

# YUMA COUNTY JAIL DISTRICT



For The Fiscal Year Ended  
**June 30, 2017**



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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, 2017

### BOARD OF SUPERVISORS

Marco A (Tony) Reyes, Chair  
4<sup>th</sup> District

Martin Porchas, 1<sup>st</sup> District  
Darren Simmons, 3<sup>rd</sup> District

Russ McCloud, 2<sup>nd</sup> District  
Lynne Pancrazi, 5<sup>th</sup> District

### SHERIFF

Leon Wilmot

### COUNTY ADMINISTRATOR

Susan K. Thorpe

### Prepared by Yuma County Department of Financial Services

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, 2017

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Comprehensive Annual Financial Report  
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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:

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**FINANCIAL  
SERVICES  
DEPARTMENT**



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

March 9, 2018

The Honorable Board of Supervisors  
and Citizens of Yuma County

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To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits the Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017.

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**CAFR COMPOSITION**

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.

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**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.

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**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.

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## 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 yearend.

**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.

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## 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. 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.

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## **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.

However, the District is now in the need to devise an aggressive Capital Improvement Program that could be financed with long-term debt in order to maintain the facility and equipment.

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## **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, PLLC to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2017. 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.

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## **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, 2016. This was the fourteen 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.

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## **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.

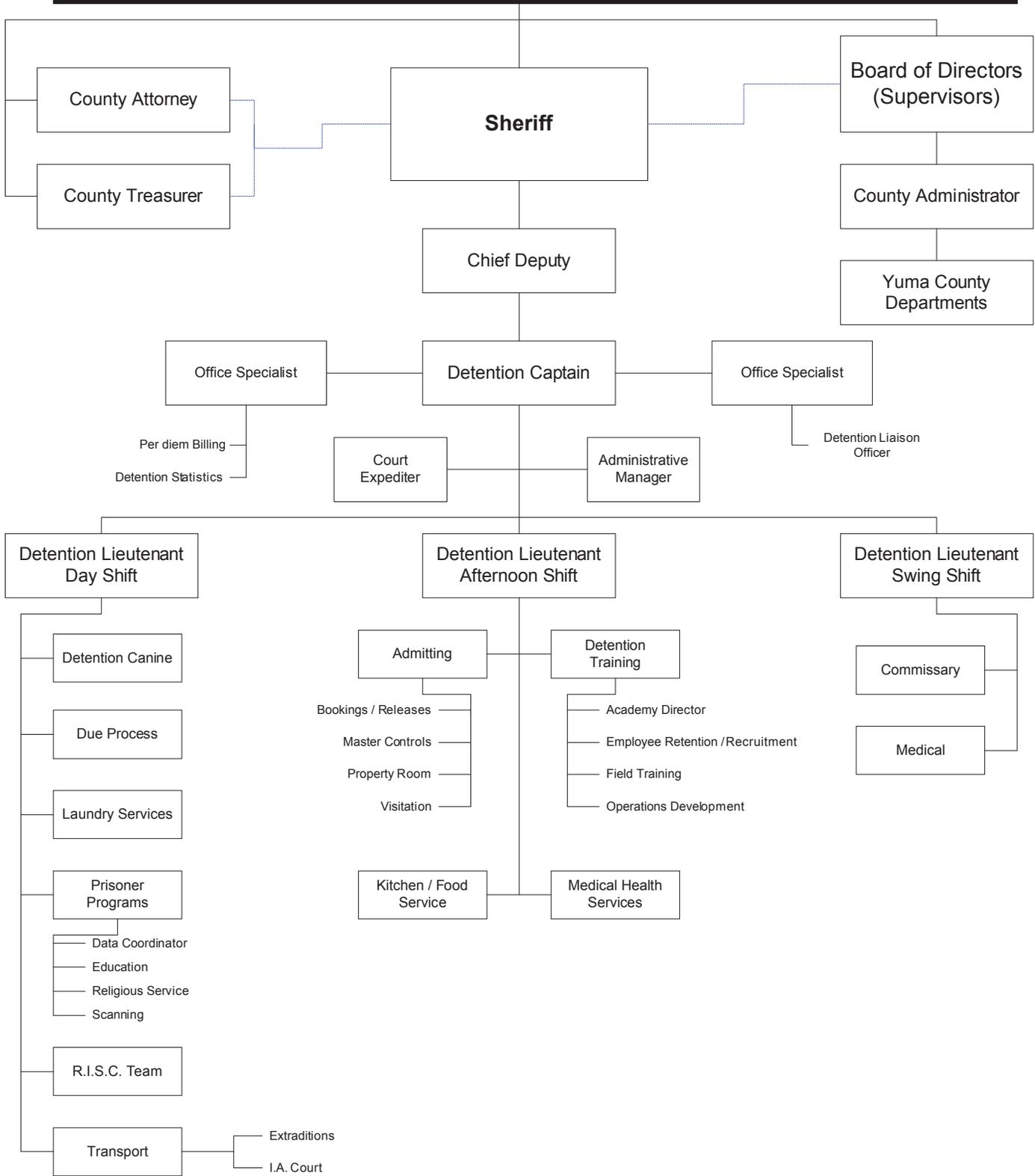
We would like to express our appreciation to all members of the District who assisted and contributed to the preparation of this report. Credit also must be given to the Board of Directors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards of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

Respectfully submitted,



Gilberto Villegas, Jr.  
Chief Financial Officer

# Yuma County Citizens





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, 2016**

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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## **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, 2017, 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, 2017, 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, 2017, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

## *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.

*Fester & Chapman, PLLC*

March 9, 2018

**FINANCIAL  
SERVICES  
DEPARTMENT**



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

**Gilberto Villegas, Jr.**  
Chief Financial Officer

**Management's Discussion and Analysis**

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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, 2017. 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.

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**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 \$16,022,805 (*net position*). The District's total net position increased by \$389,598 or 2.49% as compared to the previous fiscal year. The increase was mainly due to the additional total revenues collected \$394,393.
  - ✓ District's management, for years, has struggled to retain and recruit qualified personnel for the Jail district operations. In order to mitigate this problem, earlier in the current fiscal year, the Board of Directors approved and adopted a separate pay scale for the law enforcement. In addition to the new pay scale, positions were adjusted to reflect current market conditions. Total increase to personnel services was \$586,558 or 4.36%; this amount includes filling vacancies, increases in pension expenses and market adjustments for the District.
  - ✓ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of \$2,294,301, a marginal decrease of \$(12,022) for current fiscal year. This shows management's commitment to find better ways to operate the detention facility within its means regardless of increase in costs and services provided. Fund balances are categorized as follows: 2.26% or \$51,754 is Nonspendable; 95.75% or \$2,196,859 is Restricted; 1.78% or \$40,739 is Committed; and 0.22% or \$4,949 is Assigned.
  - ✓ The Jail Enhancement fund experienced the most significant decrease in fund balance of \$(63,536) for the Fiscal Year ending June 30, 2017. Key factor for the decrease was the additional expenditures incurred to acquire and replace equipment and restock building supplies. This two line items alone account for almost 50% of the total expenditures increase in the fund.
  - ✓ The General Fund reported the largest increase in fund balance and although the increase was not as significant as in the prior year, the \$57,000 positive net change in fund balance, marks the fourth consecutive year the general fund has increased the fund balance. The 3.17% or \$605,954 increase in total revenues, was just enough to offset the 8.69% increase in total expenditures. 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 8.95% 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.

## OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

### 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 72 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 \$16,022,805 at the close of this fiscal year.

A major portion of the District's net position \$25,257,219 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.

Deferred outflows related to pensions, recorded the most significant increase, \$1,608,858 or 53.87%. This significant increase is mostly attributable to the increase in the difference between projected and actual earning on pension plan investments.

An additional portion of the District's net position \$40,739 or 0.25%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted*, \$(9,275,153) 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, 2017 and 2016

	Governmental Activities	
	2017	2016
Cash, cash equivalents, and investments	\$ 997,563	\$ 1,041,105
Investments held by trustee- restricted	927,009	905,858
Other current assets	2,096,207	2,049,144
Capital assets	30,164,993	31,112,311
<b>Total assets</b>	<b>\$ 34,185,772</b>	<b>\$ 35,108,418</b>
Deferred outflows related to pensions	\$ 4,595,633	2,986,775
<b>Total deferred outflows of resources</b>	<b>\$ 4,595,633</b>	<b>2,986,775</b>
Long-term liabilities	\$ 19,562,976	\$ 19,523,700
Other liabilities	911,466	909,784
<b>Total liabilities</b>	<b>\$ 20,474,442</b>	<b>\$ 20,433,484</b>
Deferred inflows related to pensions	\$ 2,284,158	2,028,502
<b>Total deferred outflows of resources</b>	<b>\$ 2,284,158</b>	<b>2,028,502</b>
Net invested in capital assets	\$ 25,257,219	\$ 25,339,980
Restricted	40,739	39,200
Unrestricted	(9,275,153)	(9,745,973)
<b>Total net position</b>	<b>\$ 16,022,805</b>	<b>\$ 15,633,207</b>

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

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

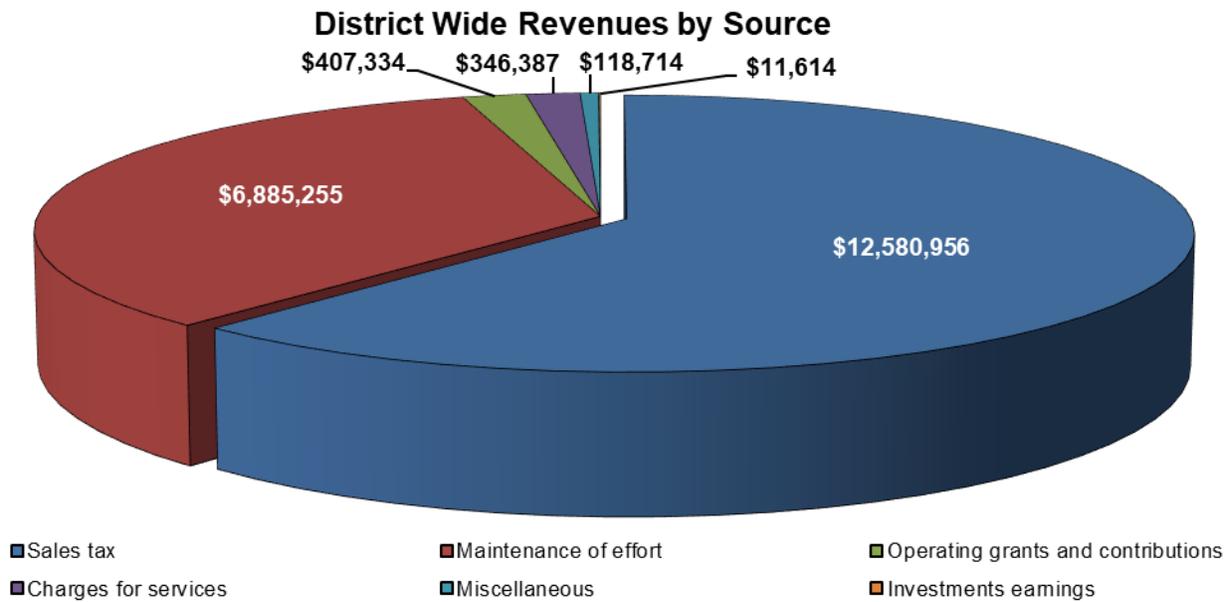
**Yuma County Jail District**  
 Condensed Statements of Activities  
 Years Ended June 30, 2017 and 2016

	Governmental Activities	
	2017	2016
Revenues:		
Program revenues:		
Operating grants and contributions	\$ 7,292,589	\$ 7,180,000
Charges for services	346,387	361,984
General revenues:		
Sales tax	12,580,956	12,198,328
Unrestricted investments earnings	11,614	8,445
Miscellaneous	118,714	207,110
<b>Total revenues</b>	<b>20,350,260</b>	<b>19,955,867</b>
Expenses:		
Public safety:		
Personnel services	14,031,168	13,444,610
Operations	4,597,919	4,262,824
Depreciation and interest and fiscal charges	1,331,575	1,362,051
<b>Total expenses</b>	<b>19,960,662</b>	<b>19,069,485</b>
Change in net position	389,598	886,382
Net position- beginning July 1	15,633,207	14,746,825
<b>Net position- ending June 30</b>	<b>\$ 16,022,805</b>	<b>\$ 15,633,207</b>

