YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2016

A Component Unit of Yuma County, Arizona

141 South 3rd Avenue

Yuma, Arizona 85364

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YUMA COUNTY JAIL DISTRICT

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

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2016

BOARD OF SUPERVISORS
Russell Clark, Chair
3rd District

Lenore Loroña Stuart, 1st District
Russ McCloud, 2nd District
Gregory S. Ferguson, 5th District
Marco A. (Tony) Reyes, 4th District

SHERIFF
Leon Wilmot

COUNTY ADMINISTRATOR
Susan K. Thorpe

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Scott G. Holt

Deputy Chief Financial Officer
Gilberto Villegas, Jr.

Accountants

Toni Lindsay
Denise Perez
Elizabeth Canela
Engracia Lopez
LeeAnne Stansbury
Elsa Garcia
MaryJo McIntyre
Hector Wakamatzu
Denise Butler
Leonardo Tanory

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YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2016

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YUMA COUNTY JAIL DISTRICT

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INTRODUCTORY SECTION

The Introductory Section is intended to familiarize the reader with the Yuma County Jail District'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 CAFR.

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 5

Organization Chart 6

Certificate of Achievement for Excellence in Financial Reporting 7

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FINANCIAL SERVICES DEPARTMENT

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

December 29, 2016

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 the Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016.

Although the legal requirement to publish a complete set of audited financial statements resides with the County as a whole and not with the individual district, Yuma County has elected to issue a complete individual set of financial statements for the Yuma County Jail District (the District) with the purpose to better inform interested public of the finances and financial position of the District.

This report consists of management's representations concerning the finances of the Yuma County Jail District 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 the District. 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 District as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain an understanding of the District's financial affairs have been included.

U.S. GAAP requires that management 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.

THE REPORTING ENTITY

The Yuma County Jail District is a component unit of Yuma County, Arizona. It is a tax-levying voter approved public improvement district established to acquire, construct, operate, maintain, and finance county jails and jail systems. By Arizona Statute, the Board of Supervisors of Yuma County acts as the District's Board of Directors. The District was proposed by resolution of the Yuma County Board of Supervisors pursuant to Title 48, Chapter 25 of the Arizona Revised Statutes. The District was established upon passage of an excise tax by voters of Yuma County on May 16, 1995, extended on May 17, 2011 to expire on December 31, 2035.

FINANCIAL INFORMATION

Accounting Policy: The District maintains accounts in accordance with the principles of fund accounting to ensure limitations and restrictions on the District'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 comprising assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, 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 that individual funds are closed when their intended purposes are no longer operating.

A description of the fund categories used by the District follows.

Governmental Funds: These funds are used to account for all of the District's expendable financial resources. 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 District's General, Special Revenue, Debt Service, and Capital Projects funds are all classified as this fund type.

FINANCIAL INFORMATION (concluded)

General Fund: The General Fund is the primary operating fund. It accounts for all financial resources of the District, except for those that are 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 that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities. The District has exercised the approach of establishing a different special revenue fund for each unique funding source.

Debt Service Fund: This fund is used to account for the resources that are 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 Fund: The Yuma County Jail District uses the Capital Projects Fund 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 that are similar to that of the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

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

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

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

BUDGETARY CONTROLS

The Yuma County Jail District complies with Arizona Revised Statutes (A.R.S.) by operating under a balanced budget and appropriating all available resources. 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: The Yuma County Jail District 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 District 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: The Yuma County Jail District administration monitors the District's budget at the fund level for Special Revenue and Debt Service Funds. The General Fund and Capital Projects Funds are monitored at the Department and Project Level, respectively. 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 that all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

MAJOR INITIATIVES

Management of the Yuma County Jail District is committed to continue finding ways to reduce taxpayers' cost of operating the Adult Detention center. One major initiative has to do with providing more efficient and, at the same time, lower medical services cost to inmates. A few years ago, the District management assumed responsibility in the management of nursing staff which reduced the contract and produced a significant savings (about a million per year). Management will continue to monitor the cost effectiveness of the new plan.

The management staff within Yuma County in partnership with the District has exhibited an unprecedented spirit of cooperation over the past several years in devising ways to limit their own departmental spending. This renewed partnership toward providing more cost-effective services shows the strong character of Yuma County's leadership and will enable Yuma County and its districts to serve its constituents in a manner which is economically responsible in the current economic situation.

MAJOR INITIATIVES (Concluded)

The District's management is striving to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the District and its constituents. Another major goal is to maintain a steady balance between recurring revenues and expenditures. Finally, in an effort to reduce employee turnover and bring salaries to market, Management has implemented measurements to address the inequities and become more competitive for detention officers while being able to keep a desired reserve. Management in partnership with County Administration created a new pay plan using salary savings from open positions.

LONG-TERM FINANCIAL PLANNING

Currently reviewed strategic plan calls for continuing to increase fund balance to assure funding to Jail District operations, as well as reduce the amount that might be needed to finance future detention center expansion and/or construction. Cash flows were a concern for management in the past years due to reduction of revenues; in order to address this concern; in September 2011 management refinanced the 2007 bond issuance, providing the needed current and future years cash flows for the day-to-day operations and there is no immediate intention to issue additional debt as fund stabilization and increase on fund balance are managements' priorities at the moment.

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Yuma County Jail District, through the Office of the Auditor General, has contracted with the accounting firm Fester & Chapman P.C. to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2016. The independent auditors have issued an unmodified ("clean") opinion on the current year's Yuma County Jail District's financial statements. The results of this audit are outlined in the Independent Auditors' Report located at the front of the financial section of this report.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2015. This was the twelfth consecutive year that the Yuma County Jail District has received this prestigious award. In order to be awarded a Certificate of Achievement, the Yuma County Jail District published an easily readable and efficiently organized CAFR. This report satisfied both U.S. GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR 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.

ACKNOWLEDGMENTS

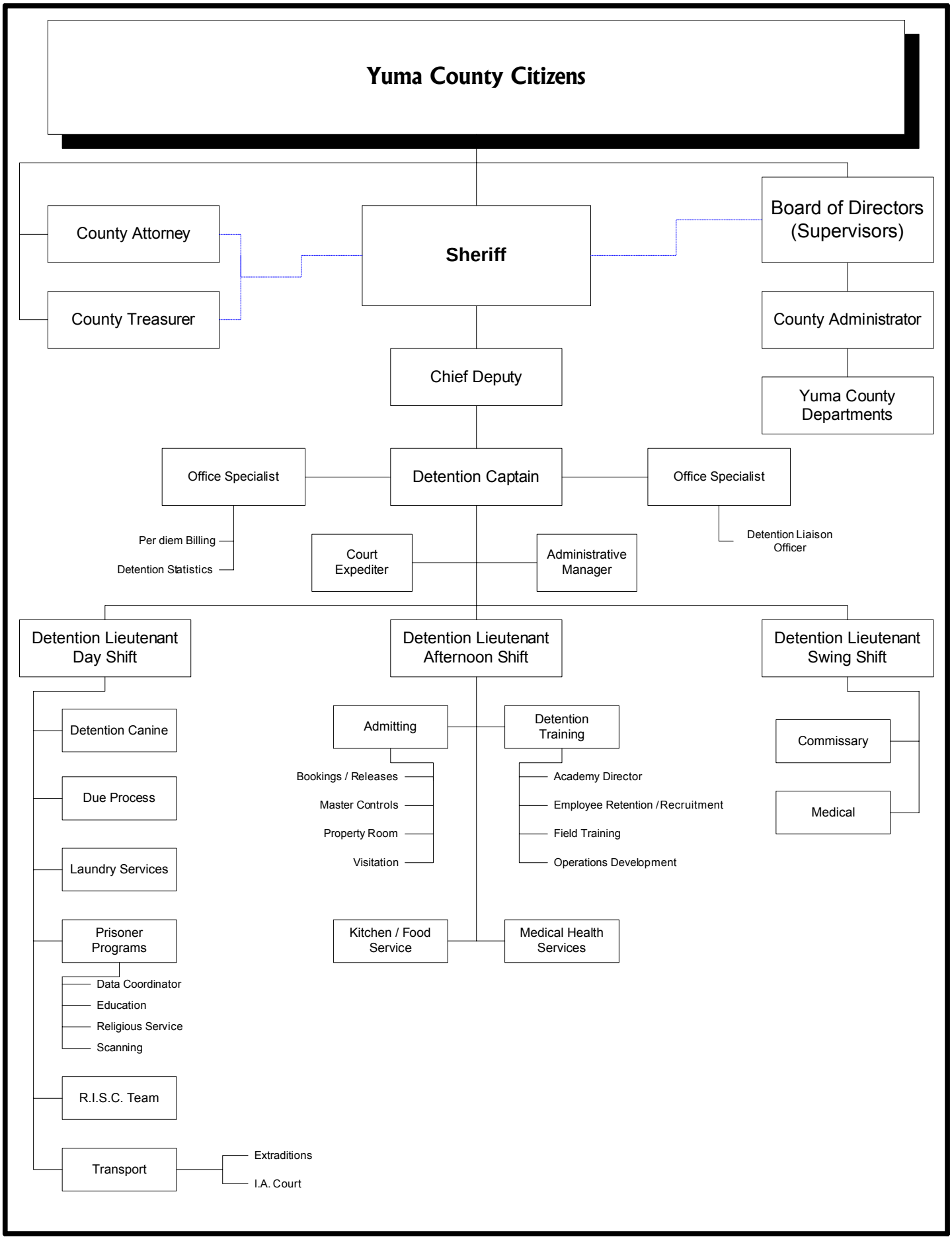
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have allowed for the completion of the annual audit and this report.

We would like to express our appreciation to all members of the District who assisted and contributed to the preparation of this report. Credit also must be given to the Board of Directors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards of professionalism in the management of the Yuma County Jail District.

Respectfully submitted,

Scott G. Holt
Chief Financial Officer

Gilberto Villegas, Jr.
Deputy- Chief Financial Officer


Yuma County Citizens
County Attorney
County Treasurer
Sheriff
Board of Directors (Supervisors)
County Administrator
Yuma County Departments
Chief Deputy
Office Specialist
Detention Captain
Office Specialist
Per diem Billing
Detention Statistics
Court Expediter
Administrative Manager
Detention Liaison Officer
Detention Lieutenant Day Shift
Detention Lieutenant Afternoon Shift
Detention Lieutenant Swing Shift
Detention Canine
Due Process
Laundry Services
Prisoner Programs
Data Coordinator
Education
Religious Service
Scanning
R.I.S.C. Team
Transport
Extraditions
I.A. Court
Admitting
Bookings / Releases
Master Controls
Property Room
Visitation
Detention Training
Academy Director
Employee Retention / Recruitment
Field Training
Operations Development
Kitchen / Food Service
Medical Health Services
Commissary
Medical

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Jail District

Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Jeffrey R. Emer

Executive Director/CEO

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FINANCIAL SECTION

The Financial Section contains all financial statements and supplemental 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 Jail District.

The following is contained in the Financial Section:

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Management's Discussion and Analysis 13-20

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Fund Financial Statements 27-31

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Fester & Chapman P.C.

Certified
Public
Accountants

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Tel: (602) 264-3077
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Independent Auditors' Report

The Board of Directors of
Yuma County Jail District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County Jail District (the District, a component unit of Yuma County, Arizona) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements 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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

As discussed in Note 1, the basic financial statements of the Yuma County Jail District are intended to present the financial position, and changes in financial position of only that portion of the governmental-type activities and the major funds of Yuma County, Arizona that are attributable to the Yuma County Jail District. They do not purport to, and do not, present fairly the financial position of Yuma County, Arizona, as of June 30, 2016, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the District as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

Emphasis of Matter

As discussed in Note 1 to the financial statements, for the year ended June 30, 2016, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No.72, *Fair Value Measurement and Application*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 13 through 20 and the budgetary comparison schedule on pages 56 through 57, and pension schedules on pages 58 through 63 be presented to supplement the basic financial statements. Such information, 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 U.S. generally accepted auditing standards, 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 and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules and introductory and statistical section listed in the table of contents are presented for purpose of additional analysis and are not required parts of the basic financial statements.

The combining and individual fund statements and schedules are management's responsibility and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, the combining and individual fund statements and schedules are fairly stated in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Foster & Chapman P.C.

December 29, 2016

FINANCIAL SERVICES DEPARTMENT

Scott G. Holt
Chief Financial Officer

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Yuma, Arizona. 85364
Voice (928) 373-1012
FAX (928) 373-1152

Gil Villegas Jr.
Deputy CFO

Management's Discussion and Analysis

As management of the Yuma County Jail District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3 to 5 of this report.

FINANCIAL HIGHLIGHTS

- ✓ The assets and deferred outflows of the Yuma County Jail District exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $15,633,207 (*net position*). The District's total net position increased by $886,382 or 6.01% as compared to the previous fiscal year. The increase was mainly due to the reduction in long-term liabilities.

- ✓ The District's continuous efforts to conservatively expend available resources and find ways to increase sources, allowed for a current year's increase in net position of $886,382. This is the first time in five years the District experiences and positive change in net position. The (6.19)% or $(1,258,849) reduction in expenses was the primary reason for the increase in net position. This shows management's commitment to find better ways to operate the detention facility and District without sacrificing service.

- ✓ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of $2,306,323, an increase of $1,023,391 for current fiscal year; this was driven mainly by the savings in the General Fund. Fund balances are categorized as follows: 6.10% or $140,700 is Nonspendable; 95.79% or $2,209,185 is Restricted; 1.38% or $31,727 is Committed; and 0.15% or $ 3,503 is Assigned.

- ✓ The Inmate Health Services fund experienced the most significant decrease in fund balance of $(12,653) for the Fiscal Year ending June 30, 2016. Key factor for the decrease was the additional expenditures incurred to provide for medical services, activity tripled due to unusual request for services.

- ✓ The General Fund reported the largest increase in fund balance of $938,773, for the third consecutive year. There were different factors affecting this year's increase in fund balance the most significant one was the 2.20% or $262,214 increase in sales tax, perhaps a sign the local economy is finally recuperating. Another factor was the almost flat increase in expenditures of 0.27% or $46,239 and a reduction in required transfer out to other funds of $5,285. Again, this is the result of management's commitment to correct the structural imbalance experienced in previous years and rebuild a fund balance or reserves. General Fund's fund balance is 9.36% of expenditures and transfers out. Administration would like to continue increase fund balance to the desired 10% to 25%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components.

1) Government-wide financial statements,
2) Fund financial statements, and
3) Notes to financial statements.

This report also contains 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 the District'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 described below.

The ***statement of net position*** presents information on all of the District's assets, liabilities, and deferred outflows/inflows 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 the District is improving or deteriorating.

The ***statement of activities*** presents information showing how the District'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 that will only result in cash flows in future fiscal periods (such examples are uncollected taxes and earned but unused paid time off leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District are all public safety.

The government-wide financial statements can be found on pages 24 and 25 of this report.

Fund financial statements:

A ***fund*** is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, 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 that of 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*.

The District maintains seven (7) individual 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, debt service fund, and capital projects fund, all of which are considered to be major funds. Data from the other four (4) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* on pages 72 to 79 of this report.

The District adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided to demonstrate compliance with these budgets.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 34 to 54 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report presents certain *required supplementary information* concerning the District's compliance with legally adopted budgets for its General Fund. Required supplementary information can be found on pages 55 to 63.

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 69 to 79 of this report.

GOVERNMENT-WIDE 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 the District, assets and deferred outflows exceeded liabilities and deferred inflows by $15,633,215 at the close of this fiscal year.

A major portion of the District's net position $25,339,980 reflects its investment in capital assets (land, buildings, improvements other than buildings, and machinery and equipment) less related outstanding debt used to acquire those assets and accumulated depreciation. The District 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 District's investment in its capital assets is reported net of related debt, it should be noted that 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.

An additional portion of the District's net position $39,200 or 0.25%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted,* $(9,745,965) represents mostly the required to be reported pension liability recognized with the implementation of GASB Statement No. 68. Following is a brief summary of the District's net position as compared to prior years.

