YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 2018

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, 2018

BOARD OF DIRECTORS
Marco A (Tony) Reyes, Chair
4th District

Martin Porchas, 1st District
Darren Simmons, 3rd District

Russell McCloud, 2nd District
Lynne Pancrazi, 5th District

SHERIFF
Leon Wilmot

COUNTY ADMINISTRATOR
Susan K. Thorpe

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Gilberto Villegas, Jr.

Deputy- Chief Financial Officer
Czarina Gallegos

Accountants

Toni Lindsay
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, 2018

TABLE OF CONTENTS

INTRODUCTORY SECTION :

	Page
Letter of Transmittal	3
Organization Chart	6
Certificate of Achievement for Excellence in Financial Reporting	7

FINANCIAL SECTION :

Independent Auditors' Report		11
Management's Discussion and Analysis		13
Basic Financial Statements:	Exhibit	Page
Government-Wide Financial Statements:		
Statement of Net Position	A-1	24
Statement of Activities	A-2	25
Fund Financial Statements:		
Balance Sheet- Governmental Funds	B-1	28
Reconciliation of the Balance Sheet to the Statement of Net Position	B-2	29
Statement of Revenues, Expenditures, and Changes in Fund Balances- Governmental Funds	B-3	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	B-4	31
Notes to Financial Statements		33
Required Supplementary Information (RSI):		
Budgetary Comparison Schedule- General Fund	C	56
Notes to Budgetary Comparison Schedule		57
Schedule of the District's Proportionate Share of the Net Pension/OPEB Liability Cost-Sharing Plan	D-1	59
Schedule of Changes in the District's Net Pension/OPEB Liability and Related Ratios Agent Plans	D-2	60
Schedule of District's Pension/OPEB Contributions	D-3	64
Notes to Pension/OPEB Plan Schedules		66
Other Supplementary Information:		
Other Major Governmental Funds:		
Budgetary Comparison Schedule- Debt Service Fund	E-1	68
Budgetary Comparison Schedule- Capital Projects Fund	E-2	69
Nonmajor Governmental Funds:		
Combining Balance Sheet	F	74
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	G	76
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances- Budget and Actual	H	78

YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2018

TABLE OF CONTENTS

STATISTICAL SECTION

	Table	Page
Financial Trends		
Government-Wide Revenues by Source	A-1	84
Government-Wide Expenses by Category	A-2	86
Governmental Funds Expenditures by Function	A-3	88
Change in Fund Balances - All Funds Including Ratio of Total Debt Service to Total Non-Capital Expenditures	A-4	90
Governmental Funds Revenues by Source	A-5	91
Fund Balances of Governmental Funds	A-6	92
General Fund Changes in Fund Balances	A-7	92
Net Position by Category	A-8	94
Other Financing Sources (Uses)	A-9	96
Charges for Services by Source	A-10	96
Revenue Capacity		
Local Sales Tax Revenues	B-1	98
Sales Tax by Category- Jail District Only	B-2	99
Sales Tax Rates in Yuma County	B-3	100
Debt Capacity		
Pledged Revenues - Jail District Only	C-1	102
Ratio of Annual Debt Service Expenditures for Revenue Bonded Debt to Total General Expenditures- Jail District Only	C-2	103
Computation of Direct and Overlapping Debt	C-3	104
Economic and Demographic Information		
Demographic Statistics-Population and Employment - by Sector for the Entire Yuma County	D-1	106
Demographic Statistics-Population and Employment - by City for the Entire Yuma County	D-2	107
Principal Taxpayers for the Entire Yuma County	D-3	108
Demographic Statistics-Top Employers for the Entire Yuma County	D-4	109
Demographic Statistics-County Employees - by Activity for the Entire Yuma County	D-5	110
County-Wide Other Demographic Statistics	D-6	112
County-Wide Building Permits, Bank Deposits, and Retail Sales	D-7	113
Operational Information		
Capital Asset and Infrastructure Statistics by Function/Program	E-1	115
Operating Indicators by Function/Program	E-2	116
Schedule of Insurance in Force	E-3	118

INTRODUCTORY SECTION

The Introductory Section is intended to familiarize the reader with the Yuma County Jail District's organization structure, nature and scope of provided services, and specifics of its operating environment. The information in this section should provide adequate background and sufficient context to assist the reader with the financial section of this CAFR.

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 5

Organization Chart 6

Certificate of Achievement for Excellence in Financial Reporting 7

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FINANCIAL SERVICES DEPARTMENT

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

December 20, 2018

The Honorable Board of Directors
and Citizens of Yuma County

To the Board of Directors 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, 2018.

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.

THE REPORTING ENTITY

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

FINANCIAL INFORMATION

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

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

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

Governmental Funds: These funds are used to account for all of the District's expendable financial resources. The measurement focus is on determination of financial position rather than determination of income. The modified accrual basis of accounting is used for these funds. The District's General, Special Revenue, Debt Service, and Capital Projects funds are all classified as this fund type.

FINANCIAL INFORMATION (concluded)

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

Special Revenue Funds: Special Revenue Funds account for unique revenue sources that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities. The District has exercised the approach of establishing a different special revenue fund for each unique funding source.

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

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

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

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

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

BUDGETARY CONTROLS

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

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

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.

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.

In order to accommodate for old and outdated infrastructure as well as to remediate eminent infrastructure needs and issues, as part of the long-term financial plant, the district issued debt ($2,209,000) to update the fire and alarm systems within the adult detention center, and remove an underground gas-tank to prevent eminent environmental issues. These upgrades and new acquisition were welcome by the district; management timed the issuance with the increase in revenues.

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Yuma County Jail District has contracted with the office of the auditors general to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2018. The independent auditors have issued an unmodified ("clean") opinion on the current year's Yuma County Jail District's financial statements. The results of this audit are outlined in the Independent Auditors' Report located at the front of the financial section of this report.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2017. This was the fifteen consecutive year that the Yuma County Jail District has received this prestigious award. In order to be awarded a Certificate of Achievement, the Yuma County Jail District published an easily readable and efficiently organized CAFR. This report satisfied both U.S. GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

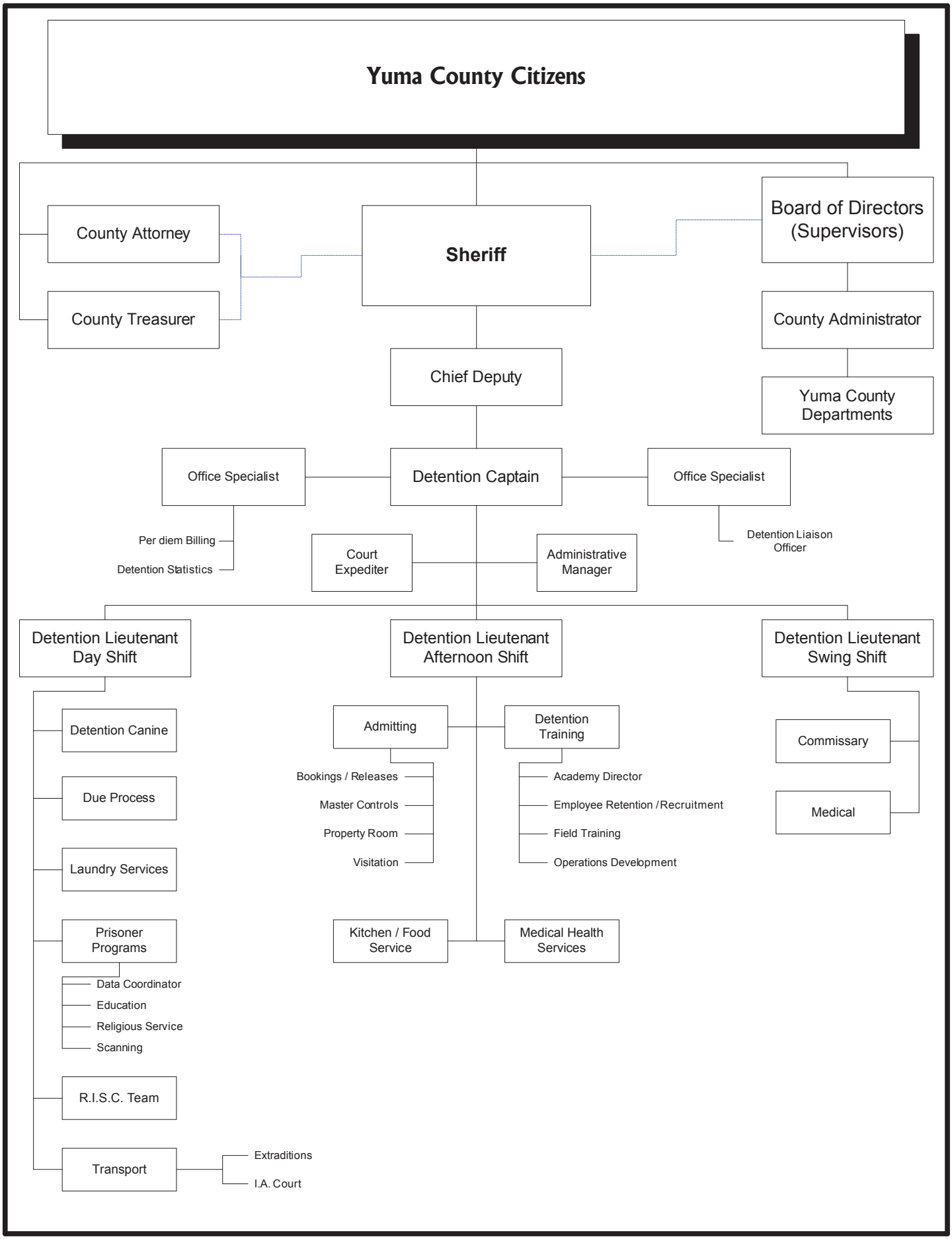
ACKNOWLEDGMENTS

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

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

Respectfully submitted,

Gilberto Villegas, Jr.
Chief Financial Officer


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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Jail District
Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morrill

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:

Independent Auditors' Report 11-12

Management's Discussion and Analysis 13-20

Government-Wide Financial Statements 23-25

Fund Financial Statements 27-31

Notes to Financial Statements 33-54

Required Supplementary Information 55-66

Other Supplementary Information 67-79

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MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

Independent auditors' report

Members of the Arizona State Legislature

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 (a component unit of Yuma County) as of and for the year ended June 30, 2018, 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 from 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.

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 Yuma County Jail District as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance 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, budgetary comparison schedule on pages 56 through 57, schedule of the District's proportionate share of the net pension/OPEB liability—cost-sharing plans on pages 59, schedule of changes in the District's net pension/OPEB liability and related ratios—agent plans on pages 60 through 62, and schedule of the District's pension/OPEB contributions on pages 64 through 65 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 the introductory and statistical sections listed in the table of contents are presented for purposes 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, based on our audit, the procedures performed as described above, 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.

Lindsey Perry, CPA, CFE
Auditor General

December 20, 2018

FINANCIAL SERVICES DEPARTMENT

Gilberto Villegas, Jr.
Chief Financial Officer

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

Management's Discussion and Analysis

As management of the Yuma County Jail District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3 to 5 of this report.

FINANCIAL HIGHLIGHTS

- ✓ The assets and deferred outflows of the Yuma County Jail District exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $14,699,888 (*net position*). The District's total net position decreased by $(1,322,917) or (8.26)% as compared to the previous fiscal year. The decrease was mainly due to a 11.38% increase in yearly operating expenses ($2,271,766).

- ✓ Personnel services increase in the amount of $1,770,269 was the main driver of the reduction in current fiscal year's net position. District's management, for years, has struggled to retain and recruit qualified personnel for the Jail district operations. In order to address the issue, during the previous fiscal year, the Board of Directors approved and adopted a separate pay scale for the law enforcement.

- ✓ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of $4,310,928, an increase of $2,016,627 for current fiscal year. The increase reflects the new debt issuance of $2,209,000 designated for infrastructure upgrades and replacement. Fund balances are categorized as follows: 1.15% or $49,672 is Nonspendable; 97.05% or $4,183,823 is Restricted; 1.75% or $75,367 is Committed; and 0.05% or $2,066 is Assigned.

- ✓ The capital projects fund experienced the most significant increase in fund balance of $2,029,006 for the Fiscal Year ending June 30, 2018. Key factors for the increase were the additional funds received from the debt issuance for capital projects and additional funds transferred from the General fund to cover for unexpected construction in progress expenditures in the amount of $200,000.

- ✓ The district's General fund reported the largest decrease in fund balance in the amount of $(264,250) or (15.04)%. The nominal increase in fund's total revenues of $258,733 was not enough to offset the 2.97% or $583,637 increase in total expenditures and transfers out. General fund's fund balance is 7.38% of expenditures and transfers out. Administration would like to continue increasing fund balance to the desired 10% to 25%.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

This report also contains other supplementary information in addition to the basic financial statements and they intend to furnish additional detail to support the basic financial statements.

Government-wide financial statements:

The ***government-wide*** *financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. This includes the government-wide statement of net position and the statement of activities described below.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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 73 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 33 to 53 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 66.

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 73 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 $14,699,888 at the close of this fiscal year.

A major portion of the District's net position $25,324,618 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.

The Restricted for portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The $2,060,949 is restricted to capital improvements due to debt service issuance. The remaining balance of *unrestricted,* $(12,685,679), represents the net pension liability and postemployment benefits required to be reported and recognized with the implementation of GASB Statement No. 68 and GASB Statement No.75. Included in the *unrestricted* amount are $75,367 committed to debt service payments.

Investment held by trustee, recorded the most significant increase, $2,211,075 or 238.52%. This significant increase is mostly attributable to the unexpended debt service funds earmarked for construction and renovation projects in the amount of $2,015,328 and deposits to trustee for debt service requirements and per bond issuance agreements in the amount of $1,122,756. Deferred outflows related to pensions and other postemployment benefits, registered the most significant decrease (24.31)% or $(1,117,104) decrease is due to changes in the difference between projected and actual earning on pension plan investments. 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, 2018 and 2017

	Governmental Activities	
	2018	2017
Cash, cash equivalents, and investments	$ 1,053,602	$ 997,563
Investments held by trustee- restricted	3,138,084	927,009
Other current assets	2,205,454	2,096,207
Capital assets	29,526,507	30,164,993
Total assets	**$ 35,923,647**	**$ 34,185,772**
Deferred outflows related to pensions and other postemployment benefits	$ 3,478,529	4,595,633
Total deferred outflows of resources	**$ 3,478,529**	**4,595,633**
Long-term liabilities	$ 21,818,740	$ 19,562,976
Other liabilities	1,098,192	911,466
Total liabilities	**$ 22,916,932**	**$ 20,474,442**
Deferred inflows related to pensions and other postemployment benefits	$ 1,785,356	2,284,158
Total deferred inflows of resources	**$ 1,785,356**	**2,284,158**
Net invested in capital assets	$ 25,324,618	$ 25,257,219
Restricted	2,060,949	40,739
Unrestricted	(12,685,679)	(9,275,153)
Total net position	**$ 14,699,888**	**$ 16,022,805**

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, 2018 and 2017

	Governmental Activities	
	2018	2017
Revenues:		
Program revenues:		
Operating grants and contributions	$ 7,598,303	$ 7,292,589
Charges for services	284,459	346,387
General revenues:		
Sales tax	12,846,259	12,580,956
Unrestricted investments earnings	38,353	11,614
Miscellaneous	142,137	118,714
Total revenues	**20,909,511**	**20,350,260**
Expenses:		
Public safety:		
Personnel services	15,801,437	14,031,168
Operations	5,100,510	4,597,919
Depreciation and interest and fiscal charges	1,330,481	1,331,575
Total expenses	**22,232,428**	**19,960,662**
Change in net position	(1,322,917)	389,598
Net position- beginning July 1	16,022,805	15,633,207
Net position- ending June 30	**$ 14,699,888**	**$ 16,022,805**