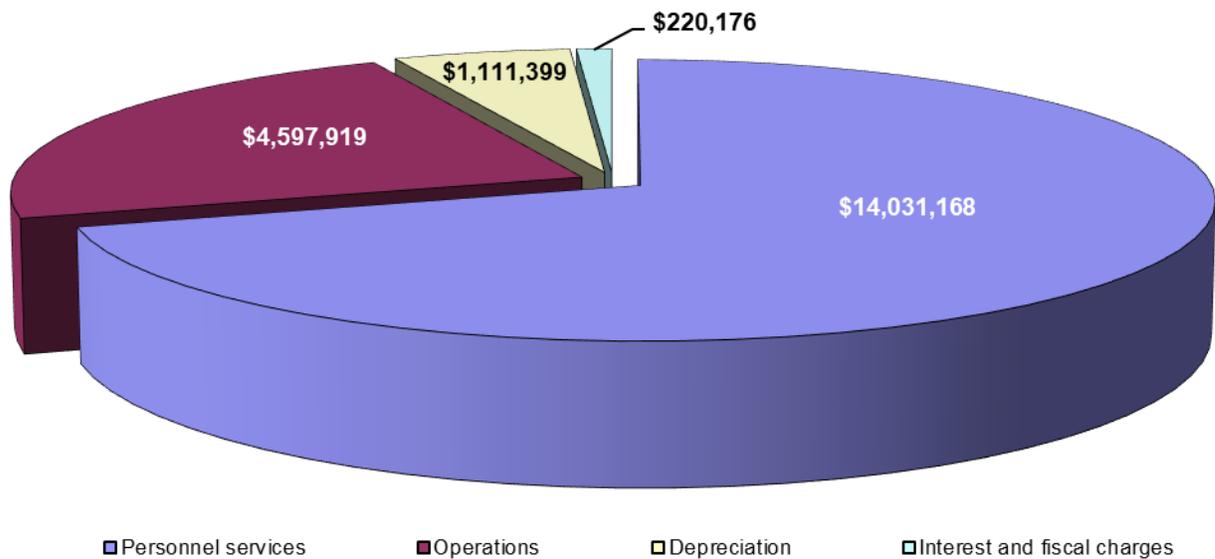
Following are some key elements that contributed to the District's \$389,598 increase in net position:

- Total revenues continued to experience a nominal increase, only 1.98% or \$394,393 for current fiscal year. Despite the District's continuous efforts to consciously utilize available resources, expenses increased a total of \$891,177 or 4.67%. For the third 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 need to cope with service demands and update or replace decaying equipment forced the District to have an increase in expenses.
- Again Sales tax revenues experienced the largest increase, the 3.14% or \$382,628; this gives an indication that the slow economic recovery is now solid and steady between 2% and 3%. Operating grants and contributions increased \$112,589 or 1.57%. District's management is pleased to see grants and contributions are resurfacing. Charges for services again was the only major revenue category that continues to experience a decrease, although not as pronounced as the previous year. The \$(15,597) or (4.31)% decrease is a clear indication that external revenue sources continue to have difficult times assisting with needed incarceration services Jail District provides.
- Except for depreciation expense, all major expenses experienced an increase for the current fiscal year. Personnel services recorded the largest increase in expenses; the 4.36% or \$586,558 increase resulted from the adoption of a detention officers' new pay scale, salary adjustments to market, and filling of a number of vacancies. These strategies were implemented to bring Jail District's positions to market, retain qualified personnel as well as to recruit the needed work force as demanded. Management's commitment to do more with less helping maintaining operations expenses at a \$335,095 increase.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Concluded)**



**District Wide Expenses by Category**



**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 \$2,294,301, a minimal decrease of (0.52)% as compared to the prior fiscal year. For the year ended June 30, 2017 total fund balances decrease in an amount of \$(12,022). The 1.98%, or \$394,393 increase in revenues contributed to offset the \$1,429,806 or 7.55% increase in expenditures resulting in a minimal decrease in fund balances.

**FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS (continued)**

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

**Yuma County Jail District**  
Governmental Funds Revenues by Source  
Years Ended June 30, 2017 and 2016

	2017		2016		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	\$ 12,580,956	61.82%	\$ 12,198,328	61.13%	\$ 382,628	3.14%
Intergovernmental:						
Primary government	6,924,472	34.03%	6,772,131	33.94%	152,341	2.25%
Other government	368,117	1.81%	407,869	2.04%	(39,752)	(9.75%)
Charges for services	346,387	1.70%	361,984	1.81%	(15,597)	(4.31%)
Investment income	11,614	0.06%	8,445	0.04%	3,169	37.53%
Miscellaneous	118,714	0.58%	207,110	1.04%	(88,396)	(42.68%)
<b>Total Revenues</b>	<b>\$ 20,350,260</b>	<b>100.00%</b>	<b>\$ 19,955,867</b>	<b>100.00%</b>	<b>\$ 394,393</b>	<b>1.98%</b>

Main factors contributing to the \$394,393 or 1.98% increase in total revenues are as follows:

- The main source of revenues for the District, Sales tax, experienced the most significant increase of \$382,628. This is the first time since the 2008 recession that this source have reached a 3.14% increase. 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 four years.
- The Intergovernmental- Primary government source of revenue refers to the Maintenance Of Effort subsidy County government is required to provide. The 2.25% 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 \$(15,597) or (4.31)% as compared to prior year was again due to the reduction in housing federal and local prisoners.

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

**Yuma County Jail District**  
Governmental Funds Expenditures by Function  
Years Ended June 30, 2017 and 2016

	2017		2016		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	\$19,155,089	94.07%	\$17,835,582	94.21%	\$ 1,319,507	7.40%
Capital outlay	172,013	0.85%	65,518	0.35%	106,495	162.54%
Debt service:						
Principal retirement	815,004	4.00%	780,000	4.12%	35,004	4.49%
Interest and fiscal charge:	220,176	1.08%	251,376	1.32%	(31,200)	(12.41%)
<b>Total Expenditures</b>	<b>\$20,362,282</b>	<b>100.00%</b>	<b>\$18,932,476</b>	<b>100.00%</b>	<b>\$ 1,429,806</b>	<b>7.55%</b>

Main factor contributing to the \$1,429,806 increase in total expenditures are as follows:

- As stated before, the increase in operating expenditures, especially in personnel costs, accounts for the majority of the total expenditure increase for the current fiscal year. In past years as a temporary cost savings strategy, it was necessary to keep vacancies and deferring replacing decaying equipment; as predicted during the previous year, these strategies were not sustainable and the results are now visible.
- 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 \$1,757,460. The net increase in fund balance of \$57,000 was mainly due to the minimal, but stable increase in revenues for the past five (5) years (4.51% in 2013; 0.54% in 2014; 0.68% in 2015; 1.48% in 2016; and 3.14% in 2017) 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, 2017. Overall at year end, the District received a netted \$(208,439) less revenues than expected. Unrealized grants from State and Federal governments accounted for the majority of the over budgeted revenues; projections for Charge for Services followed closely. Again the total negative variance in charge for services of \$(40,762) was mainly due to lack of requested services to house inmates. On the other hand, the General fund experienced positive variances in two of its major revenue sources: sales tax with a \$64,656 in additional revenues collected and charge for services with an additional \$57,474.

On a positive note, the District expended \$1,436,181 less than budgeted. The General Fund reported the largest positive variance of \$920,613. 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.

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## **CAPITAL ASSET**

The District's investment in capital assets for its governmental activities at June 30, 2017 amounts to \$30,164,993 (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 \$(82,761). 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 39 of this report.

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## **DEBT ADMINISTRATION**

At the fiscal year end, The Jail District had a total bonded debt outstanding of \$4,484,992, of which \$815,000 is payable within one year. The Revenue bonds are backed by pledged revenues from the Jail district. In addition, the district has \$422,782 in unamortized premiums resulted from the defeasement of the 2007, \$7,885,000 revenue bond issuance. Additional information on the District's long-term debt can be found in notes 7-9 on pages 40-41 of this report.

On October 16, 2017 the District's Board of Directors approved issuance of \$2,209,000 pledge revenue obligations. Proceeds are to finance needed improvements to the District's detention facility. Additional information on this subsequent event, can be found on note 14 on page 53.

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

The District expects the collection of sales tax, its major source of revenue, to continue in a stable but moderate growth. Based on observed local economic activity over the last five fiscal years, the District expects a moderate 2% to 3% 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 constraints in the near future, 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.

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: Gilberto “Gil” Villegas Jr., Chief Financial Officer-Financial Services at 198 South Main Street, Yuma, AZ 85364 (928) 373-1012 or Sheriff Leon Wilmot, 141 South 3<sup>rd</sup> Avenue, Yuma, AZ 85364 (928) 783-4427.

# BASIC FINANCIAL STATEMENTS

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**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 997,563
Receivables (net of allowances for uncollectibles):	
Accounts	45,353
Accrued interest	1,971
Due from:	
Other governments	1,976,379
State government	20,750
Prepaid items	51,754
Investment held by trustee - restricted	927,009
Capital assets (net of accumulated depreciation):	
Land	2,254,719
Buildings	26,833,096
Improvements other than buildings	521,186
Machinery and equipment	555,992
<b>Total Assets</b>	<b>\$ 34,185,772</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	\$ 4,595,633
<b>Total Deferred Outflows of Resources</b>	<b>\$ 4,595,633</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 219,791
Accrued payroll and employee benefits	476,699
Due to:	
Primary government - Yuma County	104,884
Interest and fiscal charges payable	110,092
Noncurrent liabilities:	
Due within one year	1,886,361
Due in more than one year	17,676,615
<b>Total Liabilities</b>	<b>\$ 20,474,442</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	\$ 2,284,158
<b>Total Deferred Inflows of Resources</b>	<b>\$ 2,284,158</b>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 25,257,219
Restricted for:	
Debt service	8,796
Capital projects	31,943
Unrestricted	(9,275,153)
<b>Total Net Position</b>	<b>\$ 16,022,805</b>

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

	Function / Program				Total
	Administration	General Assistance	Capital Improvements	Debt Service	
<b>Expenses:</b>					
Public safety:					
Personnel services (Salaries and benefits)	\$ 13,606,588	\$ 424,580	-	-	\$ 14,031,168
Operations (Materials, supplies, and claims)	4,379,892	212,887	-	\$ 5,140	4,597,919
Depreciation	583,733	46,040	\$ 481,626	-	1,111,399
Interest and fiscal charges	-	-	-	220,176	220,176
<b>Total expenses</b>	<b>18,570,213</b>	<b>683,507</b>	<b>481,626</b>	<b>225,316</b>	<b>19,960,662</b>
<b>Program revenues:</b>					
Operating grants and contributions	6,997,042	295,547	-	-	7,292,589
Charges for services	156,974	189,413	-	-	346,387
<b>Net program expenses</b>	<b>\$ 11,416,197</b>	<b>\$ 198,547</b>	<b>\$ 481,626</b>	<b>\$ 225,316</b>	<b>\$ 12,321,686</b>
<b>General revenues:</b>					
Sales tax					12,580,956
Unrestricted investment earnings					11,614
Miscellaneous					118,714
<b>Total general revenues</b>					<b>12,711,284</b>
Change in net position					389,598
Net position, July 1, 2016					15,633,207
<b>Net Position, June 30, 2017</b>					<b>\$ 16,022,805</b>

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

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**FUND  
FINANCIAL STATEMENTS**

**Balance Sheet**

Governmental Funds

June 30, 2017

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 421,624	\$ 6,881	\$ 31,908	\$ 537,150	\$ 997,563
Receivables (net of allowances for uncollectibles):					
Accounts	18,317	-	-	27,036	45,353
Accrued interest	1,310	10	35	616	1,971
Due from:					
Other funds	1,220	-	-	-	1,220
Other governments	1,972,351	-	-	4,028	1,976,379
State governments	-	-	-	20,750	20,750
Prepaid items	50,551	-	-	1,203	51,754
Investment held by trustee- restricted	-	927,009	-	-	927,009
<b>Total Assets</b>	<b>\$ 2,465,373</b>	<b>\$ 933,900</b>	<b>\$ 31,943</b>	<b>\$ 590,783</b>	<b>\$ 4,021,999</b>
<b>Liabilities</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 213,374	-	-	\$ 6,417	\$ 219,791
Accrued payroll and employee benefits	466,942	-	-	9,757	476,699
Due to:					
Primary government- Yuma County	27,597	-	-	77,287	104,884
Other funds	-	-	-	1,220	1,220
Revenue bonds payable	-	\$ 815,012	-	-	815,012
Interest and fiscal charges payable	-	110,092	-	-	110,092
<b>Total Liabilities</b>	<b>707,913</b>	<b>925,104</b>	<b>-</b>	<b>94,681</b>	<b>1,727,698</b>
<b>Fund balances (deficits):</b>					
Nonspendable	50,551	-	-	1,203	51,754
Restricted	1,706,909	-	-	489,950	2,196,859
Committed	-	8,796	\$ 31,943	-	40,739
Assigned	-	-	-	4,949	4,949
<b>Total fund balances (deficits)</b>	<b>1,757,460</b>	<b>8,796</b>	<b>31,943</b>	<b>496,102</b>	<b>2,294,301</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,465,373</b>	<b>\$ 933,900</b>	<b>\$ 31,943</b>	<b>\$ 590,783</b>	<b>\$ 4,021,999</b>

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

YUMA COUNTY JAIL DISTRICT  
**Reconciliation of the Balance Sheet to the Statement of Net Position**

**Exhibit B- 2**

June 30, 2017

Fund balance - total governmental funds		<b>\$ 2,294,301</b>
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		30,164,993
Deferred outflows and inflows of resources related to pension are applicable to future reporting periods and, therefore, are not reported in the funds.		
Deferred outflows related to pensions	\$ 4,595,633	
Deferred inflows related to pensions	<u>(2,284,158)</u>	
Total		2,311,475
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	\$ (4,092,762)	
Compensated absences	(1,243,857)	
Claims and judgments	(215,613)	
Net pension liabilities	<u>(13,195,732)</u>	
Total		<u>(18,747,964)</u>
Net position of governmental activities		<b><u>\$ 16,022,805</u></b>