Yuma County Jail District
Condensed Statements of Net Position
As of June 30, 2016 and 2015

	Governmental Activities	
	2016	2015
Cash, cash equivalents, and investments	$ 1,041,105	$ 546,722
Investments held by trustee- restricted	905,858	895,802
Other current assets	2,049,144	1,858,709
Capital assets	31,112,311	32,153,301
Total assets	**$ 35,108,418**	**$ 35,454,534**
Deferred outflows related to pensions	$ 2,986,775	3,192,546
Total deferred outflows of resources	**$ 2,986,775**	**3,192,546**
Long-term liabilities	$ 19,523,700	$ 21,018,843
Other liabilities	909,784	1,263,293
Total liabilities	**$ 20,433,484**	**$ 22,282,136**
Deferred inflows related to pensions	$ 2,028,502	1,618,119
Total deferred outflows of resources	**$ 2,028,502**	**1,618,119**
Net invested in capital assets	$ 25,339,980	$ 25,541,409
Restricted	39,200	32,502
Unrestricted	(9,745,973)	(10,827,086)
Total net position	**$ 15,633,207**	**$ 14,746,825**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Below is a brief summary of the District's change in net position as compared to prior year:

Yuma County Jail District
Condensed Statements of Activities
Years Ended June 30, 2016 and 2015

	Governmental Activities	
	2016	2015
Revenues:		
Program revenues:		
Operating grants and contributions	$ 7,180,000	$ 7,099,642
Charges for services	361,984	431,310
General revenues:		
Sales tax	12,198,328	11,936,114
Unrestricted investments earnings	8,445	5,030
Miscellaneous	207,110	168,515
Total revenues	**19,955,867**	**19,640,611**
Expenses:		
Public safety:		
Personnel services	13,444,610	14,071,020
Operations	4,262,824	4,863,233
Depreciation and interest and fiscal charges	1,362,051	1,394,081
Total expenses	**19,069,485**	**20,328,334**
Change in net position	886,382	(687,723)
Net position (as restated)- beginning July 1	14,746,825	15,434,548
Net position- ending June 30	**$ 15,633,207**	**$ 14,746,825**

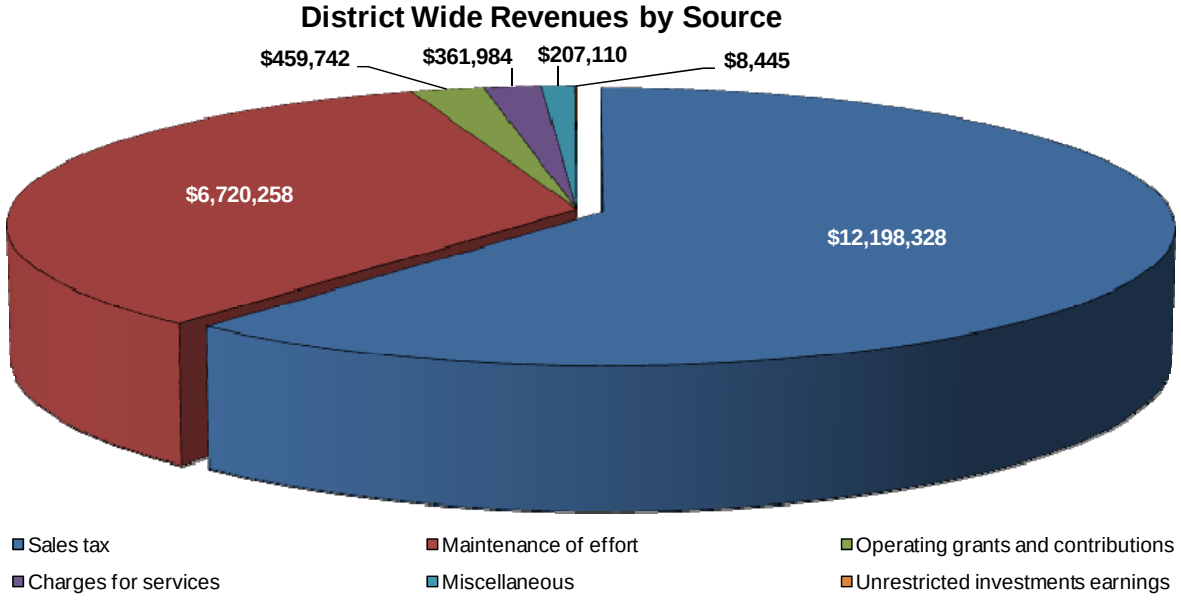
Following are some key elements that contributed to the District's $886,382 increase in governmental activities:

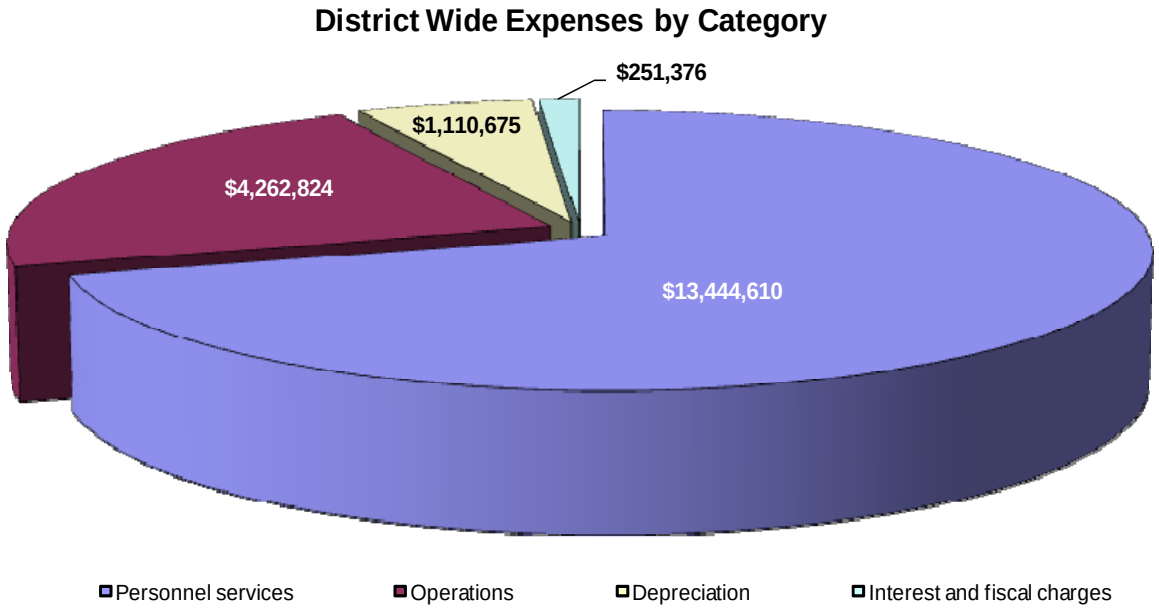
- Total revenues experienced a nominal increase of 1.61% or $315,256 for current fiscal year. The District's continuous efforts to consciously spend resources resulted in a decrease of expenses of 6.19% or $1,258,849. For the second consecutive year, the District experienced an increase in revenues and although the increase was not significant, the trend continues to be positive giving the indication the local economy is recovering. However, the main drive for the increase is the reduction in expenses, as it is allowing the district to correct its structural imbalance.

- Again Sales tax revenues experienced the largest increase, the 2.20% or $262,214 is less than the prior year's increase, but this gives an indication that the slow economic recovery is now solid and steady. Operating grants and contributions increased $80,358 or 1.13% and although the District is not at the same level of two years ago, grants and contributions are resurfacing giving the District the much needed revenues. Charges for service was the only major revenue category that continues to experience a decrease of $(69,326) or (16.07)% a clear indication that external revenue sources continue to have difficult times assisting with needed incarceration services Jail District provides.

- All major expenses sources experienced a decrease for the current fiscal year. Personnel services again recorded the largest decrease in expenses during the current fiscal year. The (4.45)% or $(626,410) decrease resulted from management's commitment to do more with less and improved the District's economic picture. Very close in expense reductions was Operations which significantly reduced its expenditures by $(600,409) or (12.35)%. Again a true reflection of management's commitment to run a lean jail operation without jeopardizing the level of service provided. In prior years the District strived to reduce this category's expenses to help with the structural imbalance.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Concluded)





FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District'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 fiscal year, the District's governmental funds reported a combined ending fund balance of $2,306,323, this combined fund balance almost doubled as compared with the prior fiscal year. For the year ended June 30, 2016 total fund balance increase for all funds amounted to $1,023,391. A 1.61%, or $315,256, increase in revenues combined with no significant changes in expenses from the prior year contributed to the total increase in the fund balance.

Governmental funds (Continued)

Below is a year to year comparison of the District's governmental funds revenues and expenditures:

Yuma County Jail District
Governmental Funds Revenues by Source
Years Ended June 30, 2016 and 2015

	2016		2015		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	$12,198,328	61.13%	$11,936,114	60.77%	$ 262,214	2.20%
Intergovernmental:						
Primary government	6,772,131	33.94%	6,683,333	34.03%	88,798	1.33%
Other government	407,869	2.04%	416,309	2.12%	(8,440)	(2.03%)
Charges for services	361,984	1.81%	431,310	2.20%	(69,326)	(16.07%)
Investment income	8,445	0.04%	5,030	0.03%	3,415	67.89%
Miscellaneous	207,110	1.04%	168,515	0.86%	38,595	22.90%
Total Revenues	$19,955,867	100.00%	$19,640,611	100.00%	$ 315,256	1.61%

Main factors contributing to the $315,256 or 1.61% nominal increase in total revenues are as follows:

- The main source of revenues for the District, Sales tax, experienced a 2.20% increase or $262,214 and although it is less than the prior's fiscal year increase $(333,729), a trend is starting to appear possible indication local economy has finally emerged from its slow growth. This increase is still below State trending, however, it has been positive for the past three years.
- The Intergovernmental- Primary government source of revenue refers to the Maintenance Of Effort subsidy County government is required to provide. The 1.33% increase is resulting from the adjustments in the Consumer Price Index used to calculate subsidy,
- Charges for services experienced another decrease during the current fiscal year. The $(69,326) or (16.07)% as compared to prior year was again due to the reduction in housing federal and local prisoners.

Yuma County Jail District
Governmental Funds Expenditures by Function
Years Ended June 30, 2016 and 2015

	2016		2015		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	$17,835,582	94.21%	$17,898,724	94.19%	$ (63,142)	(0.35%)
Capital outlay	65,518	0.35%	67,685	0.36%	(2,167)	(3.20%)
Debt service:						
Principal retirement	780,000	4.12%	755,004	3.97%	24,996	3.31%
Interest and fiscal charges	251,376	1.32%	281,580	1.48%	(30,204)	(10.73%)
Total Expenditures	$18,932,476	100.00%	$19,002,993	100.00%	$ (70,517)	-0.37%

Main factor contributing to the $(70,517) decrease in total expenditures are as follows:

- As stated before, the reduction in operating expenditures especially personnel contributed to the increase of all funds fund balance. Management's decision to implement cost savings strategies and deferring expenditures had a positive impact in the fund balances. However, some of these cost savings strategies of keeping vacancies and deferring replacing equipment may not be sustainable next year.
- Debt service payments were as budgeted and are as per the debt amortization schedule. Net changes between principal and interest had no significant impact to fund balance.

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year total fund balance was $1,700,460. The net increase in fund balance of $938,773 was mainly due to the minimal, but stable increase in revenues for the past four (4) years (4.51% in 2013; 0.54% in 2014; 0.68% in 2015; and 1.48% in 2016) and the District's ability to maintain almost the same level of expenditures. Management intends to continue reducing or maintaining costs and increasing resources. The entire General Fund balance is legally restricted to Jail operations.

BUDGETARY HIGHLIGHTS

There were no significant variances between the adopted and final budgeted amounts for the fiscal year ending June 30, 2016. Overall at year end, the District received $(238,730) less revenues than expected. Again, projections for Charge for Services did not materialize ($ 202,995 in the General fund and $32,170 in other special revenue funds) mainly due to lack of requested services to house inmates. However, the General fund's sales tax projection did materialize in $92,250 additional revenues collected.

The District's Intergovernmental- Other Governments revenues were also less than budgeted by $(141,485); the negative variance was mostly due to a reduction in grants for the current fiscal year.

On a positive note, the District expended $2,387,540 less than budgeted. The General Fund reported the largest positive variance of $1,888,280. General fund utilized less expenditures than budgeted, mostly in the operations category. This is a reflection of management's continued commitment to conservatively spend and not to exceed budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The District's investment in capital assets for its governmental activities at June 30, 2016 amounts to $31,112,311 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, and machinery and equipment. The total decrease in the District's net investment in capital assets for this fiscal year was $(201,429). This decrease was due to the reduction in the capital assets' book value and disposal of obsolete equipment. Additional information on the District's capital assets can be found in note 5 on page 40 of this report.

Long-term debt

In April 2012, the District's board authorized the issuance of $8,000,000 pledged revenue bonds for an advance and current refunding of $7,885,000 of outstanding 2007 revenue bond series. The net proceeds of $8,845,567 paid the closing costs and underwriter fees, and deposited $8,686,567 in an irrevocable trust with an escrow agent to provide for the principal and interest payment of the 2007 bond issuance. Additional information on the District's long-term debt can be found in notes 7-9 on pages 41-42 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District expects the collection of sales tax, its major source of revenue, to begin stabilizing. Based on observed local economic activity over the last four fiscal years, the District expects a moderate 2% to 2.5% increase for the next fiscal year.

The maintenance of effort payment is expected to remain at least at its current level, but may increase by the growth factor based on the latest economic trends in the Nation's economy and national consumer price index. The District's management is committed to continue with the conservative expending approach to avoid financial problems, without jeopardizing or decreasing the level of service. The County of Yuma government is also committed to continue supporting the District's operations.

The District continues its efforts to position itself in a minimum long-term debt status. Management believes the continued limitation of long-term debt not only saves the District on interest payments, but also improves the District's credit ratings and borrowing capacity for emergencies.

After the 2012 refinance issuance, the District's Board of Directors has no other immediate plans to issue additional long-term debt for the District.

Although the District continues to look for new sources of revenues and reduce its level of expenditures, it will require diligent and effective management of the District's resources both in revenues and expenditures to meet the challenge of the existing economic conditions. It is obvious that the current trending is not sustainable and new sources of revenue will need to be explored to continue at current level of operation. Management should be focusing on building partnerships with local governments to jail local inmates and continue offering services to federal agencies. Securing grants is another source management will consider to increase revenues.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Yuma County Jail District'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: Scott G. Holt, Chief Financial Officer; Gilberto Villegas Jr., Deputy- Chief Financial Officer- Financial Services at 198 South Main Street, Yuma, AZ 85364 (928) 373-1012 or Sheriff Leon Wilmot, 141 South 3rd Avenue, Yuma, AZ 85364 (928) 783-4427.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT **Exhibit A- 1**

Statement of Net Position

June 30, 2016

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 1,041,105
Receivables (net of allowances for uncollectibles):	
Accounts	44,598
Accrued interest	2,169
Due from:	
Primary government - Yuma County	9,249
State government	1,852,428
Prepaid items	140,700
Investment held by trustee - restricted	905,858
Capital assets (net of accumulated depreciation):	
Land	2,254,719
Buildings	27,647,841
Improvements other than buildings	657,612
Machinery and equipment	552,139
Total Assets	$ 35,108,418
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	$ 2,986,775
Total Deferred Outflows of Resources	$ 2,986,775
LIABILITIES	
Accounts payable	$ 253,804
Accrued payroll and employee benefits	361,280
Due to:	
Primary government - Yuma County	169,001
Interest and fiscal charges payable	125,699
Noncurrent liabilities:	
Due within one year	1,873,758
Due in more than one year	17,649,942
Total Liabilities	$ 20,433,484
DEFERRED INFLOWS OF RESOURCES	
Deferred intflows related to pensions	$ 2,028,502
Total Deferred Inflows of Resources	$ 2,028,502
NET POSITION	
Net investment in capital assets	$ 25,339,980
Restricted for:	
Debt service	7,473
Capital projects	31,727
Unrestricted	(9,745,973)
Total Net Position	$ 15,633,207

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

YUMA COUNTY JAIL DISTRICT

Exhibit A- 2

Statement of Activities

Year Ended June 30, 2016

	Function / Program				
	Administration	General Assistance	Capital Improvements	Debt Service	Total
Expenses:					
Public safety:					
Personnel services (Salaries and benefits)	$ 12,892,603	$ 552,007	-	-	$ 13,444,610
Operations (Materials, supplies, and claims)	4,044,312	215,497	-	$ 3,015	4,262,824
Depreciation	589,304	38,341	$ 483,030	-	1,110,675
Interest and fiscal charges	-	-	-	251,376	251,376
Total expenses	17,526,219	805,845	483,030	254,391	19,069,485
Program revenues:					
Operating grants and contributions	6,837,647	342,353	-	-	7,180,000
Charges for services	106,505	255,479	-	-	361,984
Net program expenses	$ 10,582,067	$ 208,013	$ 483,030	$ 254,391	$ 11,527,501

General revenues:	
Sales tax	12,198,328
Unrestricted investment earnings	8,445
Miscellaneous	207,110
Total general revenues	12,413,883
Change in net position	886,382
Net position, July 1, 2015	14,746,825
Net Position, June 30, 2016	$ 15,633,207

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

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FUND FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT **Exhibit B- 1**

Balance Sheet

Governmental Funds

June 30, 2016

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 400,892	-	$ 31,695	$ 608,518	$ 1,041,105
Receivables (net of allowances for uncollectibles):					
Accounts	7,205	-	-	37,393	44,598
Accrued interest	1,255	$ 9	32	873	2,169
Due from:					
Primary government- Yuma County	9,249	-	-	-	9,249
Other funds	8,975	-	-	-	8,975
State governments	1,835,229	-	-	17,199	1,852,428
Prepaid items	51,785	86,265	-	2,650	140,700
Investment held by trustee- restricted	-	905,858	-	-	905,858
Total Assets	**$ 2,314,590**	**$ 992,132**	**$ 31,727**	**$ 666,633**	**$ 4,005,082**
Liabilities					
Liabilities:					
Accounts payable	$ 245,622	-	-	$ 8,182	$ 253,804
Accrued payroll and employee benefits	346,479	-	-	14,801	361,280
Due to:					
Primary government- Yuma County	13,054	$ 78,960	-	76,987	169,001
Other funds	8,975	-	-	-	8,975
Revenue bonds payable	-	780,000	-	-	780,000
Interest and fiscal charges payable	-	125,699	-	-	125,699
Total Liabilities	$ 614,130	$ 984,659	$ -	$ 99,970	$ 1,698,759
Fund balances (deficits):					
Nonspendable	$ 51,785	$ 86,265	-	$ 2,650	$ 140,700
Restricted	1,648,675	-	-	560,510	2,209,185
Committed	-	-	$ 31,727	-	31,727
Assigned	-	-	-	3,503	3,503
Unassigned	-	(78,792)	-	-	(78,792)
Total fund balances (deficits)	$ 1,700,460	$ 7,473	$ 31,727	$ 566,663	$ 2,306,323
Total liabilities and fund balances	**$ 2,314,590**	**$ 992,132**	**$ 31,727**	**$ 666,633**	**$ 4,005,082**

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

YUMA COUNTY JAIL DISTRICT **Exhibit B- 2**

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2016

Fund balance - total governmental funds		**$ 2,306,323**
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.		31,112,311
Deferred outflows and inflows of resources related to pension and deferred charges or credits on debt refunding are applicable to future reporting periods and, therefore, are not reported in the funds		
Deferred outflows related to pensions	$ 2,986,775	
Deferred inflows related to pensions	(2,028,502)	
Total		958,273
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.		
Revenue bonds payable	$ (4,992,331)	
Compensated absences	(1,143,872)	
Claims and judgments	(300,000)	
Net pension liabilities	(12,307,497)	
Total		(18,743,700)
Net position of governmental activities		**$ 15,633,207**

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

YUMA COUNTY JAIL DISTRICT

Exhibit B- 3

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2016

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	$ 12,198,328	-	-	-	$ 12,198,328
Intergovernmental:					
Primary government	6,720,258	-	-	$ 51,873	6,772,131
Other governments	65,516	-	-	342,353	407,869
Charges for services	106,505	-	-	255,479	361,984
Investment income	3,184	$ 720	$ 194	4,347	8,445
Miscellaneous	4,578	-	-	202,532	207,110
Total Revenue	19,098,369	720	194	856,584	19,955,867
Expenditures:					
Current:					
Public safety	17,065,063	3,015	-	767,504	17,835,582
Capital outlay	54,358	-	-	11,160	65,518
Debt service:					
Principal retirement	-	780,000	-	-	780,000
Interest and fiscal charges	-	251,376	-	-	251,376
Total Expenditures	17,119,421	1,034,391	-	778,664	18,932,476
Excess (deficiency) of revenues over expenditures	**1,978,948**	**(1,033,671)**	**194**	**77,920**	**1,023,391**
Other financing sources (uses):					
Transfers in	-	1,040,175	-	-	1,040,175
Transfers out	(1,040,175)	-	-	-	(1,040,175)
Total other financing sources (uses)	(1,040,175)	1,040,175	-	-	-
Net change in fund balance	938,773	6,504	194	77,920	1,023,391
Fund balances- beginning (July 1, 2015)	761,687	969	31,533	488,743	1,282,932
Fund balances - ending (June 30, 2016)	**$ 1,700,460**	**$ 7,473**	**$ 31,727**	**$ 566,663**	**$ 2,306,323**

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

YUMA COUNTY JAIL DISTRICT

Exhibit B- 4

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

Year Ended June 30, 2016

Net change in fund balances - total governmental funds		**$ 1,023,391**
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 is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	$ 69,681	
Depreciation expense	(1,110,675)	
Total		(1,040,994)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces 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.		
Principal paid	$ 780,000	
Amortization of bond premiums	84,557	
Total		864,557
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.		
Decrease in claims and judgments	$ 276,350	
Increase in pension expenses	(246,292)	
Decrease in compensated absences	9,370	
Total		39,428
Change in net position of governmental activities		**$ 886,382**

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

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NOTES TO
FINANCIAL STATEMENTS

Note 1- Summary of Significant Accounting Policies

Yuma County Jail District (the District)'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, 2016, the District implemented the provisions of GASB statement No. 72, *Fair Value Measurement and Application.* GASB Statement No. 72 establish standards for measuring fair value and applying fair value to certain investments and disclosures related to all fair value measurements.