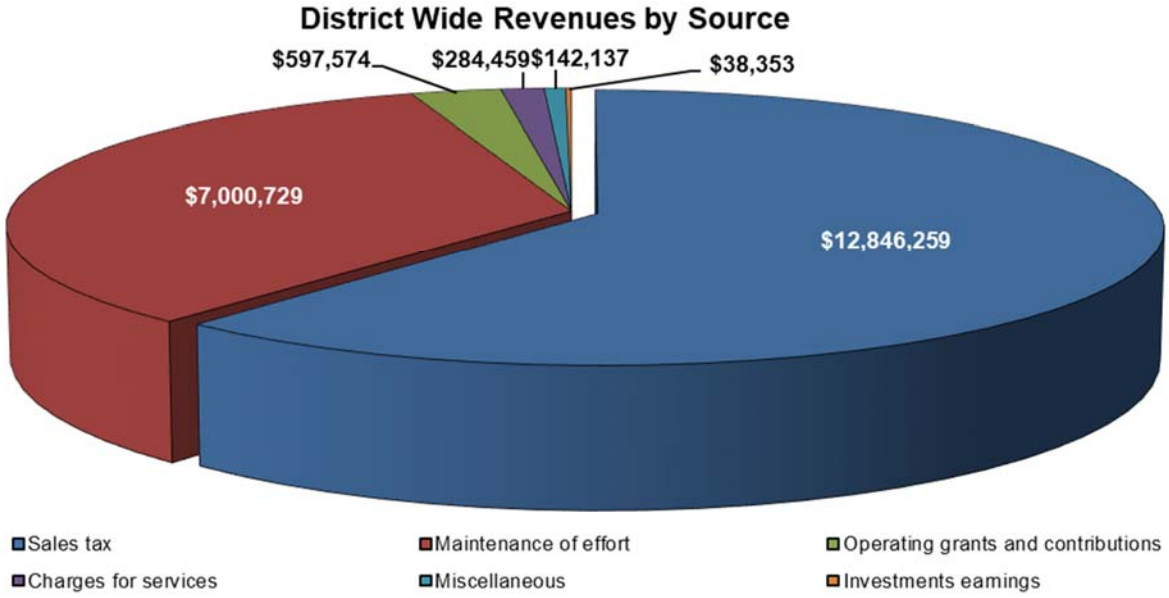
Following are some key elements that contributed to the District's $(1,322,917) decrease in net position:

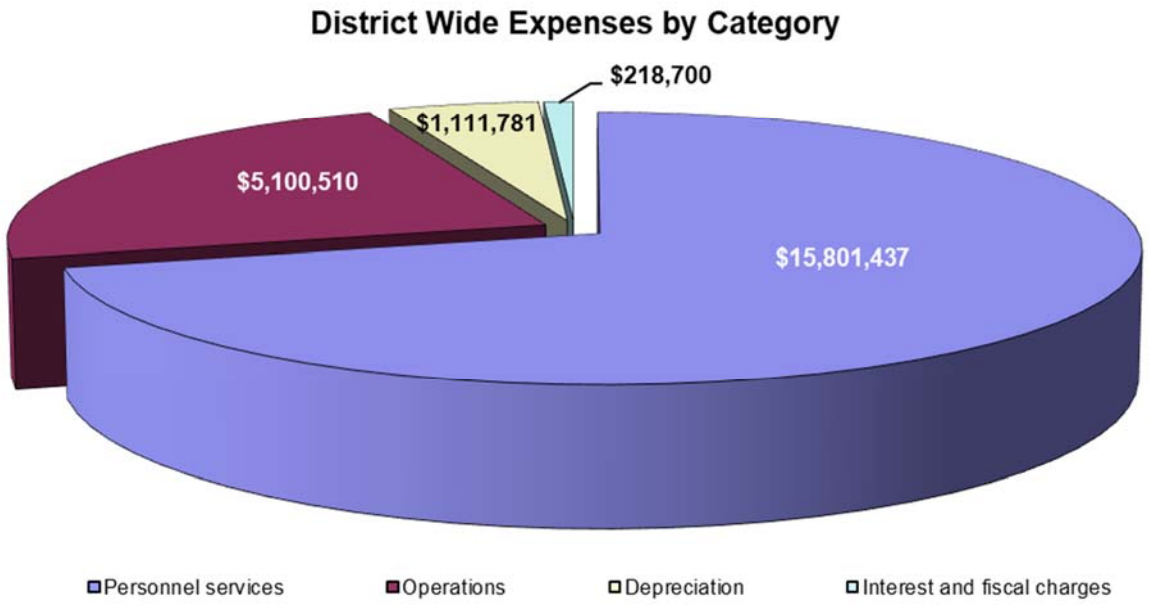
- Total revenues continued to experience a nominal increase of 2.75% or $559,251 for current fiscal year. Despite the District's continuous efforts to consciously utilize available resources, total expenses increased by $2,271,766 or 11.38%. For the fourth consecutive year, the District experienced an increase in revenues and, although the increase was not significant, the trend continues to be positive giving the indication the local economy is improving. However, the need to cope with service demands and update or replace decaying equipment forced the District to have an increase in operating expenses as well.

- Operating grants and contributions experienced the largest increase in revenues of the 4.19% or $305,714. Additional State grants funds in the amount of $276,868 accounts for the majority of the increase. These funds, most likely, are restricted to special operations. The difference of $28,846 is due to increase in the maintenance of effort provided by the primary government. District's management is pleased to see grants are resurfacing. Charges for services, for the third consecutive year, was the only major revenue category that experienced a decrease; the $(61,928) or (17.88)% decrease is a clear indication that external revenue sources continue to have difficult times assisting with needed incarceration services the Jail District provides.

- Except for depreciation expense, all major expenses experienced an increase for the current fiscal year. Personnel services again, recorded the largest increase in expenses; the 12.62% or $1,770,269 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 the 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 helped to maintain operations expenses at a $502,591 increase.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Concluded)





FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

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

Governmental funds

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

All governmental funds: At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of $4,310,928, a significant 87.90% increase as compared to the prior fiscal year. For the year ended June 30, 2018 total fund balances increase in an amount of $2,016,627. The main reason for the increase was unused bond proceeds designated to upgrade and replace District's infrastructure. $1,819,317 or 90.22% of the District's total fund balance increase is due to unused bond proceed funds.

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, 2018 and 2017

	2018		2017		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	$ 12,846,259	61.44%	$ 12,580,956	61.82%	$ 265,303	2.11%
Intergovernmental:						
Primary government	7,029,424	33.62%	6,924,472	34.03%	104,952	1.52%
Other government	568,879	2.72%	368,117	1.81%	200,762	54.54%
Charges for services	284,459	1.36%	346,387	1.70%	(61,928)	(17.88%)
Investment income	38,353	0.18%	11,614	0.06%	26,739	230.23%
Miscellaneous	142,137	0.68%	118,714	0.58%	23,423	19.73%
Total Revenues	$ 20,909,511	100.00%	$ 20,350,260	100.00%	$ 559,251	2.75%

Main factors contributing to the $559,251 or 2.75% increase in total revenues are as follows:

- The main source of revenues for the District, Sales tax, experienced the most significant increase of $265,303 or 2.11%. A 2% to 3% sales tax increase trend is now a reality, 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 five years.
- The Intergovernmental-Primary government source of revenue refers to the Maintenance Of Effort subsidy the primary government is required to provide. The 1.52% increase is resulting from the adjustments in the Consumer Price Index used to calculate subsidy. Other government answers to an increase in state grant funding, the $200,762 or 54.54% increase as compared to the previous fiscal year, will be utilized early next fiscal year, most likely in needed security equipment.
- Charges for services experienced another decrease during the current fiscal year. The $(61,928) or (17.88)% 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, 2018 and 2017

	2018		2017		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	$ 19,347,304	91.65%	$ 19,155,089	94.07%	$ 192,215	1.00%
Capital outlay	555,309	2.63%	172,013	0.84%	383,296	222.83%
Debt service:						
Principal retirement	988,008	4.68%	815,004	4.00%	173,004	21.23%
Interest and fiscal charge	218,700	1.04%	220,176	1.09%	(1,476)	(0.67%)
Total Expenditures	$ 21,109,321	100.00%	$ 20,362,282	100.00%	$ 747,039	3.67%

Main factor contributing to the $747,039 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.
- The Capital outlay category accounts for the biggest increase in expenditures, the $383,296 as compared to the previous year will be increased as there are funds available from bond proceeds earmarked to capital improvements.
- 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.

FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS (Concluded)

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year total fund balance was $1,493,210. As compared to the previous fiscal year, the district's General Fund experienced an increase in operating expenditures of $128,413; increase in other financial uses of $451,570 (transfer out for debt service payments); and a nominal increase in total revenues of $258,733, mostly in sales tax revenues.

The minimal, but stable increase in revenues for the past six (6) years (4.51% in 2013; 0.54% in 2014; 0.68% in 2015; 1.48% in 2016; 3.14% in 2017; and 2.11% in 2018) and the District's ability to maintain operating costs almost the same level of expenditures were overall factor in the $(264,250) decrease in General Fund net fund balance. The entire General Fund balance is legally restricted to Jail operations.

BUDGETARY HIGHLIGHTS

Other than an additional $200,000 operating transfer from the General Fund to the Capital Improvement funds to complete an underground gas-tank removal project; there were no significant variances between the adopted and final budgeted amounts for the fiscal year ended June 30, 2018. Overall at year end, the District received a netted $(250,007) less revenues than expected. Unrealized grants from State and Federal governments and charges for services accounted for the majority of the over budgeted revenues. The total negative variance in charge for services of $(158,254) was due reductions in services to inmates $(92,453) and the lack of requested services to house inmates in the amount of $(65,801). On a positive note, the District expended $3,672,809 less than budgeted. $1,957,517 are from unused bond proceed for capital projects.

The General Fund reported a positive expenditures variance of $1,102,649. This is a reflection of management's continued commitment to conservatively spend and not to exceed budgeted amounts. Also, to improve on the much needed fund balance. Revenues for the General fund were very close to final budget only $(9,967) less revenues were received.

CAPITAL ASSET

The District's investment in capital assets for its governmental activities at June 30, 2018 amounts to $29,526,507 (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 $(638,486). This decrease was due to the reduction in the capital assets' book value and disposal of obsolete equipment. Additional information on the District's capital assets can be found in note 5 on page 40 of this report.

DEBT ADMINISTRATION

At the fiscal year end, The Jail District had a total bonded debt outstanding of $5,878,992, of which $988,000 is payable within one year. The Revenue bonds are backed by pledged revenues from the Jail District. In addition, the District has $338,225 in unamortized premiums resulted from the defeasement of the 2007, $7,885,000 revenue bond issuance.

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 the District's long-term debt can be found in notes 6-8 on pages 40-42 of this report.

District's outstanding debt series have been issued to mitigate infrastructure problems. The latest issuance was intended to upgrade the fire and alarm systems within the adult detention center.

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.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (concluded)

The County of Yuma, the primary government is also committed to continue supporting the District's operations.

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 service requirements 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 3rd Avenue, Yuma, AZ 85364 (928) 783-4427.

BASIC
FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT
Statement of Net Position
June 30, 2018

Exhibit A- 1

	Governmental Activities
ASSETS	
Cash, cash equivalents, and investments	$ 1,053,602
Receivables (net of allowances for uncollectibles):	
Accounts	28,556
Accrued interest	4,226
Due from:	
Primary government - Yuma County	90,885
Other governments	2,576
State government	2,029,539
Prepaid items	49,672
Investment held by trustee - restricted	3,138,084
Capital assets (net of accumulated depreciation):	
Land	2,254,719
Buildings	26,026,085
Improvements other than buildings	466,152
Machinery and equipment	779,349
Construction in progress	202
Total Assets	$ 35,923,647
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions and other postemployment benefits	$ 3,478,529
Total Deferred Outflows of Resources	$ 3,478,529
LIABILITIES	
Accounts payable	$ 355,483
Accrued payroll and employee benefits	451,463
Due to:	
Primary government - Yuma County	164,292
Interest and fiscal charges payable	126,954
Noncurrent liabilities:	
Due within one year	1,964,175
Due in more than one year	19,854,565
Total Liabilities	$ 22,916,932
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and other postemployment benefits	$ 1,785,356
Total Deferred Inflows of Resources	$ 1,785,356
NET POSITION	
Net investment in capital assets	$ 25,324,618
Restricted for:	
Capital projects	2,060,949
Unrestricted	(12,685,679)
Total Net Position	$ 14,699,888

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

YUMA COUNTY JAIL DISTRICT

Exhibit A- 2

Statement of Activities

Year Ended June 30, 2018

	Function / Program				
	Administration	General Assistance	Capital Improvements	Debt Service	Total
Expenses:					
Public safety:					
Personnel services (Salaries and benefits)	$ 15,338,419	$ 463,018	-	-	$ 15,801,437
Operations (Materials, supplies, and claims)	4,712,782	216,371	$ 142,119	$ 29,238	5,100,510
Depreciation	577,893	47,551	486,337	-	1,111,781
Interest and fiscal charges	-	-	-	218,700	218,700
Total expenses	20,629,094	726,940	628,456	247,938	22,232,428
Program revenues:					
Operating grants and contributions	7,029,424	568,879	-	-	7,598,303
Charges for services	89,263	195,196	-	-	284,459
Net program expenses	$ 13,510,407	$ (37,135)	$ 628,456	$ 247,938	$ 14,349,666

General revenues:	
Sales tax	12,846,259
Unrestricted investment earnings	38,353
Miscellaneous	142,137
Total general revenues	13,026,749
Change in net position	(1,322,917)
Net position, July 1, 2017	16,022,805
Net Position, June 30, 2018	$ 14,699,888

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

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FUND
FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT

Exhibit B- 1

Balance Sheet

Governmental Funds

June 30, 2018

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash, cash equivalents and investments	$ 102,070	$ 67,088	$ 126,272	$ 758,172	$ 1,053,602
Receivables (net of allowances for uncollectibles):					
Accounts	2,291	-	-	26,265	28,556
Accrued interest	1,705	497	256	1,768	4,226
Due from:					
Primary government- Yuma County	90,885	-	-	-	90,885
Other funds	3,393	-	-	-	3,393
Other governments	-	-	-	2,576	2,576
State government	2,007,754	-	-	21,785	2,029,539
Prepaid items	49,347	-	-	325	49,672
Investment held by trustee- restricted	-	1,122,756	2,015,328	-	3,138,084
Total Assets	**$ 2,257,445**	**$ 1,190,341**	**$ 2,141,856**	**$ 810,891**	**$ 6,400,533**
Liabilities					
Liabilities:					
Accounts payable	$ 239,510	-	$ 80,907	$ 35,066	$ 355,483
Accrued payroll and employee benefits	437,720	-	-	13,743	451,463
Due to:					
Primary government- Yuma County	87,005	-	-	77,287	164,292
Other funds	-	-	-	3,393	3,393
Revenue bonds payable	-	$ 988,020	-	-	988,020
Interest and fiscal charges payable	-	126,954	-	-	126,954
Total Liabilities	764,235	1,114,974	80,907	129,489	2,089,605
Fund balances (deficits):					
Nonspendable	49,347	-	-	325	49,672
Restricted	1,443,863	-	$ 2,060,949	679,011	4,183,823
Committed	-	75,367	-	-	75,367
Assigned	-	-	-	2,066	2,066
Total fund balances (deficits)	1,493,210	75,367	2,060,949	681,402	4,310,928
Total liabilities and fund balances	**$ 2,257,445**	**$ 1,190,341**	**$ 2,141,856**	**$ 810,891**	**$ 6,400,533**

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

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

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2018

Fund balance - total governmental funds		**$ 4,310,928**
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		29,526,507
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 and other postemployment benefits	$ 3,478,529	
Deferred inflows related to pensions and other postemployment benefits	(1,785,356)	
Total		1,693,173
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	$ (5,229,197)	
Compensated absences	(1,200,148)	
Claims and judgments	(100,000)	
Net pension and other postemployment benefit liabilities	(14,301,375)	
Total		(20,830,720)
Net position of governmental activities		**$ 14,699,888**