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

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

Governmental Funds  
Year Ended June 30, 2017

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Sales tax	\$ 12,580,956	-	-	-	\$ 12,580,956
Intergovernmental:					
Primary government	6,885,255	-	-	\$ 39,217	6,924,472
Other governments	72,570	-	-	295,547	368,117
Charges for services	156,974	-	-	189,413	346,387
Investment income	4,352	\$ 2,729	\$ 216	4,317	11,614
Miscellaneous	4,216	-	-	114,498	118,714
<b>Total Revenue</b>	<b>19,704,323</b>	<b>2,729</b>	<b>216</b>	<b>642,992</b>	<b>20,350,260</b>
<b>Expenditures:</b>					
Current:					
Public safety	18,497,371	5,140	-	652,578	19,155,089
Capital outlay	111,038	-	-	60,975	172,013
Debt service:					
Principal retirement	-	815,004	-	-	815,004
Interest and fiscal charges	-	220,176	-	-	220,176
<b>Total Expenditures</b>	<b>18,608,409</b>	<b>1,040,320</b>	<b>-</b>	<b>713,553</b>	<b>20,362,282</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,095,914</b>	<b>(1,037,591)</b>	<b>216</b>	<b>(70,561)</b>	<b>(12,022)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	1,038,914	-	-	1,038,914
Transfers out	(1,038,914)	-	-	-	(1,038,914)
<b>Total other financing sources (uses)</b>	<b>(1,038,914)</b>	<b>1,038,914</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	57,000	1,323	216	(70,561)	(12,022)
Fund balances- beginning (July 1, 2016)	1,700,460	7,473	31,727	566,663	2,306,323
<b>Fund balances - ending (June 30, 2017)</b>	<b>\$ 1,757,460</b>	<b>\$ 8,796</b>	<b>\$ 31,943</b>	<b>\$ 496,102</b>	<b>\$ 2,294,301</b>

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

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

Year Ended June 30, 2017

<hr/>			
<hr/>			
Net change in fund balances - total governmental funds		\$	(12,022)
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		\$ 164,089	
Depreciation expense		<u>(1,111,399)</u>	
Total			(947,310)
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		\$ 815,004	
Amortization of bond premiums		<u>84,557</u>	
Total			899,561
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		\$ 84,387	
Decrease in pension expenses		464,967	
Increase in compensated absences		(99,985)	
Total			<u>449,369</u>
Change in net position of governmental activities		<u>\$</u>	<u>389,598</u>

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).

### 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.

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.

**Note 1- Summary of Significant Accounting Policies (Continued)**

**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**

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

**E. 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 expensed 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.

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.

**Note 1- Summary of Significant Accounting Policies (Concluded)**

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, 2017 were as follows:

<b>Fund balance</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>Nonspendable:</b>					
Prepaid items	\$ 50,551	-	-	\$ 1,203	\$ 51,754
Total nonspendable	50,551	-	-	1,203	51,754
<b>Restricted for:</b>					
Jail operations	1,706,909	-	-	-	1,706,909
Operations enhancements	-	-	-	160,721	160,721
Inmate welfare services	-	-	-	272,664	272,664
Inmate education	-	-	-	56,565	56,565
Total restricted	1,706,909	-	-	489,950	2,196,859
<b>Committed to:</b>					
Capital Projects	-	-	\$ 31,943	-	31,943
Debt service reserves	-	\$ 8,796	-	-	8,796
Total committed	-	8,796	31,943	-	40,739
<b>Assigned to:</b>					
Inmate health services	-	-	-	4,949	4,949
Total assigned	-	-	-	4,949	4,949
<b>Total fund balances</b>	<b>\$ 1,757,460</b>	<b>\$ 8,796</b>	<b>\$ 31,943</b>	<b>\$ 496,102</b>	<b>\$2,294,301</b>

**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.

**Investments** – The District's investments at June 30, 2017, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follow:

<b>Investment by fair value level</b>	<b>Amount</b>	<b>Fair Value measurement using</b>
Liquidity Trust Fund	\$927,009	Quoted prices in active markets for identical assets (Level 1)
		\$927,009
<b>External investment pools measured at fair value</b>		
Yuma County Treasurer's investment pool	997,563	
<b>Total investments</b>	<b>\$ 1,924,572</b>	

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, 2017 credit risk for the District's investments was as follows:

<b>Investment Type</b>	<b>Rating</b>	<b>Rating Agency</b>	<b>Amount</b>
Investments held by trustee:			
Liquidity Trust Fund	Aaa-mf	Moody's	\$ 927,009
Yuma County Treasurer's investment pool	Unrated	Not applicable	997,563
<b>Total investments</b>			<b>\$ 1,924,572</b>

*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 Liquidity Trust Fund of \$927,009 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

**Note 3- Deposits and Investments (Concluded)**

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, 2017 were in short-term securities with the BNY Mellon- Liquidity Trust fund. This investment was 48.17% 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, 2017 the District had the following investments in debt securities:

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity (In Years)</u>
Yuma County Treasurer's investment pool	\$ 997,563	.20
Investments held by trustee:		
Liquidity Trust Fund	927,009	.08
<b>Total investments</b>	<b>\$1,924,572</b>	

**Note 4- Due from State Government**

Amounts due from State government reported in the Governmental Funds totaling \$1,976,379 at June 30, 2017, \$1,972,351 relates to the County Jail District sales taxes and \$4,028 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, 2017, 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, 2017 was as follows:

<b>Government activities:</b>	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
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	2,351,672	\$ 172,012	\$ (74,126)	2,449,558
Total capital assets being depreciated	44,423,312	172,012	(74,126)	44,521,198
Less accumulated depreciation for:				
Buildings	(12,930,578)	(814,745)	-	(13,745,323)
Improvements other than buildings	(835,609)	(136,426)	-	(972,035)
Machinery and equipment	(1,799,533)	(160,228)	66,195	(1,893,566)
Total accumulated depreciation	(15,565,720)	(1,111,399)	66,195	(16,610,924)
Total capital assets, being depreciated, net	28,857,592	(939,387)	(7,931)	27,910,274
<b>Governmental activities capital assets, net</b>	<b>\$ 31,112,311</b>	<b>\$ (939,387)</b>	<b>\$ (7,931)</b>	<b>\$ 30,164,993</b>

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

**Governmental activities:**

Public safety

\$ 1,111,399

**Note 6- Changes in Long-Term Liabilities**

The following schedule details the District's long-term liability activities for the year ended June 30, 2017:

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2017</u>	<u>Due within</u> <u>One year</u>
Bonds Payable:					
Revenue bonds	\$ 5,264,992	-	\$ 780,000	\$ 4,484,992	\$ 815,000
Premiums	507,339	-	84,557	422,782	84,557
Total bonds payable	5,772,331	-	864,557	4,907,774	899,557
Compensated absences	1,143,872	\$ 784,592	684,607	1,243,857	771,191
Claims and judgments	300,000	215,613	300,000	215,613	215,613
Net pension liability	12,307,497	888,235	-	13,195,732	-
<b>Total Long-Term Liabilities</b>	<b>\$ 19,523,700</b>	<b>\$ 1,888,440</b>	<b>\$ 1,849,164</b>	<b>\$ 19,562,976</b>	<b>\$ 1,886,361</b>

On the Statement of Net position, the current portion of long-term debt of \$ 1,886,361 is individually stated.

**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, 2017, were as follows:

<u>Description</u>	<u>Interest Rates</u>	<u>Maturity Ranges</u>	<u>Outstanding Principal</u> <u>July 1, 2016</u>	<u>Issues /</u> <u>(Retirements)</u>	<u>Outstanding Principal</u> <u>June 30, 2017</u>
Series- 2011 Refunding	2.00- 5.00%	7/12 - 7/21	\$ 5,264,992	\$ (780,000)	\$ 4,484,992

Revenue bond debt service principal and interest requirements to maturity at June 30, 2017, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY  
Yuma County Jail District  
Revenue Bonds Series 2011- Refunding  
June 30, 2017

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Annual Debt Service</u>
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
<b>Total</b>	<b>\$ 4,484,992</b>	<b>\$ 580,088</b>	<b>\$ 5,065,080</b>

### Note 8- Pledged Revenues

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

<u>Type</u>	<u>Pledged revenue</u>	<u>Purpose</u>	<u>Amount Remaining</u>	<u>Term</u>
Revenue bonds	Sales tax and maintenance of effort	Construction and acquisition	\$ 5,065,080	7/21

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

<u>Revenue</u>	<u>Net Revenue Available</u>	<u>Principal and Interest Paid</u>	<u>Percentage of Available Net Pledged Revenue</u>	<u>Total Revenue Available</u>	<u>Percentage Pledged of Total</u>
Jail District sales tax and maintenance of effort	\$ 1,041,644	\$ 1,035,180	99.38%	\$19,466,211	5.35%

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, 2017 is \$ 1,243,857; of which 97.8% is assignable to the General Fund and 2.2% 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 \$ 215,613. There have been no losses to report for the two preceding years.

<u>Fiscal Year Ended</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
2017	\$ 300,000	\$ 215,613	\$ 300,000	\$ 215,613
2016	576,350	-	276,350	300,000
2015	-	576,350	-	576,350

### 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.

**Note 10 – Risk of Loss (concluded)**

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.

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, 2017 the District reported the following aggregated amounts related to pension for all plans to which it contributes:

<u>Statement of Net Position and Statement of activities</u>	<u>Governmental Activities</u>
Net pension liabilities	\$ 13,195,732
Deferred outflows of resources	4,595,633
Deferred inflows of resources	2,284,158
Pension expense	1,065,292

**Note 11- Pension and other Postemployment Benefits (Continued)**

The districts accrued payroll and employee benefits includes \$49,172 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2017. Also, the District reported \$ 1,247,162 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](http://www.azasrs.gov).

**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, 2017, statute required active ASRS members to contribute at the actuarially determined rate of 11.48 percent (11.34 percent for retirement and 0.14 percent for long-term disability) of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.48 percent (10.78 percent for retirement, 0.56 percent for health insurance premium benefit, and 0.14 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 9.47 percent (9.17 percent for retirement, 0.21 percent for health insurance premium benefit, and 0.09 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 District's contributions to the pension plan for the year ended June 30, 2017 were \$356,562.

**Note 11- Pension and other Postemployment Benefits (Continued)**

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
2017	\$ 18,523	\$ 4,631
2016	15,665	3,759
2015	20,389	4,147

The District paid for ASRS pension and OPEB contributions 92.22% from General fund and 7.78% from nonmajor funds.

**Pension Liability**— At June 30, 2017, the County reported a total liability of \$66,094,373 for its proportionate share of the ASRS' net pension liability. The District only recognized \$5,406,667 or 8.18%, proportionate to contributions recorded at the measurement day. The net pension liability was measured as of June 30, 2016. 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, 2015, to the measurement date of June 30, 2016. The total pension liability as if June 30, 2016 reflects a change in actuarial assumption for a decrease in loads for future potential permanent benefit increases.

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, 2016. The County's and therefore the District's proportion measured as of June 30, 2016, was 0.4141 percent, which was a decrease of (0.0123) from its proportion measured as of June 30, 2015.

**Pension expense and deferred outflows/inflows of resources**— For the year ended June 30, 2017, the District recognized pension expense for ASRS of \$109,389. At June 30, 2017, 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	\$ 618,759	\$ 657,995
Changes in proportion and differences between county contributions and proportionate share of contributions	-	182,233
District contributions subsequent to the measurement date	356,562	-
Total	<u>\$ 975,321</u>	<u>\$ 840,228</u>

The \$356,562 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, 2018.

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	
2018	\$ (365,223)
2019	(253,472)
2020	231,079
2021	166,147

**Note 11- Pension and other Postemployment Benefits (Continued)**

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

<b>ASRS</b>	
Actuarial valuation date	June 30, 2015
Actuarial roll forward date	June 30, 2016
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, 2015, 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 8.75 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.

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

<b>ASRS</b>	<b>Target allocation</b>	<b>Long-term expected arithmetic real rate of return</b>
<b>Asset class</b>		
Equity	58.00 %	6.73 %
Fixed income	25.00 %	3.70 %
Real estate	10.00 %	4.25 %
Multi-asset	5.00 %	3.41 %
Commodities	2.00 %	3.84 %
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 8.75 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:

<b>ASRS</b>	<b>1% Decrease (7%)</b>	<b>Current Discount Rate (8%)</b>	<b>1% Increase (9%)</b>
District’s proportionate share of the net pension liability	\$ 6,893,911	\$ 5,406,667	\$ 4,214,222

**Pension plan fiduciary net position**—Detailed information about the pension plan’s fiduciary net position is available in the separately issued ASRS financial report.

**Note 11- Pension and other Postemployment Benefits (Continued)**

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

**Benefits provided**— The PSPRS and CORP provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

PSPRS Retirement and Disability	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012
Years of service and age required to receive benefit	20 years, any age 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	
<b>Survivor Benefit</b>		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job	

**Note 11- Pension and other Postemployment Benefits (Continued)**

CORP Retirement and Disability	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012
Years of service and age required to receive benefit	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	2.0% to 2.5% per year of credited service not to exceed 80%	
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	
<b>Survivor Benefit</b>	80% of retired member's pension 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, 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.

**Employees covered by benefit terms**—At June 30, 2017, the following employees were covered by the agent pension plans' benefit terms:

	<u>PSPRS</u>	<u>CORP Detention</u>
Inactive employees or beneficiaries currently receiving benefits	37	30
Inactive employees entitled to but not yet receiving benefits	16	51
Active employees	75	138
Total	<u>128</u>	<u>219</u>

**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, 2017, are indicated below. Rates are a percentage of active members' annual covered payroll.