A. Reporting Entity

The District is a component unit of Yuma County, Arizona. It is a tax-levying public improvement district established to acquire, construct, operate, maintain, and finance County jails and jail systems. By Arizona Statute, the Board of Supervisors of Yuma County acts as the District's board. The financial statements present only the financial position and the changes in financial position of the District and are not intended to present fairly the financial position of Yuma County and the changes in its financial position in conformity with U.S. generally accepted accounting principles.

The District was proposed by resolution of the Yuma County Board of Supervisors pursuant to Title 48, Chapter 25 of the Arizona Revised Statutes. The District was established upon passage of an excise tax by voters of Yuma County on May 16, 1995.

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the District 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.

1. Government-wide statements – provide information about the District. The statements include a *statement of net position* and a *statement of activities*. These statements report the financial position and activities of the overall District. Governmental activities generally are financed through sales taxes, charges for services, and operating grants and contributions from Yuma County (the primary government). The District has no business-type activities or discretely presented component units.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the District'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 District does not allocate indirect expenses to programs or functions. Program revenues include:

- Charges for boarding and transporting prisoners
- Operating grants and contributions

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

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

2. Fund financial statements – provide information about the District's funds. 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 nonmajor funds.

The District reports the following *major governmental* funds:

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

Note 1- Summary of Significant Accounting Policies (Continued)

The *Debt Service Fund* accounts for resources that are accumulated and used for the payment of long-term debt principal, interest, and related costs.

The *Capital Projects Fund* accounts for the acquisition and construction of major capital facilities.

C. Basis of Accounting

The government-wide 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. 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 District 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 District 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 measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. The District's major revenue sources that are susceptible to accrual are 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, and compensated absences, 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 capital lease agreements are reported as other financing sources.

D. Cash and Investments

Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest-earning investment contracts with a remaining maturity of one 1 year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

E. 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 methods, and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All		
Construction in progress	All		
Buildings	$ 10,000	Straight line	15-50
Improvements other than buildings	10,000	Straight line	5-40
Machinery and equipment	5,000	Straight line	5-25

F. Investment Income

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

G. Sales Tax Revenue

Sales 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 is collected at the underlying exchange transaction, regardless when it is reported to and collected by the State of Arizona.

Note 1- Summary of Significant Accounting Policies (Continued)

H. Compensated Absences

The District's Board adopted a new Accrued Leave plan during the fiscal year beginning July 1, 2012. The Paid Time Off plan or PTO is applicable to all District's employees.

The PTO leave program combined the traditional vacation and sick leave hours into one new accrual rate, and although the PTO plan offers more advantages to employees in their ability to accrue and use time, it also provides an opportunity for Yuma County to implement an attendance policy and make other modifications to the pertinent Personnel Rules. Also, under the new PTO plan employees are not restricted to a maximum of accumulated leave hours; however, upon termination of employment, eligible employees are only compensated for up to 400 hours of accumulated PTO hours.

Accordingly, the PTO benefits, up to 400 hours, are accrued as a liability in the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured; for example, as a result of employee resignations and retirements by fiscal year-end.

I. Inventories and Prepaid Items

Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. 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 District 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.

J. 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 unearned revenues in the governmental funds' financial statements.

K. Fund Balance Classifications

The District 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 comprised of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations that the District's Board of Directors, which is the highest level of decision-making authority within the District.

Only the Board of Directors can remove or change the constraints placed on committed fund balances through passage of a resolution.

Note 1- Summary of Significant Accounting Policies (Concluded)

Assigned fund balances are resources constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The Board, via yearly adopted budget resolution, has authorized the elected Sheriff, who in turn has authorized the Jail Administrator, to make assignments of resources for specific purposes for the funds assigned under his/her custody. Modifications of constrains can be removed by the same action that limited the funds.

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

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

L. 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 deferred and 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 debt issuances are reported as other financing sources.

M. Deferred Outflows and Inflows of Resources

The statement of net position and balance sheet includes separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods.

O. Pensions

For purposes of measuring the net pension (asset and) liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's 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.

Note 2- Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2016 were as follows:

Fund balance	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
Nonspendable:					
Prepaid items	$ 51,785	$ 86,265	-	$ 2,650	$ 140,700
Total nonspendable	51,785	86,265	-	2,650	**140,700**
Restricted for:					
Jail operations	1,648,675	-	-	-	1,648,675
Operations enhancements	-	-	-	223,927	223,927
Inmate welfare services	-	-	-	266,009	266,009
Inmate education	-	-	-	70,574	70,574
Total restricted	1,648,675	-	-	560,510	**2,209,185**
Committed to:					
Capital projects					
Jail facility enhancements	-	-	$ 31,727	-	31,727
Total committed	-	-	31,727	-	**31,727**
Assigned to:					
Inmate health services	-	-	-	3,503	3,503
Total assigned	-	-	-	3,503	**3,503**
Unassigned	-	(78,792)	-	-	**(78,792)**
Total fund balances	**$ 1,700,460**	**$ 7,473**	**$ 31,727**	**$ 566,663**	**$2,306,323**

Note 3- Deposits and Investments

The District is a component unit of Yuma County and by Arizona Revised Statutes the County Treasurer holds the District's cash deposits. Arizona Revised Statutes (A.R.S.) authorize the Yuma 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 the United States dollars; and certain open-end and closed-end mutual funds, including exchange trade 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.

The schedules below list only the District's portion of the Treasurer's pool. A full description of the entire Treasurer's pool, amounts, and credit risks as a whole can be viewed in Yuma County's financial statements. Since the District is a component unit of Yuma County, it follows the County's policies. Presently, the District does not have a formal investment policy that refers to credit risk, custodial credit risk, concentration of credit risk, interest rate risk or foreign currency risk.

Note 3- Deposits and Investments (Concluded)

Investments – The District's investments at June 30, 2016, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follow:

		Fair Value measurement using
Investment by fair value level	**Amount**	Quoted prices in active markets for identical assets (Level 1)
U.S. agency securities	$905,858	$905,858
External investment pools measured at fair value		
Yuma County Treasurer's investment pool	1,041,105	
Total investments	**$ 1,946,963**	

Investments categorized as Level 1 are valued using prices quoted in active markets for those investments. 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 approximated the value of that participant's pool shares. The State Board of Investment provides oversight for the State Treasurer's pools.

Credit Risk- As of June 30, 2016 credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
Investments held by trustee:			
U.S. agency securities	AAA	Moody's	$ 905,858
Yuma County Treasurer's investment pool	Unrated	Not applicable	1, 041,105
Total investments			**$ 1,946,963**

Custodial credit risk– For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party's possession The District's total U.S. agency securities of $905,858 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

The District's investment in the County Treasurer's investment pool represents a proportionate share of the pool's portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk.

Concentration of credit risk– More than 5 percent of the District's investments at June 30, 2016 were in short-term securities with the Federal National Mortgage Association. This investment was 46.53% of the District's total investments.

Interest rate risk– The District does not have a formal investment policy with respect to interest rate risk. At June 30, 2016 the District had the following investments in debt securities:

Investment Type	Amount	Weighted Average Maturity (In Years)
Yuma County Treasurer's investment pool	$ 1,041,105	.19
Investments held by trustee:		
U.S. agency securities	905,858	1.63
Total investments	**$ 1,946,963**	

Note 4- Due from State Government

Amounts due from State government reported in the Governmental Funds totaling $1,852,428 at June 30, 2016, $1,835,229 relates to the County Jail District sales taxes and $17,199 represents grants fund not received at the end of the fiscal year. The amount of District sales tax represents the amount of sales tax collected by the State of Arizona for the period ending June 30, 2016, but not remitted to the District at the end of the current fiscal year.

Note 5- Capital Assets

Capital asset activity for the year ended June 30, 2016 was as follows:

Government activities:	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
Capital assets, not being depreciated:				
Land	$ 2,254,719	-	-	$ 2,254,719
Total capital assets not being depreciated	2,254,719	-	-	2,254,719
Capital assets, being depreciated:				
Buildings	40,578,419	-	-	40,578,419
Improvements other than buildings	1,493,221	-	-	1,493,221
Machinery and equipment	2,290,317	$ 75,924	$ (14,569)	2,351,672
Total capital assets being depreciated	44,361,957	75,924	(14,569)	44,423,312
Less accumulated depreciation for:				
Buildings	(12,113,515)	(817,063)	-	(12,930,578)
Improvements other than buildings	(698,810)	(136,799)	-	(835,609)
Machinery and equipment	(1,651,050)	(156,813)	8,330	(1,799,533)
Total accumulated depreciation	(14,463,375)	(1,110,675)	8,330	(15,565,720)
Total capital assets, being depreciated, net	29,898,582	(1,034,751)	(6,239)	28,857,592
Governmental activities capital assets, net	**$ 32,153,301**	**$(1,034,751)**	**$ (6,239)**	**$ 31,112,311**

Depreciation expense was charged to the following District's function:

Governmental activities:	
Public safety	**$ 1,110,675**

Note 6- Changes in Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2016:

	Balance July 1, 2015	**Additions**	**Reductions**	**Balance June 30, 2016**	**Due within One year**
Bonds Payable:					
Revenue bonds	$ 6,019,996	-	$ 755,004	$ 5,264,992	$ 780,000
Premiums	591,896	-	84,557	507,339	84,557
Total bonds payable	6,611,892	-	839,561	5,772,331	864,557
Compensated absences	1,153,242	$ 705,640	715,010	1,143,872	709,201
Claims and judgments	576,350	-	276,350	300,000	300,000
Net pension liability	12,677,359	-	369,862	12,307,497	-
Total Long-Term Liabilities	$ 21,018,843	$ 705,640	$ 2,200,783	$ 19,523,700	$ 1,873,758

On the Statement of Net position, the current portion of long-term debt of $ 1,873,758 is individually stated. Compensated absences are generally liquidated by the General Fund.

Note 7- Bonds Payable

Revenue Bonds – On September 2011 the District's Board authorized the issuance of $8,000,000 (Series 2011) non-callable, bank qualified pledged revenue bonds with an interest rate of 2.00 - 5.00 percent for an advance and current refunding of $7,885,000 of outstanding 2007 Series bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements.

The Series 2011 bonds require principal payments on annual basis; however, interest is payable semiannually, and issuance has a July 2021 maturity date.

Revenue bonds outstanding at June 30, 2016, were as follows:

Description	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2015	Issues / (Retirements)	Outstanding Principal June 30, 2016
Series- 2011 Refunding	2.00-5.00%	7/12 - 7/21	$ 6,019,996	$ (755,004)	$ 5,264,992

Revenue bond debt service principal and interest requirements to maturity at June 30, 2016, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds Series 2011- Refunding
June 30, 2016

Fiscal Year	Principal	Interest	Annual Debt Service
2017	$ 780,000	$ 235,775	$ 1,015,775
2018	815,000	201,838	1,016,838
2019	850,000	162,250	1,012,250
2020	895,000	118,625	1,013,625
2021	940,000	72,750	1,012,750
2022	984,992	24,625	1,009,617
Total	**$ 5,264,992**	**$ 815,633**	**$ 6,080,855**

Note 8- Pledged Revenues

Pledged Revenues - The District has pledged certain future revenues to repay specific bonded debt as follows:

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax and maintenance of effort	Construction and acquisition	$ 6,080,855	7/21

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue.

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of Available Net Pledged Revenue	Total Revenue Available	Percentage Pledged of Total
Jail District sales tax and maintenance of effort	$ 1,041,864	$ 1,031,376	98.99%	$18,918,586	5.45%

For further information on long-term debt and pledged revenues refer to Table C-1 (pages 106-107).

Note 9- Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The District's projected liability for compensated absences at June 30, 2016 is $ 1,143,872; of which 95.6% is assignable to the General Fund and 4.4% to other nonmajor funds.

In the opinion of the County Attorney, Risk Director, and District management, reasonable possible and probable losses totaled for the current fiscal year amounted to $ 300,000. There have been no losses to report for the two preceding years.

Fiscal Year Ended	Beginning Balance	Additions	Reductions	Ending Balance
2016	$ 576,350	-	$ 276,350	$300,000
2015	-	$ 576,350	-	$ 576,350
2014	-	-	-	-

Note 10- Risk of Loss

The District 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. The District is a component unit of Yuma County and therefore shares risk of loss with the County as a whole. The District is susceptible to losses resulting from litigation by employees and detainees of the Jail. However, most litigation is directed at Yuma County, the Board of Supervisors, or the Sheriff's Office and not directly at the District. The County, upon resolution of litigation, may allocate losses to the District.

For these risks of loss, the County and thus the District, joined and is covered by two public entity risk pools; the Arizona Counties Property and Casualty Insurance Pool and the Arizona Counties Workers' Compensation Pool.

The Arizona Counties Property and Casualty Pool- On July 1, 2014, 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 12 member counties. The pool provides member counties catastrophic loss coverage for risk of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions: 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 and $ 50,000 per occurrence for liability claims. 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. A County must participate in the pool at least 3 years after becoming a member; however, it may withdraw after the initial 3 years.

The Arizona Counties Workers' Compensation Pool- On January 1, 2016, the County joined the Arizona Counties Workers' Compensation Insurance 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 12 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.

Note 10 – Risk of Loss (concluded)

Both the Arizona Counties Property and Casualty Pool and the Arizona Counties Worker's Compensation Pool received 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 $2,000,000 per claim.

Underground Storage Tank Liability – The County's underground storage tank liability (tanks operated and maintained by the Yuma County Sheriff) is covered by a commercial insurance policy to a limit of $1,000,000 per occurrence/aggregate after the application of a $5,000 deductible.

Pollution Legal Liability – The Yuma County Housing Department operates a water treatment and water production plant that provides water service for the County's Valle Vista Apartments at 8450 Highway 95, Somerton, Arizona. To cover the risk of any pollution caused by the plant, an insurance policy was purchased. Limits on the insurance are $5,000,000 per loss/aggregate with a $25,000 deductible.

Tourist Auto Liability – The County purchases a tourist auto liability policy to cover County vehicles that are driven into Mexico. Policy limits are $100,000 for property damage/liability, $2,000 medical, and $100,000 legal assistance.

Note 11- Pension and other Postemployment Benefits

The District is a component unit of Yuma County and participates in the same retirement plans as the County. However, the District only contributes to the three plans described below. The plans are component units of the State of Arizona.

At June 30, 2016 the District reported the following aggregated amounts related to pension for all plans to which it contributes:

Statement of Net Position and Statement of activities	Governmental Activities
Net pension liabilities	$ 12,307,497
Deferred outflows of resources	2,184,308
Deferred inflows of resources	2,028,502
Pension expense	1,338,953

The districts accrued payroll and employee benefits includes $37,601 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2016. Also, the District reported $ 1,085,564 of pension contributions as expenditures in the governmental funds related to all pension plans to which it contributes.

A. Arizona State Retirement System

Plan Descriptions—The *Arizona State Retirement System* (ASRS) administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. District employees not covered by the other pension plans described below participate in the ASRS.

The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. 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.

Note 11- Pension and other Postemployment Benefits (Continued)

Benefits provided— The ASRS provides retirement, health insurance premium supplement, long-term disability, 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:

ASRS	Retirement Initial membership date:	
	Before July 1, 2011	**On or after July 1, 2011**
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	2.10% to 2.30%	2.10% to 2.30%

*With actuarially reduced benefits

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 earning. 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, 2016, statute required active ASRS members to contribute at the actuarially determined rate of 11.47 percent (11.35 percent for retirement and 0.12 percent for long-term disability) of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.47 percent (10.85 percent for retirement, 0.50 percent for health insurance premium benefit, and 0.12 percent for long-term disability) of the active members' annual covered payroll. In addition, the County was required by statute to contribute at the actuarially determined rate of 9.36 percent (9.17 percent for retirement, 0.13 percent for health insurance premium benefit, and 0.06 percent for long-term disability) 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, 2016 were $ 339,923.