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

YUMA COUNTY JAIL DISTRICT

Exhibit B- 3

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2018

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	$ 12,846,259	-	-	-	$ 12,846,259
Intergovernmental:					
Primary government	7,000,729	-	-	$ 28,695	7,029,424
Other governments	-	-	-	568,879	568,879
Charges for services	89,263	-	-	195,196	284,459
Investment income	11,709	$ 8,379	$ 9,689	8,576	38,353
Miscellaneous	15,096	-	-	127,041	142,137
Total Revenue	19,963,056	8,379	9,689	928,387	20,909,511
Expenditures:					
Current:					
Public safety	18,627,840	29,238	61,212	629,014	19,347,304
Capital outlay	108,982	-	328,471	117,856	555,309
Debt service:					
Principal retirement	-	988,008	-	-	988,008
Interest and fiscal charges	-	218,700	-	-	218,700
Total Expenditures	18,736,822	1,235,946	389,683	746,870	21,109,321
Excess (deficiency) of revenues over expenditures	**1,226,234**	**(1,227,567)**	**(379,994)**	**181,517**	**(199,810)**
Other financing sources (uses):					
Proceeds from sale of bonds	-	-	2,209,000	-	2,209,000
Proceeds from sale of capital assets	3,654	-	-	3,783	7,437
Transfers in	-	1,294,138	200,000	-	1,494,138
Transfers out	(1,494,138)	-	-	-	(1,494,138)
Total other financing sources (uses)	(1,490,484)	1,294,138	2,409,000	3,783	2,216,437
Net change in fund balance	(264,250)	66,571	2,029,006	185,300	2,016,627
Fund balances- beginning (July 1, 2017)	1,757,460	8,796	31,943	496,102	2,294,301
Fund balances - ending (June 30, 2018)	**$ 1,493,210**	**$ 75,367**	**$ 2,060,949**	**$ 681,402**	**$ 4,310,928**

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

YUMA COUNTY JAIL DISTRICT

Exhibit B- 4

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

Year Ended June 30, 2018

Net change in fund balances - total governmental funds		**$ 2,016,627**
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	$ 506,980	
Depreciation expense	(1,111,781)	
Total		(604,801)
In the Statement of Activities, the difference between the capital assets carrying value and disposal proceeds (loss) is netted against miscellaneous revenues, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the capital assets sold.		(33,685)
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	$ 988,008	
Bond proceeds	(2,209,000)	
Amortization of bond premiums	84,557	
Total		(1,136,435)
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	$ 115,613	
Decrease in compensated absences	43,709	
Total		159,322
District pension/OPEB contributions are reported as expenditures in the governmental fund when made. However, they are reported as deferred outflows of resources in the statement of net position because the reported net pension/OPEB expense, which is the change in the net pension/OPEB liability adjusted for the changes in deferred outflows and inflows of resources related to pensions/OPEB, is reported in the statement of activities.		
District pension/OPEB contributions	$ 1,259,863	
Pension/OPEB expense	(2,983,808)	
Total		(1,723,945)
Change in net position of governmental activities		**$ (1,322,917)**

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

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NOTES TO
FINANCIAL STATEMENTS

Note 1- Summary of Significant Accounting Policies

Yuma County Jail District (the District)'s accounting policies conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

For the year ended June 30, 2018, the District implemented the provisions of GASB statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions,* as amended by GASB Statement No.85, *Omnibus 2017.* GASB statement No. 75 establishes standards for measuring and recognizing net assets or liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to other postemployment benefits (OPEB) provided through defined benefit OPEB plans. In addition, GASB statement No. 75 requires disclosure of information related to OPEB.

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.

Note 1- Summary of Significant Accounting Policies (Continued)

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.

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		
Land	All		
Construction in progress	All	Depreciation Method	Estimated Useful Life
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

Note 1- Summary of Significant Accounting Policies (Continued)

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

H. Compensated Absences

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

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

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

I. Inventories and Prepaid Items

Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. These inventories are stated at cost using the first-in, first-out method.

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

J. Intergovernmental Grants and Aid

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

K. Fund Balance Classifications

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

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

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

Note 1- Summary of Significant Accounting Policies (Concluded)

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.

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. Postemployment benefits

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

Note 2- Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2018 were as follows:

Fund balance	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
Nonspendable:					
Prepaid items	$ 49,347	-	-	$ 325	$ 49,672
Total nonspendable	49,347	-	-	325	**49,672**
Restricted for:					
Jail operations	1,443,863	-	-	-	1,443,863
Capital Projects	-	-	$ 2,060,949	-	2,060,949
Operations enhancements	-	-	-	134,513	134,513
Inmate welfare services	-	-	-	312,408	312,408
Inmate education, other	-	-	-	232,090	232,090
Total restricted	1,443,863	-	2,060,949	679,011	**4,183,823**
Committed to:					
Debt service reserves	-	$ 75,367	-	-	75,367
Total committed	-	75,367	-	-	**75,367**
Assigned to:					
Inmate health services	-	-	-	2,066	2,066
Total assigned	-	-	-	2,066	**2,066**
Total fund balances	**$ 1,493,210**	**$ 75,367**	**$ 2,060,949**	**$ 681,402**	**$ 4,310,928**

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 County Treasurer's pool. A full description of the entire County 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, and interest rate risk or foreign currency risk.

Note 3- Deposits and Investments (Concluded)

Investments – The District's investments at June 30, 2018, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follow:

		Fair Value measurement using
Investment by fair value level	**Amount**	Quoted prices in active markets for identical assets (Level 1)
Liquidity Trust Fund	$3,138,084	$3,138,084
External investment pools measured at fair value		
Yuma County Treasurer's investment pool	1,053,602	
Total investments	**$ 4,191,686**	

Investments categorized as Level 1 are valued using prices quoted in active markets for those investments. Investments in the County Treasurer's investment pool include some investments held by the State Treasurer's investment pool that 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. The investment in the County Treasurer's pool is valued using the District's proportionate participation in the pool because the pool's structure does not provide for shares. No regulatory oversight is provided for the County Treasurer's investment pool.

Credit Risk- The District does not have a formal investment policy with respect to credit risk. As of June 30, 2018 credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
Investments held by trustee:			
Liquidity Trust Fund	Aaa-mf	Moody's	$ 3,138,084
Yuma County Treasurer's investment pool	Unrated	Not applicable	1,053,602
Total investments			**$ 4,191,686**

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 does not have a formal investment policy with respect to custodial credit risk. The District's total Liquidity Trust Fund of $3,138,084 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

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

Concentration of credit risk– The District does not have a formal investment policy with respect to concentration of credit risk.

Interest rate risk– The District does not have a formal investment policy with respect to interest rate risk. At June 30, 2018 the District had the following investments in debt securities:

Investment Type	Amount	Weighted Average Maturity (In Years)
Investments held by trustee:		
Liquidity Trust Fund	$ 3,138,084	.08
Yuma County Treasurer's investment pool	1,053,602	.70
Total investments	**$ 4,191,686**	

Note 4- Due from State Government

Of the amounts due from State government reported in the Governmental Funds totaling $2,029,539 at June 30, 2018, $2,007,754 relates to the County Jail District sales taxes and $21,785 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, 2018, 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, 2018 was as follows:

Government activities:	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Capital assets, not being depreciated:				
Land	$ 2,254,719	-	-	$ 2,254,719
Construction in progress	-	$ 202	-	202
Total capital assets not being depreciated	2,254,719	202	-	2,254,921
Capital assets, being depreciated:				
Buildings	40,578,419	-	-	40,578,419
Improvements other than buildings	1,493,221	107,750	$ (49,076)	1,551,895
Machinery and equipment	2,449,558	399,028	(67,220)	2,781,366
Total capital assets being depreciated	44,521,198	506,778	(116,296)	44,911,680
Less accumulated depreciation for:				
Buildings	(13,745,323)	(807,011)	-	(14,552,334)
Improvements other than buildings	(972,035)	(134,784)	21,076	(1,085,743)
Machinery and equipment	(1,893,566)	(169,986)	61,535	(2,002,017)
Total accumulated depreciation	(16,610,924)	(1,111,781)	82,611	(17,640,094)
Total capital assets, being depreciated, net	27,910,274	(605,003)	(33,685)	27,271,586
Governmental activities capital assets, net	**$ 30,164,993**	**$ (604,801)**	**$ (33,685)**	**$ 29,526,507**

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

Governmental activities:	
Public safety	**$ 1,111,781**

The Jail district is engaged in the upgrade and replacement of the adult detention center's fire alarms system. The project has a total cost of $898,226 and is estimated to be completed next fiscal year.

Note 6- Changes in Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2018:

	Balance July 1, 2017	**Additions**	**Reductions**	**Balance June 30, 2018**	**Due within One year**
Bonds Payable:					
Revenue bonds	$ 4,484,992	$ 2,209,000	$ 815,000	$ 5,878,992	$ 988,000
Premiums	422,782	-	84,557	338,225	84,557
Total bonds payable	4,907,774	2,209,000	899,557	6,217,217	1,072,557
Compensated absences	1,243,857	777,237	820,946	1,200,148	791,618
Claims and judgments	215,613	-	115,613	100,000	100,000
Net pension and other postemployment benefits liability	13,195,732	1,105,643	-	14,301,375	-
Total Long-Term Liabilities	$ 19,562,976	$ 4,091,880	$ 1,836,116	$ 21,818,740	$ 1,964,175

On the Statement of Net position, the current portion of long-term debt of $1,964,175 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 an annual basis; however, interest is payable semiannually, and issuance has a July 2021 maturity date.

On October 16, 2017, Yuma County Board of Directors for the Jail District authorized the issuance of pledged revenue bonds with an interest rate of 2.38 percent, Jail District Series 2017. The Jail District realized net proceeds of $2,147,200 after payment of $61,800 in issuance and placement agent costs. The bank qualified pledged revenue bond has a maturity date of July 1, 2027 and are callable anytime with 30 days' notice, without penalty. Principal and interest payments are due semiannually on January 1 and July 1. The bond proceeds were used to acquire, repair and/or replace equipment within the Adult Detention Center.

Revenue bonds outstanding at June 30, 2018, were as follows:

Description	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2017	Issues / (Retirements)	Outstanding Principal June 30, 2018
Series- 2011 Refunding	2.00-5.00%	7/12 - 7/21	$ 4,484,996	$ (815,004)	$ 3,669,992
Series- 2017	2.38%	7/18 – 7/27	-	2,209,000	2,209,000
		TOTAL	**$ 4,484,966**	**$ 1,393,966**	**$ 5,878,992**

Revenue bond debt service principal and interest requirements to maturity at June 30, 2018, were as follows:

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2011
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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
Totals	**$ 3,669,992**	**$ 378,250**	**$ 4,048,242**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019	$ 138,000	$ 35,196	$ 173,196
2020	209,000	49,290	258,290
2021	214,000	44,316	258,316
2022	219,000	39,222	258,222
2023	224,000	34,010	258,010
2024-2028	1,205,000	87,370	1,292,370
Totals	**$ 2,209,000**	**$ 289,404**	**$ 2,498,404**

Note 8- Pledged Revenues

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

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax and maintenance of effort	Construction and acquisition	$ 6,546,646	7/21-28

Note 8- Pledged Revenues (Concluded)

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

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of Available Net Pledged Revenue	Total Revenue Available	Percentage Pledged of Total
Jail District sales tax and maintenance of effort	$ 1,302,517	$ 1,206,708	92.64%	$19,846,988	6.08%

For further information on long-term debt and pledged revenues refer to Table C-1 (page 102).

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, 2018 is $1,200,148; of which 96.5% is assignable to the General Fund and 3.5% to other nonmajor funds.

In the opinion of the County Attorney, Risk Director, and District management, for the current fiscal year, reasonably possible and probable losses not covered by insurance are valued at $ 100,000. Changes in the District's judgements payable for current and last two fiscal years are as follows:

Fiscal Year Ended	Beginning Balance	Additions	Reductions	Ending Balance
2018	$ 215,613	-	$ 115,613	$ 100,000
2017	300,000	$ 215,613	300,000	215,613
2016	576,350	-	276,350	300,000

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 risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions; and natural disasters; and provides risk management services. Such coverage includes all defense costs as well as the amount of any judgment or settlement. The County is responsible for paying a premium based on its exposure in relation to the exposure of the other participants and a deductible of $25,000 per occurrence for property claims and $50,000 per occurrence for liability claims. The County is also responsible for any payments in excess of the maximum coverage of $300 million per occurrence for property claims and $15 million per occurrence for liability claims. However, lower limits apply to certain categories of losses. A county must participate in the pool at least 3 years after becoming a member; however, it may withdraw after the initial 3-year period.

Note 10- Risk of Loss (Concluded)

The Arizona Counties Workers' Compensation Pool- On January 1, 2016, the County joined the Arizona Counties Workers' Compensation Pool for its workers' compensation insurance program and liability claims. Adjustment and payment of all claims arising from losses prior to January 1, 2016 is responsibility of the pool, with the agreement that Yuma County will reimburse all those claim payments.

The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 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 receive independent audits annually and an audit by the Arizona Department of Insurance every 5 years. Both pools accrue liabilities for losses that have been incurred but not reported. These liabilities are determined annually based on an independent actuarial valuation. If a pool were to become insolvent, the County, including the corresponding allocable portion to the District, 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.

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 for medical, and $100,000 for 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, 2018 the District reported the following proportionate aggregated amounts related to pension and other postemployment benefits (OPEB) for all plans to which it contributes:

Statement of Net Position and Statement of activities	Governmental Activities
Net pension and OPEB liabilities	$ 14,301,375
Deferred outflows of resources related to pension and OPEB	3,478,529
Deferred inflows of resources related to pensions and OPEB	1,785,356
Pension and OPEB expense	2,983,808

The District's accrued payroll and employee benefits includes $46,587 of outstanding pension and OPEB contribution amounts payable to all plans for the year ended June 30, 2018. Also, the District reported its proportionate pension and OPEB contribution of $1,259,863. This amount was reported as an expenditures in the governmental funds related to all plans to which it contributes.

Note 11- Pension and other Postemployment Benefits (Continued)

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.

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.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from $150 per month to $260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

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, 2018, statute required active ASRS members to contribute at the actuarially determined rate of 11.50 percent (11.34 percent for retirement and 0.16 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 11.50 percent (10.90 percent for retirement, 0.44 percent for health insurance premium benefit, and 0.16 percent for long-term disability) of the active members' annual covered payroll. In addition, the District was required by statute to contribute at the actuarially determined rate of 9.49 percent (9.26 percent for retirement, 0.10 percent for health insurance premium benefit, and 0.13 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

Note 11- Pension and other Postemployment Benefits (Continued)

would typically fill. The District's contributions to the pension, health insurance premium benefit, and long-term disability plan for the year ended June 30, 2018 were $335,077, $13,526, and $4,919 respectively.

The District paid for ASRS pension and OPEB contributions as follows: 91.81% from General fund and 8.19% from nonmajor funds.

Liability— At June 30, 2018, Yuma County reported a total liability of $64,349,812 ($64,276,595 and $73,217 for a School superintendent separately reported) for its proportionate share of the ASRS' net pension liability. The District only recognized $5,011,217, or 7.80%, a proportionate to contributions recorded at the measurement date. The District reported the following asset and liabilities for its proportionate share of the Counties' allocation of the ASRS's net pension/OPEB asset or liability.

ASRS	Net pension/OPEB (asset) liability
Pension	$ 5,011,217
Health insurance premium benefit	(17,676)
Long-term disability	11,683

The net asset and net liabilities were measured as of June 30, 2017. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2016, to the measurement date of June 30, 2017. The total pension liability as of June 30, 2017 reflects a change in actuarial assumption related to the change in loads for future potential permanent benefit increases.

The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2017. The District's proportion measured as of June 30, 2017, and the change from its proportions measured as of June 30, 2016 were:

ASRS	Proportion June 30, 2017	Increase (decrease) from June 30, 2016
Pension	0.0322%	(0.0017)
Health insurance premium benefit	(0.0325)%	0.0000
Long-term disability	0.0322%	0.0000

The net asset and net liabilities measured as of June 30, 2018, 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 and therefore the District's net asset and net liabilities as a result of these changes is not known.

Expense—For the year ended June 30, 2018, the District recognized the following pension and OPEB expense.

ASRS	Pension/OPEB expense
Pension	$ 42,391
Health insurance premium benefit	7,783
Long-term disability	4,692

Note 11- Pension and other Postemployment Benefits (Continued)

Deferred outflows/inflows of resources—At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

ASRS	Pension		Health insurance premium benefit		Long-term disability	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	-	$150,264	-	-	-	-
Changes of assumptions or other inputs	$ 217,649	149,844	-	-	-	-
Net difference between projected and actual earnings on plan investments	35,977	-	-	$ 19,902	-	$ 1,748
Changes in proportion and differences between county contributions and proportionate share contributions	-	78,986	-	22	-	2
District contributions subsequent to the measurement date	335,077	-	4,919	-	13,526	-
Total	**$ 588,703**	**$ 379,094**	**$ 4,919**	**$ 19,924**	**$ 13,526**	**$ 1,750**

The amounts reported as deferred outflows of resources related to ASRS pension and OPEB resulting from district contributions subsequent to the measurement date will be recognized as an increase of net assets or a reduction of the net pension liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ending June 30	Pension	Health insurance premium benefit	Long-term disability
2019	$ (266,306)	$ (4,980)	$ (437)
2020	194,690	(4,980)	(437)
2021	59,714	(4,980)	(437)
2022	(113,566)	(4,980)	(437)
2023	-	(4)	(2)
Thereafter	-	(-)	(-)

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

ASRS	
Actuarial valuation date	June 30, 2016
Actuarial roll forward date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	8.00%
Projected salary increases	3.00% - 6.75% for pension/not applicable for OPEB
Inflation	3.00%
Permanent benefit increase	Included for pension/not applicable for OPEB
Mortality rates	1994 GAM Scale BB
Healthcare cost trend rate	Not applicable

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, 2012.