	<u>PSPRS</u>	<u>CORP Detention</u>
Active members—Pension		
PSPRS members with an initial membership date on or before July 19, 2011:		
July 2016 through March 25, 2017	11.65%	n/a
March 26, 2017 through June 2017	7.65%	n/a
PSPRS members with an initial membership date after July 19, 2011, and all CORP members	11.65%	8.41%
County		
Pension	34.00%	13.52%
Health insurance premium benefit	0.00%	0.00%

**Note 11- Pension and other Postemployment Benefits (Continued)**

In addition, the District was required by statute to contribute at the actuarially determined rate of 21.03 percent for the PSPRS and 7.03 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, 2017, were:

<b>Pension</b>	<u>PSPRS</u>	<u>CORP Detention</u>
Contributions made	\$ 76,114	\$ 814,486

**Pension liability**—At June 30, 2017, the District reported the following net pension liabilities:

	<u>Net Pension Liability</u>
PSPRS	\$ 1,013,267
CORP Detention	6,775,798

The net pension liabilities were measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liabilities as of June 30, 2016, reflect the following changes of benefits terms and actuarial assumptions:

- 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.
- Laws 2016, Chapter 2, changed the benefit formula and contribution requirements for members hired on or after July 1, 2017.
- The investment rate of return actuarial assumption was decreased from 7.85 percent to 7.50 percent for PSPRS and CORP plans.

The net pension liabilities measured as of June 30, 2017, will reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016. The change in the County's net pension liabilities as a result of these changes is not known.

**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, 2016
Actuarial cost method	Entry age normal
Investment rate of return	7.50%
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, 2016, 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 7.50 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.

**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:

<b>PSPRS and CORP Asset class</b>	<b>Target allocation</b>	<b>Long-term expected arithmetic real rate of return</b>
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	<u>16%</u>	6.23%
Total	<u>100%</u>	

**Pension discount rates**—At June 30, 2016 the discount rate used to measure the PSPRS and CORP total pension liabilities was 7.50 percent, which was a decrease of 0.35 from the discounted rate used as of June 30, 2015. 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.

**Changes in the Net Pension Liability:**

	<b>PSPRS</b>			<b>CORP</b>		
	<b>Increase (Decrease)</b>			<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) – (b)</b>	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) – (b)</b>
Balances at June 30, 2016	\$1,552,742	\$ 824,270	\$ 728,472	\$17,398,434	\$11,664,020	\$ 5,734,414
Changes for the year:						
Service cost	\$ 54,270	-	\$ 54,270	\$740,215	-	\$740,215
Interest on the total pension liability	136,735	-	136,735	1,331,290	-	1,331,290
Changes of benefit terms	75,131	-	75,131	33,024	-	33,024
Differences between expected and actual experience in the measurement of the pension liability	(83,514)	-	(83,514)	(654,376)	-	(654,376)
Changes of assumptions or other inputs	67,455	-	67,455	737,886	-	737,886
Contributions—employer	-	\$ 85,665	(85,665)	-	\$ 659,646	(659,646)
Contributions—employee	-	32,273	(32,273)	-	426,930	(426,930)
Net investment income	-	5,264	(5,264)	-	69,097	(69,097)
Benefit payments, including refunds of employee contributions	(124,244)	(124,244)	-	(1,618,874)	(1,618,874)	-
Administrative expenses	-	(780)	780	-	(10,170)	10,170
Other changes	224,096	66,956	157,140	-	1,152	(1,152)
Net changes	\$ 349,929	\$ 65,134	\$ 284,795	\$ 569,165	\$ (472,219)	\$ 1,041,384
Balances at June 30, 2017	\$1,902,671	\$ 889,404	\$1,013,267	\$17,967,599	\$11,191,801	\$ 6,775,798

**Note 11- Pensions and other Postemployment Benefits (continued)**

**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 rate of 7.50 percent, 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 (6.50 percent) or 1 percentage point higher (8.50 percent) than the current rate:

	1% Decrease (6.50 %)	Current Discount Rate (7.50%)	1% Increase (8.50%)
<b>PSPRS</b>			
Net pension liability	\$ 1,256,829	\$ 1,013,267	\$ 813,072
<b>CORP Detention</b>			
Net pension liability	\$ 9,344,794	\$ 6,775,798	\$ 4,686,559

**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, 2017, the District recognized the following pension expense:

	<u>Pension Expense</u>
PSPRS	\$ 147,857
CORP Detention	808,046

**Pension deferred outflows/inflows of resources**—At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>PSPRS</u>		<u>CORP</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$206,190	\$ 123,499	\$ 2,523,522	\$ 1,320,431
County contributions subsequent to the measurement date	76,114	-	814,486	-
Total	<u>\$ 282,304</u>	<u>\$ 123,499</u>	<u>\$ 3,338,008</u>	<u>\$ 1,320,431</u>

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, 2018. 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	<u>PSPRS</u>	<u>CORP Detention</u>
2018	\$ 17,018	\$ 303,933
2019	17,018	303,931
2020	27,482	422,135
2021	20,245	219,128
2022	1,931	(46,036)
Thereafter	(1,003)	-

**Agent plan OPEB actuarial assumptions**—The health insurance premium benefit contribution requirements for the year ended June 30, 2017, were established by the June 30, 2015, 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.

**Note 11- Pensions and other Postemployment Benefits (continued)**

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. 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 2017 contribution requirements:

**PSPRS and CORP-OPEB Contribution Requirements**

Actuarial valuation date :	June 30, 2015
Actuarial cost method:	Entry age normal
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess.
Remaining amortization period:	21 years for unfunded actuarial 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
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:

<b>Plan</b>	<b>Year Ended June 30</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual Cost Contributed</b>	<b>Net OPEB Obligation</b>
<b>PSPRS</b>				
Health insurance premium benefit	2017	-	-	-
Health insurance premium benefit	2016	-	-	-
Health insurance premium benefit	2015	\$ 2,733	100%	-
<b>CORP</b>				
Health insurance premium benefit	2017	-	-	-
Health insurance premium benefit	2016	-	-	-
Health insurance premium benefit	2015	\$ 44,763	100%	-

**Note 11- Pensions and other Postemployment Benefits (concluded)**

**Agent plan OPEB funded Status**—The health insurance premium benefit plans' funded status as of the most recent valuation date, June 30, 2016, along with actuarial assumptions and methods used in those valuations follow.

	<u>PSPRS</u>	<u>CORP Detention</u>
Actuarial accrued liability (b)	\$ 34,149	\$ 419,039
Actuarial value of assets (a)	59,051	1,046,285
Unfunded actuarial accrued liability (funding excess) (b) – (a)	(24,902)	(627,246)
Funded ratio (a)/(b)	172.92%	249.69%
Annual covered payroll (c)	\$ 223,864	\$ 5,080,402
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll [(b) - (a)] / (c)	(11.12%)	(12.35%)

The actuarial methods and assumptions used are the same for all the PSPRS and CORP health insurance premiums benefit plans (unless noted), and for the most recent valuation date, are as follows:

**PSPRS and CORP-OPEB Funded Status**

Actuarial valuation date	June 30, 2016
Actuarial cost method	Entry age normal
Amortization method	Level percent of pay closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	20 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	7.50%
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, 2017, were as follows:

<u>Transfers to:</u>	<u>Transfers from:</u>
	General Fund
Debt Service fund	\$ 1,038,914
Total	<u>\$ 1,038,914</u>

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, 2017, were as follows:

<u>Payable to:</u>	<u>Receivable from:</u>		Totals
	Other Governmental Funds	Primary Government Fund	
General fund	\$ 1,220	\$ 27,597	\$ 28,817
Other Governmental funds	-	77,287	77,287
Totals	<u>\$ 1,220</u>	<u>\$ 104,884</u>	<u>\$ 106,104</u>

**Note 12- Interfund Balances and Activity (concluded)**

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 \$6,885,255.

**Note 14 – Subsequent Events**

On October 16, 2017 the Board of Directors approved the issuance of pledged revenues obligations, series 2017. Jail District Series 2017 was in the amount of \$2,209,000. Obligations are also callable with thirty (30) days' notice. Interest rate for these series was at 2.38% payable semiannually, principal due yearly maturing on July 1, 2027. Proceeds are to finance improvements to the District's detention facilities.

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## REQUIRED SUPPLEMENTARY INFORMATION

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YUMA COUNTY JAIL DISTRICT  
**Required Supplementary Information**  
 Budgetary Comparison Schedule - General Fund  
 Year Ended June 30, 2017

**Exhibit C**

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Sales tax	\$ 12,516,300	\$ 12,516,300	\$ 12,580,956	\$ 64,656
Intergovernmental:				
Primary government	6,885,255	6,885,255	6,885,255	-
Other governments	133,354	133,354	72,570	(60,784)
Charges for services	99,500	99,500	156,974	57,474
Investment income	20	20	4,352	4,332
Miscellaneous	28,240	28,240	4,216	(24,024)
<b>Total Revenue</b>	<b>19,662,669</b>	<b>19,662,669</b>	<b>19,704,323</b>	<b>41,654</b>
<b>Expenditures:</b>				
Current:				
Public safety	18,829,022	19,529,022	18,497,371	1,031,651
Capital outlay	-	-	111,038	(111,038)
<b>Total Expenditures</b>	<b>18,829,022</b>	<b>19,529,022</b>	<b>18,608,409</b>	<b>920,613</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>833,647</b>	<b>133,647</b>	<b>1,095,914</b>	<b>962,267</b>
<b>Other financing sources (uses):</b>				
Transfers out	(1,019,375)	(1,038,914)	(1,038,914)	-
<b>Total other financing sources (uses)</b>	<b>(1,019,375)</b>	<b>(1,038,914)</b>	<b>(1,038,914)</b>	<b>-</b>
Net change in fund balance	(185,728)	(905,267)	57,000	962,267
Fund balances- beginning (July 1, 2016)	185,728	905,267	1,700,460	795,193
<b>Fund balances - ending (June 30, 2017)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,757,460</b>	<b>\$ 1,757,460</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

YUMA COUNTY JAIL DISTRICT

**Required Supplementary Information**

Notes to Budgetary Comparison Schedule

June 30, 2017

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**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.

**Required Supplementary Information**

Schedule of the District's Proportionate Share of the Net Pension Liability

Cost-Sharing Pension Plan

June 30, 2017

<b>Arizona State Retirement System</b>	<b>Reporting Fiscal Year (Measurement Date)</b>			
	<b>2017 (2016)</b>	<b>2016 (2015)</b>	<b>2015 (2014)</b>	<b>2014 through 2008</b>
District's proportion of the net pension liability	0.03388%	0.03791%	0.04026%	Information
District's proportionate share of the net pension liability	\$ 5,406,667	\$ 5,844,611	\$ 5,939,775	not
District's covered payroll	\$ 3,582,664	\$ 3,455,765	\$ 3,582,664	available
District's proportionate share of the net pension liability as a percentage of its covered payroll	150.91%	169.13%	165.79%	
Plan fiduciary net position as a percentage of the total pension liability	67.06%	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, 2017

	PSPRS				CORP			
	Reporting Fiscal Year (Measurement Date)				Reporting Fiscal Year (Measurement Date)			
	2017 (2016)	2016 (2015)	2015 (2014)	2014 Through 2008	2017 (2016)	2016 (2015)	2015 (2014)	2014 Through 2008
Total pension liability								
Service cost	\$ 54,270	\$ 47,429	\$ 47,480	Information	\$ 740,215	\$ 845,955	\$ 770,394	Information
Interest on the total pension liability	136,735	112,239	100,656	not	1,331,290	1,374,712	1,128,206	not
Changes of benefit terms	75,131	-	31,113	available	33,024	-	292,270	available
Differences between expected and actual experience in the measurement of the pension liability	(83,514)	(38,614)	(26,088)		(654,376)	(1,133,677)	458,574	
Changes of assumptions or other inputs	67,455	-	131,328		737,886	-	1,719,316	
Benefit payments, including refunds of employee contributions	(124,244)	(72,937)	(76,737)		(1,618,874)	(1,555,673)	(976,996)	
Other charges	224,096	-	-		-	-	-	
Net change in total pension liability	349,929	48,117	207,752		569,165	(468,683)	3,391,764	
Total pension liability- beginning	1,552,742	1,504,625	1,296,873		17,398,434	17,867,117	14,475,353	
Total pension liability- ending (a)	1,902,671	\$ 1,552,742	\$ 1,504,625		17,967,599	\$ 17,398,434	\$ 17,867,117	
Plan fiduciary net position								
Contributions- employer	85,665	\$ 63,361	\$ 62,147		659,646	\$ 485,516	\$ 542,639	
Contributions- employee	32,273	28,100	26,190		426,930	442,896	478,367	
Net investment income	5,264	26,720	90,404		69,097	429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(124,244)	(72,937)	(76,737)		(1,618,874)	(1,555,673)	(976,996)	
Administrative expense	(780)	(670)	(728)		(10,170)	(10,977)	(11,414)	
Other changes	66,956	30,616	945		1,152	(12,092)	(41,110)	
Net change in plan fiduciary net position	65,134	75,190	102,221		(472,219)	(221,058)	1,443,176	
Plan fiduciary net position- beginning	824,270	749,080	646,859		11,664,020	11,885,078	10,441,902	
Plan fiduciary net position- ending (b)	889,404	\$ 824,270	\$ 749,080		11,191,801	\$ 11,664,020	\$ 11,885,078	
District's net pension liability- ending (a) - (b)	\$ 1,013,267	\$ 728,472	\$ 755,545		\$ 6,775,798	\$ 5,734,414	\$ 5,982,039	
Plan fiduciary net position as a percentage of the total pension liability	46.75%	53.08%	49.79%		62.29%	67.04%	66.52%	
Covered- payroll	\$ 276,916	\$ 239,912	\$ 252,579		\$ 5,076,419	\$ 5,266,304	\$ 5,273,460	
District's net pension liability as a percentage of covered- payroll	365.91%	303.64%	299.13%		133.48%	108.89%	113.44%	

See accompanying notes to pension plan schedules.