The District's contributions for the current and two preceding years, all of which were equal to the required contributions are as follows:

Year ended June 30	Health Benefit Supplement Fund	Long-term Disability Fund
2016	$ 15,665	$ 3,759
2015	20,389	4,147
2014	21,496	8,598

The District paid for ASRS pension and OPEB contributions 89.76% from General fund and 10.24% from nonmajor funds.

Pension Liability— At June 30, 2016, the County reported a total liability of $65,728,883 for its proportionate share of the ASRS' net pension liability. The District only recognized $5,844,611 or 8.89%, proportionate to contributions recorded at the measurement day. The net pension liability was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2014, to the measurement date of June 30, 2015.

Note 11- Pension and other Postemployment Benefits (Continued)

The County's proportion of the net pension 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, 2015. The County's and therefore the District's proportion measured as of June 30, 2015, was 0.4264 percent, which was a decrease of (0.0137) from its proportion measured as of June 30, 2014.

Pension expense and deferred outflows/inflows of resources— For the year ended June 30, 2016, the District recognized pension expense for ASRS of $238,015. At June 30, 2016, the District reported its proportional share, based on contributions, of deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

ASRS	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**
Differences between expected and actual experience	$ 159,487	$ 306,264
Net difference between projected and actual earnings on pension plan investments	-	187,307
Changes in proportion and differences between county contributions and proportionate share of contributions	-	152,529
District contributions subsequent to the measurement date	339,923	-
Total	$ 499,410	$ 646,100

The $339,923 reported as deferred outflows of resources related to ASRS pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the ASRS pensions will be recognized in pension expense as follows:

Year ending June 30	
2017	$ (129,327)
2018	(176,915)
2019	(94,245)
2020	(86,126)

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

ASRS	
Actuarial valuation date	June 30, 2014
Actuarial roll forward date	June 30, 2015
Actuarial cost method	Entry age normal
Investment rate of return	8.00%
Projected salary increases	3.00% - 6.75%
Inflation	3.00%
Permanent benefit increase	Included
Mortality rates	1994 GAM Scale BB

Actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2012. The long-term expected rate of return on ASRS pension plan investments was determined to be 8.79 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 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 and by adding expected inflation.

Note 11- Pension and other Postemployment Benefits (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

ASRS Asset class	Target allocation	Long-term expected arithmetic real rate of return
Equity	58.00 %	6.79 %
Fixed income	25.00 %	3.70 %
Real estate	10.00 %	4.25 %
Multi-asset	5.00 %	3.41 %
Commodities	2.00 %	3.93 %
Total	100.00 %	

Discount Rate—The discount rate used to measure the ASRS total pension liability was 8.00 percent, which is less than the long-term expected rate of return of 8.79 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 pension plan's 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District'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 8.00 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 1.00 percentage point lower (7.00 percent) or 1.00 percentage point higher (9.00 percent) than the current rate:

ASRS	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
District's proportionate share of the net pension liability	$ 7,746,029	$ 5,904,815	$ 4,654,174

Pension plan fiduciary net position—Detailed information about the pension plan's 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—A number of The Yuma County Sheriff employees, funded by the Jail District, who are regularly assigned hazardous duty participate in the *Public Safety Personnel Retirement System* (PSPRS). The PSPRS administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit (OPEB) plan (agent plans). A seven-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.

Detention officers participate in the Corrections Officer Retirement Plan (CORP). The CORP administers an agent multiple-employer defined benefit pension plan and an agent multiple employer defined benefit health insurance premium benefit (OPEB) plan for detention officers (agent plans). 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.

Benefits provided— The PSPRS and CORP provide retirement, health insurance premium supplement, disability, and survivor benefits.

Note 11- Pension and other Postemployment Benefits (Continued)

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:	
Retirement and Disability	**Before January 1, 2012**	**On or after January 1, 2012**
Years of service and age required to receive benefit	20 years, any age 15 years, age 62	25 years, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years
Benefit percent Normal Retirement	50% less 2.0% for each 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%	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	
Survivor Benefit 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	

CORP	Initial membership date:	
Retirement and Disability	**Before January 1, 2012**	**On or after January 1, 2012**
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
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%	
Accidental Disability Retirement	50% or normal retirement if more than 20 years of credited service	50% or normal retirement if more than 25 years of credited service
Total and Permanent Disability Retirement	50% or normal retirement if more than 25 years of credited service	
Ordinary Disability Retirement	2.5% per year of credited service	
Survivor Benefit Retired Members	80% of retired member's pension benefit	
Active Members	40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions.	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earning. In addition, from and after December 31, 2015, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

Note 11- Pension and other Postemployment Benefits (Continued)

Employees covered by benefit terms—At June 30, 2016, the following employees were covered by the agent pension plans' benefit terms:

	PSPRS	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	35	30
Inactive employees entitled to but not yet receiving benefits	21	47
Active employees	74	131
Total	130	208

Contributions and annual OPEB cost—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 and health insurance premium 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. Contributions rates for the year ended June 30, 2016, are indicated below. Rates are a percentage of active members' annual covered payroll.

	PSPRS	CORP Detention
Active members—Pension	11.65%	8.41%
District		
Pension	32.60%	12.91%
Health insurance premium benefit	0.00%	0.00%

In addition, the District was required by statute to contribute at the actuarially determined rate of 28.62 percent for the PSPRS and 11.33 percent for the CORP of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the PSPRS or CORP would typically fill. For the agent plans, the District's contributions to the pension plan and annual OPEB cost and contributions for the health insurance premium benefit for the year ended June 30, 2016, were:

	PSPRS	CORP Detention
Pension		
Contributions made	$ 90,275	$ 655,367

Pension liability—At June 30, 2016, the District reported the following net pension liabilities:

	Net Pension Liability
PSPRS	$ 728,472
CORP Detention	5,734,414

The net pension liabilities were measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

In May 2016 voters approved Proposition 124 that authorized certain statutory adjustments to PSPRS' automatic cost-of-living adjustments. The statutory adjustments change the basis for future cost-of-living adjustments from excess investment earnings to the change in the consumer price index, limited to a maximum annual increase of 2 percent. The change in the County's net pension liability as a result of the statutory adjustments is not known.

Note 11- Pension and other Postemployment Benefits (Continued)

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

PSPRS and CORP—Pension	
Actuarial valuation date	June 30, 2015
Actuarial cost method	Entry age normal
Investment rate of return	7.85%
Projected salary increases	4.0%–8.0% for PSPRS and 4.0%–7.25% for CORP
Inflation	4.0%
Permanent benefit increase	Included
Mortality rates	RP-2000 mortality table (adjusted by 105% for both males and females)

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2011.

The long-term expected rate of return on PSPRS and CORP pension plan investments was determined to be 7.85 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:

PSPRS and CORP **Asset class**	**Target allocation**	**Long-term expected geometric real rate of return**
Short term investments	2%	0.75%
Absolute return	5%	4.11%
Risk parity	4%	5.13%
Fixed income	7%	2.92%
Real assets	8%	4.77%
GTAA	10%	4.38%
Private equity	11%	9.50%
Real estate	10%	4.48%
Credit opportunities	13%	7.08%
Non-U.S. equity	14%	8.25%
U.S. equity	16%	6.23%
Total	100%	

Pension discount rates—The discount rate used to measure the PSPRS and CORP total Pension liabilities was 7.85 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 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 PSPRS and CORP 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 pension plan investments was applied to all periods of projected benefit payments for these plans to determine the total pension liability.

Note 11- Pension and other Postemployment Benefits (Continued)

Changes in the Net Pension Liability:

	PSPRS			CORP		
	Increase (Decrease)			Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	$1,504,625	$ 780,255	$ 724,370	$17,867,117	$11,885,078	$ 5,982,039
Changes for the year:						
Service cost	$ 47,429	-	$ 47,429	$845,955	-	$845,955
Interest on the total pension liability	112,239	-	112,239	1,374,712	-	1,374,712
Differences between expected and actual experience in the measurement of the pension liability	(38,614)	-	(38,614)	(1,133,677)	-	(1,133,677)
Contributions—employer	-	$ 63,361	(63,361)	-	$ 485,516	(485,516)
Contributions—employee	-	28,100	(28,100)	-	442,896	(442,896)
Net investment income	-	26,720	(26,720)	-	429,272	(429,272)
Benefit payments, including refunds of employee contributions	(72,937)	(72,937)	-	(1,555,673)	(1,555,673)	-
Administrative expenses	-	(670)	670	-	(10,977)	10,977
Other changes	-	(559)	559	-	(12,092)	12,092
Net changes	$ 48,117	$ 44,015	$ 4,102	$ (468,683)	$ (221,058)	$ (247,625)
Balances at June 30, 2016	$1,552,742	$ 824,270	$ 728,472	$17,398,434	$11,664,020	$ 5,734,414

Sensitivity of the District's net pension liability to changes in the discount rate—The following table presents the District's net pension liabilities calculated using the discount rates noted above, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (6.85 %)	Current Discount Rate (7.85%)	1% Increase (8.85%)
PSPRS			
Net pension liability	$ 898,240	$ 728,472	$ 585,974
CORP Detention			
Net pension liability	$ 8,093,425	$ 5,734,414	$ 3,806,826

Pension plan fiduciary net position—Detailed information about the pension plans' fiduciary net position is available in the separately issued PSPRS and CORP financial reports.

Pension expense—For the year ended June 30, 2016, the District recognized the following pension expense:

	Pension Expense
PSPRS	$ 82,661
CORP Detention	1,018,277

Note 11- Pensions and other Postemployment Benefits (continued)

Pension deferred outflows/inflows of resources—At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PSPRS		CORP	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$117,318	$ 51,872	$ 321,094	$ 954,666
Changes in assumptions	-	-	1,203,864	-
Net difference between projected and actual earnings on pension plan investments	-	21,259	382,545	354,605
County contributions subsequent to the measurement date	90,275	-	655,367	-
Total	$ 207,593	$ 73,131	$ 2,562,870	$1,309,271

The amounts reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30	PSPRS Sheriff	CORP Detention
2017	$ 6,924	$ 124,890
2018	6,924	124,890
2019	6,924	124,890
2020	14,014	243,092
2021	7,944	40,083
Thereafter	1,459	(59,609)

Agent plan OPEB actuarial assumptions—The health insurance premium benefit contribution requirements for the year ended June 30, 2016, were established by the June 30, 2014, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

Actuarial valuations involve estimates of the value of reported amounts' value and assumptions about the probability of events in the future. Amounts determined regarding the plans' funded status and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress for the health insurance premium benefit presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on (1) the plans as the District and plans' members understand them and include the types of benefits in force at the valuation date, and (2) the pattern of sharing benefit costs between the District and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Note 11- Pensions and other Postemployment Benefits (continued)

The significant actuarial methods and assumptions used are the same for all PSPRS and CORP plans and related benefits (unless noted), and the following actuarial methods and assumptions were used to establish the fiscal year 2016 contribution requirements:

PSPRS and CORP-OPEB Contribution Requirements	
Actuarial valuation date :	June 30, 2014
Actuarial cost method:	Entry age normal
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess.
Remaining amortization period:	22 years for unfunded actuarial accrued liability, 20 years for excess.
Asset valuation method:	7-year smoothed market value; 20% corridor.
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4.00% - 8.00% for PSPRS and 4.00% - 7.25% for CORP
Wage growth	4.00% for PSPRS and CORP.

Agent plan OPEB trend Information—Annual OPEB cost information for the health insurance premium benefit for the current and 2 preceding years follows for each of the agent plans:

Plan	Year Ended June 30	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation
PSPRS				
Health insurance premium benefit	2016	-	-	-
Health insurance premium benefit	2015	$ 2,735	100%	-
Health insurance premium benefit	2014	2,703	100%	-
CORP				
Health insurance premium benefit	2016	-	-	-
Health insurance premium benefit	2015	$ 44,763	100%	-
Health insurance premium benefit	2014	44,855	100%	-

Agent plan OPEB funded Status—The health insurance premium benefit plans' funded status as of the most recent valuation date, June 30, 2015, along with actuarial assumptions and methods used in those valuations follow.

	PSPRS	CORP Detention
Actuarial accrued liability (b)	$ 30,244	$ 371,956
Actuarial value of assets (a)	48,773	983,569
Unfunded actuarial accrued liability (funding excess) (b) – (a)	(18,529)	(611,613)
Funded ratio (a)/(b)	161.27%	264.43%
Annual covered payroll (c)	$ 239,912	$ 5,266,304
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll [(b) - (a)] / (c)	(7.72%)	(12.78%)

Note 11- Pensions and other Postemployment Benefits (concluded)

PSPRS and CORP-OPEB Funded Status	
Actuarial valuation date	June 30, 2015
Actuarial cost method	Entry age normal
Amortization method	Level percent of pay closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	21 years for underfunded accrual accrued liability, 20 years for excess
Asset valuation method	7-Year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4.00% - 8.00% for PSPRS and 4.00% - 7.25% for CORP
Payroll growth	4.00% for PSPRS and CORP

Note 12- Interfund Balances and Activity

Interfund transfer – The Interfund transfers for the year ended June 30, 2016, were as follows:

Transfers to:	Transfers from: General Fund
Debt Service fund	$ 1,040,175
Total	$ 1,040,175

Interfund transfers between the General and Debt Service funds were for the yearly (Series-2011) revenue bond interest and principal payments.

Primary government receivables and payables – Interfund balances to / from Primary Government at June 30, 2016, were as follows:

	Receivable from:			
Payable to:	General Fund	Other Governmental Funds	Primary Government Fund	Totals
General fund	-	$ 8,975	$ 13,054	$ 22,029
Debt Service	-	-	78,960	78,960
Other Governmental funds	-	-	76,987	76,987
Primary Government fund	$ 9,249	-	-	9,249
Totals	$9,249	$ 8,975	$ 169,001	$ 187,225

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

Note 13- Contributions from Primary Government - Maintenance of Effort

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the District. The amount of this maintenance of effort for the current fiscal year is $6,720,258.

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REQUIRED SUPPLEMENTARY INFORMATION

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YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit C**
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2016

	General Fund			2300
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Sales tax	$ 12,106,078	$ 12,106,078	$ 12,198,328	$ 92,250
Intergovernmental:				
Primary government	6,720,258	6,720,258	6,720,258	-
Other governments	148,354	108,354	65,516	(42,838)
Charges for services	309,500	309,500	106,505	(202,995)
Investment income	20	20	3,184	3,164
Miscellaneous	28,240	28,240	4,578	(23,662)
Total Revenue	19,312,450	19,272,450	19,098,369	(174,081)
Expenditures:				
Current:				
Public safety	19,007,701	19,007,701	17,065,063	1,942,638
Capital outlay	-	-	54,358	(54,358)
Total Expenditures	19,007,701	19,007,701	17,119,421	1,888,280
Excess (deficiency) of revenues over expenditures	**304,749**	**264,749**	**1,978,948**	**1,714,199**
Other financing sources (uses):				
Transfers out	(1,040,175)	1,040,175	(1,040,175)	(2,080,350)
Total other financing sources (uses)	(1,040,175)	1,040,175	(1,040,175)	(2,080,350)
Net change in fund balance	(735,426)	1,304,924	938,773	(366,151)
Fund balances- beginning (July 1, 2015)	735,426	(1,304,924)	761,687	2,066,611
Fund balances - ending (June 30, 2016)	**$ -**	**$ -**	**$ 1,700,460**	**$ 1,700,460**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

Note 1 - Budgeting and Budgetary Control

Arizona Revised Statutes (A.R.S.) requires the District to prepare and adopt a balanced budget annually for each governmental fund. The Board of Directors 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 Directors' approval.

Note 2 - Budgetary Basis of Accounting

The District's budgets are prepared on a basis consistent with generally accepted accounting principles.

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit D-1**
Schedule of the District's Proportionate Share of the Net Pension Liability
Cost-Sharing Pension Plan
June 30, 2016

Arizona State Retirement System	**Reporting Fiscal Year (Measurement Date)**		
	2016 (2015)	**2015 (2014)**	**2014 through 2006**
District's proportion of the net pension liability	0.03791 %	0.04026 %	Information not available
District's proportionate share of the net pension liability	$ 5,844,611	$ 5,939,775	
District's covered payroll	$ 3,455,765	$ 3,582,664	
District's proportionate share of the net pension liability as a percentage of its covered payroll	169.13 %	165.79 %	
Plan fiduciary net position as a percentage of the total pension liability	68.35 %	69.49 %	

See accompanying notes to pension plan schedules.

YUMA COUNTY JAIL DISTRICT

Required Supplementary Information **Exhibit D- 2**

Schedule of Changes in the District's Net Pension Liability and Related Ratios

Agent Pension Plans

June 30, 2016

	PSPRS Reporting Fiscal Year (Measurement Date)			CORP Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 Through 2006	2016 (2015)	2015 (2014)	2014 Through 2006
Total pension liability			Information			Information
Service cost	$ 47,429	$ 47,480	not	$ 845,955	$ 770,394	not
Interest on the total pension liability	112,239	100,656	available	1,374,712	1,128,206	available
Changes of benefit terms	-	31,113		-	292,270	
Differences between expected and actual experience in the measurement of the pension liability	(38,614)	(26,088)		(1,133,677)	458,574	
Changes of assumptions or other inputs	-	131,328		-	1,719,316	
Benefit payments, including refunds of employee contributions	(72,937)	(76,737)		(1,555,673)	(976,996)	
Net change in total pension liability	48,117	207,752		(468,683)	3,391,764	
Total pension liability- beginning	1,504,625	1,296,873		17,867,117	14,475,353	
Total pension liability- ending (a)	$ 1,552,742	$ 1,504,625		$ 17,398,434	$ 17,867,117	
Plan fiduciary net position						
Contributions- employer	$ 63,361	$ 62,147		$ 485,516	$ 542,639	
Contributions- employee	28,100	26,190		442,896	478,367	
Net investment income	26,720	90,404		429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(72,937)	(76,737)		(1,555,673)	(976,996)	
Administrative expense	(670)	(728)		(10,977)	(11,414)	
Other changes	(559)	945		(12,092)	(41,110)	
Net change in plan fiduciary net position	44,015	102,221		(221,058)	1,443,176	
Plan fiduciary net position- beginning	780,255	646,859		11,885,078	10,441,902	
Plan fiduciary net position- ending (b)	$ 824,270	$ 749,080		$ 11,664,020	$ 11,885,078	
District's net pension liability- ending (a) - (b)	$ 728,472	$ 755,545		$ 5,734,414	$ 5,982,039	
Plan fiduciary net position as a percentage of the total pension liability	53.08%	49.79%		67.04%	66.52%	
Covered- payroll	$ 239,912	$ 252,579		$ 5,266,304	$ 5,273,460	
District's net pension liability as a percentage of covered- payroll	303.64%	299.13%		108.89%	113.44%	

See accompanying notes to pension plan schedules.