The long-term expected rate of return on ASRS plan investments was determined to be 8.70 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Note 11- Pension and other Postemployment Benefits (Continued)

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

ASRS Asset class	Target allocation	Long-term expected arithmetic real rate of return
Equity	58.00%	6.73%
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/OPEB liability was 8.00 percent, which is less than the long-term expected rate of return of 8.70 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 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 plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the District's proportionate share of the ASRS net pension/OPEB (asset) liability to changes in the discount rate—The following table presents the District's allocation of the County's proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 8.00 percent, as well as what the District's allocation of the proportionate share of the net pension/OPEB liability would be if it were calculated using a discount rate that is 1.00 percentage point lower (7.00 percent) or 1.00 percentage point higher (9.00 percent) than the current rate:

ASRS	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
District's proportionate share of the			
County's Net pension liability	$ 6,435,010	$ 5,011,217	$ 3,825,843
County's Net insurance premium benefit liability (asset)	29,368	(17,676)	(57,671)
County's Net long-term disability liability (asset)	13,976	11,683	9,748

Plan fiduciary net position—Detailed information about the plan's fiduciary net position is available in the separately issued ASRS financial report.

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

Plan Descriptions—A number of the Yuma County Sheriff employees, funded by the Jail District, who are regularly assigned hazardous duty participate in the *Public Safety Personnel Retirement System* (PSPRS). The PSPRS administers agent and cost sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) 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. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who become PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool).

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.

Note 11- Pension and other Postemployment Benefits (Continued)

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPRS and CORP plans. The report is available on the PSPRS website at www.psprs.com.

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

PSPRS	**Initial membership date:**	
Retirement and Disability	**Before January 1, 2012**	**On or after January 1, 2012 and before July 1, 2017**
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years or service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years
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%	1.50% to 2.50% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor Benefit		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job	

CORP	**Initial membership date:**	
Retirement and Disability	**Before January 1, 2012**	**On or after January 1, 2012**
Years of service and age required to receive benefit	Sum of years and age equals 80 20 years, any age 10 years, age 62	25 years, age 52.5 10 years, age 62
Final average salary is based on:	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
Benefit percent		
Normal Retirement	2.0% to 2.5% per year of credited service not to exceed 80%	
Accidental Disability Retirement	50% or normal retirement if more than 20 years of credited service	50% or normal retirement if more than 25 years of credited service
Total and Permanent Disability Retirement	50% or normal retirement if more than 25 years of credited service	
Ordinary Disability Retirement	2.5% per year of credited service	
Survivor Benefit		
Retired Members	80% of retired member's pension benefit	
Active Members	40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions.	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments. The adjustments are based on inflation for PSPRS and excess investment earning for CORP. 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.

Note 11- Pension and other Postemployment Benefits (Continued)

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowed health insurance premiums for which the member is responsible. Benefits range from $150 per month to $260 per month depending on the age of the member and dependents.

Employees covered by benefit terms—At June 30, 2018, the following employees were covered by the agent plans' benefit terms:

	PSPRS		CORP Detention	
	Pension	Health	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	37	37	31	31
Inactive employees entitled to but not yet receiving benefits	20	3	57	-
Active employees	78	78	143	143
Total	135	118	231	174

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, 2018, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active member – pension	District – pension	District – health insurance premium benefit
PSPRS Sheriff	7.65%-11.65%	40.20%	-
PSPRS Tier 3 Risk Pool	9.94%	9.68%	0.26%
CORP Detention	8.41%	14.22%	-

Also, statute required the County and therefore the District to contribute at the actuarially determined rate of 23.70 percent for pension of the annual covered payroll of county sheriff employees who were PSPRS Tier 3 Risk Pool members, in addition to the District's required contributions to the PSPRS Tier 3 Risk Pool for these county sheriff employees.

In addition, the District was required by statute to contribute at the actuarially determined rate of 23.29 percent for the PSPRS and 7.17 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, 2018, were:

Contributions made for	PSPRS	Tier 3 Risk Pool	CORP Detention
Pension	$ 86,707	$ 273	$ 801,311
Health insurance premium benefit	-	-	18,323

During fiscal year 2018, the District paid for PSPRS and CORP pension and OPEB contributions as follows: 99.28% General fund and 0.72% from other funds.

Liability—At June 30, 2018, the District reported the following assets and liabilities:

	Net Pension liability	Net OPEB (asset)
PSPRS	$ 799,566	$ (18,421)
CORP Detention	9,204,302	(689,296)

Note 11- Pension and other Postemployment Benefits (Continued)

The net assets and net liabilities were measured as of June 30, 2017, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2017, reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the investment rate of return from 7.5 percent to 7.4 percent, decreasing the wage inflation from 4 percent to 3.5 percent, and updating mortality, withdrawal, disability, and retirement assumptions. The total pension liabilities for CORP also reflect changes of benefit terms for a court decision that increased cost-of-living adjustments for retirees who became members before July 20, 2011. The total pension liabilities for PSPRS also reflect changes of benefit terms for legislation that changed benefit eligibility and multipliers for employees who became members on or after January 1, 2012, and before July 1, 2017, and a court decision that decreased the contribution rates for employees who became members before July 20, 2011.The court decision will also affect the PSPRS net pension liabilities measured as of June 30, 2018, because of refunds of excess member contributions. The change in the County's and therefore the District's PSPRS net pension liabilities as a result of the refunds is not known.

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

PSPRS and CORP	
Actuarial valuation date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	7.40%
Wage inflation	3.50% for pensions/not applicable to OPEB
Price inflation	2.50% for pensions/not applicable to OPEB
Permanent benefit increase	Included for pensions/not applicable to OPEB
Mortality rates	RP-2014 mortality tables using MP-2016 improvement scale with adjustments to match current experience
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016. The long-term expected rate of return on PSPRS and CORP plan investments was determined to be 7.40 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS and CORP Asset class	**Target allocation**	**Long-term expected geometric real rate of return**
Short term investments	2%	0.25%
Absolute return	2%	3.75%
Risk parity	4%	5.00%
Fixed income	5%	1.25%
Real assets	9%	4.52%
GTAA	10%	3.96%
Private credit	12%	6.75%
Real estate	10%	3.75%
Credit opportunities	16%	5.83%
Non-U.S. equity	14%	8.70%
U.S. equity	16%	7.60%
Total	100%	

Discount rates—At June 30, 2017 the discount rate used to measure the PSPRS and CORP total pension/OPEB liabilities was 7.40 percent, which was a decrease of 0.10 from the discounted rate used as of June 30, 2016. 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.

Note 11- Pensions and other Postemployment Benefits (Continued)

Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments for these plans to determine the total pension/OPEB liability.

Changes in the Net Pension/OPEB liability:

PSPRS	Pension			Health insurance premium benefit		
	Increase (Decrease)			Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset) (a) – (b)
Balances at June 30, 2017	$1,902,671	$ 889,404	$1,013,267	$ 24,602	$ 39,229	$ (14,627)
Changes for the year:						
Service cost	$ 53,428	-	$ 53,428	$ 908	-	$ 908
Interest on the total liability	102,213	-	102,213	1,870	-	1,870
Changes of benefit terms	19,406	-	19,406	74	-	74
Differences between expected and actual experience in the measurement of the liability	15,433	-	15,433	(1,454)	-	(1,454)
Changes of assumptions or other inputs	51,620	-	51,620	(636)	-	(636)
Contributions—employer	-	$ 70,498	(70,498)	-	-	-
Contributions—employee	-	23,971	(23,971)	-	-	-
Net investment income	-	77,012	(77,012)	-	$ 4,607	(4,607)
Benefit payments, including refunds of employee contributions	(69,692)	(69,692)	-	(249)	(249)	-
Administrative expenses	-	(696)	696	-	(51)	51
Other changes	(531,707)	(246,691)	(285,016)	-	-	-
Net changes	$ (359,299)	$ (145,598)	$ (213,701)	$ 513	$ 4,307	$ (3,794)
Balances at June 30, 2018	$1,543,372	$ 743,806	$ 799,566	$25,115	$43,536	$ (18,421)

CORP	Pension			Health insurance premium benefit		
	Increase (Decrease)			Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset) (a) – (b)
Balances at June 30, 2017	$17,967,599	$11,191,801	$6,775,798	$ 419,039	$ 967,649	$ (548,610)
Changes for the year:						
Service cost	$874,964	-	$874,964	$18,493	-	$18,493
Interest on the total liability	1,341,678	-	1,341,678	32,024	-	32,024
Changes of benefit terms	2,703,146	-	2,703,146	-	-	-
Differences between expected and actual experience in the measurement of the liability	(254,208)	-	(254,208)	(5,360)	-	(5,360)
Changes of assumptions or other inputs	377,370	-	377,370	(72,013)	-	(72,013)
Contributions—employer	-	$784,402	(784,402)	-	-	-
Contributions—employee	-	496,539	(496,539)	-	-	-
Net investment income	-	1,345,748	(1,345,748)	-	$ 114,834	(114,834)
Benefit payments, including refunds of employee contributions	(1,032,082)	(1,032,082)	-	(2,603)	(2,603)	-
Administrative expenses	-	(12,172)	12,172	-	(1,004)	1,004
Other changes	-	(71)	71	-	-	-
Net changes	$ 4,010,868	$ 1,582,364	$2,428,504	$ (29,459)	$ 111,227	$ (140,686)
Balances at June 30, 2018	$21,978,467	$12,774,165	$9,204,302	$ 389,580	$ 1,078,876	$ (689,296)

Note 11- Pensions and other Postemployment Benefits (continued)

Sensitivity of the District's net pension/OPEB (asset) liability to changes in the discount rate—The following table presents the District's net pension/OPEB liabilities calculated using the discount rate of 7.40 percent, as well as what the District's net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.40 percent) or 1 percentage point higher (8.40 percent) than the current rate:

	1% Decrease (6.40 %)	Current Discount Rate (7.40%)	1% Increase (8.40%)
PSPRS			
Net pension (asset) liability	$1,008,717	$ 799,566	$ 629,987
Net OPEB (asset) liability	(15,040)	(18,421)	(21,242)
CORP Detention			
Net pension (asset) liability	$12,900,228	$9,204,302	$6,279,887
Net OPEB (asset) liability	(624,503)	(689,296)	(741,899)

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

Expense—For the year ended June 30, 2018, the District recognized the following pension and OPEB expense:

	Pension Expense	OPEB Expense
PSPRS	$ 88,975	$ (626)
CORP Detention	2,880,191	(39,598)

Deferred outflows/inflows of resources—At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

PSPRS	Pension		Health insurance premium benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 13,362	$ 73,245	-	$ 1,278
Change of assumptions or other input	131,342	-	-	559
Net difference between projected and actual earnings on plan investments	10,098	-	$ (1,340)	-
District contributions subsequent to the measurement date.	86,707	-	-	-
Total	$ 241,509	$ 73,245	$ (1,340)	$ 1,837

CORP	Pension		Health insurance premium benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 183,614	$ 1,242,335	-	$ 4,653
Change of assumptions or other input	1,491,632	-	-	62,518
Net difference between projected and actual earnings on plan investments	170,248	-	$ (33,917)	-
District contributions subsequent to the measurement date.	801,311	-	18,323	-
Total	$ 2,646,805	$ 1,242,335	$ (15,594)	$ 67,171

Note 11- Pensions and other Postemployment Benefits (Concluded)

The District reported no deferred outflows of resources for the PSPRS Tier 3 Risk Pool pension plan for district contributions subsequent to the measurement date.

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from district contributions subsequent to the measurement date will be recognized as an increase in the asset or a reduction in the net liability in the year ending June 30, 2019. The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension and OPEB expense as follows:

Year ending	PSPRS		CORP	
June 30	Pension	Health	Pension	Health
2019	$ 17,112	$ (586)	$ 225,602	$ (18,681)
2020	23,203	(586)	343,806	(18,681)
2021	17,989	(586)	140,799	(18,681)
2022	4,796	(586)	(124,365)	(18,682)
2023	5,626	(252)	17,317	(10,202)
Thereafter	12,831	(581)	-	(16,161)

Note 12- Interfund Balances and Activity

Interfund transfer – The Interfund transfers for the year ended June 30, 2018, were as follows:

Transfers to:	Transfers from: General Fund
Debt Service fund	$ 1,294,138
Capital Projects fund	200,000
Total	$ 1,494,138

Interfund transfers between the General and Debt Service funds were for the yearly (Series-2011) revenue bond interest and principal payments. The additional $200,000 interfund transfer to the Capital projects funds was to provide additional funding to the security upgrade project within the detention center.

Primary government receivables and payables – Interfund balances to / from Primary Government at June 30, 2018, were as follows:

Payable to:	Receivable from: Other Governmental Funds	Primary Government Fund	Totals
General Fund	$ 3,393	$ 87,005	$ 90,398
Other Governmental Funds	-	77,287	77,287
Primary Government Fund	90,885	-	90,885
Totals	$ 94,278	$ 164,292	$ 258,570

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 $7,000,729.

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REQUIRED SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit C**
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2018

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Sales tax	$ 12,655,126	$ 12,655,126	$ 12,846,259	$ 191,133
Intergovernmental:				
Primary government	7,000,729	7,000,729	7,000,729	-
Other governments	133,356	133,356	-	(133,356)
Charges for services	155,064	155,064	89,263	(65,801)
Investment income	500	500	11,709	11,209
Miscellaneous	28,248	28,248	15,096	(13,152)
Total Revenue	19,973,023	19,973,023	19,963,056	(9,967)
Expenditures:				
Current:				
Public safety	19,675,479	19,675,479	18,627,840	1,047,639
Capital outlay	163,992	163,992	108,982	55,010
Total Expenditures	19,839,471	19,839,471	18,736,822	1,102,649
Excess (deficiency) of revenues over expenditures	**133,552**	**133,552**	**1,226,234**	**1,092,682**
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	3,654	3,654
Transfers in	-	-	-	-
Transfers out	(1,294,138)	(1,494,138)	(1,494,138)	-
Total other financing sources (uses)	(1,294,138)	(1,494,138)	(1,490,484)	3,654
Net change in fund balance	(1,160,586)	(1,360,586)	(264,250)	1,096,336
Fund balances- beginning (July 1, 2017)	1,160,586	1,360,586	1,757,460	396,874
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 1,493,210**	**$ 1,493,210**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

Note 1 - Budgeting and Budgetary Control

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

Expenditures may not legally exceed appropriations at the fund 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.

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YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit D- 1**
Schedule of the District's Proportionate Share of the Net Pension/OPEB Liability
Cost-Sharing Plan
June 30, 2018

Arizona State Retirement System- Pensions

	Reporting Fiscal Year (Measurement Date)				
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2009
District's proportion of the net pension liability	0.03222%	0.03388%	0.03791%	0.04026%	Information
District's proportionate share of the net pension liability	$ 5,011,217	$ 5,406,667	$ 5,844,611	$ 5,939,775	not
District's covered payroll	$ 3,307,629	$ 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	151.50%	150.91%	169.13%	165.79%	
Plan fiduciary net position as a percentage of the total pension liability	69.92%	67.06%	68.35%	69.49%	

Arizona State Retirement System- Health insurance premium benefit

	Reporting Fiscal Year (Measurement Date)	
	2018 (2017)	2017 through 2009
District's proportion of the net OPEB liability (asset)	(0.03247%)	Information
District's proportionate share of the net OPEB liability (asset)	$ (17,676)	not
District's covered payroll	$ 3,307,629	available
District's proportionate share of the net OPEB liability (asest) as a percentage of its covered payroll	(0.53%)	
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	103.57%	

Arizona State Retirement System- Long-Term disability

	Reporting Fiscal Year (Measurement Date)	
	2018 (2017)	2017 through 2009
District's proportion of the net OPEB liability (asset)	0.03223%	Information
District's proportionate share of the net OPEB liability (asset)	$ 11,683	not
District's covered payroll	$ 3,307,629	available
District's proportionate share of the net OPEB liability (asest) as a percentage of its covered payroll	0.35%	
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	84.44%	

See accompanying notes to pension/OPEB plan schedules.