YUMA COUNTY JAIL DISTRICT  
**Required Supplementary Information**  
 Schedule of District's Pension Contributions  
 June 30, 2017

Exhibit D- 3

	Reporting Fiscal Year				2013 through 2008
	2017	2016	2015	2014	
<b>Arizona State Retirement System</b>					
Statutorily required contribution	\$ 356,562	\$ 339,923	\$ 376,333	\$ 387,190	Information not available
District's contributions in relation to the statutorily required contribution	356,562	339,923	376,333	387,190	
District's contribution deficiency (excess)	-	-	-	-	
District's covered payroll	\$ 3,307,629	\$ 3,582,664	\$ 3,455,765	\$ 3,582,664	
District's contributions as a percentage of covered- payroll	10.78%	9.49%	10.89%	10.81%	

	Reporting Fiscal Year				2013 through 2006
	2017	2016	2015	2014	
<b>Public Safety Plan Retirement System</b>					
Statutorily required contribution	\$ 76,114	\$ 90,275	\$ 63,361	\$ 62,147	Information not available
District's contributions in relation to the statutorily required contribution	76,114	90,275	63,361	62,147	
District's contribution deficiency (excess)	-	-	-	-	
District's covered payroll	\$ 223,864	\$ 276,916	\$ 239,912	\$ 252,579	
District's contributions as a percentage of covered- payroll	34.00%	32.60%	26.41%	24.60%	

	Reporting Fiscal Year				2013 through 2006
	2017	2016	2015	2014	
<b>Corrections Officer Retirement Plan</b>					
Statutorily required contribution	\$ 814,486	\$ 655,367	\$ 484,500	\$ 542,639	Information not available
District's contributions in relation to the statutorily required contribution	814,486	655,367	484,500	542,639	
District's contribution deficiency (excess)	-	-	-	-	
District's covered payroll	\$ 6,031,420	\$ 5,076,419	\$ 5,266,304	\$ 5,273,460	
District's contributions as a percentage of covered- payroll	13.50%	12.91%	9.20%	10.29%	

See accompanying notes to pension plan schedules.

YUMA COUNTY JAIL DISTRICT  
**Required Supplementary Information**  
 Notes to Pension Plan Schedules  
 June 30, 2017

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**Note 1 – Actuarially Determined Contribution Rates**

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 two 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 2015 actuarial valuation	21 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)

**Note 2 – Factors that Affect Trends**

In February 2014, the Arizona Supreme Court affirmed a Superior Court ruling that a 2011 law that changed the mechanism for funding permanent benefit increases was unconstitutional. As a result, the PSPRS, CORP, and CORP-AOC changed benefit terms to reflect the prior mechanism for funding permanent benefit increases and revised actuarial assumptions to explicitly value future permanent benefit increases. These changes are included in the PSPRS' and CORP's changes in total pension liability for fiscal year 2015 (measurement date 2014) in the schedule of changes in the County's net pension liability and related ratios. These changes are also increased the PSPRS, CORP, and CORP-AOC's required contributions beginning in fiscal year 2016 in the schedule of county pension contributions.

YUMA COUNTY JAIL DISTRICT

**Required Supplementary Information**

**Exhibit D- 4**

Schedule of Agent OPEB Plans' Funding Progress

June 30, 2017

**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	\$ 59,051	\$ 34,149	\$ (24,902)	172.92%	\$ 223,864	(11.12%)
6/30/2015	48,773	30,244	(18,529)	161.27%	239,912	(7.72%)
6/30/2014	910,446	624,037	(286,409)	145.90%	4,961,705	(5.77%)

\* June 30, 2015 was the first year the District reported its proportionate portion of liability. Prior to that was County-Wide.

**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)
6/30/2016	\$ 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

**Required Supplementary Information**

Note to Schedule of Agent OPEB Plans' Funding Progress

June 30, 2017

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**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

	<u>Exh</u>	<u>Page</u>
Budgetary Comparison Schedule- Debt Service Fund.....	E-1	66
Budgetary Comparison Schedule- Capital Projects Fund.....	E-2	67
Nonmajor Governmental Funds .....	-	69

YUMA COUNTY JAIL DISTRICT  
 Budgetary Comparison Schedule - Debt Service Fund  
 Year Ended June 30, 2017

Exhibit E- 1

	Debt Service			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Investment income	-	-	\$ 2,729	\$ 2,729
<b>Total Revenue</b>	-	-	2,729	2,729
<b>Expenditures:</b>				
Current:				
Public safety	\$ 3,600	\$ 3,600	5,140	(1,540)
Debt service:				
Principal retirement	799,539	799,539	815,004	(15,465)
Interest and fiscal charges	235,775	235,775	220,176	15,599
<b>Total Expenditures</b>	1,038,914	1,038,914	1,040,320	(1,406)
<b>Deficiency of revenues over expenditures</b>	<b>(1,038,914)</b>	<b>(1,038,914)</b>	<b>(1,037,591)</b>	<b>1,323</b>
<b>Other financing sources:</b>				
Transfers in	1,019,375	1,038,914	1,038,914	-
<b>Total other financing sources</b>	1,019,375	1,038,914	1,038,914	-
Net change in fund balance	(19,539)	-	1,323	1,323
Fund balances- beginning (July 1, 2016)	19,539	-	7,473	7,473
<b>Fund balances- ending (June 30, 2017)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,796</b>	<b>\$ 8,796</b>

\* Variance = Positive or (Negative)

	Capital Projects			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Investment income	-	-	\$ 216	\$ 216
<b>Total Revenue</b>	-	-	216	216
<b>Excess of revenues over expenditures</b>	-	-	<b>216</b>	<b>216</b>
Net change in fund balance	-	-	216	216
Fund balances- beginning (July 1, 2016)	-	-	31,727	31,727
<b>Fund balances- ending (June 30, 2017)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,943</b>	<b>\$ 31,943</b>

\* 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**

	Special Revenue				Total Nonmajor Governmental Funds
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	
<b>Assets</b>					
Cash and cash equivalents	\$ 145,318	\$ 4,555	\$ 306,836	\$ 80,441	\$ 537,150
Receivables (net of allowances for uncollectibles):					
Accounts	25	389	26,622	-	27,036
Accrued interest	166	5	352	93	616
Due from:					
Other governments	-	-	-	4,028	4,028
State governments	20,750	-	-	-	20,750
Prepaid items	-	-	1,203	-	1,203
<b>Total Assets</b>	<b>\$ 166,259</b>	<b>\$ 4,949</b>	<b>\$ 335,013</b>	<b>\$ 84,562</b>	<b>\$ 590,783</b>
<b>Liabilities</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 661	-	\$ 5,756	-	\$ 6,417
Accrued payroll and employee benefits	4,223	-	5,534	-	9,757
Due to:					
Primary government- Yuma County	654	-	49,856	\$ 26,777	77,287
Other funds	-	-	-	1,220	1,220
<b>Total Liabilities</b>	<b>5,538</b>	<b>-</b>	<b>61,146</b>	<b>27,997</b>	<b>94,681</b>
<b>Fund balances</b>					
Nonspendable	-	-	\$ 1,203	-	\$ 1,203
Restricted	\$ 160,721	-	272,664	\$ 56,565	489,950
Assigned	-	\$ 4,949	-	-	4,949
<b>Total fund balances</b>	<b>160,721</b>	<b>4,949</b>	<b>273,867</b>	<b>56,565</b>	<b>496,102</b>
<b>Total liabilities and fund balances</b>	<b>\$ 166,259</b>	<b>\$ 4,949</b>	<b>\$ 335,013</b>	<b>\$ 84,562</b>	<b>\$ 590,783</b>

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

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

Nonmajor Governmental Funds

Year Ended June 30, 2017

	Special Revenue				Total Nonmajor Governmental Funds
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	
<b>Revenues:</b>					
Intergovernmental:					
Primary government	-	-	-	\$ 39,217	\$ 39,217
Other governments	\$ 219,839	-	-	75,708	295,547
Charges for services	-	\$ 4,554	\$ 184,859	-	189,413
Investment income	1,203	595	2,043	476	4,317
Miscellaneous	-	-	114,498	-	114,498
<b>Total Revenue</b>	<b>221,042</b>	<b>5,149</b>	<b>301,400</b>	<b>115,401</b>	<b>642,992</b>
<b>Expenditures:</b>					
Current:					
Public safety	274,124	3,703	294,636	80,115	652,578
Capital outlay	10,454	-	-	50,521	60,975
<b>Total Expenditures</b>	<b>284,578</b>	<b>3,703</b>	<b>294,636</b>	<b>130,636</b>	<b>713,553</b>
Net change in fund balance	(63,536)	1,446	6,764	(15,235)	(70,561)
Fund balances- beginning (July 1, 2016)	224,257	3,503	267,103	71,800	566,663
<b>Fund balances (deficits)- ending (June 30, 2017)</b>	<b>\$ 160,721</b>	<b>\$ 4,949</b>	<b>\$ 273,867</b>	<b>\$ 56,565</b>	<b>\$ 496,102</b>

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, 2017

	Jail Enhancement		2237
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>			
Intergovernmental:			
Primary government	-	-	-
Other governments	\$ 259,972	\$ 219,839	\$ (40,133)
Charges for services	-	-	-
Investment income	1,500	1,203	(297)
Miscellaneous	2,600	-	(2,600)
<b>Total Revenue</b>	<b>264,072</b>	<b>221,042</b>	<b>(43,030)</b>
<b>Expenditures:</b>			
Current:			
Public safety	451,132	274,124	177,008
Capital outlay	-	10,454	(10,454)
<b>Total Expenditures</b>	<b>451,132</b>	<b>284,578</b>	<b>166,554</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(187,060)</b>	<b>(63,536)</b>	<b>123,524</b>
Net change in fund balance	(187,060)	(63,536)	123,524
Fund balances- beginning (July 1, 2016)	187,060	224,257	37,197
<b>Fund balances (deficits)- ending (June 30, 2017)</b>	<b>\$ -</b>	<b>\$ 160,721</b>	<b>\$ 160,721</b>

\* 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	\$ 4,554	\$ (3,095)		\$ 280,000	\$ 184,859	\$ (95,141)	
-	595	595		1,500	2,043	543	
-	-	-		136,984	114,498	(22,486)	
<b>7,649</b>	<b>5,149</b>	<b>(2,500)</b>		<b>418,484</b>	<b>301,400</b>	<b>(117,084)</b>	
22,380	3,703	18,677		551,190	294,636	256,554	
-	-	-		-	-	-	
<b>22,380</b>	<b>3,703</b>	<b>18,677</b>		<b>551,190</b>	<b>294,636</b>	<b>256,554</b>	
<b>(14,731)</b>	<b>1,446</b>	<b>16,177</b>		<b>(132,706)</b>	<b>6,764</b>	<b>139,470</b>	
(14,731)	1,446	16,177		(132,706)	6,764	139,470	
14,731	3,503	(11,228)		132,706	267,103	134,397	
<b>\$ -</b>	<b>\$ 4,949</b>	<b>\$ 4,949</b>		<b>\$ -</b>	<b>\$ 273,867</b>	<b>\$ 273,867</b>	

YUMA COUNTY JAIL DISTRICT

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

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2017

	Other Jail Grants		2308
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>			
Intergovernmental:			
Primary government	-	\$ 39,217	\$ 39,217
Other governments	\$ 205,825	75,708	(130,117)
Charges for services	-	-	-
Investment income	-	476	476
Miscellaneous	-	-	-
<b>Total Revenue</b>	<b>205,825</b>	<b>115,401</b>	<b>(90,424)</b>
<b>Expenditures:</b>			
Current:			
Public safety	170,825	80,115	90,710
Capital outlay	35,000	50,521	(15,521)
<b>Total Expenditures</b>	<b>205,825</b>	<b>130,636</b>	<b>75,189</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>(15,235)</b>	<b>(15,235)</b>
Net change in fund balance	-	(15,235)	(15,235)
Fund balances- beginning (July 1, 2016)	-	71,800	71,800
<b>Fund balances (deficits)- ending (June 30, 2017)</b>	<b>\$ -</b>	<b>\$ 56,565</b>	<b>\$ 56,565</b>

\* Variance = Positive or (Negative)

**Exhibit H**  
(Concluded)

Total Nonmajor Governmental Funds		
Budgeted Amounts	Actual Amounts	Variance with Final Budget *
-	\$ 39,217	\$ 39,217
\$ 465,797	295,547	(170,250)
287,649	189,413	(98,236)
3,000	4,317	1,317
139,584	114,498	(25,086)
896,030	642,992	(253,038)
1,195,527	652,578	542,949
35,000	60,975	(25,975)
1,230,527	713,553	516,974
<b>(334,497)</b>	<b>(70,561)</b>	<b>263,936</b>
(334,497)	(70,561)	263,936
334,497	566,663	232,166
<b>\$ -</b>	<b>\$ 496,102</b>	<b>\$ 496,102</b>