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit D- 3**
Schedule of District's Pension Contributions
June 30, 2016

	Reporting Fiscal Year			
Arizona State Retirement System	**2016**	**2015**	**2014**	**2013 through 2006**
Statutorily required contribution	$ 339,923	$ 376,333	$ 387,190	Information not available
District's contributions in relation to the statutorily required contribution	339,923	376,333	387,190	
District's contribution deficiency (excess)	-	-	-	
District's covered payroll	$ 3,582,664	$ 3,455,765	$ 3,582,664	
District's contributions as a percentage of covered- payroll	9.49%	10.89%	10.81%	

	Reporting Fiscal Year			
Public Safety Plan Retirement System	**2016**	**2015**	**2014**	**2013 through 2006**
Statutorily required contribution	$ 90,275	$ 63,361	$ 62,147	Information not available
District's contributions in relation to the statutorily required contribution	90,275	63,361	62,147	
District's contribution deficiency (excess)	-	-	-	
District's covered payroll	$ 276,916	$ 239,912	$ 252,579	
District's contributions as a percentage of covered- payroll	32.60%	26.41%	24.60%	

	Reporting Fiscal Year			
Corrections Officer Retirement Plan	**2016**	**2015**	**2014**	**2013 through 2006**
Statutorily required contribution	$ 655,367	$ 484,500	$ 542,639	Information not available
District's contributions in relation to the statutorily required contribution	655,367	484,500	542,639	
District's contribution deficiency (excess)	-	-	-	
District's covered payroll	$ 5,076,419	$ 5,266,304	$ 5,273,460	
District's contributions as a percentage of covered- payroll	12.91%	9.20%	10.29%	

See accompanying notes to pension plan schedules.

Note 1 – Change in accounting principle

For the year ended June 30, 2016, the District implemented the provisions of GASB Statement No. 82, *Pension Issues.* The Statement changed the measure of payroll that is required to be presented in required supplementary information from covered-employee payroll to covered payroll. Accordingly, payroll amounts presented in the pension plan schedules are related ratios for prior periods have been restated.

Note 2 – Actuarially Determined Contribution Rates

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 two 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 closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period as of the 2014 actuarial valuation	22 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value; 80%/120% corridor
Actuarial assumptions:	
Investment rate of return	In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%
Projected salary increases	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 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	RP-2000 mortality table (adjusted by 105% for both males and females)

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit D- 4**
Schedule of Agent Retirement Plans' Funding Progress
June 30, 2016

Health Insurance Premium Benefit

Public Safety Personnel Retirement System (PSPRS)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded actuarial accrued liability (UAAL) (Funding excess) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL (Funding excess) as Percentage of Covered Payroll ([b-a] / c)
6/30/2016	$ 1,058,260	$ 611,992	$ (446,268)	172.92%	$ 4,815,839	(9.27%)
6/30/2015	1,000,475	620,387	(380,088)	161.27%	4,673,866	(8.13%)
6/30/2014	910,446	624,037	(286,409)	145.90%	4,961,705	(5.77%)

Corrections Officer Retirement Plan (CORP)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded actuarial accrued liability (UAAL) (Funding excess) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL (Funding excess) as Percentage of Covered Payroll ([b-a] / c)
6/30/2015	$ 1,046,285	$ 419,039	$ (627,246)	249.69%	$ 5,080,402	(12.35%)
6/30/2015	983,569	371,956	(611,613)	264.43%	4,786,269	(12.78%)
6/30/2014	897,843	466,594	(431,249)	192.42%	5,890,174	(7.32%)

See accompanying note to schedule of agent retirement plans' funding progress

Note 1 – Factors That Affect the Identification of Trends

Beginning in fiscal year 2014, PSPRS and CORP established separate funds for pension benefits and health insurance premium benefits. Previously, the plans recorded both pension and health insurance premium contributions in the same Pension Fund. During fiscal year 2014, the plans transferred prior-year health insurance premium benefit contributions that exceeded benefit payments from each plan's Pension Fund to the new Health Insurance Fund.

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OTHER SUPPLEMENTARY INFORMATION

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Budgetary Comparison Schedule- Capital Projects Fund ..	E-2	67
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YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Debt Service Fund
Year Ended June 30, 2016

Exhibit E- 1

	Debt Service			3500
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	-	-	$ 720	$ 720
Total Revenue	-	-	720	720
Expenditures:				
Current:				
Public safety	$ 3,600	$ 3,600	3,015	585
Debt service:				
Principal retirement	755,000	755,000	780,000	(25,000)
Interest and fiscal charges	281,575	281,575	251,376	30,199
Total Expenditures	1,040,175	1,040,175	1,034,391	5,784
Deficiency of revenues over expenditures	**(1,040,175)**	**(1,040,175)**	**(1,033,671)**	**6,504**
Other financing sources:				
Transfers in	1,040,175	1,040,175	1,040,175	-
Total other financing sources	1,040,175	1,040,175	1,040,175	-
Net change in fund balance	-	-	6,504	6,504
Fund balances- beginning (July 1, 2015)	-	-	969	969
Fund balances- ending (June 30, 2016)	**$ -**	**$ -**	**$ 7,473**	**$ 7,473**

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Capital Projects Fund
Year Ended June 30, 2016

Exhibit E- 2

	Capital Projects			4403
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	-	-	$ 194	$ 194
Total Revenue	-	-	194	194
Excess of revenues over expenditures	**-**	**-**	**194**	**194**
Fund balances- beginning (July 1, 2015)	-	-	31,533	31,533
Fund balances- ending (June 30, 2016)	**$ -**	**$ -**	**$ 31,727**	**$ 31,727**

* Variance = Positive or (Negative)

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The District had the following special revenue funds at year end:

Jail Enhancement (2237). Accounts for revenue provided the State, which is based on the prisoner population. Expenditures are for goods and services which enhance the training and working condition at the adult detention facility.

Inmate Health Services (2238). Accounts for fees collected from inmates for miscellaneous medical services and related expenditures.

Detention Facility Commissary (2286). Accounts for revenue from the sale of products to prisoners. Expenditures are for the purchase of products sold to the prisoners.

Other Jail Grants (2308). Accounts for funds from the County education equalization program. This grant was established with funds from the School Superintendent office for educating juveniles housed at the adult detention facility.

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

YUMA COUNTY JAIL DISTRICT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

Exhibit F

	Special Revenue				Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	$ 216,310	$ 2,747	$ 292,066	$ 97,395	$ 608,518
Receivables (net of allowances for uncollectibles):					
Accounts	-	520	36,873	-	37,393
Accrued interest	223	241	318	91	873
Due from:					
State governments	17,199	-	-	-	17,199
Prepaid items	330	-	1,094	1,226	2,650
Total Assets	**$ 234,062**	**$ 3,508**	**$ 330,351**	**$ 98,712**	**$ 666,633**
Liabilities					
Liabilities:					
Accounts payable	$ 2,430	$ 5	$ 5,612	$ 135	$ 8,182
Accrued payroll and employee benefits	6,721	-	8,080	-	14,801
Due to:					
Primary government- Yuma County	654	-	49,556	26,777	76,987
Total Liabilities	**$ 9,805**	**$ 5**	**$ 63,248**	**$ 26,912**	**$ 99,970**
Fund balances					
Nonspendable	$ 330	-	$ 1,094	$ 1,226	$ 2,650
Restricted	223,927	-	266,009	70,574	560,510
Assigned	-	$ 3,503	-	-	3,503
Total fund balances	**$ 224,257**	**$ 3,503**	**$ 267,103**	**$ 71,800**	**$ 566,663**
Total liabilities and fund balances	**$ 234,062**	**$ 3,508**	**$ 330,351**	**$ 98,712**	**$ 666,633**

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

YUMA COUNTY JAIL DISTRICT

Exhibit G

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

Nonmajor Governmental Funds

Year Ended June 30, 2016

	Special Revenue				Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Nonmajor Governmental Funds
Revenues:					
Intergovernmental:					
Primary government	-	-	-	$ 51,873	$ 51,873
Other governments	$ 230,670	-	-	111,683	342,353
Charges for services	-	$ 4,997	$ 250,482	-	255,479
Investment income	1,375	676	1,894	402	4,347
Miscellaneous	5,064	-	197,468	-	202,532
Total Revenue	237,109	5,673	449,844	163,958	856,584
Expenditures:					
Current:					
Public safety	243,995	18,326	419,113	86,070	767,504
Capital outlay	4,661	-	-	6,499	11,160
Total Expenditures	248,656	18,326	419,113	92,569	778,664
Excess (deficiency) of revenues over expenditures	**(11,547)**	**(12,653)**	**30,731**	**71,389**	**77,920**
Net change in fund balance	(11,547)	(12,653)	30,731	71,389	77,920
Fund balances- beginning (July 1, 2015)	235,804	16,156	236,372	411	488,743
Fund balances (deficits)- ending (June 30, 2016)	**$ 224,257**	**$ 3,503**	**$ 267,103**	**$ 71,800**	**$ 566,663**

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL NONMAJOR GOVERNMENTAL FUNDS

YUMA COUNTY JAIL DISTRICT
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds
Year Ended June 30, 2016

	Jail Enhancement		2237
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
Revenues:			
Intergovernmental:			
Primary government	-	-	-
Other governments	$ 260,000	$ 230,670	$ (29,330)
Charges for services	-	-	-
Investment income	1,500	1,375	(125)
Miscellaneous	2,600	5,064	2,464
Total Revenue	264,100	237,109	(26,991)
Expenditures:			
Current:			
Public safety	451,160	243,995	207,165
Capital outlay	-	4,661	(4,661)
Total Expenditures	451,160	248,656	202,504
Excess (deficiency) of revenues over expenditures	**(187,060)**	**(11,547)**	**175,513**
Net change in fund balance	(187,060)	(11,547)	175,513
Fund balances- beginning (July 1, 2015)	187,060	235,804	48,744
Fund balances (deficits)- ending (June 30, 2016)	**$ -**	**$ 224,257**	**$ 224,257**

* Variance = Positive or (Negative)

Exhibit H
(Continued)

Inmate Health Services		2238	Detention Facility Comm		2286
Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
-	-	-	-	-	-
-	-	-	-	-	-
$ 7,649	$ 4,997	$ (2,652)	$ 280,000	$ 250,482	$ (29,518)
-	676	676	1,500	1,894	394
-	-	-	186,984	197,468	10,484
7,649	5,673	(1,976)	468,484	449,844	(18,640)
22,380	18,326	4,054	617,406	419,113	198,293
-	-	-	-	-	-
22,380	18,326	4,054	617,406	419,113	198,293
(14,731)	**(12,653)**	**2,078**	**(148,922)**	**30,731**	**179,653**
(14,731)	(12,653)	2,078	(148,922)	30,731	179,653
14,731	16,156	1,425	148,922	236,372	87,450
$ -	**$ 3,503**	**$ 3,503**	**$ -**	**$ 267,103**	**$ 267,103**

YUMA COUNTY JAIL DISTRICT
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds
Year Ended June 30, 2016

	Other Jail Grants		2308
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
Revenues:			
Intergovernmental:			
Primary government	-	$ 51,873	$ 51,873
Other governments	$ 181,000	111,683	(69,317)
Charges for services	-	-	-
Investment income	-	402	402
Miscellaneous	-	-	-
Total Revenue	181,000	163,958	(17,042)
Expenditures:			
Current:			
Public safety	140,742	86,070	54,672
Capital outlay	40,258	6,499	33,759
Total Expenditures	181,000	92,569	88,431
Excess (deficiency) of revenues over expenditures	**-**	**71,389**	**71,389**
Net change in fund balance	-	71,389	71,389
Fund balances- beginning (July 1, 2015)	-	411	411
Fund balances (deficits)- ending (June 30, 2016)	**$ -**	**$ 71,800**	**$ 71,800**

* Variance = Positive or (Negative)

Exhibit H
(Concluded)

Total Nonmajor Governmental Funds		
Budgeted Amounts	Actual Amounts	Variance with Final Budget *
-	$ 51,873	$ 51,873
$ 441,000	342,353	(98,647)
287,649	255,479	(32,170)
3,000	4,347	1,347
189,584	202,532	12,948
921,233	856,584	(64,649)
1,231,688	767,504	464,184
40,258	11,160	29,098
1,271,946	778,664	493,282
(350,713)	**77,920**	**428,633**
(350,713)	77,920	428,633
350,713	488,743	138,030
$ -	**$ 566,663**	**$ 566,663**

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STATISTICAL SECTION

The Statistical Section should assist the user of the CAFR (Comprehensive Annual Financial Report) in understanding the environment in which Yuma County Jail District operates. This section discloses economic, financial, and demographic information that is interesting and relevant to assessing Yuma County Jail District's financial condition. A listing of the statistical topics is provided on the following pages.

Financial Trends..... 84-98

These schedules provide trend information to help the reader understand how the Jail District's financial performance and well-being have changed over time.

Revenue Capacity..... 100-103

These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

Debt Capacity..... 106-109

These schedules contain trend information to help the reader assess the affordability of the Jail District's current levels of outstanding debt and the Jail District's ability to issue additional debt in the future.

Economic and Demographic Information 112-119

These schedules offer economic and demographic indicators to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District provides and the activities it performs.

Operational Information..... 123-126

These schedules contain service and infrastructure data to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District 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 Jail District
Government-wide Revenues by Source
Last ten fiscal years

	Fiscal Year									
	2006-07		2007-08		2008-09		2009-10		2010-11	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Sales Tax	$ 12,427,423	4.58%	$ 12,372,890	(0.44%)	$ 11,826,297	(4.42%)	$ 10,344,969	(12.53%)	$ 10,778,684	4.19%
Investment Income	598,629	20.32%	796,174	33.00%	271,620	(65.88%)	171,010	(37.04%)	78,480	(54.11%)
Rents and Miscellaneous	110,514	(70.69%)	158,704	43.61%	162,601	2.46%	136,159	(16.26%)	152,461	11.97%
Maintenance of Effort	5,839,544	1.92%	6,011,009	2.94%	6,311,558	5.00%	6,412,801	1.60%	7,543,397	17.63%
Operating Grants and Contributions	593,539	19.65%	870,832	46.72%	541,422	(37.83%)	554,119	2.35%	570,428	2.94%
Charges for Services	1,527,607	(16.39%)	809,335	(47.02%)	629,852	(22.18%)	403,380	(35.96%)	685,079	69.83%
Total - Revenues	**$ 21,097,256**	1.38%	**$ 21,018,944**	(0.37%)	**$ 19,743,350**	(6.07%)	**$ 18,022,438**	(8.72%)	**$ 19,808,529**	9.91%
Change in Net Position (1)	$ 144,714	(93.66%)	$ 1,200,994	729.91%	$ (478,110)	(139.81%)	$ (1,308,749)	173.73%	$ 523,664	(140.01%)
Beginning Net Position (1)	27,792,395	8.95%	27,937,109	0.52%	29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)
Ending Net Position (1)	**$ 27,937,109**	**0.52%**	**$ 29,138,103**	**4.30%**	**$ 28,659,993**	**(1.64%)**	**$ 27,351,244**	**(4.57%)**	**$ 27,874,908**	**1.91%**

(1) Includes restatement of ending net position and beginning net position in fiscal years 2005-06 and 2006-07.

Table A-1

Fiscal Year									
2011-12		2012-13		2013-14		2014-15		2015-16	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 11,344,498	5.25%	$ 11,602,960	2.28%	$ 11,602,385	(0.00%)	$ 11,936,114	2.88%	$ 12,198,328	2.20%
14,367	(81.69%)	11,530	(19.75%)	6,098	(47.11%)	5,030	(17.51%)	8,445	67.89%
135,772	(10.95%)	235,319	73.32%	178,029	(24.35%)	168,515	(5.34%)	207,110	22.90%
5,868,110	(22.21%)	6,415,099	9.32%	6,689,147	4.27%	6,683,333	(0.09%)	6,772,131	1.33%
585,922	2.72%	608,162	3.80%	553,557	(8.98%)	416,309	(24.79%)	407,869	(2.03%)
747,336	9.09%	628,100	(15.95%)	550,059	(12.42%)	431,310	(21.59%)	361,984	(16.07%)
$ 18,696,005	(5.62%)	**$ 19,501,170**	4.31%	**$ 19,579,275**	0.40%	**$ 19,640,611**	0.31%	**$ 19,955,867**	1.61%
$ (157,029)	(129.99%)	$ (739,607)	371.00%	$ (1,115,252)	50.79%	$ (687,727)	(38.33%)	$ 886,382	(228.89%)
27,874,908	1.91%	27,717,879	(0.56%)	26,978,272	(2.67%)	15,434,548	(42.79%)	14,746,825	(4.46%)
$ 27,717,879	**(0.56%)**	**$ 26,978,272**	**(2.67%)**	**$ 25,863,020**	**(4.13%)**	**$ 14,746,821**	**(42.98%)**	**$ 15,633,207**	**6.01%**

Yuma County Jail District
Government-wide Expenses by Category
Last ten fiscal years

	Fiscal Year									
	2006-07		2007-08		2008-09		2009-10		2010-11	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Personnel Services	$ 12,805,799	22.76%	$ 11,622,271	(9.24%)	$ 12,417,169	6.84%	$ 11,702,856	(5.75%)	$ 12,785,135	9.25%
Operations	6,687,504	(1.22%)	6,525,004	(2.43%)	6,163,807	(5.54%)	5,851,419	(5.07%)	5,054,888	(13.61%)
Depreciation	868,601	15.36%	828,612	(4.60%)	893,661	7.85%	1,131,574	26.62%	1,116,015	(1.37%)
Interest and Fiscal Charges	590,638	2.86%	842,063	42.57%	746,823	(11.31%)	645,338	(13.59%)	328,827	(49.05%)
Total - Expenses	**$ 20,952,542**	13.08%	**$ 19,817,950**	(5.42%)	**$ 20,221,460**	2.04%	**$ 19,331,187**	(4.40%)	**$ 19,284,865**	(0.24%)
Change in Net Position (1)	$ 144,714	(93.66%)	$ 1,200,994	729.91%	$ (478,110)	(139.81%)	$ (1,308,749)	173.73%	$ 523,664	(140.01%)
Beginning Net Position (1)	27,792,395	8.95%	27,937,109	0.52%	29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)
Ending Net Position (1)	**$ 27,937,109**	**0.52%**	**$ 29,138,103**	**4.30%**	**$ 28,659,993**	**(1.64%)**	**$ 27,351,244**	**(4.57%)**	**$ 27,874,908**	**1.91%**

(1) Includes restatement of beginning fund balances in fiscal years 2004-05 and 2005-06.