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Schedule of Changes in the District's Net Pension/OPEB Liability and Related Ratios
Agent Plans
June 30, 2018

	PSPRS Reporting Fiscal Year (Measurement Date)				
Total pension liability	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 Through 2008
Service cost	$ 53,428	$ 54,270	$ 47,429	$ 47,480	Information
Interest on the total pension liability	102,213	136,735	112,239	100,656	not
Changes of benefit terms	19,406	75,131	-	31,113	available
Differences between expected and actual experience in the measurement of the pension liability	15,433	(83,514)	(38,614)	(26,088)	
Changes of assumptions or other inputs	51,620	67,455	-	131,328	
Benefit payments, including refunds of employee contributions	(69,692)	(124,244)	(72,937)	(76,737)	
Other charges	(531,707)	224,096	-	-	
Net change in total pension liability	(359,299)	349,929	48,117	207,752	
Total pension liability- beginning	1,902,671	1,552,742	1,504,625	1,296,873	
Total pension liability- ending (a)	$ 1,543,372	$ 1,902,671	$ 1,552,742	$ 1,504,625	
Plan fiduciary net position					
Contributions- employer	$ 70,498	$ 85,665	$ 63,361	$ 62,147	
Contributions- employee	23,971	32,273	28,100	26,190	
Net investment income	77,012	5,264	26,720	90,404	
Benefit payments, including refunds of employee contributions	(69,692)	(124,244)	(72,937)	(76,737)	
Administrative expense	(696)	(780)	(670)	(728)	
Other changes	(246,691)	66,956	30,616	945	
Net change in plan fiduciary net position	(145,598)	65,134	75,190	102,221	
Plan fiduciary net position- beginning	889,404	824,270	749,080	646,859	
Plan fiduciary net position- ending (b)	$ 743,806	$ 889,404	$ 824,270	$ 749,080	
District's net pension liability- ending (a) - (b)	$ 799,566	$ 1,013,267	$ 728,472	$ 755,545	
Plan fiduciary net position as a percentage of the total pension liability	48.19%	46.75%	53.08%	49.79%	
Covered- payroll	$ 223,864	$ 276,916	$ 239,912	$ 252,579	
District's net pension liability as a percentage of covered- payroll	357.17%	365.91%	303.64%	299.13%	

See accompanying notes to pension/OPEB plan schedules.

Exhibit D- 2
(continued)

	CORP Reporting Fiscal Year (Measurement Date)				
Total pension liability	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 Through 2008
Service cost	$ 874,964	$ 740,215	$ 845,955	$ 770,394	Information
Interest on the total pension liability	1,341,678	1,331,290	1,374,712	1,128,206	not
Changes of benefit terms	2,703,146	33,024	-	292,270	available
Differences between expected and actual experience in the measurement of the pension liability	(254,208)	(654,376)	(1,133,677)	458,574	
Changes of assumptions or other inputs	377,370	737,886	-	1,719,316	
Benefit payments, including refunds of employee contributions	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Other charges	-	-	-	-	
Net change in total pension liability	4,010,868	569,165	(468,683)	3,391,764	
Total pension liability- beginning	17,967,599	17,398,434	17,867,117	14,475,353	
Total pension liability- ending (a)	$ 21,978,467	$ 17,967,599	$ 17,398,434	$ 17,867,117	
Plan fiduciary net position					
Contributions- employer	$ 784,402	$ 659,646	$ 485,516	$ 542,639	
Contributions- employee	496,539	426,930	442,896	478,367	
Net investment income	1,345,748	69,097	429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Administrative expense	(12,172)	(10,170)	(10,977)	(11,414)	
Other changes	(71)	1,152	(12,092)	(41,110)	
Net change in plan fiduciary net position	1,582,364	(472,219)	(221,058)	1,443,176	
Plan fiduciary net position- beginning	11,191,801	11,664,020	11,885,078	10,441,902	
Plan fiduciary net position- ending (b)	$ 12,774,165	$ 11,191,801	$ 11,664,020	$ 11,885,078	
District's net pension liability- ending (a) - (b)	$ 9,204,302	$ 6,775,798	$ 5,734,414	$ 5,982,039	
Plan fiduciary net position as a percentage of the total pension liability	58.12%	62.29%	67.04%	66.52%	
Covered- payroll	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
District's net pension liability as a percentage of covered- payroll	152.61%	133.48%	108.89%	113.44%	

YUMA COUNTY JAIL DISTRICT

Required Supplementary Information **Exhibit D- 2**

Schedule of Changes in the District's Net Pension/OPEB Liability and Related Ratios (Concluded)

Agent Plans

June 30, 2018

	PSPRS Reporting Fiscal Year (Measurement Date)		CORP Reporting Fiscal Year (Measurement Date)	
Total OPEB liability	2018 (2017)	2017 Through 2009	2018 (2017)	2017 Through 2009
Service cost	$ 908	Information	$ 18,493	Information
Interest on the total OPEB liability	1,870	not	32,024	not
Changes of benefit terms	74	available	-	available
Differences between expected and actual experience of the total OPEB liability	(1,454)		(5,360)	
Changes of assumptions or other inputs	(636)		(72,013)	
Benefit payments, including refunds of employee contributions	(249)		(2,603)	
Other charges	-		-	
Net change in total OPEB liability	513		(29,459)	
Total OPEB liability- beginning	24,602		419,039	
Total OPEB liability- ending (a)	$ 25,115		$ 389,580	
Plan fiduciary net position				
Contributions- employer	-		-	
Contributions- employee	-		-	
Net investment income	$ 4,607		$ 114,834	
Benefit payments, including refunds of employee contributions	(249)		(2,603)	
OPEB Plan Administrative expense	(51)		(1,004)	
Other changes	-		-	
Net change in plan fiduciary net position	4,308		111,227	
Plan fiduciary net position- beginning	39,229		967,649	
Plan fiduciary net position- ending (b)	$ 43,537		$ 1,078,876	
District's net OPEB liability/(asset) (a) - (b)	$ (18,421)		$ (689,296)	
Plan fiduciary net position as a percentage of the total OPEB liability	173.35%		276.93%	
Covered- payroll	$ 223,864		$ 6,031,420	
District's net OPEB asset as a percentage of covered- payroll	(8.23%)		(11.43%)	

See accompanying notes to pension/OPEB plan schedules.

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YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Schedule of the District's Pension/OPEB Contributions
June 30, 2018

Arizona State Retirement System- Pension:	Reporting Fiscal Year					2013 through
	2018	2017	2016	2015	2014	2009
Statutorily required contribution	$ 335,077	$ 356,562	$ 339,923	$ 376,333	$ 387,190	Information not available
District's contributions in relation to the statutorily required contribution	335,077	356,562	339,923	376,333	387,190	
District's contribution deficiency (excess)	-	-	-	-	-	
District's covered payroll	$ 3,074,104	$ 3,307,629	$ 3,582,664	$ 3,455,765	$ 3,582,664	
District's contributions as a percentage of covered- payroll	10.90%	10.78%	9.49%	10.89%	10.81%	

Arizona State Retirement System- Health insurance premium benefit:	Reporting Fiscal Year		2016 through
	2018	2017	2009
Statutorily required contribution	$ 13,526	$ 1,353	Information not available
District's contributions in relation to the statutorily required contribution	13,526	1,353	
District's contribution deficiency (excess)	-	-	
District's covered payroll	$ 3,074,104	$ 3,307,629	
District's contributions as a percentage of covered- payroll	0.44%	0.04%	

Arizona State Retirement System- Long-term disability:	Reporting Fiscal Year		2016 through
	2018	2017	2009
Statutorily required contribution	$ 4,919	$ 325	Information not available
District's contributions in relation to the statutorily required contribution	4,919	325	
District's contribution deficiency (excess)	-	-	
District's covered payroll	$ 3,074,104	$ 3,307,629	
District's contributions as a percentage of covered- payroll	0.16%	0.01%	

See accompanying notes to pension/OPEB plan schedules.

Public Safety Plan Retirement System- Pension

	Reporting Fiscal Year					2013 through
	2018	2017	2016	2015	2014	2009
Actuarial determined contribution	$ 86,980	$ 76,114	$ 90,275	$ 63,361	$ 62,147	Information not available
District's contributions in relation to the actuarial determined contribution	58,453	76,114	90,275	63,361	62,147	
District's contribution deficiency (excess)	28,527	-	-	-	-	
District's covered payroll	$ 215,688	$ 223,864	$ 276,916	$ 239,912	$ 252,579	
District's contributions as a percentage of covered- payroll	27.10%	34.00%	32.60%	26.41%	24.60%	

Public Safety Plan Retirement System- Health insurance premium benefit:

	Reporting Fiscal Year		2016 through
	2018	2017	2009
Actuarial determined contribution	$ 69	$ 41	Information not available
District's contributions in relation to the actuarial determined contribution	-	41	
District's contribution deficiency (excess)	69	-	
District's covered payroll	$ 215,688	$ 223,864	
District's contributions as a percentage of covered- payroll	0.00%	0.02%	

Corrections Officer Retirement Plan- Pension

	Reporting Fiscal Year					2013 through
	2018	2017	2016	2015	2014	2009
Actuarial determined contribution	$ 801,311	$ 814,486	$ 655,367	$ 484,500	$ 542,639	Information not available
District's contributions in relation to the actuarial determined contribution	801,311	814,486	655,367	484,500	542,639	
District's contribution deficiency (excess)	-	-	-	-	-	
District's covered payroll	$ 5,763,957	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
District's contributions as a percentage of covered- payroll	13.90%	13.50%	12.91%	9.20%	10.29%	

Corrections Officer Retirement Plan- Health insurance premium benefit:

	Reporting Fiscal Year		2016 through
	2018	2017	2009
Actuarial determined contribution	$ 18,323	$ 19,301	Information not available
District's contributions in relation to the actuarial determined contribution	18,323	19,301	
District's contribution deficiency (excess)	-	-	
District's covered payroll	$ 5,763,957	$ 6,031,420	
District's contributions as a percentage of covered- payroll	0.32%	0.32%	

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-of-pay, closed.
Remaining amortization period as of the 2016 actuarial valuation	20 years
Asset valuation method	7-year smoothed market value; 80%/120% corridor
Actuarial assumptions:	
Investment rate of return	In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.50%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.00% 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

Arizona courts have ruled that provision of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contributions rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS and CORP changed benefits terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicity value future permanent benefit increases. PSPRS also reduced those members' employee contribution rates. These charges are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS and CORP-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes will increase the PSPRS and CORP-required contributions beginning in fiscal year 2019 for members who retired or will retire after law's effective date. Also, the District refunded excess employee contributions to PSPRS members, PSPRS allowed the District to reduce its actual employer contributions for the refund amounts. As a result, the District's pension contributions were less than the actuarially or statutorily determined contributions for 2018.

Note 3 – Required Contributions Deficencies

The District is reporting a $28,527 contribution deficiency in the Schedule of County Pension Contributions for the PSPRS. The deficiency in District's contribution is due to credit memos applied against mandated excess contribution reimbursements made to public safety personnel. The reimbursements made by the District also include an interest payment.

OTHER SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Debt Service Fund
Year Ended June 30, 2018

Exhibit E- 1

	Debt Service			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	-	-	$ 8,379	$ 8,379
Total Revenue	-	-	8,379	8,379
Expenditures:				
Current:				
Public safety	$ 7,500	$ 7,500	29,238	(21,738)
Debt service:				
Principal retirement	1,045,000	1,045,000	988,008	56,992
Interest and fiscal charges	244,138	244,138	218,700	25,438
Total Expenditures	1,296,638	1,296,638	1,235,946	60,692
Deficiency of revenues over expenditures	**(1,296,638)**	**(1,296,638)**	**(1,227,567)**	**69,071**
Other financing sources:				
Transfers in	1,294,138	1,294,138	1,294,138	-
Total other financing sources	1,294,138	1,294,138	1,294,138	-
Net change in fund balance	(2,500)	(2,500)	66,571	69,071
Fund balances- beginning (July 1, 2017)	2,500	2,500	8,796	6,296
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 75,367**	**$ 75,367**

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Capital Projects Fund
Year Ended June 30, 2018

Exhibit E- 2

	Capital Projects			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	-	-	$ 9,689	$ 9,689
Total Revenue	-	-	9,689	9,689
Expenditures:				
Current:				
Public safety	-	-	61,212	(61,212)
Capital outlay	$ 2,147,200	$ 2,347,200	328,471	2,018,729
Total Expenditures	2,147,200	2,347,200	389,683	1,957,517
Excess of revenues over expenditures	**(2,147,200)**	**(2,347,200)**	**(379,994)**	**1,967,206**
Other financing sources (uses):				
Proceeds from sale of bonds	2,147,200	2,209,000	2,209,000	-
Transfers in	-	200,000	200,000	-
Total other financing sources (uses)	2,147,200	2,409,000	2,409,000	-
Net change in fund balance	-	61,800	2,029,006	1,967,206
Fund balances- beginning (July 1, 2017)	-	(61,800)	31,943	93,743
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 2,060,949**	**$ 2,060,949**

* Variance = Positive or (Negative)

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

YUMA COUNTY JAIL DISTRICT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

Exhibit F

	Special Revenue				Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Nonmajor Governmental Funds
Assets					
Cash, cash equivalents and investments	$ 119,591	$ 5,300	$ 346,690	$ 286,591	$ 758,172
Receivables (net of allowances for uncollectibles):					
Accounts	-	333	25,932	-	26,265
Accrued interest	246	11	700	811	1,768
Due from:					
Other governments	-	-	-	2,576	2,576
State government	21,785	-	-	-	21,785
Prepaid items	325	-	-	-	325
Total Assets	**$ 141,947**	**$ 5,644**	**$ 373,322**	**$ 289,978**	**$ 810,891**
Liabilities					
Liabilities:					
Accounts payable	$ 151	$ 3,578	$ 3,618	$ 27,719	$ 35,066
Accrued payroll and employee benefits	6,303	-	7,440	-	13,743
Due to:					
Primary government- Yuma County	655	-	49,856	26,776	77,287
Other funds	-	-	-	3,393	3,393
Total Liabilities	**7,109**	**3,578**	**60,914**	**57,888**	**129,489**
Fund balances					
Nonspendable	325	-	-	-	325
Restricted	134,513	-	312,408	232,090	679,011
Assigned	-	2,066	-	-	2,066
Total fund balances	**134,838**	**2,066**	**312,408**	**232,090**	**681,402**
Total liabilities and fund balances	**$ 141,947**	**$ 5,644**	**$ 373,322**	**$ 289,978**	**$ 810,891**

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

YUMA COUNTY JAIL DISTRICT

Exhibit G

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

Nonmajor Governmental Funds

Year Ended June 30, 2018

	Special Revenue				Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Nonmajor Governmental Funds
Revenues:					
Intergovernmental:					
Primary government	-	-	-	$ 28,695	$ 28,695
Other governments	$ 216,303	-	-	352,576	568,879
Charges for services	-	$ 3,527	$ 191,669	-	195,196
Investment income	1,810	63	4,060	2,643	8,576
Miscellaneous	-	-	126,863	178	127,041
Total Revenue	218,113	3,590	322,592	384,092	928,387
Expenditures:					
Current:					
Public safety	236,837	6,473	284,051	101,653	629,014
Capital outlay	10,942	-	-	106,914	117,856
Total Expenditures	247,779	6,473	284,051	208,567	746,870
Excess (deficiency) of revenues over expenditures	**(29,666)**	**(2,883)**	**38,541**	**175,525**	**181,517**
Other financial sources (uses):					
Proceeds from sale of capital assets	3,783	-	-	-	3,783
Total other financing sources (uses)	3,783	-	-	-	3,783
Net change in fund balance	(25,883)	(2,883)	38,541	175,525	185,300
Fund balances- beginning (July 1, 2017)	160,721	4,949	273,867	56,565	496,102
Fund balances (deficits)- ending (June 30, 2018)	**$ 134,838**	**$ 2,066**	**$ 312,408**	**$ 232,090**	**$ 681,402**