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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									
	2007-08		2008-09		2009-10		2010-11		2011-12	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Sales Tax	\$ 12,372,890	(0.44%)	\$ 11,826,297	(4.42%)	\$ 10,344,969	(12.53%)	\$ 10,778,684	4.19%	\$ 11,344,498	5.25%
Investment Income	796,174	33.00%	271,620	(65.88%)	171,010	(37.04%)	78,480	(54.11%)	14,367	(81.69%)
Rents and Miscellaneous	158,704	43.61%	162,601	2.46%	136,159	(16.26%)	152,461	11.97%	135,772	(10.95%)
Maintenance of Effort	6,011,009	2.94%	6,311,558	5.00%	6,412,801	1.60%	7,543,397	17.63%	5,868,110	(22.21%)
Operating Grants and Contributions	870,832	46.72%	541,422	(37.83%)	554,119	2.35%	570,428	2.94%	585,922	2.72%
Charges for Services	809,335	(47.02%)	629,852	(22.18%)	403,380	(35.96%)	685,079	69.83%	747,336	9.09%
<b>Total - Revenues</b>	<b>\$ 21,018,944</b>	<b>(0.37%)</b>	<b>\$ 19,743,350</b>	<b>(6.07%)</b>	<b>\$ 18,022,438</b>	<b>(8.72%)</b>	<b>\$ 19,808,529</b>	<b>9.91%</b>	<b>\$ 18,696,005</b>	<b>(5.62%)</b>
Change in Net Position (1)	\$ 1,200,994	729.91%	\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)	\$ (157,029)	(129.99%)
Beginning 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%
<b>Ending Net Position (1)</b>	<b>\$ 29,138,103</b>	<b>4.30%</b>	<b>\$ 28,659,993</b>	<b>(1.64%)</b>	<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>

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

Table A-1

Fiscal Year									
2012-13		2013-14		2014-15		2015-16		2016-17	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 11,602,960	2.28%	\$ 11,602,385	(0.00%)	\$ 11,936,114	2.88%	\$ 12,198,328	2.20%	\$ 12,580,956	3.14%
11,530	(19.75%)	6,098	(47.11%)	5,030	(17.51%)	8,445	67.89%	11,614	37.53%
235,319	73.32%	178,029	(24.35%)	168,515	(5.34%)	207,110	22.90%	118,714	(42.68%)
6,415,099	9.32%	6,689,147	4.27%	6,683,333	(0.09%)	6,772,131	1.33%	6,924,472	2.25%
608,162	3.80%	553,557	(8.98%)	416,309	(24.79%)	407,869	(2.03%)	368,117	(9.75%)
628,100	(15.95%)	550,059	(12.42%)	431,310	(21.59%)	361,984	(16.07%)	346,387	(4.31%)
<b>\$ 19,501,170</b>	<b>4.31%</b>	<b>\$ 19,579,275</b>	<b>0.40%</b>	<b>\$ 19,640,611</b>	<b>0.31%</b>	<b>\$ 19,955,867</b>	<b>1.61%</b>	<b>\$ 20,350,260</b>	<b>1.98%</b>
\$ (739,607)	371.00%	\$ (1,115,252)	50.79%	\$ (687,727)	(38.33%)	\$ 886,382	(228.89%)	\$ 389,598	(56.05%)
27,717,879	(0.56%)	26,978,272	(2.67%)	15,434,548	(42.79%)	14,746,825	(4.46%)	15,633,207	6.01%
<b>\$ 26,978,272</b>	<b>(2.67%)</b>	<b>\$ 25,863,020</b>	<b>(4.13%)</b>	<b>\$ 14,746,821</b>	<b>(42.98%)</b>	<b>\$ 15,633,207</b>	<b>6.01%</b>	<b>\$ 16,022,805</b>	<b>2.49%</b>

## Yuma County Jail District

### Government-Wide Expenses by Category

Last ten fiscal years

	Fiscal Year									
	2007-08		2008-09		2009-10		2010-11		2011-12	
	Amount	% Chng								
Personnel Services	\$ 11,622,271	(9.24%)	\$ 12,417,169	6.84%	\$ 11,702,856	(5.75%)	\$ 12,785,135	9.25%	\$ 13,294,427	3.98%
Operations	6,525,004	(2.43%)	6,163,807	(5.54%)	5,851,419	(5.07%)	5,054,888	(13.61%)	4,372,727	(13.50%)
Depreciation	828,612	(4.60%)	893,661	7.85%	1,131,574	26.62%	1,116,015	(1.37%)	1,029,604	(7.74%)
Interest and Fiscal Charges	842,063	42.57%	746,823	(11.31%)	645,338	(13.59%)	328,827	(49.05%)	156,276	(52.47%)
<b>Total - Expenses</b>	<b>\$ 19,817,950</b>	<b>(5.42%)</b>	<b>\$ 20,221,460</b>	<b>2.04%</b>	<b>\$ 19,331,187</b>	<b>(4.40%)</b>	<b>\$ 19,284,865</b>	<b>(0.24%)</b>	<b>\$ 18,853,034</b>	<b>(2.24%)</b>
Change in Net Position (1)	\$ 1,200,994	729.91%	\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)	\$ (157,029)	(129.99%)
Beginning 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%
<b>Ending Net Position (1)</b>	<b>\$ 29,138,103</b>	<b>4.30%</b>	<b>\$ 28,659,993</b>	<b>(1.64%)</b>	<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>

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

Table A-2

Fiscal Year									
2012-13		2013-14		2014-15		2015-16		2016-17	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 14,255,807	7.23%	\$ 14,722,825	3.28%	\$ 14,071,020	(4.43%)	\$ 13,444,610	(4.45%)	\$ 14,031,168	4.36%
4,608,583	5.39%	4,580,566	(0.61%)	4,863,233	6.17%	4,262,824	(12.35%)	4,597,919	7.86%
1,044,662	1.46%	1,080,564	3.44%	1,112,501	2.96%	1,110,675	(0.16%)	1,111,399	0.07%
331,725	112.27%	310,572	(6.38%)	281,580	(9.34%)	251,376	(10.73%)	220,176	(12.41%)
<b>\$ 20,240,777</b>	<b>7.36%</b>	<b>\$ 20,694,527</b>	<b>2.24%</b>	<b>\$ 20,328,334</b>	<b>(1.77%)</b>	<b>\$ 19,069,485</b>	<b>(6.19%)</b>	<b>\$ 19,960,662</b>	<b>4.67%</b>
\$ (739,607)	371.00%	\$ (1,115,252)	50.79%	\$ (687,723)	(38.33%)	\$ 886,382	(228.89%)	\$ 389,598	(56.05%)
27,717,879	(0.56%)	26,978,272	(2.67%)	15,434,548	(42.79%)	14,746,825	(4.46%)	15,633,207	6.01%
<b>\$ 26,978,272</b>	<b>(2.67%)</b>	<b>\$ 25,863,020</b>	<b>(4.13%)</b>	<b>\$ 14,746,825</b>	<b>(42.98%)</b>	<b>\$ 15,633,207</b>	<b>6.01%</b>	<b>\$ 16,022,805</b>	<b>2.49%</b>

## Yuma County Jail District

Governmental Funds Expenditures by Function <sup>(1)</sup>  
Last Ten Fiscal Years

Fiscal Year	Public Safety <sup>(3)</sup>		Capital Outlay <sup>(3)</sup>		Debt Service				Total	% Chng
	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng		
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%)
2016-17	19,155,089	7.40%	172,013	162.54%	815,004	4.49%	220,176	(12.41%)	1,035,180	0.37%

(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

<b>Total Expenditures <sup>(3)</sup></b>		<b>Change in Fund Balance</b>		<b>Fund Balance Beginning</b>		<b>Fund Balance Ending</b>	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 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%
20,362,282	7.55%	(12,022)	(101.17%)	2,306,323	79.77%	2,294,301	(0.52%)

## Yuma County Jail District

Change in Fund Balances- All Funds <sup>(1)</sup>

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 <sup>(2)</sup>	% Chg	Amount	% Chg	
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%
2016-17	20,190,269	7.01%	1,035,180	0.37%	5.13%

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

(2) Fiscal years 04-12 restated.

**Table A-4**

<b>Change in Balance</b>		<b>Fund Balance Beginning (1)</b>		<b>Fund Balance Ending(1)</b>	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ (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%
(12,022)	(101.17%)	2,306,323	79.77%	2,294,301	(0.52%)

## Yuma County Jail District

Governmental Funds Revenues by Source <sup>(1)</sup>

Last Ten Fiscal Years

Fiscal Year	Taxes		Federal / State Grants		Charges for Services	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
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%)
2016-17	12,580,956	3.14%	368,117	(9.75%)	385,604	6.53%

(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 includes other transfers from Primary government.

**Table A-5**

<b>Investment Income</b>		<b>Rents and Miscellaneous</b>		<b>Maintenance of Effort (2)</b>		<b>Total</b>	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 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%
11,614	37.53%	118,714	(42.68%)	6,885,255	1.67%	20,350,260	1.98%

## Yuma County Jail District

Fund Balances of Governmental Funds  
Last Ten Fiscal Years <sup>(1)</sup>

	Fiscal Year					
	2007-08	2008-09	2009-10	2010-11 (2)	2011-12 (2)	2012-13 (2)
General Fund:						
Reserved	\$ 4,725	-	-	-	-	-
Unreserved	3,103,342	\$ 989,600	\$ 799,279	-	-	-
Nonspendable	-	-	-	\$ 30	-	\$ 2,131
Restricted	-	-	-	1,696,323	\$ 1,807,941	1,310,271
<b>Total General Fund</b>	<b>\$ 3,108,067</b>	<b>\$ 989,600</b>	<b>\$ 799,279</b>	<b>\$ 1,696,353</b>	<b>\$ 1,807,941</b>	<b>\$ 1,312,402</b>
All other governmental funds:						
Reserved	\$ 1,625,436	-	-	-	-	-
Unreserved, reported in:						
Debt service funds	-	\$ 2,104,683	\$ 143,462	-	-	-
Special revenue funds	457,912	586,311	633,449	-	-	-
Capital projects funds	5,545,832	3,998,971	532	-	-	-
Nonspendable	-	-	-	\$ 1,793	-	-
Restricted	-	-	-	544,352	\$ 463,020	\$ 564,989
Committed	-	-	-	67,075	807	165,273
Assigned	-	-	-	10,663	11,630	13,242
Unassigned	-	-	-	-	178,256	(8,886)
<b>Total all other governmental funds</b>	<b>\$ 7,629,180</b>	<b>\$ 6,689,965</b>	<b>\$ 777,443</b>	<b>\$ 623,883</b>	<b>\$ 653,713</b>	<b>\$ 734,618</b>

(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		Operating Uses	
	Revenues Amount	Transfers In & Maint. of Effort Amount	% Chng	Expenditures Amount	% Chng	Transfers Out Amount	% Chng
2007-08	13,586,137	6,011,009	2.94%	17,147,212	(2.58%)	2,180,000	25.09%
2008-09	12,464,955	6,311,558	5.00%	18,163,900	5.93%	2,731,080	25.28%
2009-10	10,722,044	6,412,801	1.60%	17,094,222	(5.89%)	2,865,617	4.93%
2010-11	11,462,029	7,542,729	17.62%	17,115,534	0.12%	983,150	(65.69%)
2011-12	11,958,673	6,215,366	(17.60%)	16,654,526	(2.69%)	1,023,925	4.15%
2012-13	12,178,007	6,415,099	3.21%	17,541,146	5.32%	(1,547,499)	(251.13%)
2013-14	12,046,916	6,646,560	3.61%	18,802,308	7.19%	(1,143,072)	(26.13%)
2014-15	12,206,791	6,613,040	(0.50%)	17,073,182	(9.20%)	(1,045,460)	(8.54%)
2015-16	12,378,111	6,720,258	1.62%	17,119,421	0.27%	(1,040,175)	(0.51%)
2016-17	12,819,068	6,885,255	2.46%	18,608,409	8.70%	(1,038,914)	(0.12%)

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

**Table A-6**

<b>Fiscal Year</b>			
<b>2013-14 (2)</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
-	-	-	-
-	-	-	-
\$ 4,585	\$ 4,526	\$ 51,785	\$ 50,551
55,913	757,161	1,648,675	1,706,909
<b>\$ 60,498</b>	<b>\$ 761,687</b>	<b>\$ 1,700,460</b>	<b>\$ 1,757,460</b>
-	-	-	-
-	-	-	-
-	-	-	-
\$ 900	\$ 1,880	\$ 2,650	\$ 1,203
543,351	470,707	560,510	489,950
35,412	32,502	-	40,739
14,731	16,156	3,503	4,949
(8,665)	-	-	-
<b>\$ 585,729</b>	<b>\$ 521,245</b>	<b>\$ 566,663</b>	<b>\$ 536,841</b>

**Table A-7**

<b>Fund Balances</b>					
<b>Change in Fund Balance</b>		<b>Fund Balance-Beginning</b>		<b>Fund Balance- Ending</b>	
<b>Amount</b>	<b>% Chng</b>	<b>Amount</b>	<b>% Chng</b>	<b>Amount</b>	<b>% Chng</b>
269,934	52.97%	2,838,133	6.63%	3,108,067	9.51%
(2,118,467)	(884.81%)	3,108,067	9.51%	989,600	(68.16%)
(199,321)	(90.59%)	989,600	(68.16%)	790,279	(20.14%)
906,074	(554.58%)	790,279	(20.14%)	1,696,353	114.65%
111,588	(87.68%)	1,696,353	114.65%	1,807,941	6.58%
(495,539)	(544.08%)	1,807,941	6.58%	1,312,402	(27.41%)
(1,251,904)	152.63%	1,312,402	(27.41%)	60,498	(95.39%)
701,189	(156.01%)	60,498	(95.39%)	761,687	1159.03%
938,773	33.88%	761,687	1159.03%	1,700,460	123.25%
57,000	(93.93%)	1,700,460	123.25%	1,757,460	3.35%