Table A-2

Fiscal Year									
2011-12		2012-13		2013-14		2014-15		2015-16	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 13,294,427	3.98%	$ 14,255,807	7.23%	$ 14,722,825	3.28%	$ 14,071,020	(4.43%)	$ 13,444,610	(4.45%)
4,372,727	(13.50%)	4,608,583	5.39%	4,580,566	(0.61%)	4,863,233	6.17%	4,262,824	(12.35%)
1,029,604	(7.74%)	1,044,662	1.46%	1,080,564	3.44%	1,112,501	2.96%	1,110,675	(0.16%)
156,276	(52.47%)	331,725	112.27%	310,572	(6.38%)	281,580	(9.34%)	251,376	(10.73%)
$ 18,853,034	(2.24%)	**$ 20,240,777**	7.36%	**$ 20,694,527**	2.24%	**$ 20,328,334**	(1.77%)	**$ 19,069,485**	(6.19%)
$ (157,029)	(129.99%)	$ (739,607)	371.00%	$ (1,115,252)	50.79%	$ (687,723)	(38.33%)	$ 886,382	(228.89%)
27,874,908	1.91%	27,717,879	(0.56%)	26,978,272	(2.67%)	15,434,548	(42.79%)	14,746,825	(4.46%)
$ 27,717,879	**(0.56%)**	**$ 26,978,272**	**(2.67%)**	**$ 25,863,020**	**(4.13%)**	**$ 14,746,825**	**(42.98%)**	**$ 15,633,207**	**6.01%**

Yuma County Jail District

Governmental Funds Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal	Public Safety (3)		Capital Outlay (3)		Debt Service					
Year	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng	**Total**	% Chng
2006-07	$ 18,332,796	4.00%	$ 1,866,822	10.04%	$ 1,395,000	4.89%	$ 590,638	2.86%	**$ 1,985,638**	4.28%
2007-08	17,780,389	(3.01%)	11,001,616	489.32%	1,940,000	39.07%	842,063	42.57%	**2,782,063**	40.11%
2008-09	18,713,405	5.25%	1,305,794	(88.13%)	2,035,000	4.90%	746,823	(11.31%)	**2,781,823**	(0.01%)
2009-10	17,723,145	(5.29%)	115,798	(91.13%)	5,650,000	177.64%	645,338	(13.59%)	**6,295,338**	126.30%
2010-11	17,930,260	1.17%	156,928	35.52%	640,000	(88.67%)	328,827	(49.05%)	**968,827**	(84.61%)
2011-12	17,883,469	(0.26%)	117,802	(24.93%)	550,000	(14.06%)	156,276	(52.47%)	**706,276**	(27.10%)
2012-13	18,282,040	2.23%	347,039	194.60%	705,000	28.18%	331,725	112.27%	**1,036,725**	46.79%
2013-14	19,311,462	5.63%	633,030	82.41%	725,004	2.84%	310,572	(6.38%)	**1,035,576**	(0.11%)
2014-15	17,898,724	(7.32%)	67,685	(89.31%)	755,004	4.14%	281,580	(9.34%)	**1,036,584**	0.10%
2015-16	17,835,582	(0.35%)	65,518	(3.20%)	780,000	3.31%	251,376	(10.73%)	**1,031,376**	(0.50%)

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds.
(2) Includes restatement of beginning fund balances in fiscal years indicated.
(3) Fiscal years 04-12 restated.

Table A-3

Total Expenditures (3)		Change in Fund Balance		Fund Balance Beginning		Fund Balance Ending	
Amount	% Chng	Amount	% Chng	Amount	% Chng	**Amount**	**% Chng**
$22,185,256	**4.50%**	$ 9,000,207	(2252.76%)	$12,282,164	(3.29%)	**$21,282,371**	**73.28%**
31,564,068	**42.27%**	(10,545,124)	(217.17%)	21,282,371	73.28%	**10,737,247**	**(49.55%)**
22,801,022	**(27.76%)**	(3,057,682)	(71.00%)	10,737,247	(49.55%)	**7,679,565**	**(28.48%)**
24,134,281	**5.85%**	(6,111,843)	99.88%	7,679,565	(28.48%)	**1,567,722**	**(79.59%)**
19,056,015	**(21.04%)**	752,514	(112.31%)	1,567,722	(79.59%)	**2,320,236**	**48.00%**
18,707,547	**(1.83%)**	141,418	(81.21%)	2,320,236	48.00%	**2,461,654**	**6.09%**
19,665,804	**5.12%**	(414,634)	(393.20%)	2,461,654	6.09%	**2,047,020**	**(16.84%)**
20,980,068	**6.68%**	(1,400,793)	237.84%	2,047,020	(16.84%)	**646,227**	**(68.43%)**
19,002,993	**(9.42%)**	637,618	(145.52%)	645,314	(68.48%)	**1,282,932**	**98.53%**
18,932,476	**(0.37%)**	1,023,391	60.50%	1,282,932	98.81%	**2,306,323**	**79.77%**

Yuma County Jail District

Change in Fund Balances- All Funds (1)
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 (2)	% Chg	Amount	% Chg	
2006-07	$ 20,318,434	4.02%	$ 1,985,638	4.28%	9.77%
2007-08	20,562,452	1.20%	2,782,063	40.11%	13.53%
2008-09	21,495,228	4.54%	2,781,823	(0.01%)	12.94%
2009-10	24,018,483	11.74%	6,295,338	126.30%	26.21%
2010-11	18,899,087	(21.31%)	968,827	(84.61%)	5.13%
2011-12	18,589,745	(1.64%)	706,276	(27.10%)	3.80%
2012-13	19,318,765	3.92%	1,036,725	46.79%	5.37%
2013-14	20,347,038	5.32%	1,035,576	(0.11%)	5.09%
2014-15	18,935,308	(6.94%)	1,036,584	0.10%	5.47%
2015-16	18,866,958	(0.36%)	1,031,376	(0.50%)	5.47%

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds.
(2) Fiscal years 04-12 restated.

Table A-4

Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 9,000,207	(2252.76%)	$ 12,282,164	(3.29%)	**$ 21,282,371**	**73.28%**
(10,545,124)	(217.17%)	21,282,371	73.28%	**10,737,247**	**(49.55%)**
(3,057,682)	(71.00%)	10,737,247	(49.55%)	**7,679,565**	**(28.48%)**
(6,111,843)	99.88%	7,679,565	(28.48%)	**1,567,722**	**(79.59%)**
752,514	(112.31%)	1,567,722	(79.59%)	**2,320,236**	**48.00%**
141,418	(81.21%)	2,320,236	48.00%	**2,461,654**	**6.09%**
(414,634)	(393.20%)	2,461,654	6.09%	**2,047,020**	**(16.84%)**
(1,400,793)	237.84%	2,047,020	(16.84%)	**646,227**	**(68.43%)**
637,618	(145.52%)	645,314	(68.48%)	**1,282,932**	**98.53%**
1,023,391	60.50%	1,282,932	98.81%	**2,306,323**	**79.77%**

Yuma County Jail District

Governmental Funds Revenues by Source (1)

Last Ten Fiscal Years

Fiscal Year	Taxes		Federal / State Grants		Charges for Services	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
2006-07	$ 12,427,423	4.58%	$ 593,539	19.65%	$ 1,527,607	(16.39%)
2007-08	12,372,890	(0.44%)	870,832	46.72%	809,335	(47.02%)
2008-09	11,826,297	(4.42%)	541,422	(37.83%)	629,852	(22.18%)
2009-10	10,344,969	(12.53%)	554,120	2.35%	403,380	(35.96%)
2010-11	10,778,684	4.19%	570,428	2.94%	685,079	69.83%
2011-12	11,344,498	5.25%	585,922	2.72%	747,336	9.09%
2012-13	11,602,960	2.28%	608,162	3.80%	628,100	(15.95%)
2013-14	11,602,385	(0.00%)	553,557	(8.98%)	550,059	(12.42%)
2014-15	11,936,114	2.88%	416,309	(24.79%)	431,310	(21.59%)
2015-16	12,198,328	2.20%	407,869	(2.03%)	361,984	(16.07%)

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds.

(2) The Maintenance of Effort formula is driven based on the national GDP deflator and includes other transfers from Primary government.

Table A-5

Investment Income		Rents and Miscellaneous		Maintenance of Effort (2)		Total	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 598,629	20.32%	$ 110,514	(70.69%)	$ 5,839,544	1.92%	**$ 21,097,256**	1.38%
796,174	33.00%	158,704	43.61%	6,011,009	2.94%	**21,018,944**	(0.37%)
271,620	(65.88%)	162,601	2.46%	6,311,558	5.00%	**19,743,350**	(6.07%)
171,009	(37.04%)	136,159	(16.26%)	6,412,801	1.60%	**18,022,438**	(8.72%)
78,479	(54.11%)	152,461	11.97%	7,543,397	17.63%	**19,808,528**	9.91%
14,367	(81.69%)	135,772	(10.95%)	6,215,366	(17.61%)	**19,043,261**	(3.86%)
11,530	(19.75%)	235,319	73.32%	6,415,099	3.21%	**19,501,170**	2.40%
6,098	(47.11%)	178,029	(24.35%)	6,689,147	4.27%	**19,579,275**	0.40%
5,030	(17.51%)	168,515	(5.34%)	6,683,333	(0.09%)	**19,640,611**	0.31%
8,445	67.89%	207,110	22.90%	6,772,131	1.33%	**19,955,867**	1.61%

Yuma County Jail District

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

	Fiscal Year			
	2006-07	2007-08	2008-09	2009-10
General Fund:				
Reserved	$ 16,001	$ 4,725	-	-
Unreserved	2,822,132	3,103,342	$ 989,600	$ 799,279
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Total General Fund	**$ 2,838,133**	**$ 3,108,067**	**$ 989,600**	**$ 799,279**
All other governmental funds:				
Reserved	$ 2,003,908	$ 1,625,436	-	-
Unreserved, reported in:				
Debt service funds	-	-	$ 2,104,683	$ 143,462
Special revenue funds	473,206	457,912	586,311	633,449
Capital projects funds	15,966,764	5,545,832	3,998,971	532
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	**$ 18,443,878**	**$ 7,629,180**	**$ 6,689,965**	**$ 777,443**

(1) As required by GASB 34, Implementation new fund balance reporting prior to FY11.
(2) Implemented GASB 54 in FY 11 therefore a different format for earlier years.

Yuma County Jail District

General Fund Changes in Fund Balances
Last Ten Fiscal Years

Fiscal Year	Operating Sources			Operating Uses	
	Revenues	Transfers In & Maint. of Effort		Expenditures	
	Amount	Amount	% Chng	Amount	% Chng
2006-07	$ 13,680,887	$ 5,839,544	1.92%	$ 17,601,205	(1.25%)
2007-08	13,586,137	6,011,009	2.94%	17,147,212	(2.58%)
2008-09	12,464,955	6,311,558	5.00%	18,163,900	5.93%
2009-10	10,722,044	6,412,801	1.60%	17,094,222	(5.89%)
2010-11	11,462,029	7,542,729	17.62%	17,115,534	0.12%
2011-12	11,958,673	6,215,366	(17.60%)	16,654,526	(2.69%)
2012-13	12,178,007	6,415,099	3.21%	17,541,146	5.32%
2013-14	12,046,916	6,646,560	3.61%	18,802,308	7.19%
2014-15	12,206,791	6,613,040	(0.50%)	17,073,182	(9.20%)
2015-16	12,378,111	6,720,258	1.62%	17,119,421	0.27%

(1) Beginning Fund balances restated in FY 2004-05.

Table A-6

Fiscal Year					
2010-11 (2)	**2011-12 (2)**	**2012-13 (2)**	**2013-14 (2)**	**2014-15**	**2015-16**
-	-	-	-	-	-
-	-	-	-	-	-
$ 30	-	$ 2,131	$ 4,585	$ 4,526	$ 51,785
1,696,323	$ 1,807,941	1,310,271	55,913	757,161	1,648,675
$ 1,696,353	**$ 1,807,941**	**$ 1,312,402**	**$ 60,498**	**$ 761,687**	**$ 1,700,460**
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 1,793	-	-	$ 900	$ 1,880	$ 2,650
544,352	$ 463,020	$ 564,989	543,351	470,707	560,510
67,075	807	165,273	35,412	32,502	-
10,663	11,630	13,242	14,731	16,156	3,503
-	178,256	(8,886)	(8,665)	-	-
$ 623,883	**$ 653,713**	**$ 734,618**	**$ 585,729**	**$ 521,245**	**$ 566,663**

Table A-7

Operating Uses		Fund Balances					
Transfers Out		**Change in Fund Balance**		**Fund Balance-Beginning**		**Fund Balance- Ending**	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 1,742,769	(47.55%)	$ 176,457	(110.54%)	$ 2,661,676	(38.62%)	$ 2,838,133	6.63%
2,180,000	25.09%	269,934	52.97%	2,838,133	6.63%	3,108,067	9.51%
2,731,080	25.28%	(2,118,467)	(884.81%)	3,108,067	9.51%	989,600	(68.16%)
2,865,617	4.93%	(199,321)	(90.59%)	989,600	(68.16%)	790,279	(20.14%)
983,150	(65.69%)	906,074	(554.58%)	790,279	(20.14%)	1,696,353	114.65%
1,023,925	4.15%	111,588	(87.68%)	1,696,353	114.65%	1,807,941	6.58%
(1,547,499)	(251.13%)	(495,539)	(544.08%)	1,807,941	6.58%	1,312,402	(27.41%)
(1,143,072)	(26.13%)	(1,251,904)	152.63%	1,312,402	(27.41%)	60,498	(95.39%)
(1,045,460)	(8.54%)	701,189	(156.01%)	60,498	(95.39%)	761,687	1159.03%
(1,040,175)	(0.51%)	938,773	33.88%	761,687	1159.03%	1,700,460	123.25%

Yuma County Jail District
Net Position by Category
Last Ten Fiscal Years

	Fiscal Year									
	2006-07		2007-08		2008-09		2009-10		2010-11	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Governmental Activities										
Net Investment in Capital Assets	$ 15,259,738	2.24%	$ 18,636,093	22.13%	$ 21,018,273	12.78%	$ 22,037,497	4.85%	$ 26,764,008	21.45%
Restricted for:										
Debt Service	2,003,908	(9.69%)	1,625,436	(18.89%)	2,104,683	29.48%	143,462	(93.18%)	92,718	(35.37%)
Capital Projects	5,966,764	39.17%	5,545,832	(7.05%)	3,998,971	(27.89%)	532	(99.99%)	680	27.82%
Prepaid Items	-	0.00%	-	0.00%	-	0.00%	-	0.00%	1,823	100.00%
Unrestricted	4,706,699	(26.00%)	3,330,742	(29.23%)	1,538,066	(53.82%)	5,169,753	236.12%	1,015,679	(80.35%)
Total governmental net position	**$ 27,937,109**	**0.52%**	**$ 29,138,103**	**4.30%**	**$ 28,659,993**	**(1.64%)**	**$ 27,351,244**	**(4.57%)**	**$ 27,874,908**	**1.91%**

Table A-8

Fiscal Year									
2011-12		2012-13		2013-14		2014-15		2015-16	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 25,710,279	(3.94%)	$ 25,671,213	(0.15%)	$ 25,808,607	0.54%	$ 25,541,409	(1.04%)	$ 25,339,980	(0.79%)
(250,744)	(370.44%)	4,677	(101.87%)	4,446	(4.94%)	969	(78.21%)	7,473	671.21%
429,807	63106.91%	160,596	(62.64%)	30,966	(80.72%)	31,533	1.83%	31,727	0.62%
-	(100.00%)	2,131	-	5,485	157.39%	-	(100.00%)	-	-
1,828,537	80.03%	1,139,655	(37.67%)	13,516	(98.81%)	(10,827,086)	(80205.70%)	(9,745,973)	(9.99%)
$ 27,717,879	**(0.56%)**	**$ 26,978,272**	**(2.67%)**	**$ 25,863,020**	**(4.13%)**	**$ 14,746,825**	**(42.98%)**	**$ 15,633,207**	**6.01%**