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, 2018

	Jail Enhancement		2237	Inmate Health Services		2238
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
Revenues:						
Intergovernmental:						
Primary government	-	-	-	-	-	-
Other governments	$ 259,972	$ 216,303	$ (43,669)	-	-	-
Charges for services	-	-	-	$ 7,649	$ 3,527	$ (4,122)
Investment income	1,500	1,810	310	-	63	63
Miscellaneous	2,600	-	(2,600)	-	-	-
Total Revenue	264,072	218,113	(45,959)	7,649	3,590	(4,059)
Expenditures:						
Current:						
Public safety	391,231	236,837	154,394	7,649	6,473	1,176
Capital outlay	-	10,942	(10,942)	-	-	-
Total Expenditures	391,231	247,779	143,452	7,649	6,473	1,176
Excess (deficiency) of revenues over expenditures	**(127,159)**	**(29,666)**	**97,493**	**-**	**(2,883)**	**(2,883)**
Other financial sources (uses):						
Proceeds from sale of capital assets	-	3,783	3,783	-	-	-
Total other financing sources (uses)	-	3,783	3,783	-	-	-
Net change in fund balance	(127,159)	(25,883)	101,276	-	(2,883)	(2,883)
Fund balances- beginning (July 1, 2017)	127,159	160,721	33,562	-	4,949	4,949
Fund balances (deficits)- ending (June 30, 2018)	**$ -**	**$ 134,838**	**$ 134,838**	**$ -**	**$ 2,066**	**$ 2,066**

* Variance = Positive or (Negative)

Exhibit H
(Concluded)

Detention Facility Comm		2286	Other Jail Grants		2308	Total Nonmajor Governmental Funds		
Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
-	-	-	-	$ 28,695	$ 28,695	-	$ 28,695	$ 28,695
-	-	-	$ 496,290	352,576	(143,714)	$ 756,262	568,879	(187,383)
$ 280,000	$ 191,669	$ (88,331)	-	-	-	287,649	195,196	(92,453)
1,500	4,060	2,560	-	2,643	2,643	3,000	8,576	5,576
136,984	126,863	(10,121)	-	178	178	139,584	127,041	(12,543)
418,484	322,592	(95,892)	496,290	384,092	(112,198)	1,186,495	928,387	(258,108)
464,084	284,051	180,033	225,857	101,653	124,204	1,088,821	629,014	459,807
-	-	-	210,000	106,914	103,086	210,000	117,856	92,144
464,084	284,051	180,033	435,857	208,567	227,290	1,298,821	746,870	551,951
(45,600)	**38,541**	**84,141**	**60,433**	**175,525**	**115,092**	**(112,326)**	**181,517**	**293,843**
-	-	-	-	-	-	-	3,783	3,783
-	-	-	-	-	-	-	3,783	3,783
(45,600)	38,541	84,141	60,433	175,525	115,092	(112,326)	185,300	297,626
45,600	273,867	228,267	(60,433)	56,565	116,998	112,326	496,102	383,776
$ -	**$ 312,408**	**$ 312,408**	**$ -**	**$ 232,090**	**$ 232,090**	**$ -**	**$ 681,402**	**$ 681,402**

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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..... 84-96

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..... 98-100

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

Debt Capacity..... 102-104

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 106-113

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..... 115-118

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 Years							
	2008-2009		2009-2010		2010-2011		2011-2012	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Program Revenues								
Sales Tax	$ 11,826,297	(4.42%)	$ 10,344,969	(12.53%)	$ 10,778,684	4.19%	$ 11,344,498	5.25%
Investment Income	271,620	(65.88%)	171,010	(37.04%)	78,480	(54.11%)	14,367	(81.69%)
Rents and Miscellaneous	162,601	2.46%	136,159	(16.26%)	152,461	11.97%	135,772	(10.95%)
Primary Government	6,311,558	5.00%	6,412,801	1.60%	7,543,397	17.63%	5,868,110	(22.21%)
Operating Grants and Contributions	541,422	(37.83%)	554,119	2.35%	570,428	2.94%	585,922	2.72%
Charges for Services	629,852	(22.18%)	403,380	(35.96%)	685,079	69.83%	747,336	9.09%
Total Program Revenue	**$ 19,743,350**	**(6.07%)**	**$ 18,022,438**	**(8.72%)**	**$ 19,808,529**	**9.91%**	**$ 18,696,005**	**(5.62%)**

Table A-1

Fiscal Years											
2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chng	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%	$ 12,846,259	2.11%
11,530	(19.75%)	6,098	(47.11%)	5,030	(17.51%)	8,445	67.89%	11,614	37.53%	38,353	230.23%
235,319	73.32%	178,029	(24.35%)	168,515	(5.34%)	207,110	22.90%	118,714	(42.68%)	142,137	19.73%
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%	7,029,424	1.52%
608,162	3.80%	553,557	(8.98%)	416,309	(24.79%)	407,869	(2.03%)	368,117	(9.75%)	568,879	54.54%
628,100	(15.95%)	550,059	(12.42%)	431,310	(21.59%)	361,984	(16.07%)	346,387	(4.31%)	284,459	(17.88%)
$ 19,501,170	**4.31%**	**$ 19,579,275**	**0.40%**	**$ 19,640,611**	**0.31%**	**$ 19,955,867**	**1.61%**	**$ 20,350,260**	**1.98%**	**$ 20,909,511**	**2.75%**

Yuma County Jail District

Government-Wide Expenses by Category
Last Ten Fiscal Years

	Fiscal Years									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Expenses										
Personnel Services	$12,417,169	6.84%	$11,702,856	(5.75%)	$12,785,135	9.25%	$13,294,427	3.98%	$14,255,807	7.23%
Operations	6,163,807	(5.54%)	5,851,419	(5.07%)	5,054,888	(13.61%)	4,372,727	(13.50%)	4,608,583	5.39%
Depreciation	893,661	7.85%	1,131,574	26.62%	1,116,015	(1.37%)	1,029,604	(7.74%)	1,044,662	1.46%
Interest and Fiscal Fees	746,823	(11.31%)	645,338	(13.59%)	328,827	(49.05%)	156,276	(52.47%)	331,725	112.27%
Total Expenses	**$20,221,460**	2.04%	**$19,331,187**	(4.40%)	**$19,284,865**	(0.24%)	**$18,853,034**	(2.24%)	**$20,240,777**	7.36%
Change in Net Position (1)	$ (478,110)	(139.81%)	$ (1,308,749)	173.73%	$ 523,664	(140.01%)	$ (157,029)	(129.99%)	$ (739,607)	371.00%
Beginning Net Position (1)	29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)	27,874,908	1.91%	27,717,879	(0.56%)
Ending Net Position (1)	**$28,659,993**	**(1.64%)**	**$27,351,244**	**(4.57%)**	**$27,874,908**	**1.91%**	**$27,717,879**	**(0.56%)**	**$26,978,272**	**(2.67%)**

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

Table A-2

Fiscal Years									
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$14,722,825	3.28%	$14,071,020	(4.43%)	$13,444,610	(4.45%)	$14,031,168	4.36%	$15,801,437	12.62%
4,580,566	(0.61%)	4,863,233	6.17%	4,262,824	(12.35%)	4,597,919	7.86%	5,100,510	10.93%
1,080,564	3.44%	1,112,501	2.96%	1,110,675	(0.16%)	1,111,399	0.07%	1,111,781	0.03%
310,572	(6.38%)	281,580	(9.34%)	251,376	(10.73%)	220,176	(12.41%)	218,700	(0.67%)
$20,694,527	2.24%	**$20,328,334**	(1.77%)	**$19,069,485**	(6.19%)	**$19,960,662**	4.67%	**$22,232,428**	11.38%
$ (1,115,252)	50.79%	$ (687,723)	(38.33%)	$ 886,382	(228.89%)	$ 389,598	(56.05%)	$ (1,322,917)	(439.56%)
26,978,272	(2.67%)	15,434,548	(42.79%)	14,746,825	(4.46%)	15,633,207	6.01%	16,022,805	2.49%
$25,863,020	**(4.13%)**	**$14,746,825**	**(42.98%)**	**$15,633,207**	**6.01%**	**$16,022,805**	**2.49%**	**$14,699,888**	**(8.26%)**

Yuma County Jail District

Governmental Funds Expenditures by Function (1)

Last Ten Fiscal Years

Fiscal	Public Safety		Capital Outlay		Debt Service					
Year	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng	Total	% Chng
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%
2017-18	19,347,304	1.00%	555,309	222.83%	988,008	21.23%	218,700	(0.67%)	1,206,708	16.57%

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

Table A-3

Total Expenditures		Ratio of Debt Serv to Non-Capital	Change in Fund Balance		Beginning Fund Balance		Ending Fund Balance	
Amount	% Chng	Expenditures	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 22,801,022	(27.76%)	14.87%	(3,057,682)	(71.00%)	10,737,247	(49.55%)	7,679,565	(28.48%)
24,134,281	5.85%	35.52%	(6,111,843)	99.88%	7,679,565	(28.48%)	1,567,722	(79.59%)
19,056,015	(21.04%)	5.40%	752,514	(112.31%)	1,567,722	(79.59%)	2,320,236	48.00%
18,707,547	(1.83%)	3.95%	141,418	(81.21%)	2,320,236	48.00%	2,461,654	6.09%
19,665,804	5.12%	5.67%	(414,634)	(393.20%)	2,461,654	6.09%	2,047,020	(16.84%)
20,980,068	6.68%	5.36%	(1,400,793)	237.84%	2,047,020	(16.84%)	646,227	(68.43%)
19,002,993	(9.42%)	5.79%	637,618	(145.52%)	645,314	(68.48%)	1,282,932	98.53%
18,932,476	(0.37%)	5.78%	1,023,391	60.50%	1,282,932	98.81%	2,306,323	79.77%
20,362,282	7.55%	5.40%	(12,022)	(101.17%)	2,306,323	79.77%	2,294,301	(0.52%)
21,109,321	3.67%	6.24%	2,016,627	(16874.47%)	2,294,301	(0.52%)	4,310,928	87.90%

Yuma County Jail District

Table A-4

Change in Fund Balances- All Funds (1)
Including Ratio of Total Debt Service to Total Non-Capital Expenditures
Last Ten Fiscal Years

Fiscal Year	Total Non-Capital Expenditures		Total Debt Service Expenditures		Ratio of Debt to Service	Change in Fund Balance		Beginning Fund Balance		Ending Fund Balance	
	Amount	% Chg	Amount	% Chg	Non- Capital	Amount	% Chg	Amount	% Chg	Amount	% Chg
2008-09	$ 21,495,228	4.54%	$ 2,781,823	(0.01%)	12.94%	$(3,057,682)	(71.00%)	$ 10,737,247	(49.55%)	$ 7,679,565	(28.48%)
2009-10	24,018,483	11.74%	6,295,338	126.30%	26.21%	(6,111,843)	99.88%	7,679,565	(28.48%)	1,567,722	(79.59%)
2010-11	18,899,087	(21.31%)	968,827	(84.61%)	5.13%	752,514	(112.31%)	1,567,722	(79.59%)	2,320,236	48.00%
2011-12	18,589,745	(1.64%)	706,276	(27.10%)	3.80%	141,418	(81.21%)	2,320,236	48.00%	2,461,654	6.09%
2012-13	19,318,765	3.92%	1,036,725	46.79%	5.37%	(414,634)	(393.20%)	2,461,654	6.09%	2,047,020	(16.84%)
2013-14	20,347,038	5.32%	1,035,576	(0.11%)	5.09%	(1,400,793)	237.84%	2,047,020	(16.84%)	646,227	(68.43%)
2014-15	18,935,308	(6.94%)	1,036,584	0.10%	5.47%	637,618	(145.52%)	645,314	(68.48%)	1,282,932	98.53%
2015-16	18,866,958	(0.36%)	1,031,376	(0.50%)	5.47%	1,023,391	60.50%	1,282,932	98.81%	2,306,323	79.77%
2016-17	20,190,269	7.01%	1,035,180	0.37%	5.13%	(12,022)	(101.17%)	2,306,323	79.77%	2,294,301	(0.52%)
2017-18	20,554,012	1.80%	1,206,708	16.57%	5.87%	2,016,627	(16874.47%)	2,294,301	(0.52%)	4,310,928	87.90%

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

Yuma County Jail District

Table A-5

Governmental Funds Revenues by Source (1)
Last Ten Fiscal Years

Fiscal	Taxes		Federal/State Grants		Charges for Services		Investment Income	
Year	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2008-09	$11,826,297	(4.42%)	$ 541,422	(37.83%)	$ 629,852	(22.18%)	$ 271,620	(65.88%)
2009-10	10,344,969	(12.53%)	554,120	2.35%	403,380	(35.96%)	171,009	(37.04%)
2010-11	10,778,684	4.19%	570,428	2.94%	685,079	69.83%	78,479	(54.11%)
2011-12	11,344,498	5.25%	585,922	2.72%	747,336	9.09%	14,367	(81.69%)
2012-13	11,602,960	2.28%	608,162	3.80%	628,100	(15.95%)	11,530	(19.75%)
2013-14	11,602,385	0.00%	553,557	(8.98%)	550,059	(12.42%)	6,098	(47.11%)
2014-15	11,936,114	2.88%	416,309	(24.79%)	431,310	(21.59%)	5,030	(17.51%)
2015-16	12,198,328	2.20%	407,869	(2.03%)	361,984	(16.07%)	8,445	67.89%
2016-17	12,580,956	3.14%	368,117	(9.75%)	385,604	6.53%	11,614	37.53%
2017-18	12,846,259	2.11%	568,879	54.54%	284,459	(26.23%)	38,353	230.23%

Fiscal	Miscellaneous		Maintenance of Effort*		Total Revenues	
Year	Amount	% Chng	Amount	% Chng	Amount	% Chng
2008-09	$ 162,601	2.46%	$ 6,311,558	5.00%	$19,743,350	(6.07%)
2009-10	136,159	(16.26%)	6,412,801	1.60%	18,022,438	(8.72%)
2010-11	152,461	11.97%	7,543,397	17.63%	19,808,528	9.91%
2011-12	135,772	(10.95%)	6,215,366	(17.61%)	19,043,261	(3.86%)
2012-13	235,319	73.32%	6,415,099	3.21%	19,501,170	2.40%
2013-14	178,029	(24.35%)	6,689,147	4.27%	19,579,275	0.40%
2014-15	168,515	(5.34%)	6,683,333	(0.09%)	19,640,611	0.31%
2015-16	207,110	22.90%	6,772,131	1.33%	19,955,867	1.61%
2016-17	118,714	(42.68%)	6,885,255	1.67%	20,350,260	1.98%
2017-18	142,137	19.73%	7,029,424	2.09%	20,909,511	2.75%

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds.
* The Maintenance of Effort formula is based on the national GDP deflator and includes other transfers from Primary government.

Yuma County Jail District

Table A-6

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

	Fiscal Years									
	2008-2009	**2009-2010**	**2010-2011**	**2011-2012**	**2012-2013**	**2013-2014**	**2014-2015**	**2015-2016**	**2016-2017**	**2017-2018**
General Fund:										
Unreserved	$ 989,600	$799,279	-	-	-	-	-	-	-	-
Nonspendable	-	-	$ 30	-	$ 2,131	$ 4,585	$ 4,526	$ 51,785	$ 50,551	$ 49,347
Restricted	-	-	1,696,323	$1,807,941	1,310,271	55,913	757,161	1,648,675	1,706,909	1,443,863
Total General Fund	**$ 989,600**	**$799,279**	**$1,696,353**	**$1,807,941**	**$1,312,402**	**$ 60,498**	**$ 761,687**	**$1,700,460**	**$ 1,757,460**	**$1,493,210**
Other Governmental Funds:										
Unreserved, reported in:										
Debt service funds	$2,104,683	$143,462	-	-	-	-	-	-	-	-
Special revenue funds	586,311	633,449	-	-	-	-	-	-	-	-
Capital projects funds	3,998,971	532	-	-	-	-	-	-	-	-
Nonspendable	-	-	$ 1,793	-	-	$ 900	$ 1,880	$ 2,650	$ 1,203	$ 325
Restricted	-	-	544,352	$ 463,020	$ 564,989	543,351	470,707	560,510	489,950	2,739,960
Committed	-	-	67,075	807	165,273	35,412	32,502	-	40,739	75,367
Assigned	-	-	10,663	11,630	13,242	14,731	16,156	3,503	4,949	2,066
Unassigned	-	-	-	178,256	(8,886)	(8,665)	-	-	-	-
Total Other Governmental Funds	**$6,689,965**	**$777,443**	**$ 623,883**	**$ 653,713**	**$ 734,618**	**$ 585,729**	**$ 521,245**	**$ 566,663**	**$ 536,841**	**$2,817,718**

(1) GASB 34 was established prior to Fiscal Year 2011. GASB 54 was implemented in Fiscal Year 2011 which required different formating therefore earlier years are reported in a different format.