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

	Fiscal Year									
	2007-08		2008-09		2009-10		2010-11		2011-12	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Governmental Activities										
Net Investment in Capital Assets	\$ 18,636,093	22.13%	\$ 21,018,273	12.78%	\$ 22,037,497	4.85%	\$ 26,764,008	21.45%	\$ 25,710,279	(3.94%)
Restricted for:										
Debt Service	1,625,436	(18.89%)	2,104,683	29.48%	143,462	(93.18%)	92,718	(35.37%)	(250,744)	(370.44%)
Capital Projects	5,545,832	(7.05%)	3,998,971	(27.89%)	532	(99.99%)	680	27.82%	429,807	63106.91%
Prepaid Items	-	0.00%	-	0.00%	-	0.00%	1,823	100.00%	-	(100.00%)
Unrestricted	3,330,742	(29.23%)	1,538,066	(53.82%)	5,169,753	236.12%	1,015,679	(80.35%)	1,828,537	80.03%
<b>Total governmental net position</b>	<b>\$ 29,138,103</b>	<b>4.30%</b>	<b>\$ 28,659,993</b>	<b>(1.64%)</b>	<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>

Table A-8

Fiscal Year									
2012-13		2013-14		2014-15		2015-16		2016-17	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 25,671,213	(0.15%)	\$ 25,808,607	0.54%	\$ 25,541,409	(1.04%)	\$ 25,339,980	(0.79%)	\$ 25,257,219	(0.33%)
4,677	(101.87%)	4,446	(4.94%)	969	(78.21%)	7,473	671.21%	8,796	17.70%
160,596	(62.64%)	30,966	(80.72%)	31,533	1.83%	31,727	0.62%	31,943	0.68%
2,131	-	5,485	157.39%	-	(100.00%)	-	-	-	-
1,139,655	(37.67%)	13,516	(98.81%)	(10,827,086)	(80205.70%)	(9,745,973)	(9.99%)	(9,275,153)	(4.83%)
<b>\$ 26,978,272</b>	<b>(2.67%)</b>	<b>\$ 25,863,020</b>	<b>(4.13%)</b>	<b>\$ 14,746,825</b>	<b>(42.98%)</b>	<b>\$ 15,633,207</b>	<b>6.01%</b>	<b>\$ 16,022,805</b>	<b>2.49%</b>

**Yuma County Jail District**  
 Other Financing Sources (Uses)  
 Last Ten Fiscal Years

**Table A-9**

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
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%)	-	-
2016-17	1,038,914	(0.1%)	-	-	(1,038,914)	(0.1%)	-	-

**Yuma County Jail District**  
 Charges for Services by Source

**Table A-10**

Fiscal Year	General Admin.		Inmate Health		Commissary		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
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%)
2016-17	156,974	47.39%	4,554	(8.87%)	184,859	(26.20%)	346,387	(4.31%)

# 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
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%
2016-17	12,580,916	3.13%	12,580,956	3.14%

(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**

<b>Local Sales Taxes</b>					
<b>Yuma County Capital Sales Tax (1)</b>		<b>Yuma County Health (2)</b>		<b>Total Yuma County Local Sales Taxes Collected</b>	
Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 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%
679	(92.42%)	2,805,527	3.15%	27,968,078	3.10%

**Yuma County Jail District****Table B-2**Sales Tax by Category - Jail District Only <sup>(1)</sup>

Current year and Ten years ago

<b>Category</b>	<b>2016-17 Amount</b>	<b>2007-08 Amount</b>	<b>% Change</b>
Utilities	\$ 1,256,495	\$ 1,270,842	(1.13%)
Communications	209,964	391,711	(46.40%)
Publishing	8,996	12,740	(29.39%)
Restaurants & Bars	1,398,809	1,021,032	37.00%
Amusements	58,388	68,435	(14.68%)
Rental of Personal Prop	401,214	356,889	12.42%
Contracting	945,170	2,200,333	(57.04%)
Retail	7,777,495	6,815,551	14.11%
Hotel/Motel	318,239	227,421	39.93%
All Other	206,186	7,936	2498.11%
<b>TOTAL</b>	<b>\$ 12,580,956</b>	<b>\$ 12,372,890</b>	<b>1.68%</b>

(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)			San Luis	Cities (5)			Yuma
		General	Jail District (3)	Health District (4)		Somerton	Wellton		
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	0.11	4.00	3.30	2.50	1.70	
2015-16	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70	
2016-17	5.60	0.50	0.50	0.11	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

(4) Rate established by action of governing body in 2005.

(5) 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

	2007-08	2008-09	2009-10	2010-11
<b><u>Pledged Revenues</u></b>				
Jail District (1)	\$ 12,372,890	\$ 11,826,297	\$ 10,344,969	\$ 10,778,684
<b>Total Projected Revenues</b>	<b>\$ 12,372,890</b>	<b>\$ 11,826,297</b>	<b>\$ 10,344,969</b>	<b>\$ 10,778,684</b>
<b><u>Debt Service Requirements</u></b>				
Jail District - Bonds				
Principal	\$ 1,940,000	\$ 2,035,000	\$ 5,650,000	\$ 640,000
Interest	842,063	746,823	645,388	328,827
<b>Total Annual Requirements</b>	<b>\$ 2,782,063</b>	<b>\$ 2,781,823</b>	<b>\$ 6,295,388</b>	<b>\$ 968,827</b>
<b>Estimated Coverage</b>	<b>4.45</b>	<b>4.25</b>	<b>1.64</b>	<b>11.13</b>

(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**

<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
\$ 11,344,498	\$ 11,602,960	\$ 11,602,385	\$ 11,936,114	\$ 12,198,328	\$ 12,580,956
\$ 11,344,498	\$ 11,602,960	\$ 11,602,385	\$ 11,936,114	\$ 12,198,328	\$ 12,580,956
\$ 550,000	\$ 705,000	\$ 725,004	\$ 755,004	\$ 780,000	\$ 815,004
156,276	331,725	310,572	281,580	251,376	220,176
\$ 706,276	\$ 1,036,725	\$ 1,035,576	\$ 1,036,584	\$ 1,031,376	\$ 1,035,180
16.06	11.19	11.20	11.51	11.83	12.15

# 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)	
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%
2016-17	4,484,992	580,088	1,035,180	20,361,956	5.08%

(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, 2017

Entire Yuma County

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
Arizona Western Junior College (1)	\$ 1,120,339,479	\$ 54,410,000	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	56,289,548	1,870,440	100%	485,000
Crane Elementary School District No. 13	201,601,089	17,050,000	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	107,229,120	955,000	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	1,008,765,125	44,321,464	100%	11,665,000
				<u>\$ 130,540,000</u>

\*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**

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

**Table D-1**

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	%
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	47.7%	10,300	14.5%	1,800	2.5%	21,900	30.7%
2016	217,730	94,100	76,517	18.7%	34,900	45.6%	10,200	13.3%	1,900	2.5%	22,800	29.8%

Calendar Year *	Total Population *	Farming / Agriculture		Goods Producing						Government					
		Employed	%	Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
				Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
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	212,012	17,680	24.8%	4,300	6.0%	2,300	3.2%	2,000	2.8%	14,500	20.4%	3,500	4.9%	11,000	15.4%
2015	214,991	20,430	28.7%	4,400	6.2%	2,300	3.2%	2,100	2.9%	14,700	20.6%	3,400	4.8%	11,300	15.9%
2016	217,730	17,920	23.4%	4,200	5.5%	2,400	3.1%	1,900	2.5%	14,800	19.3%	3,400	4.4%	11,400	14.9%

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
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%
2016	3,234,580	5.2%	217,730	94,100	18.7%	26,908	8,439	23.8%	34,663	18,237	42.0%

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
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%
2016	15,881	7,510	20.0%	3,119	637	33.0%	100,049	42,856	12.0%

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

\*\* Source: Yuma Stats and areavibes.com

**Yuma County Jail District**

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

**Table D-3**

Taxpayer	2017			2008		
	Actual Assessed	Rank	Percent of County's Net Assessed Valuation *	Actual Assessed	Rank	Percent of County's Net Assessed Valuation
	Valuation			Valuation		
ARIZONA PUBLIC SERVICE COMPANY	\$70,216,802	1	6.29%	\$46,558,875	1	4.63%
AGUA CALIENTE SOLAR LLC	51,293,340	2	4.60%			
UNION PACIFIC RAILROAD CO	12,996,663	3	1.16%	5,044,953	7	0.55%
WAL-MART STORES INC DE CORP	8,015,406	4	0.72%	7,487,693	4	0.47%
SOUTHWEST GAS CORPORATION (T&D)	7,502,397	5	0.67%	7,387,243	5	0.77%
YUMA PALMS 1031 DELAWARE LLC ET AL	6,313,733	6	0.57%	8,203,383	3	0.96%
ARIZONA PUBLIC SERVICE COMPANY (REE)	5,403,783	7	0.48%			
QWEST CORPORATION	4,866,407	8	0.44%	11,176,735	2	1.46%
NORTH BAJA PIPELINE LLC	3,097,368	9	0.28%			
IMPERIAL IRRIGATION DISTRICT (CWIP)	3,013,586	10	0.27%			
SFPP LP DBA KINDER MORAGN ENERGY				6,537,031	6	0.71%
LEVEL 3 COMMUNICATIONS, LLC				4,949,489	8	0.58%
DOLE FRESH VEGETABLE INC.				4,758,679	9	0.47%
YUMA CONGENERATION ASSOCIATES				4,204,860	10	0.51%
	<b>\$172,719,485</b>		<b>15.48%</b>	<b>\$106,308,941</b>		<b>11.11%</b>

Source: Yuma County Assessor's  
\* Based on total County wide net Assessed Value

# Yuma County Jail District

**Table D-4**

Demographic Statistics - Top Employers for the Entire Yuma County  
 Current Year and Ten Years Ago <sup>(1) (2)</sup>

	FY2017			FY2008 (2)		
	Total Employed	Rank	% of Total Employed	Total Employed	Rank	% of Total Employed
U.S. Marine Corps Air Station	7,112	1	7.56%	6,043	1	8.61%
Yuma Regional Medical Center	2,450	2	2.60%	1,844	3	2.63%
Yuma Proving Ground	2,336	3	2.48%	-		-
Yuma Elementary School District #1	1,518	4	1.61%	1,700	4	2.42%
Yuma County	1,400	5	1.49%	1,311	6	1.87%
City of Yuma	1,283	6	1.36%	985	8	1.40%
Arizona Western College	1,200	7	1.28%	-		-
TRAX International	1,050	8	1.12%	-		-
Yuma Union High School District	962	9	1.02%	921	9	1.31%
US Border Patrol	800	10	0.85%	-		
Grower's Company	-		-	1,400	5	1.99%
Dole Corporation	-		-	850	10	1.21%
Sayler American Fresh Foods	-		-	1,000	7	1.42%
U.S. Army	-		-	2,758	2	3.93%
<b>Total Employed</b>	<b>20,111</b>		<b>21.37%</b>	<b>18,812</b>		<b>26.80%</b>
<b>Total County Employment</b>	<b>94,100</b>			<b>70,200</b>		

(1) Source: Yuma County Chamber of Commerce

(2) Based on last available full calendar year info as of 12/31/2007

**Yuma County Jail District**

Demographic Statistics - County Employees - by Activity for the Entire Yuma County

Last Ten Fiscal Years (1) (2)