Yuma County Jail District

Table A-9

Other Financing Sources (Uses)
Last Ten Fiscal Years

Fiscal Year	Other Financing Sources (Uses)							
	Transfers In and Other Sources				Transfers Out and Other Uses			
	Debt Service		Capital Projects		General Fund		Capital Projects	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2006-07	$ 1,742,769	(4.4%)	-	(100.0%)	$ (1,742,769)	(47.6%)	-	-
2007-08	2,188,528	25.6%	-	-	(2,180,000)	25.1%	$ (8,528)	100%
2008-09	3,141,080	43.5%	-	-	(2,731,080)	25.3%	(410,000)	4707.7%
2009-10	4,216,991	34.3%	-	-	(2,865,617)	4.9%	(3,977,047)	870.0%
2010-11	983,150	(76.7%)	-	-	(983,150)	(65.7%)	-	(100.0%)
2011-12	1,023,925	4.1%	545,000	-	(1,023,925)	4.1%	-	-
2012-13	1,297,499	26.7%	-	(100.0%)	(1,547,499)	51.1%	-	-
2013-14	1,038,575	(20.0%)	-	-	(1,143,072)	(26.1%)	-	-
2014-15	1,036,575	(0.2%)	-	-	(1,045,460)	(8.5%)	-	-
2015-16	1,040,175	0.3%	-	-	(1,040,175)	(0.5%)	-	-

Yuma County Jail District

Table A-10

Charges for Services by Source

Fiscal Year	General Admin.		Inmate Health		Commissary		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2006-07	$ 1,154,038	(17.65%)	$ 6,918	(13.70%)	$ 366,651	(12.19%)	$ 1,527,607	(16.39%)
2007-08	565,254	(51.02%)	7,730	11.74%	236,351	(35.54%)	809,335	(47.02%)
2008-09	369,823	(34.57%)	8,813	14.01%	251,216	6.29%	629,852	(22.18%)
2009-10	143,877	(61.10%)	8,697	(1.32%)	250,806	(0.16%)	403,380	(35.96%)
2010-11	416,440	189.44%	8,517	(2.07%)	260,122	3.71%	685,079	69.83%
2011-12	463,707	11.35%	9,719	14.11%	273,910	5.30%	747,336	9.09%
2012-13	399,176	(13.92%)	8,838	(9.06%)	220,086	(19.65%)	628,100	(15.95%)
2013-14	318,270	(20.27%)	8,539	(3.38%)	223,250	1.44%	550,059	(12.42%)
2014-15	165,054	(48.14%)	7,587	(11.15%)	258,669	15.87%	431,310	(21.59%)
2015-16	106,505	(35.47%)	4,997	(34.14%)	250,482	(3.17%)	361,984	(16.07%)

REVENUE CAPACITY

Yuma County Jail District

Local Sales Tax Revenues

Last Ten Fiscal Years

Local taxes for entire Yuma County

Fiscal Year	Local Sales Taxes			
	Yuma County General Fund		Jail District General Fund	
	Amount	% Chng	Amount	% Chng
2006-07	$ 12,427,290	4.58%	$ 12,427,423	4.58%
2007-08	12,373,201	(0.44%)	12,372,890	(0.44%)
2008-09	11,826,051	(4.42%)	11,826,297	(4.42%)
2009-10	10,344,860	(12.52%)	10,344,969	(12.53%)
2010-11	10,778,810	4.19%	10,778,684	4.19%
2011-12	11,344,479	5.25%	11,344,489	5.25%
2012-13	11,599,502	2.25%	11,602,960	2.28%
2013-14	11,602,376	0.02%	11,602,385	(0.00%)
2014-15	11,934,307	2.86%	11,936,114	2.88%
2015-16	12,199,402	2.22%	12,198,328	2.20%

(1) Capital Sales Tax implemented in fiscal year 2000-2001 by voter approval and discontinued January 31,2007 as monies authorized under the measure were fully collected.

(2) Health Services District Sales Tax implemented in fiscal year 2005-2006.

Table B-1

Local Sales Taxes					
Yuma County Capital Sales Tax (1)		Yuma County Health (2)		Total Yuma County Local Sales Taxes Collected	
Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 7,292,550	(38.34%)	$ 2,465,086	23.30%	$ 34,612,349	(7.93%)
54,809	(99.25%)	2,481,331	0.66%	27,282,231	(21.18%)
60,702	10.75%	2,351,261	(5.24%)	26,064,311	(4.46%)
19,339	(68.14%)	2,059,420	(12.41%)	22,768,588	(12.64%)
37,088	91.78%	2,141,873	4.00%	23,736,455	4.25%
18,052	(51.33%)	2,258,309	5.44%	24,965,329	5.18%
20,058	11.11%	2,310,145	2.30%	25,532,665	2.27%
3,471	(82.70%)	2,525,423	9.32%	25,733,655	0.79%
13,184	279.83%	2,658,630	5.27%	26,542,235	3.14%
8,959	(32.05%)	2,719,972	2.31%	27,126,661	2.20%

Yuma County Jail District

Table B-2

Sales Tax by Category - Jail District Only (1)
June 30, 2016
Current year and Ten years ago

Category	2006-07 Amount	2015-16 Amount	% Change
Utilities	$ 1,185,937	$ 1,272,046	7.26%
Communications	474,063	275,201	(41.95%)
Publishing	14,667	9,010	(38.57%)
Restaurants & Bars	1,012,070	1,311,319	29.57%
Amusements	69,655	66,986	(3.83%)
Rental of Personal Prop	336,039	366,986	9.21%
Contracting	2,508,084	919,882	(63.32%)
Retail	6,490,479	7,559,574	16.47%
Hotel/Motel	226,402	275,059	21.49%
All Other	109,894	85,202	(22.47%)
TOTAL	**$ 12,427,290**	**$ 12,141,266**	**(2.30%)**

(1) Information obtained from Arizona Department of Revenue and County records.

Yuma County Jail District

Table B-3

Sales Tax Rates in Yuma, County (Direct and Overlapping) (1)
Last Ten Fiscal Years
(Rates in cents per dollar)

Fiscal Year	Arizona State	Yuma County (2) General	Jail District (3)	Capital Projects (4)	Health District (5)	Cities (6) San Luis	Somerton	Wellton	Yuma
2006-07	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2007-08	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2008-09	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2009-10	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2010-11	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2011-12	6.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2012-13	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2013-14	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2014-15	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2015-16	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	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 and voter approval in 2000; ended Jan 31, 2007 by board action.
(5) Rate established by action of governing body in 2005.
(6) Governing body is elected City Council.

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DEBT CAPACITY

Yuma County Jail District

Pledged Revenues - Jail District Only
Last Ten Fiscal Years

	2006-07	2007-08	2008-09	2009-10
Pledged Revenues				
Jail District (1)	$ 12,427,423	$ 12,372,890	$ 11,826,297	$ 10,344,969
Total Projected Revenues	$ 12,427,423	$ 12,372,890	$ 11,826,297	$ 10,344,969
Debt Service Requirements				
Jail District - Bonds				
Principal	$ 1,395,000	$ 1,940,000	$ 2,035,000	$ 5,650,000
Interest	590,638	842,063	746,823	645,388
Total Annual Requirements	$ 1,985,638	$ 2,782,063	$ 2,781,823	$ 6,295,388
Estimated Coverage	6.26	4.45	4.25	1.64

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

Table C-1

2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
$ 10,778,684	$ 11,344,498	$ 11,602,960	$ 11,602,385	$ 11,936,114	$ 12,198,328
$ 10,778,684	$ 11,344,498	$ 11,602,960	$ 11,602,385	$ 11,936,114	$ 12,198,328
$ 640,000	$ 550,000	$ 705,000	$ 725,004	$ 755,004	$ 780,000
328,827	156,276	331,725	310,572	281,580	251,376
$ 968,827	$ 706,276	$ 1,036,725	$ 1,035,576	$ 1,036,584	$ 1,031,376
11.13	16.06	11.19	11.20	11.51	11.83

Yuma County Jail District

Table C-2

Ratio of Annual Debt Service Expenditures for Revenue Bonded Debt to
Total General Expenditures - Jail District Only
Last Ten Years

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
2006-07	19,545,000	4,077,110	1,985,638	22,185,256	8.95%
2007-08	18,150,000	3,315,317	2,782,063	31,564,068	8.81%
2008-09	16,210,000	2,520,874	2,781,823	22,801,022	12.20%
2009-10	14,175,000	1,824,794	6,295,338	24,134,281	26.08%
2010-11	8,525,000	1,045,775	968,827	19,056,014	5.08%
2011-12*	8,245,000	2,036,788	706,276	18,707,547	3.78%
2012-13	7,450,000	1,699,563	1,036,725	19,665,804	5.27%
2013-14	6,745,000	1,378,413	1,035,576	20,980,068	4.94%
2014-15	6,019,996	1,082,338	1,036,584	19,002,993	5.45%
2015-16	5,264,996	815,863	1,031,376	18,932,476	5.45%

(1) Includes agent and other fees.

(2) Includes only debt service expenditures related to general bonded debt.

(3) Includes general, special revenue, capital projects, and debt service funds.

(4) Ratio of debt service related expenditures to total general expenditures.

* Restated.

Yuma County Jail District

Table C-3

Computation of Direct and Overlapping Debt *
June 30, 2016
Entire Yuma County

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
Arizona Western Junior College (1)	$ 1,116,022,260	$ 59,940,000	100%	$ 59,940,000
City of Yuma (2)	541,172,666	-	100%	-
Yuma Elementary School District No. 1	721,723,725	-	100%	-
Somerton Elementary School District No. 11	55,565,425	485,000	100%	485,000
Crane Elementary School District No. 13	193,474,289	18,510,000	100%	18,510,000
Hyder Elementary School District No. 16	62,392,181	-	100%	-
Mohawk Valley Elementary School District No. 17	17,186,568	170,000	100%	170,000
Wellton Elementary School District No. 24	28,627,497	-	100%	-
Gadsden Elementary School District No. 32	60,628,491	-	100%	-
Antelope Union High School District No. 50	108,206,246	1,450,000	100%	1,450,000
Yuma County Library District	1,116,022,260	38,320,000	100%	38,320,000
Yuma Union High School District No. 70	1,031,391,930	11,665,000	100%	11,665,000
				$ 130,540,000

*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.
(1) Total debt is shared with La Paz County. Estimated 50% allocation to each County Source: Diana.Doucette@azwestern.edu (Az. Western College)
(2) Source: City of Yuma website "CAFR" notes long-term liabilities GO Bonds.
****School District Information not updated for FY 15/16 from the Arizona Department of Treasurer**

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ECONOMIC AND DEMOGRAPHIC INFORMATION

Yuma County Jail District **Table D-1**

Demographic Statistics - Population and Employment - by Sector for the Entire Yuma County
Last Ten Years

Calendar Year	Total Population*	Civilian			Service Producing							
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%
2006	189,163	76,237	64,878	14.9%	30,100	46.4%	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007	192,699	79,100	70,200	11.3%	30,100	42.9%	10,700	15.2%	1,500	2.1%	17,900	25.5%
2008	193,869	82,525	69,300	16.0%	29,900	43.1%	10,500	15.2%	1,500	2.2%	17,900	25.8%
2009	194,737	85,600	67,500	21.1%	27,700	41.0%	9,500	14.1%	1,600	2.4%	16,600	24.6%
2010	195,751	92,372	67,789	26.6%	29,200	43.1%	9,100	13.4%	1,400	2.1%	18,700	27.6%
2011	200,431	87,566	65,316	25.4%	29,300	44.9%	8,900	13.6%	1,200	1.8%	19,200	29.4%
2012	205,174	92,015	66,738	27.5%	31,800	47.6%	9,600	14.4%	1,400	2.1%	20,800	31.2%
2013	209,323	91,292	64,110	29.8%	32,400	50.5%	9,900	15.4%	1,700	2.7%	20,800	32.4%
2014	212,012	92,838	71,198	23.3%	32,400	45.5%	9,900	13.9%	1,700	2.4%	20,800	29.2%
2015	214,991	91,627	71,263	22.2%	34,000	47.8%	10,300	14.5%	1,800	2.5%	21,900	30.8%

Calendar Year *	Total Population *	Farming / Agriculture		Goods Producing						Government					
				Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2006	189,163	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007	192,699	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008	193,869	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%
2009	194,737	17,600	26.1%	5,200	7.7%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%
2010	195,751	14,730	21.7%	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%
2011	200,431	15,650	24.0%	3,900	6.0%	2,100	3.2%	1,800	2.8%	16,000	24.5%	3,800	5.8%	12,200	18.7%
2012	205,174	15,700	23.5%	4,300	6.4%	2,400	3.6%	1,900	2.8%	15,100	22.6%	3,800	5.7%	11,300	16.9%
2013	209,323	17,990	28.1%	4,300	6.7%	2,400	3.7%	2,000	3.1%	15,100	23.6%	3,700	5.8%	11,400	17.8%
2014	209,323	17,680	27.6%	4,300	6.7%	2,300	3.6%	2,000	3.1%	14,500	22.6%	3,500	5.5%	11,000	17.2%
2015	214,991	20,430	31.9%	4,400	6.9%	2,300	3.6%	2,100	3.3%	14,700	22.9%	3,400	5.3%	11,300	17.6%

Source: Arizona Department of Administration (azstats.gov)
* Source: United States Bureau of Labor Statistics (bls.gov)

Yuma County Jail District

Table D-2

Demographic Statistics - Population and Employment - by City for the Entire Yuma County
Last Ten Years

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP **			City of San Luis		
	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2006	3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.0%	23,710	6,008	32.5%
2007	3,029,090	3.8%	192,699	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008	3,136,231	7.0%	193,869	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
2009	3,142,641	7.4%	194,737	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%
2010	3,181,532	10.1%	195,751	92,372	26.6%	27,325	7,110	15.1%	25,614	8,467	50.0%
2011	3,017,885	8.5%	195,751	87,566	25.4%	26,265	6,973	16.1%	30,607	17,249	67.5%
2012	3,030,238	8.3%	205,174	92,015	27.5%	29,205	7,047	15.7%	31,080	16,851	63.9%
2013	3,012,288	8.0%	209,323	91,292	29.8%	28,135	6,897	17.3%	32,305	17,793	67.1%
2014	3,085,095	6.8%	212,012	92,838	23.3%	28,541	8,797	25.2%	33,190	19,040	49.0%
2015	3,154,893	6.1%	214,991	91,627	22.2%	28,300	9,063	22.2%	34,001	18,806	48.3%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2006	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
2009	11,713	4,184	38.3%	2,363	825	28.7%	94,361	46,243	20.8%
2010	14,329	4,712	38.6%	2,884	897	29.0%	93,275	48,814	21.0%
2011	14,470	4,703	40.4%	2,926	888	30.5%	91,906	44,590	16.8%
2012	14,796	4,718	39.7%	2,974	894	29.9%	94,824	45,381	17.5%
2013	15,246	4,747	42.4%	3,048	889	32.3%	95,717	44,033	18.3%
2014	15,499	7,480	30.1%	3,083	976	44.4%	96,522	41,263	15.4%
2015	15,759	7,352	28.8%	3,101	951	42.8%	97,950	40,822	14.4%

* Source: Arizona Department of Administration (azstats.gov)

Yuma County Jail District **Table D-3**

Principal Taxpayers for the Entire Yuma County
Current Year and Ten Year Comparison

	2016			2007		
Taxpayer	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	$ 60,581,571	1	22.67%	$ 42,436,961	1	4.63%
AGUA CALIENTE SOLAR LLC	53,198,999	2	19.91%			
UNION PACIFIC RAILROAD CO	10,281,498	3	3.85%	50,088,456	7	0.55%
ARIZONA PUBLIC SERVICE COMPANY (CWIP)	13,499,882	4	5.05%			
WAL-MART STORES INC DE CORP	8,200,881	5	3.07%			
SOUTHWEST GAS CORPORATION (T&D)	6,904,756	6	2.58%	7,095,923	4	0.77%
YUMA PALMS 1031 DELAWARE LLC ET AL	6,417,995	7	2.40%	8,765,555	3	0.96%
ARIZONA PUBLIC SERVICE COMPANY (REE)	5,657,892	8	2.12%			
QWEST CORPORATION	5,177,420	9	1.94%	13,387,935	2	1.46%
GOWAN MILLING COMPANY AZ LLC	1,183,902	10	0.44%			
KINDER MORGAN ENERGY PARTNERS				6,546,605	5	0.71%
SFPP LP DBA KINDER MORAGN ENERGY						
LEVEL 3 COMMUNICATIONS, LLC				5,327,874	6	0.58%
DOLE FRESH VEGETABLE INC.				4,351,941	9	0.47%
YUMA CONGENERATION ASSOCIATES				4,704,960	8	0.51%
				4,337,349	10	0.47%
SCHECHERT HENRY & DOROTHY TRUST 3-24						
UNDERHILL TRANSFER COMPANY						
Totals	$ 171,104,796		64.04%	100,188,329		13.72%

Source: Yuma County Assessor's

Yuma County Jail District

Table D-4

Demographic Statistics - Top Employers for the Entire Yuma County
Current Year and Nine Years Ago (1) (2)

	FY2016 (3)			FY2007 (4)		
	Total Employment	**Rank**	**% of Total Employed**	**Total Employment**	**Rank**	**% of Total Employed**
Yuma Proving Ground	2,360	1	2.58%	-		-
U.S. Marine Corps Air Station	2,042	2	2.23%	6,043	1	7.64%
Yuma Regional Medical Center	1,991	3	2.17%	1,844	3	2.33%
Yuma Elementary School District #1	1,400	4	1.53%	1,700	4	-
Yuma County	1,336	5	1.46%	1,311	6	1.66%
Date Pac, LLC	1,275	6	1.39%	-		-
TRAX	1,262	7	1.38%	-		-
City of Yuma	1,200	8	1.31%	985	8	1.25%
US Border Patrol	1,000	9	1.09%	-		-
Yuma Union High School District	1,000	10		921	9	-
Grower's Company	-		-	1,400	5	1.77%
Dole Corporation	-		-	850	10	1.07%
Sayler American Fresh Foods	-		-	1,000	7	1.26%
U.S. Army	-		-	2,758	2	3.49%
Total Top Employers Yuma County	**14,866**		**16.22%**	**18,812**		**20.47%**
Total County Employment	**91,627**			**79,100**		

(1) Greater Yuma Economic Development Corporation
(2) Information prior to fiscal year 2005-06 unavailable.
(3) Based on last available full calendar year info as of 12/31/2013.
(4) Based on last available full calendar year info as of 12/31/2006.