Yuma County Jail District

Table A-7

General Fund Changes in Fund Balances
Last Ten Fiscal Years

		Operating Uses				Fund Balance					
Fiscal	**Operating**	**Expenditures**		**Transfers Out**		**Change in Balance**		**Beginning Balance**		**Ending Balance**	
Year	**Revenues**	**Amount**	**% Chng**	**Amount**	**% Chng**	**Amount**	**% Chng**	**Amount**	**% Chng**	**Amount**	**% Chng**
2008-09	12,464,955	18,163,900	5.93%	2,731,080	25.28%	(2,118,467)	(884.81%)	3,108,067	9.51%	989,600	(68.16%)
2009-10	10,722,044	17,094,222	(5.89%)	2,865,617	4.93%	(199,321)	(90.59%)	989,600	(68.16%)	790,279	(20.14%)
2010-11	11,462,029	17,115,534	0.12%	983,150	(65.69%)	906,074	(554.58%)	790,279	(20.14%)	1,696,353	114.65%
2011-12	11,958,673	16,654,526	(2.69%)	1,023,925	4.15%	111,588	(87.68%)	1,696,353	114.65%	1,807,941	6.58%
2012-13	12,178,007	17,541,146	5.32%	(1,547,499)	(251.13%)	(495,539)	(544.08%)	1,807,941	6.58%	1,312,402	(27.41%)
2013-14	12,046,916	18,802,308	7.19%	(1,143,072)	(26.13%)	(1,251,904)	152.63%	1,312,402	(27.41%)	60,498	(95.39%)
2014-15	12,206,791	17,073,182	(9.20%)	(1,045,460)	(8.54%)	701,189	(156.01%)	60,498	(95.39%)	761,687	1159.03%
2015-16	12,378,111	17,119,421	0.27%	(1,040,175)	(0.51%)	938,773	33.88%	761,687	1159.03%	1,700,460	123.25%
2016-17	12,819,067	18,608,409	8.70%	(1,038,914)	(0.12%)	57,000	(93.93%)	1,700,460	123.25%	1,757,460	3.35%
2017-18	12,962,327	18,736,822	0.69%	(1,494,138)	43.82%	(264,250)	(563.60%)	1,757,460	3.35%	1,493,210	(15.04%)

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Yuma County Jail District

Net Position by Category
Last Ten Fiscal Years

	Fiscal Years									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Governmental Activities										
Net Investment in Capital Assets	$21,018,273	12.78%	$22,037,497	4.85%	$26,764,008	21.45%	$25,710,279	(3.94%)	$25,671,213	(0.15%)
Restricted for:										
Capital Projects	3,998,971	(27.89%)	532	(99.99%)	680	27.82%	429,807	63106.91%	160,596	(62.64%)
Debt Service	2,104,683	29.48%	143,462	(93.18%)	92,718	(35.37%)	(250,744)	(370.44%)	4,677	(101.87%)
Prepaid Items	-	0.00%	-	0.00%	1,823	100.00%	-	(100.00%)	2,131	-
Unrestricted	1,538,066	(53.82%)	5,169,753	236.12%	1,015,679	(80.35%)	1,828,537	80.03%	1,139,655	(37.67%)
Total Net Position	**$28,659,993**	**(1.64%)**	**$27,351,244**	**(4.57%)**	**$27,874,908**	**1.91%**	**$27,717,879**	**(0.56%)**	**$26,978,272**	**(2.67%)**

Table A-8

Fiscal Years									
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$25,808,607	0.54%	$25,541,409	(1.04%)	$25,339,980	(0.79%)	$25,257,219	(0.33%)	$25,324,618	0.27%
30,966	(80.72%)	31,533	1.83%	31,727	0.62%	31,943	0.68%	2,060,949	6351.96%
4,446	(4.94%)	969	(78.21%)	7,473	671.21%	8,796	17.70%	-	(100.00%)
5,485	157.39%	-	(100.00%)	-	-	-	-	-	-
13,516	(98.81%)	(10,827,086)	(80205.70%)	(9,745,973)	(9.99%)	(9,275,153)	(4.83%)	(12,685,679)	36.77%
$25,863,020	**(4.13%)**	**$14,746,825**	**(42.98%)**	**$15,633,207**	**6.01%**	**$16,022,805**	**2.49%**	**$14,699,888**	**(8.26%)**

Yuma County Jail District — Table A-9

Other Financing Sources (Uses)
Last Ten Fiscal Years

Fiscal Year	Other Financing Sources (Uses)							
	Transfers In and Other Sources				Transfers Out and Other Uses			
	Debt Service		Capital Projects		General Fund		Capital Projects	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
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%)	-	-
2017-18	1,294,138	24.6%	200,000	-	(1,494,138)	43.8%	-	-

Yuma County Jail District — Table A-10

Charges for Services by Source
Last Ten Fiscal Years

Fiscal Year	General Admin.		Inmate Health		Commissary		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
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%)
2017-18	89,263	(43.14%)	3,527	(22.55%)	191,669	3.68%	284,459	(17.88%)

Revenue Capacity

Yuma County Jail District

Table B-1

Local Sales Tax Revenues
Last Ten Fiscal Years
Local taxes for entire Yuma County

	Local Sales Taxes									
	Yuma County General Fund		Jail District General Fund		Yuma County Capital Sales Tax (1)		Yuma County Health (2)		Total Collected by Yuma County	
Fiscal Year	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2008-09	$ 11,826,051	(4.42%)	$ 11,826,297	(4.42%)	$ 60,702	10.75%	$ 2,351,261	(5.24%)	$ 26,064,311	(4.46%)
2009-10	10,344,860	(12.52%)	10,344,969	(12.53%)	19,339	(68.14%)	2,059,420	(12.41%)	22,768,588	(12.64%)
2010-11	10,778,810	4.19%	10,778,684	4.19%	37,088	91.78%	2,141,873	4.00%	23,736,455	4.25%
2011-12	11,344,479	5.25%	11,344,489	5.25%	18,052	(51.33%)	2,258,309	5.44%	24,965,329	5.18%
2012-13	11,599,502	2.25%	11,602,960	2.28%	20,058	11.11%	2,310,145	2.30%	25,532,665	2.27%
2013-14	11,602,376	0.02%	11,602,385	0.00%	3,471	(82.70%)	2,525,423	9.32%	25,733,655	0.79%
2014-15	11,934,307	2.86%	11,936,114	2.88%	13,184	279.83%	2,658,630	5.27%	26,542,235	3.14%
2015-16	12,199,402	2.22%	12,198,328	2.20%	8,959	(32.05%)	2,719,972	2.31%	27,126,661	2.20%
2016-17	12,580,917	3.13%	12,580,956	3.14%	679	(92.42%)	2,805,527	3.15%	27,968,079	3.10%
2017-18	12,846,034	2.11%	12,846,259	2.11%	333	(50.96%)	2,867,514	2.21%	28,560,140	2.12%

(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.

Yuma County Jail District

Table B-2

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

	Fiscal Year		
	2008-2009*	2017-2018	
Category	Amount	Amount	% Change
Utilities	$ 1,294,683	$ 1,311,764	1.32%
Communications	261,299	188,851	(27.73%)
Publishing	10,420	8,161	(21.68%)
Restaurants & Bars	1,012,087	1,481,180	46.35%
Amusements	76,547	57,648	(24.69%)
Personal Property Rental	324,153	393,232	21.31%
Contracting	2,216,877	1,001,843	(54.81%)
Retail	6,293,416	7,953,857	26.38%
Hotel/Motel	269,512	330,729	22.71%
All Other	67,057	102,627	53.04%
TOTAL	$ 11,826,051	$ 12,829,892	8.49%

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

* Corrected to reflect the 2008 Arizona Department of Revenue County General Sales Tax Report

Yuma County Jail District

Table B-3

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

Fiscal Year	State	Yuma County (2)			Cities (5)			
		General	Jail District (3)	Health District (4)	San Luis	Somerton	Wellton	Yuma
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
2017-18	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 December 3:

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

(5) Governing body is elected City Council.

Debt Capacity

Yuma County Jail District

Table C-1

Pledged Revenues - Jail District Only
Last Ten Fiscal Years

	Fiscal Years									
	2008-2009	**2009-2010**	**2010-2011**	**2011-2012**	**2012-2013**	**2013-2014**	**2014-2015**	**2015-2016**	**2016-2017**	**2017-2018**
Pledged Revenues										
Jail District (1)	$11,826,297	$10,344,969	$10,778,684	$11,344,498	$11,602,960	$11,602,385	$11,936,114	$12,198,328	$12,580,956	$12,846,259
Total Projected Revenues	$11,826,297	$10,344,969	$10,778,684	$11,344,498	$11,602,960	$11,602,385	$11,936,114	$12,198,328	$12,580,956	$12,846,259
Debt Service Requirements										
Principal	$ 2,035,000	$ 5,650,000	$ 1,850,000	$ 640,000	$ 550,000	$ 705,000	$ 725,000	$ 755,004	$ 780,000	$ 815,004
Interest	746,823	579,157	294,150	343,150	337,225	321,150	296,075	266,475	235,775	201,838
Total Requirements	2,781,823	6,229,157	2,144,150	983,150	887,225	1,026,150	296,075	1,021,479	1,015,775	1,016,842
Total Annual Requirements	$ 2,781,823	$ 6,229,157	$ 2,144,150	$ 983,150	$ 887,225	$ 1,026,150	$ 296,075	$ 1,021,479	$ 1,015,775	$ 1,016,842
Estimated Coverage	4.25	1.66	5.03	11.54	13.08	11.31	40.31	11.94	12.39	12.63

(1)The Jail District receives revenues from a voter approved .05 cent transaction 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.

Yuma County Jail District

Table C-2

Ratio of Annual Debt Service Expenditures to Total General Expenditures and Debt Per Capita - Jail District Only
Last Ten Years

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)	Population	Net Debt Per Capita
	Principal	Interest (1)	Debt Service (2)	General (3)			
2008-09	$ 16,210,000	$ 2,520,874	$ 2,781,823	$ 22,801,022	12.20%	193,869	96.616
2009-10	14,175,000	1,824,794	6,295,338	24,134,281	26.08%	194,737	82.161
2010-11	8,525,000	1,045,775	968,827	19,056,014	5.08%	195,751	48.893
2011-12	8,245,000	2,036,788	706,276	18,707,547	3.78%	200,431	51.298
2012-13	7,450,000	1,699,563	1,036,725	19,665,804	5.27%	205,174	44.594
2013-14	6,745,000	1,378,413	1,035,576	20,980,068	4.94%	209,323	38.808
2014-15	6,019,996	1,082,338	1,036,584	19,002,993	5.45%	212,012	33.500
2015-16	5,264,996	815,863	1,031,376	18,932,476	5.45%	214,991	28.284
2016-17	4,484,996	580,088	1,035,180	20,361,956	5.08%	217,730	23.263
2017-18	5,878,992	667,654	1,294,138	21,109,321	6.13%	221,648	29.536

(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.

Yuma County Jail District

Table C-3

Computation of Direct and Overlapping Debt *
June 30, 2018
Entire Yuma County

Jurisdiction	Net Assessed Value	Net General Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
As presented fiscal year ended June 30, 2017				
Arizona Western College (1)	$ 1,116,022,260	$ 52,358,809	50.00%	$ 52,358,809
City of Yuma	516,395,727	213,853,000	46.27%	98,949,783
Yuma Elementary School District No. 1	690,211,191	22,085,779	61.85%	13,660,054
Somerton Elementary School District No. 11	56,289,548	4,394,644	5.04%	221,490
Crane Elementary School District No. 13	201,601,089	17,050,000	18.06%	3,079,230
Hyder Elementary School District No. 16 **	64,924,813	-	5.82%	-
Mohawk Valley Elementary School District No. 17**	16,339,819	-	1.46%	-
Wellton Elementary School District No. 24	25,964,754	573,741	2.33%	13,368
Gadsden Elementary School District No. 32	60,663,297	11,539,392	5.44%	627,743
Antelope Union High School District No. 50 **	107,229,120	-	9.61%	-
Yuma County Library District ***	1,154,112,442	35,265,000	100.00%	35,265,000
Yuma Union High School District No. 70	1,008,765,125	44,321,464	90.39%	40,062,171
Total Direct and Overlapping Bonded Debt				$ 244,237,648

*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

**School District Information not updated for fiscal year 16/17 from the Arizona Department of Treasurer

*** Updated to reflect fiscal year 2017-2018 values from Yuma County Comprehensive Financial Report

(1) Total debt is shared with La Paz County. Estimated 50% allocation to each County Source: Diana.Doucette@azwestern.edu (Az. Western College)

Economic and Demographic Information

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

Demographic Statistics - Population and Employment - by Sector

Last Ten Years

Calendar Year	Total Population *	Civilian Labor Force	Civilian Employed	Civilian Unemp. Rate	Service Producing Grand Total Employed	Service Producing Grand Total %	Service Producing Trade, Trnp., Comm. Employed	Service Producing Trade, Trnp., Comm. %	Service Producing Financial Actv. Employed	Service Producing Financial Actv. %	Service Producing Service Misc. Employed	Service Producing Service Misc. %	Farming/ Agriculture Employed	Farming/ Agriculture %
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%	16,000	23.1%
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%	17,600	26.1%
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%	14,730	21.7%
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%	15,650	24.0%
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%	15,700	23.5%
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%	17,990	28.1%
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%	17,680	24.8%
2015	214,991	91,627	71,263	22.2%	34,000	47.7%	10,300	14.5%	1,800	2.5%	21,900	30.7%	20,430	28.7%
2016	217,730	94,100	76,517	18.7%	34,900	45.6%	10,200	13.3%	1,900	2.5%	22,800	29.8%	17,920	23.4%
2017	221,648	95,153	78,928	17.1%	35,200	46.0%	10,900	13.8%	1,900	2.5%	22,400	29.3%	14,844	18.8%

Calendar Year	Total Population *	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Goods Producing Construction Employed	Goods Producing Construction %	Goods Producing Manufacturing Employed	Goods Producing Manufacturing %	Government Grand Total Employed	Government Grand Total %	Government Federal Employed	Government Federal %	Government State and Local Employed	Government State and Local %
2008	193,869	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	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	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	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	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	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	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	4,400	6.2%	2,300	3.2%	2,100	2.9%	14,700	20.6%	3,400	4.8%	11,300	15.9%
2016	217,730	4,200	5.5%	2,400	3.1%	1,900	2.5%	14,800	19.3%	3,400	4.4%	11,400	14.9%
2017	221,648	5,000	6.3%	2,400	3.0%	2,600	3.3%	14,400	18.2%	3,500	4.4%	10,900	13.8%

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

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

Yuma County Jail District

Table D-2

Demographic Statistics - Population and Employment
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
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%
2017	3,311,188	4.9%	221,648	95,153	17.1%	27,105	8,538	15.7%	35,289	17,377	37.5%

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
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%
2017	17,103	7,749	17.3%	3,171	636	28.8%	101,620	43,995	11.1%

* Source: Arizona Department of Administration (azstats.gov)
** Source: Yuma Stats and areavibes.com

Yuma County Jail District

Table D-3

Principal Taxpayers
Current Year and Ten Year Comparison

	2018			2009		
Taxpayer	**Actual Assessed Valuation**	**Rank**	**Percent of County's Net Assessed Valuation ***	**Actual Assessed Valuation**	**Rank**	**Percent of County's Net Assessed Valuation**
Arizona Public Service Company	$ 72,970,876	1	6.32%	$ 49,630,652	1	3.62%
Agua Caliente Solar LLC	49,421,160	2	4.28%	-	-	-
Union Pacific Railroad Co	13,232,484	3	1.15%	5,271,135	6	0.38%
Southwest Gas Corporation (T&D)	7,800,686	4	0.68%	7,723,824	5	0.56%
Wal-Mart Stores Inc De Corp	7,389,591	5	0.64%	9,842,191	3	0.72%
Imperial Irrigation District (T&D)	7,253,364	6	0.63%	-	-	-
Yuma Palms 1031 Delaware LLC ET AL	6,139,472	7	0.53%	8,315,745	4	0.61%
Arizona Public Service Company (REE)	5,196,123	8	0.45%	-	-	-
Qwest Corporation	4,888,890	9	0.42%	10,867,481	2	0.79%
PPA Partners Arizona LLC	4,719,182	10	0.41%	-	-	-
SFPP LP DBA Kinder Morgan Energy	-	-	-	4,439,088	8	0.32%
Level 3 Communications, LLC	-	-	-	4,198,370	9	0.31%
Dole Fresh Vegetable Inc.	-	-	-	4,734,042	7	0.35%
Yuma Cogeneration Associates	-	-	-	4,044,920	10	0.30%
Totals	$179,011,828		15.51%	$ 109,067,448		7.96%