	2007-2008			2008-2009			2009-2010			2010-2011		
	Employees			Employees			Employees			Employees		
	Full Time	FTEs	Total Paid									
General Government												
Assessor	29	29	29	30	30	30	31	31	31	32	32	32
Board of Supervisors / County Admin	25	25	25	23	23	23	25	25	25	25	25	26
Development Services	81	81	81	62	62	62	73	73	73	70	70	70
Election Services	2	2	2	2	2	2	2	2	3	2	2	3
Financial Services	20	20	20	20	20	20	20	20	20	20	20	20
General Services	38	38	38	40	40	40	40	40	40	39	39	39
Human Resources	11	11	11	12	12	12	11	11	11	11	11	11
Information Technology Services	25	25	25	20	20	20	23	23	23	19	19	19
Recorder	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
YMPO	3	4	5	1	3	3	5	5	5	5	5	13
Total General Government	253	254	255	231	233	233	250	250	251	243	243	253
Public Safety												
Adult Probation	87	89	91	83	84	86	82	84	86	84	84	84
Sheriff	317	318	318	320	321	321	329	331	331	342	343	344
Total Public Safety	404	407	409	403	405	407	411	415	417	426	427	428
Highway & Streets												
Public Works	77	77	77	73	73	73	75	75	75	69	69	70
Total Highway & Streets	77	77	77	73	73	73	75	75	75	69	69	70
Health												
Health	91	98	102	89	95	98	97	102	105	97	105	109
Total Health	91	98	102	89	95	98	97	102	105	97	105	109
Cultural & Recreation												
Library	53	57	61	63	68	73	78	86	95	78	90	105
Total Cultural & Recreation	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
Public Fiduciary	7	7	7	8	8	8	7	7	7	8	8	8
Total Welfare	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
Total Education	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities												
Clerk of Superior Court	40	41	41	40	41	41	39	39	39	40	40	40
Constable Precinct #1	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
Constable Precinct #3	-	-	-	1	1	1	1	1	1	1	1	1
County Attorney	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
Justice Court #1	22	22	23	21	21	22	20	20	21	21	21	22
Justice Court #2	4	4	4	4	4	4	4	4	4	4	4	4
Justice Court #3	4	4	4	2	2	2	4	4	4	3	3	4
Juvenile Court	144	144	144	136	136	136	132	132	132	131	131	131
Legal Defender	9	9	9	11	11	11	8	8	8	11	11	12
Public Defender	22	22	22	23	23	23	22	22	22	23	23	24
Superior Court	55	56	57	52	58	62	55	56	57	60	61	64
Total Legal Activities	381	383	385	371	378	383	366	367	369	374	375	383
Total Employee Count:	1,287	1,304	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			2016-2017 Employees		
Full Time	FTEs	Total Paid															
32	32	32	30	30	30	30	30	30	29	29	29	31	31	31	27	27	27
28	28	28	27	27	27	27	27	27	26	28	28	31	32	33	28	28	29
71	71	71	57	57	57	52	52	52	48	48	48	57	57	57	42	42	42
3	3	3	3	3	3	3	3	3	2	3	3	2	3	3	3	3	3
20	20	20	18	18	18	19	19	19	20	20	20	19	19	19	20	20	20
40	40	40	40	40	40	39	39	39	40	40	40	40	40	40	41	41	42
11	11	11	9	9	9	12	12	12	10	10	11	16	16	17	14	14	14
29	29	29	28	28	28	27	27	27	24	24	24	23	23	23	27	27	28
10	10	10	10	10	10	9	9	9	10	10	10	9	9	10	8	8	8
10	10	10	10	10	10	9	9	9	10	10	10	10	10	10	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	254	254	232	232	232	227	227	227	219	222	223	238	240	243	220	220	223
92	92	92	88	88	88	87	87	87	86	86	86	91	91	91	79	79	79
382	382	382	329	330	330	349	350	351	300	308	310	304	307	310	313	315	316
474	474	474	417	418	418	436	437	438	386	394	396	395	398	401	392	394	395
79	79	79	74	74	74	71	71	71	68	68	68	87	87	87	70	70	70
79	79	79	74	74	74	71	71	71	68	68	68	87	87	87	70	70	70
118	118	118	96	99	102	92	95	99	96	101	104	108	112	116	90	96	99
118	118	118	96	99	102	92	95	99	96	101	104	108	112	116	90	96	99
96	96	96	79	90	103	79	90	103	82	94	107	81	93	105	81	95	107
96	96	96	79	90	103	79	90	103	82	94	107	81	93	105	81	95	107
16	16	16	13	13	13	14	14	14	15	15	15	15	15	15	16	16	16
8	8	8	5	5	5	7	7	7	7	7	7	8	8	8	7	7	7
24	24	24	18	18	18	21	21	21	22	22	22	23	23	23	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	5	5	5	5	5	5
41	41	41	39	40	40	39	40	40	39	39	39	44	44	44	39	39	39
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	64	64	59	59	59	61	61	61	61	61	61	61	61	61	62	62	62
11	11	11	11	11	11	11	11	11	10	10	11	13	13	14	12	12	12
22	22	22	19	19	19	20	20	20	17	17	17	27	27	27	20	20	20
5	5	5	5	5	5	6	6	6	6	6	6	7	7	7	5	5	5
4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	4	4	4
141	141	141	128	129	130	126	127	127	129	129	129	161	162	162	123	124	126
13	13	13	9	9	9	12	13	13	12	12	12	11	11	11	11	11	11
24	24	24	23	23	23	24	24	24	24	24	24	24	24	24	20	20	20
68	68	68	65	65	65	70	70	70	70	71	72	82	83	83	70	71	72
399	399	399	367	369	370	378	381	381	377	377	380	440	442	443	371	374	377
1,449	1,449	1,449	1,288	1,305	1,322	1,309	1,327	1,345	1,255	1,283	1,305	1,377	1,400	1,423	1,252	1,277	1,299

**Yuma County Jail District**  
 County - Wide Other Demographic Statistics  
 Last Ten Years

**Table D-6**

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
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%)
2016	217,730	31,574	9.85%	6,449,702	38,635	1.79%	8,100	0.82%

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

(2) Source: Bureau of Economic Analysis (bea.gov)

(3) Source: Arizona Department of Education

\* 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
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%
2016	150,427,660	34.30%	886	6.36%	1,857,046,000	6.00%	1,550,206,721	2.53%

\* 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)

(1) Years 2011 and 2012 corrected.

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# OPERATIONAL INFORMATION

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**Yuma County Jail District**

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

**Table E-1**

Function/Program	Fiscal Year									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Public safety:										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	2	2	2	2	2	2	2	2	2
Patrol units	96	138	134	137	124	129	137	132	140	136
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	5	5	5	5	5	5	5	5	5	6
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	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.

(1) Operation data only available for the last nine fiscal years due to the implementation of GASB34

## Yuma County Jail District

Operating Indicators by Function / Program  
Last Ten Fiscal Years

Function / Program	2007-08	% Chng	2008-09	% Chng	2009-10	% Chng	2010-11	% Chng
Prisoner capacity:	748	0.00%	756	1.07%	756	0.00%	756	0.00%
Average daily								
Population rate	562	(0.71%)	609	8.36%	593	(2.63%)	582	(1.85%)
Prisoner composition								
Male	83%	(4.60%)	83%	0.57%	83%	0.00%	80%	(4.16%)
Female	14%	16.67%	15%	4.79%	15%	0.00%	17%	15.87%
Juvenile	3%	200.00%	2%	(38.17%)	2%	0.00%	3%	61.73%
Prisoner processed (All)	18,470	2.64%	14,319	(22.47%)	14,440	0.85%	14,426	(0.10%)
Total Bookings:	10,823	18.34%	7,276	(32.77%)	7,172	(1.43%)	7,224	0.73%
Total released:	7,647	(13.58%)	7,043	(7.90%)	7,268	3.19%	7,202	(0.91%)
Prisoner transported:	17,582	(3.31%)	18,160	3.29%	17,801	(1.98%)	17,960	0.89%
Arrest warrants	1,242	(46.21%)	2,530	103.70%	2,548	0.71%	2,563	0.59%
Canceled warrants	588	6.14%	602	2.38%	310	(48.50%)	667	115.16%
Validated warrants	2,730	(29.86%)	4,440	62.64%	2,533	(42.95%)	5,425	114.17%
Extraditions	200	(13.42%)	217	8.50%	146	(32.72%)	167	14.38%
Food Service:								
Total meals provided	692,318	(6.01%)	768,670	11.03%	709,331	(7.72%)	708,735	(0.08%)
Avg prepared per day	1,897	(6.04%)	2,106	11.02%	1,943	(7.74%)	1,941	(0.10%)
Ave cost per meal	\$ 0.92	(10.68%)	\$ 0.97	5.43%	\$ 0.99	2.06%	\$ 0.99	0.00%
Laundry Service:								
Total tons	311	(12.64%)	279	(10.29%)	259	(7.17%)	218	(15.83%)
Total Pounds	621,760	(12.82%)	558,495	(10.18%)	517,400	(7.36%)	435,200	(15.89%)
Pounds per day	1,703	(12.85%)	1,530	(10.16%)	1,417	(7.39%)	1,192	(15.88%)
Medical Services:								
Initial screenings	6,839	(25.22%)	7,054	3.14%	6,272	(11.09%)	7,047	12.36%
Response to sick calls	4,003	(11.46%)	6,116	52.79%	5,281	(13.65%)	6,337	20.00%
Seen by doctor	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	2016-17	% Chng
756	0.00%	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%)	424	(12.76%)
82%	2.50%	84%	2.23%	83%	(0.66%)	86%	2.71%	84%	(1.37%)	84%	(0.75%)
15%	(11.76%)	15%	0.37%	16%	5.06%	14%	(10.85%)	15%	6.51%	16%	5.20%
2%	(33.33%)	1%	(44.24%)	1%	(18.48%)	0%	(59.71%)	1%	68.52%	0%	(23.58%)
14,138	(2.00%)	13,939	(1.41%)	14,157	1.56%	14,570	2.92%	13,651	(6.31%)	13,926	2.01%
7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%	7,301	3.08%	6,798	(6.89%)	6,955	2.31%
7,072	(1.81%)	7,000	(1.02%)	7,074	1.06%	7,269	2.76%	6,853	(5.72%)	6,971	1.72%
17,548	(2.29%)	17,820	1.55%	18,291	2.64%	18,412	0.66%	16,889	(8.27%)	16,347	(3.21%)
2,668	4.10%	2,095	(21.48%)	1,948	(7.02%)	612	(68.58%)	2,318	278.76%	3,232	39.43%
583	(12.59%)	37	(93.65%)	N/A	N/A	N/A	N/A	405	N/A	535	32.10%
6,094	12.33%	6,056	(0.62%)	6,055	(0.02%)	6,392	5.57%	1,257	(80.33%)	7,266	478.04%
194	16.17%	210	8.25%	161	(23.33%)	29	(81.99%)	86	196.55%	212	146.51%
708,735	0.00%	658,987	(7.02%)	661,630	0.40%	648,164	(2.04%)	572,794	(11.63%)	533,206	(6.91%)
1,941	0.00%	1,805	(7.01%)	1,943	7.65%	1,776	(8.59%)	1,485	(16.39%)	1,436	(3.30%)
\$ 0.99	0.00%	\$ 1.08	9.09%	\$ 1.16	7.41%	\$ 1.08	(6.90%)	\$ 1.09	0.93%	\$ 1.11	1.83%
202	(7.34%)	216	6.93%	225	4.17%	222	(1.33%)	218	(1.80%)	192.96	(11.49%)
402,870	(7.43%)	425,850	5.70%	450,559	5.80%	444,180	(1.42%)	435,100	(2.04%)	385,140	(11.48%)
1,104	(7.38%)	1,167	5.71%	1,235	5.83%	1,217	(1.46%)	1,192	(2.05%)	1,055.18	(11.48%)
7,061	0.20%	6,939	(1.73%)	6,940	0.01%	7,240	4.32%	6,646	(8.20%)	6,713	1.01%
6,426	1.40%	5,731	(10.82%)	4,035	(29.59%)	4,799	18.93%	6,096	27.03%	7,371	20.92%
1,459	3.92%	959	(34.27%)	815	(15.02%)	811	(0.49%)	946	16.65%	2,083	120.19%

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 \$5,000,000 each Claim (Public Officials Errors and Omissions Liability) \$5,000,000 Aggregate	ACIP	07/01/17	\$735,000
Property	\$300,000,000 per Occurrence \$25,000 Deductible \$5,000,000 per occurrence - Flood \$ 25,000 deductible \$ 1,500 deductible - Auto Physical Damage (comp/collision)	ACIP (Travelers)	07/01/17	
Commercial Crime	\$100,000 per Occurrence (primary) \$900,000 per Occurrence (Excess) \$50,000 Deductible	ACIP	07/01/17	
Healthcare Professional Liability Insurance for Nursing staff at Jail	\$2,000,000 Aggregate Limit \$15,000,000 per incident limit \$50,000 Deductible	ACIP	07/01/17	
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.)	07/01/17	
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 wccess of \$3,000,000 (Excess EL)	ACIP	1/1/2018	\$506,755 (Fiscal Year Premium)
Underground Storage Tank	\$1,000,000 limit each claim \$2,000,000 aggregate limit \$5,000 deductible each claim	ACE American Insurance Company	04/26/18	\$7,217
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  \$500,000 excess of \$100,000 Primary Property Damage and Bodily Injury Policy	AXA Siguros (Primary)  QBE De Mexico Companies (Excess)	11/01/17  11/01/17	\$1,762  \$647
Fiduciary Liability Insurance for YCEBT & Trustees	\$2,000,000 each loss \$2,000,000 each policy period \$0.00 Deductible	Chubb/Federal Insurance Company	07/01/17	\$8,280
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 Group/ Indian Harbor Insurance Company	01/01/18	\$16,908
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	HM Insurance Company		
Medical Insurance	No Policy Limits \$500 deductible per person (In-network) \$1,000 deductible per person (Out-of-network) \$1,500 deductible per family (In-network) \$3,000 deductible per family (Out-of-network) \$4,500 out-of-pocket limit per person (In-network) \$8,500 out-of-pocket limit per person (Out-of-network) \$9,000 out-of-pocket limit per family (In-network) \$17,000 out-of-pocket limit per family (Out-of-network)  \$1,500 deductible per person (In-network, HDHP/HSA Plan) \$3,000 deductible per person (Out-of-network, HDHP/HSA Plan) \$4,500 out-of-pocket limit per person (In-network HDHP/HSA) \$9,000 out-of-pocket limit per person (Out-of-network HDHP/HSA) \$3,000 deductible per family (In-network, HDHP/HSA Plan) \$6,000 deductible per family (Out-of-network, HDHP/HSA Plan) \$9,000 out-of-pocket limit per family (In-network HDHP/HSA) \$18,000 out-of-pocket limit per person (Out-of-network HDHP/HSA)	Yuma County Employee Benefit		Perpetual