Yuma County Jail District

Demographic Statistics - County Employees - by Activity for the Entire Yuma County
Last Ten Fiscal Years (1) (2)

	2006-2007 Employees			2007-2008 Employees			2008-2009 Employees			2009-2010 Employees			2010-2011 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	29	30	30	29	29	29	30	30	30	31	31	31	32	32	32
Board of Supervisors / County Admin	22	22	22	25	25	25	23	23	23	25	25	25	25	25	26
Development Services	77	77	77	81	81	81	62	62	62	73	73	73	70	70	70
Election Services	2	3	3	2	2	2	2	2	2	2	2	3	2	2	3
Financial Services	20	21	21	20	20	20	20	20	20	20	20	20	20	20	20
General Services	39	39	39	38	38	38	40	40	40	40	40	40	39	39	39
Human Resources	9	10	10	11	11	11	12	12	12	11	11	11	11	11	11
Information Technology Services	24	24	24	25	25	25	20	20	20	23	23	23	19	19	19
Recorder	10	10	10	9	9	9	11	11	11	10	10	10	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	4	3	10	3	4	5	1	3	3	5	5	5	5	5	13
Total General Government	246	249	256	253	254	255	231	233	233	250	250	251	243	243	253
Public Safety															
Adult Probation	86	88	88	87	89	91	83	84	86	82	84	86	84	84	84
Sheriff	302	303	304	317	318	318	320	321	321	329	331	331	342	343	344
Total Public Safety	388	391	392	404	407	409	403	405	407	411	415	417	426	427	428
Highway & Streets															
Public Works	90	90	90	77	77	77	73	73	73	75	75	75	69	69	70
Total Highway & Streets	90	90	90	77	77	77	73	73	73	75	75	75	69	69	70
Health															
Health	87	94	98	91	98	102	89	95	98	97	102	105	97	105	109
Total Health	87	94	98	91	98	102	89	95	98	97	102	105	97	105	109
Cultural & Recreation															
Library	54	58	61	53	57	61	63	68	73	78	86	95	78	90	105
Total Cultural & Recreation	54	58	61	53	57	61	63	68	73	78	86	95	78	90	105
Welfare															
Housing	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Public Fiduciary	8	8	8	7	7	7	8	8	8	7	7	7	8	8	8
Total Welfare	24	24	24	23	23	23	24	24	24	23	23	23	24	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	37	38	38	40	41	41	40	41	41	39	39	39	40	40	40
Constable Precinct #1	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	-	-	-	1	1	1	1	1	1	1	1	1
County Attorney	61	61	61	65	65	65	65	65	65	65	65	65	65	65	65
County Attorney: Victim Services	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	20	20	20	22	22	23	21	21	22	20	20	21	21	21	22
Justice Court #2	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4
Justice Court #3	4	4	4	4	4	4	2	2	2	4	4	4	3	3	4
Juvenile Court	152	154	155	144	144	144	136	136	136	132	132	132	131	131	131
Legal Defender	10	10	10	9	9	9	11	11	11	8	8	8	11	11	12
Public Defender	15	16	16	22	22	22	23	23	23	22	22	22	23	23	24
Superior Court	57	59	61	55	56	57	52	58	62	55	56	57	60	61	64
Total Legal Activities	376	382	385	381	383	385	371	378	383	366	367	369	374	375	383
Total Employee Count:	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377

(1) Numbers reported as of the end of the calendar year
(2) Numbers from county payroll records

Table D-5

2011-2012 Employees			2012-2013 Employees			2013-2014 Employees			2014-2015 Employees			2015-2016 Employees		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
32	32	32	30	30	30	30	30	30	29	29	29	31	31	31
28	28	28	27	27	27	27	27	27	26	28	28	31	32	33
71	71	71	57	57	57	52	52	52	48	48	48	57	57	57
3	3	3	3	3	3	3	3	3	2	3	3	2	3	3
20	20	20	18	18	18	19	19	19	20	20	20	19	19	19
40	40	40	40	40	40	39	39	39	40	40	40	40	40	40
11	11	11	9	9	9	12	12	12	10	10	11	16	16	17
29	29	29	28	28	28	27	27	27	24	24	24	23	23	23
10	10	10	10	10	10	9	9	9	10	10	10	9	9	10
10	10	10	10	10	10	9	9	9	10	10	10	10	10	10
-	-	-	-	-	-	-	-	-						
254	254	254	232	232	232	227	227	227	219	222	223	238	240	243
92	92	92	88	88	88	87	87	87	86	86	86	91	91	91
382	382	382	329	330	330	349	350	351	300	308	310	304	307	310
474	474	474	417	418	418	436	437	438	386	394	396	395	398	401
79	79	79	74	74	74	71	71	71	68	68	68	87	87	87
79	79	79	74	74	74	71	71	71	68	68	68	87	87	87
118	118	118	96	99	102	92	95	99	96	101	104	108	112	116
118	118	118	96	99	102	92	95	99	96	101	104	108	112	116
96	96	96	79	90	103	79	90	103	82	94	107	81	93	105
96	96	96	79	90	103	79	90	103	82	94	107	81	93	105
16	16	16	13	13	13	14	14	14	15	15	15	15	15	15
8	8	8	5	5	5	7	7	7	7	7	7	8	8	8
24	24	24	18	18	18	21	21	21	22	22	22	23	23	23
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
41	41	41	39	40	40	39	40	40	39	39	39	44	44	44
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	1	-	-	-	-	-	-	-	-	-	-	-	-
64	64	64	59	59	59	61	61	61	61	61	61	61	61	61
11	11	11	11	11	11	11	11	11	10	10	11	13	13	14
22	22	22	19	19	19	20	20	20	17	17	17	27	27	27
5	5	5	5	5	5	6	6	6	6	6	6	7	7	7
4	4	4	4	4	4	4	4	4	4	3	4	5	5	5
141	141	141	128	129	130	126	127	127	129	129	129	161	162	162
13	13	13	9	9	9	12	13	13	12	12	12	11	11	11
24	24	24	23	23	23	24	24	24	24	24	24	24	24	24
68	68	68	65	65	65	70	70	70	70	71	72	82	83	83
397	397	397	367	369	370	378	381	381	377	377	380	440	442	443
1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,327	1,345	1,255	1,283	1,305	1,377	1,400	1,423

Yuma County Jail District

Table D-6

County - Wide Other Demographic Statistics
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	
		Amount	% Chg		Amount	% Chg	Amount	% Chg
2006	189,163	21,336	(39.04%)	4,035,982	37,320	4.77%	7,707	3.20%
2007	192,699	22,772	6.73%	4,388,142	37,886	1.52%	7,600	(1.39%)
2008	193,869	23,988	5.34%	4,650,530	37,229	(1.73%)	7,898	3.92%
2009	194,737	25,496	6.29%	4,965,015	37,967	1.98%	8,655	9.58%
2010	195,751	34,999	37.27%	5,196,000	37,858	(0.29%)	8,834	2.07%
2011	200,431	26,928	(23.06%)	5,300,165	37,307	(1.46%)	9,058	2.54%
2012	205,174	27,091	0.61%	5,441,761	37,559	0.68%	8,517	(5.97%)
2013	209,323	26,995	(0.35%)	5,399,670	37,479	(0.21%)	8,541	0.28%
2014	212,012	27,483	1.81%	5,529,669	37,669	0.51%	8,222	(3.73%)
2015	214,991	28,742	4.58%	5,841,652	37,957	0.76%	8,034	(2.29%)

(1) Source: Arizona Department of Administration (azstats.gov)
(2) Source: Bureau of Economic Analysis (bea.gov)
(3) Source: Arizona Department of Education (azed.org)
* Years 2011 and 2012 corrected.

Yuma County Jail District

Table D-7

County - Wide Building Permits, Bank Deposits, and Retail Sales
Last Ten Years

Calendar Year	Value of Building Construction Cost * (1)		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2006	$ 182,228,696	(64.37%)	$ 1,307	(49.46%)	$ 1,347,000,000	10.14%	$ 1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	4.83%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)
2009	83,645,949	(10.23%)	881	(22.45%)	1,314,000,000	(1.87%)	1,197,319,952	(10.05%)
2010	57,114,289	(31.72%)	637	(27.70%)	1,362,000,000	3.65%	1,271,566,415	6.20%
2011	47,960,368	(16.03%)	540	(15.23%)	1,389,000,000	1.98%	1,230,944,602	(3.19%)
2012	81,028,604	68.95%	633	17.22%	1,541,000,000	10.94%	1,233,268,670	0.19%
2013	93,466,420	15.35%	691	9.16%	1,571,000,000	1.95%	1,263,460,275	2.45%
2014	86,497,735	(7.46%)	657	(4.92%)	1,652,000,000	5.16%	1,294,147,819	2.43%
2015	**112,006,438**	29.49%	**833**	26.79%	**1,751,886,000**	6.05%	1,511,911,704	**16.83%**

* Source: Prior to 2008 'Arizona Statistical Abstracts', Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

** Source: Federal Deposit Insurance Corp, Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

*** Source: Prior to 2008 Arizona Department of Revenue, Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

(1) Years 2011 and 2012 corrected.

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OPERATIONAL INFORMATION

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Yuma County Jail District

Table E-1

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

	Fiscal Year									
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Function/Program										
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	2	2	2	2	2	2	2	2
Patrol units	85	96	138	134	137	124	129	137	132	140
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	4	5	5	5	5	5	5	5	5	5
Criminal investigation bldg	3	3	3	3	3	3	3	3	3	3
Boat storage unit	1	1	1	1	1	1	1	1	1	1
Emergency communications site	-	-	1	1	1	2	1	1	1	1

Facilities for public safety include those owned by the jail district and the county as both are intricately related.
All information derived from Yuma County Records.

Yuma County Jail District

Operating Indicators by Function / Program
Last Ten Fiscal Years

Function / Program	2006-07	% Chng	2007-08	% Chng	2008-09	% Chng	2009-10	% Chng	2010-11	% Chng
Prisoner capacity:	748	0.00%	748	0.00%	756	1.07%	756	0.00%	756	0.00%
Average daily										
Population rate	566	(5.03%)	562	(0.71%)	609	8.36%	593	(2.63%)	582	(1.85%)
Prisoner composition										
Male	87%	(0.07%)	83%	(4.60%)	83%	0.57%	83%	0.00%	80%	(4.24%)
Female	12%	(1.32%)	14%	16.67%	15%	4.79%	15%	0.00%	17%	16.09%
Juvenile	1%	28.21%	3%	200.00%	2%	(38.17%)	2%	0.00%	3%	45.45%
Prisoner processed (All)	17,995	(6.99%)	18,470	2.64%	14,319	(22.47%)	14,440	0.85%	14,426	(0.10%)
Total Bookings:	9,146	(5.83%)	10,823	18.34%	7,276	(32.77%)	7,172	(1.43%)	7,224	0.73%
Total released:	8,849	(8.16%)	7,647	(13.58%)	7,043	(7.90%)	7,268	3.19%	7,202	(0.91%)
Prisoner transported:	18,183	(1.63%)	17,582	(3.31%)	18,160	3.29%	17,801	(1.98%)	17,960	0.89%
Arrest warrants	2,309	14.93%	1,242	(46.21%)	2,530	103.70%	2,548	0.71%	2,563	0.59%
Canceled warrants	554	(29.78%)	588	6.14%	602	2.38%	310	(48.50%)	667	115.16%
Validated warrants	3,892	10.38%	2,730	(29.86%)	4,440	62.64%	2,533	(42.95%)	5,425	114.17%
Extraditions	231	0.00%	200	(13.42%)	217	8.50%	146	(32.72%)	167	14.38%
Food Service:										
Total meals provided	736,624	(7.84%)	692,318	(6.01%)	768,670	11.03%	709,331	(7.72%)	708,735	(0.08%)
Avg prepared per day	2,019	(2.89%)	1,897	(6.04%)	2,106	11.02%	1,943	(7.74%)	1,941	(0.10%)
Ave cost per meal	$ 1.03	(8.85%)	$ 0.92	(10.68%)	$ 0.97	5.33%	$ 0.99	1.75%	$ 0.99	0.00%
Laundry Service:										
Total tons	356	17.88%	311	(12.64%)	279	(10.21%)	259	(7.25%)	218	(15.83%)
Total Pounds	713,170	18.10%	621,760	(12.82%)	558,495	(10.18%)	517,400	(7.36%)	435,200	(15.89%)
Pounds per day	1,954	18.14%	1,703	(12.85%)	1,530	(10.16%)	1,417	(7.39%)	1,192	(15.88%)
Medical Services:										
Initial screenings	9,146	(2.98%)	6,839	(25.22%)	7,054	3.14%	6,272	(11.09%)	7,047	12.36%
Response to sick calls	4,521	(2.98%)	4,003	(11.46%)	6,116	52.79%	5,281	(13.65%)	6,337	20.00%
Seen by doctor	1,773	(3.01%)	402	(77.33%)	804	100.00%	1,446	79.85%	1,404	(2.90%)

All information derived from Yuma County Records.

Table E-2

2011-12	% Chng	2012-13	% Chng	2013-14	% Chng	2014-15	% Chng	2015-16	% Chng
756	0.00%	756	0.00%	756	0.00%	756	0.00%	756	0.00%
583	0.17%	538	(7.72%)	550	2.23%	545	(0.91%)	486	(10.83%)
82%	2.88%	84%	1.94%	83%	(0.66%)	86%	2.71%	84%	(1.37%)
15%	(12.58%)	15%	1.11%	16%	5.06%	14%	(10.85%)	15%	6.51%
2%	(43.56%)	1%	(26.77%)	1%	(18.48%)	0%	(59.71%)	1%	68.52%
14,138	(2.00%)	13,939	(1.41%)	14,157	1.56%	14,570	2.92%	13,651	(6.31%)
7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%	7,301	3.08%	6,798	(6.89%)
7,072	(1.81%)	7,000	(1.02%)	7,074	1.06%	7,269	2.76%	6,853	(5.72%)
17,548	(2.29%)	17,820	1.55%	18,291	2.64%	18,412	0.66%	16,889	(8.27%)
2,668	4.10%	2,095	(21.48%)	1,948	(7.02%)	612	(68.58%)	2,318	278.76%
583	(12.59%)	37	(93.65%)	N/A	N/A	N/A		405	
6,094	12.33%	6,056	(0.62%)	6,055	(0.02%)	6,392	5.57%	1,257	(80.33%)
194	16.17%	210	8.25%	161	(23.33%)	29	(81.99%)	86	196.55%
708,735	0.00%	658,987	(7.02%)	661,630	0.40%	648,164	(2.04%)	572,794	(11.63%)
1,941	0.00%	1,805	(7.01%)	1,943	7.65%	1,776	(8.59%)	1,485	(16.39%)
$ 0.99	0.00%	$ 1.08	9.53%	$ 1.16	7.41%	$ 1.08	(6.90%)	$ 1.09	0.93%
202	(7.34%)	216	7.06%	225	4.17%	222	(1.42%)	218	(2.03%)
402,870	(7.43%)	425,850	5.70%	450,559	5.80%	444,180	(1.42%)	435,100	(2.04%)
1,104	(7.38%)	1,167	5.68%	1,235	5.85%	1,217	(1.46%)	1,192	(2.05%)
7,061	0.20%	6,939	(1.73%)	6,940	0.01%	7,240	4.32%	6,646	(8.20%)
6,426	1.40%	5,731	(10.82%)	4,035	(29.59%)	4,799	18.93%	6,096	27.03%
1,459	3.92%	959	(34.27%)	815	(15.02%)	811	(0.49%)	946	16.65%

Schedule of Insurance in Force
June 30, 2016

Table E-3

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	$15,000,000 per Occurrence $50,000 Deductible $2,000,000 per Occurrence (Strip Search Class Action Liab.) $2,000,000 Aggregate	ACIP	07/01/16	$735,000
Property	$15,000,000 per Occurrence $ 50,000 deductible - Auto Liability $ 1,500 deductible - Auto Physical Damage (comp/collision)	ACIP	07/01/16	
Commercial Crime	$100,000 per Occurrence (primary) $900,000 per Occurance (Excess) $50,000 Deductible	ACIP	07/01/16	
Healthcare Professional Liability Insurance for Nursing staff at Jail	$2,000,000 Aggregate Limit $15,000,000 per incident limit $50,000 Deductible	ACIP	07/01/16	
Cyber and Technology Liability - Professional Services,Technology Products, Network Security, Privacy, and Media Communications	$4,000,000 Aggregate Limit $2,000,000 per incident $10,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/16	
Workers' Compensation	$1,000,000 SIR (WC/Employers' Liability) $2,000,000 excess of $1M (Reinsurance WC) $2,000,000 excess of $1M (Reinsurance EL) $3,000,000 excess to Statutory (Excess WC) $1,000,000 wxcess of $3,000,000 (Excess EL)	ACIP	1/1/2017	$440,728
Underground Storage Tank	$1,000,000 limit each claim $2,000,000 aggregate limit $5,000 deductible each claim	ACE America Insurance Company	04/26/17	$6,282
Tourist Auto Liability	$100,000 Property Damage and Liability $2,000 per person $10,000 per accident Medical $100,000 Legal Assistance Collision Deductible = 2% of insured value or $400 minimum Theft Deductible = 5% of insured value or $800 minimum	QBE De Mex	11/01/16	$1,762
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 each loss $2,000,000 each policy period $0.00 Deductible	Chubb	07/01/16	$7,795
Pollution Legal Liability Insurance for Wastewater/Water Treatment Plant at Somerton Housing	$5,000,000 Aggregate Limit $5,000,000 per incident limit $25,000 Deductible	XL Insurance Indian Harbor Insurance Company	01/01/17	$24,186
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $150,000 (Specific) $150,000 - deductible	HM Insurance Company		
Medical Self Insurance Plan 1 Plan 1 Plan 2 Plan 2 Plan 1 Plan 1 Plan 2 Plan 2	$2,000,000 limit $250 deductible maximum per person PPO $500 deductible maximum per person non-PPO $750 deductible maximum per person PPO $2,000 deductible maximum per person non-PPO $1,000 deductible maximum per family PPO $2,250 deductible maximum per family non-PPO $2,000 deductible maximum per family PPC $6,000 deductible maximum per family non-PPO	Yuma Count Employee Benefit Trust	Perpetual	