciliation

Beginning Balance - Cash	This includes monies that are received and pending disbursement. (Not deferred)	1,248,329,844.21
Net Inflow / Outflow		11,090,817.05
Change in amounts held for distribution		(49,103,790.12)
Pending Clearing as of end of day 02/28/2025		(17,745,992.00)
Ending Balance - Cash		1,228,062,863.14



DISCLOSURE:

The monthly financial report is for informational purposes only; it is not an audited report. The report is compiled from the Treasurer's Ledger electronically generated reports.