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

	2018			2009		
Employers	**Total Employment**	**Rank**	**% of Total Employed**	**Total Employment**	**Rank**	**% of Total Employed**
Yuma Union High School District	3,100	1	3.26%	-		-
Yuma Proving Ground	2,382	2	2.50%	2,319	1	2.81%
Yuma Regional Medical Center	2,300	3	2.42%	2,080	2	2.52%
Yuma County	1,437	4	1.51%	1,335	6	1.62%
Yuma Elementary School District #1	1,400	5	1.47%	1,700	3	2.06%
City of Yuma	1,274	6	1.34%	1,388	4	1.68%
TRAX	1,125	7	1.18%	-		-
Arizona Western College	987	8	1.04%	-		-
ACCT	900	9	0.95%	814	8	0.99%
Convey Health Solutions	900	10	0.95%	-		-
U.S. Border Patrol	-		-	920	7	1.11%
U.S. Marine Corps Air Station	-		-	1,350	5	1.64%
Quechan Paradise Casino	-		-	800	9	0.97%
Total Top Employers Yuma County	**15,805**		**16.61%**	**12,706**		**15.40%**
Total County Employment	**95,153**			**82,525**		

Source: Greater Yuma Economic Development Corporation

Yuma County Jail District

Demographic Statistics - Yuma County Employees

Last Ten Fiscal Years (1) (2)

	Employees 2008-2009			Employees 2009-2010			Employees 2010-2011			Employees 2011-2012		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	30	30	30	31	31	31	32	32	32	32	32	32
BOS/County Admin	23	23	23	25	25	25	25	25	26	28	28	28
Development Services	62	62	62	73	73	73	70	70	70	71	71	71
Election Services	2	2	2	2	2	3	2	2	3	3	3	3
Financial Services	20	20	20	20	20	20	20	20	20	20	20	20
General Services	40	40	40	40	40	40	39	39	39	40	40	40
Human Resources	12	12	12	11	11	11	11	11	11	11	11	11
ITS	20	20	20	23	23	23	19	19	19	29	29	29
Recorder	11	11	11	10	10	10	10	10	10	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	1	3	3	5	5	5	5	5	13	-	-	-
Total General Government	231	233	233	250	250	251	243	243	253	254	254	254
Public Safety												
Adult Probation	83	84	86	82	84	86	84	84	84	92	92	92
Sheriff	320	321	321	329	331	331	342	343	344	382	382	382
Total Public Safety	403	405	407	411	415	417	426	427	428	474	474	474
Highway & Streets												
Public Works	73	73	73	75	75	75	69	69	70	79	79	79
Total Highway & Streets	73	73	73	75	75	75	69	69	70	79	79	79
Health												
Health	89	95	98	97	102	105	97	105	109	118	118	118
Total Health	89	95	98	97	102	105	97	105	109	118	118	118
Cultural & Recreation												
Library	63	68	73	78	86	95	78	90	105	96	96	96
Total Cultural & Recreation	63	68	73	78	86	95	78	90	105	96	96	96
Welfare												
Housing	16	16	16	16	16	16	16	16	16	16	16	16
Public Fiduciary	8	8	8	7	7	7	8	8	8	8	8	8
Total Welfare	24	24	24	23	23	23	24	24	24	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	39	39	39	40	40	40	41	41	41
Constable Precinct #1	4	4	4	4	4	4	3	3	4	4	4	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	1	1	1
County Attorney	65	65	65	65	65	65	65	65	65	64	64	64
County Attorney: Victim Svc	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	21	21	22	20	20	21	21	21	22	22	22	22
Justice Court #2	4	4	4	4	4	4	4	4	4	5	5	5
Justice Court #3	2	2	2	4	4	4	3	3	4	4	4	4
Juvenile Court	136	136	136	132	132	132	131	131	131	141	141	141
Legal Defender	11	11	11	8	8	8	11	11	12	13	13	13
Public Defender	23	23	23	22	22	22	23	23	24	24	24	24
Superior Court	52	58	62	55	56	57	60	61	64	68	68	68
Total Legal Activities	371	378	383	366	367	369	374	375	383	399	399	399
Total Employee Count:	1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377	1,449	1,449	1,449

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

(2) Numbers from county payroll records

Table D-5

Employees 2012-2013			Employees 2013-2014			Employees 2014-2015			Employees 2015-2016			Employees 2016-2017			Employees 2017-2018		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
30	30	30	30	30	30	29	29	29	31	31	31	27	27	27	26	26	26
27	27	27	27	27	27	26	28	28	31	32	33	28	28	29	29	29	29
57	57	57	52	52	52	48	48	48	57	57	57	42	42	42	44	44	44
3	3	3	3	3	3	2	3	3	2	3	3	3	3	3	3	3	3
18	18	18	19	19	19	20	20	20	19	19	19	20	20	20	19	19	19
40	40	40	39	39	39	40	40	40	40	40	40	41	41	42	41	41	42
9	9	9	12	12	12	10	10	11	16	16	17	14	14	14	13	13	13
28	28	28	27	27	27	24	24	24	23	23	23	27	27	28	28	28	28
10	10	10	9	9	9	10	10	10	9	9	10	8	8	8	9	9	9
10	10	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	232	232	227	227	227	219	222	223	238	240	243	220	220	223	222	222	223
88	88	88	87	87	87	86	86	86	91	91	91	79	79	79	78	78	78
329	330	330	349	350	351	300	308	310	304	307	310	313	315	316	309	311	312
417	418	418	436	437	438	386	394	396	395	398	401	392	394	395	387	389	390
74	74	74	71	71	71	68	68	68	87	87	87	70	70	70	68	68	68
74	74	74	71	71	71	68	68	68	87	87	87	70	70	70	68	68	68
96	99	102	92	95	99	96	101	104	108	112	116	90	96	99	90	95	98
96	99	102	92	95	99	96	101	104	108	112	116	90	96	99	90	95	98
79	90	103	79	90	103	82	94	107	81	93	105	81	95	107	80	94	106
79	90	103	79	90	103	82	94	107	81	93	105	81	95	107	80	94	106
13	13	13	14	14	14	15	15	15	15	15	15	16	16	16	16	16	16
5	5	5	7	7	7	7	7	7	8	8	8	7	7	7	7	7	7
18	18	18	21	21	21	22	22	22	23	23	23	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
39	40	40	39	40	40	39	39	39	44	44	44	39	39	39	38	38	38
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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	59	59	61	61	61	61	61	61	61	61	61	62	62	62	61	61	61
11	11	11	11	11	11	10	10	11	13	13	14	12	12	12	12	12	12
19	19	19	20	20	20	17	17	17	27	27	27	20	20	20	20	20	20
5	5	5	6	6	6	6	6	6	7	7	7	5	5	5	5	5	5
4	4	4	4	4	4	4	3	4	5	5	5	4	5	5	4	5	5
128	129	130	126	127	127	129	129	129	161	162	162	123	124	126	124	125	127
9	9	9	12	13	13	12	12	12	11	11	11	11	11	11	11	11	11
23	23	23	24	24	24	24	24	24	24	24	24	20	20	20	22	22	22
65	65	65	70	70	70	70	71	72	82	83	83	70	71	72	68	69	71
367	369	370	378	381	381	377	377	380	440	442	443	371	374	377	370	373	377
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	1,245	1,269	1,290

Yuma County Jail District

Table D-6

County-Wide Other Demographic Statistics
Last Ten Years

Calendar Year	County Population (1)	**Per Capita Income (2)**		Total Personal Income (2) (In 000's)	**Average Daily School Membership (3) (through Grade 12)**		**College and University Enrollment**	
		Amount	% Chg		Amount	% Chg	Amount	% Chg
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%
2017	221,648	33,365	5.67%	6,860,818	37,842	(2.05%)	8,068	(0.40%)

(1) Source: Arizona Department of Administration (azstats.gov)
(2) Source: Bureau of Economic Analysis (bea.gov)
(3) Source: Arizona Department of Education (azed.org)

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 *		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
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%
2017	162,832,877	8.25%	1,000	12.87%	1,881,349,000	1.31%	1,587,397,333	2.40%

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

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

*** Source: Arizona Department of Revenue, 2009-2014 Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

Operating Information

Yuma County Jail District

Table E-1

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

	Fiscal Years									
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Function/Program										
Public safety										
Administration Buildings	1	1	1	1	1	1	1	1	1	1
Boat Storage Unit	1	1	1	1	1	1	1	1	1	1
Boats	5	5	5	5	5	5	5	5	6	6
Criminal Investigation Bldg	3	3	3	3	3	3	3	3	3	3
Emergency Communications Site	1	1	1	2	1	1	1	1	1	1
Jail Detention Facility	2	2	2	2	2	2	2	2	2	2
Patrol Units	138	134	137	124	129	137	132	140	136	149
Sheriff Substations	4	4	4	4	4	4	4	4	4	4

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

Yuma County Jail District

Operating Indicators by Function / Program
Last Ten Fiscal Years

	Fiscal Years									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
Function / Program	**Units**	**% Chng**	**Units**	**% Chng**	**Units**	**% Chng**	**Units**	**% Chng**	**Units**	**% Chng**
Prisoner capacity:	756	1.07%	756	0.00%	756	0.00%	756	0.00%	756	0.00%
Average daily										
Population rate	609	8.36%	593	(2.63%)	582	(1.85%)	583	0.17%	538	(7.72%)
Prisoner composition										
Male	486	0.62%	495	1.85%	474	(4.24%)	486	2.53%	451	(7.20%)
Female	85	14.86%	87	2.35%	101	16.09%	88	(12.87%)	81	(7.95%)
Juvenile	13	30.00%	11	(15.38%)	16	45.45%	9	(43.75%)	6	(33.33%)
Prisoner processed (All)	14,319	(22.47%)	14,440	0.85%	14,426	(0.10%)	14,138	(2.00%)	13,939	(1.41%)
Total Bookings:	7,276	(32.77%)	7,172	(1.43%)	7,224	0.73%	7,066	(2.19%)	6,939	(1.80%)
Total released:	7,043	(7.90%)	7,268	3.19%	7,202	(0.91%)	7,072	(1.81%)	7,000	(1.02%)
Prisoner transported:	18,160	3.29%	17,801	(1.98%)	17,960	0.89%	17,548	(2.29%)	17,820	1.55%
Arrest warrants	2,530	103.70%	2,548	0.71%	2,563	0.59%	2,668	4.10%	2,095	(21.48%)
Canceled warrants	602	2.38%	310	(48.50%)	667	115.16%	583	(12.59%)	37	(93.65%)
Validated warrants	4,440	62.64%	2,533	(42.95%)	5,425	114.17%	6,094	12.33%	6,056	(0.62%)
Extraditions	217	8.50%	146	(32.72%)	167	14.38%	194	16.17%	210	8.25%
Food Service:										
Total meals provided	768,670	11.03%	709,331	(7.72%)	708,735	(0.08%)	708,735	0.00%	658,987	(7.02%)
Avg prepared per day	2,106	11.02%	1,943	(7.74%)	1,941	(0.10%)	1,941	0.00%	1,805	(7.01%)
Ave cost per meal	$ 0.97	5.43%	$ 0.99	2.06%	$ 0.99	0.00%	$ 0.99	0.00%	$ 1.08	9.09%
Laundry Service:										
Total tons	279	(10.29%)	259	(7.17%)	218	(15.83%)	202	(7.34%)	216	6.93%
Total Pounds	558,495	(10.18%)	517,400	(7.36%)	435,200	(15.89%)	402,870	(7.43%)	425,850	5.70%
Pounds per day	1,530	(10.16%)	1,417	(7.39%)	1,192	(15.88%)	1,104	(7.38%)	1,167	5.71%
Medical Services:										
Initial screenings	7,054	3.14%	6,272	(11.09%)	7,047	12.36%	7,061	0.20%	6,939	(1.73%)
Response to sick calls	6,116	52.79%	5,281	(13.65%)	6,337	20.00%	6,426	1.40%	5,731	(10.82%)
Seen by doctor	804	100.00%	1,446	79.85%	1,404	(2.90%)	1,459	3.92%	959	(34.27%)

All information derived from Yuma County Records.

Table E-2

Fiscal Years									
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Units	% Chng	Units	% Chng	Units	% Chng	Units	% Chng	Units	% Chng
756	0.00%	756	0.00%	756	0.00%	756	0.00%	756	0.00%
550	2.23%	545	(0.91%)	486	(10.83%)	424	(12.76%)	444	4.72%
458	1.55%	467	1.97%	410	(12.21%)	355	(13.41%)	370	4.23%
87	7.41%	77	(11.49%)	73	432.47%	67	(83.66%)	69	2.99%
5	(16.67%)	2	(60.00%)	3	0.00%	2	(97.26%)	5	150.00%
14,157	1.56%	14,570	2.92%	13,651	(6.31%)	13,926	2.01%	12,984	(6.76%)
7,083	2.08%	7,301	3.08%	6,798	(6.89%)	6,955	2.31%	6,494	(6.63%)
7,074	1.06%	7,269	2.76%	6,853	(5.72%)	6,971	1.72%	6,490	(6.90%)
18,291	2.64%	18,412	0.66%	16,889	(8.27%)	16,347	(3.21%)	17,077	4.47%
1,948	(7.02%)	612	(68.58%)	2,318	278.76%	3,232	39.43%	2,004	(38.00%)
N/A	N/A	N/A		405		535		333	
6,055	(0.02%)	6,392	5.57%	1,257	(80.33%)	7,266	478.04%	6,889	(5.19%)
161	(23.33%)	29	(81.99%)	86	196.55%	212	146.51%	210	(0.94%)
661,630	0.40%	648,164	(2.04%)	572,794	(11.63%)	533,206	(6.91%)	535,749	0.48%
1,943	7.65%	1,776	(8.59%)	1,485	(16.39%)	1,436	(3.30%)	1,468	2.23%
$ 1.16	7.41%	$ 1.08	(6.90%)	$ 1.09	0.93%	$ 1.11	1.83%	$ 1.15	3.60%
225	4.17%	222	(1.33%)	218	(1.80%)	192.96	(11.49%)	224.84	16.52%
450,559	5.80%	444,180	(1.42%)	435,100	(2.04%)	385,140	(11.48%)	450,630	17.00%
1,235	5.83%	1,217	(1.46%)	1,192	(2.05%)	1,055	(11.49%)	1,235	17.06%
6,940	0.01%	7,240	4.32%	6,646	(8.20%)	6,713	1.01%	6,286	(6.36%)
4,035	(29.59%)	4,799	18.93%	6,096	27.03%	7,371	20.92%	5,253	(28.73%)
815	(15.02%)	811	(0.49%)	946	16.65%	2,083	120.19%	1,975	(5.18%)

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

Schedule of Insurance Coverage
June 30, 2018

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 $5,000,000 Aggregate	ACIP	07/01/18	$735,933
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)	07/01/18	
Commercial Crime	$100,000 per Occurrence (primary) $900,000 per Occurance (Excess) $50,000 Deductible	ACIP	07/01/18	
Healthcare Professional Liability Insurance for Nursing staff at Jail	$15,000,000/claim (Medical Practitioner) $1,000,000/claim; $3,000,000/member aggregate; $5,000,000/MOC aggregate (Public Official E&O) $50,000 Deductible	ACIP	07/01/18	
Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy and Media Commnications	$4,000,000 Aggregate Limit $2,000,000 per incident $10,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/18	
Workers' Compensation	$1,000,000 SIR (WC/Employers' Liability) $2,000,000 excess of $1M (Reinsurance WC) $2,000,000 excess of $1M (Reinsurance EL) $3,000,000 excess to Statutory (Excess WC) $1,000,000 wxcess of $3,000,000 (Excess EL)	ACIP	1/1/2019	$516,431 Fiscal Year Premium
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)	11/01/18 11/01/18	$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	07/01/18	$8,405
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	01/01/19	$17,449
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	