YUMA COUNTY JAIL DISTRICT

CAFR

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 2019

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, 2019

BOARD OF SUPERVISORS
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
Toni Lindsay

Accountants

Denise Butler
Elizabeth Canela
Margarita Gamboa
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Engracia Lopez
MaryJo McIntyre
LeeAnne Stansbury
Leonardo Tanory
Hector Wakamatzu

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YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2019

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YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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

January 29, 2020

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, 2019.

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 year end.

Budget Administration: The Yuma County Jail District administration monitors the District's budget at the fund level for Special Revenue and Debt Service Funds. The General Fund and Capital Project Fund is 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 plan, last fiscal year 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 Auditor General to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2019. 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 Auditor's 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, 2018. This was the sixteenth 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.

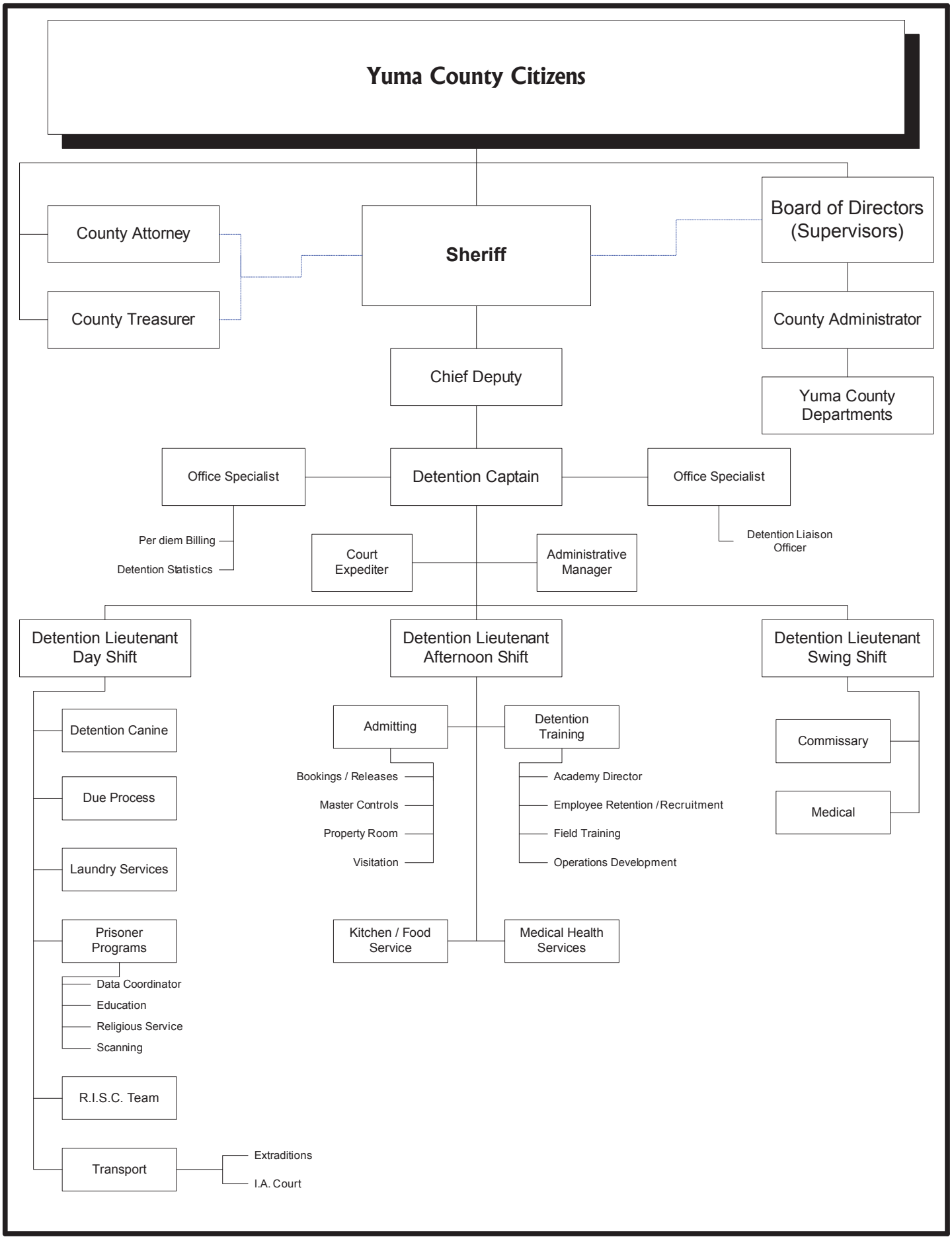
ACKNOWLEDGMENTS

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, 2018

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 55-67

Other Supplementary Information 69-81

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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 of Yuma County) as of and for the year ended June 30, 2019, 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 Yuma County Jail District as of June 30, 2019, 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 schedules on pages 56 through 57, and schedule of the District's proportionate share of the net pension/OPEB liability—cost-sharing plan on page 59, schedule of changes in the District's net pension/OPEB liability and related ratios—agent plans on pages 60 through 63, 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

January 29, 2020

FINANCIAL SERVICES DEPARTMENT

Gilberto Villegas, Jr.
Chief Financial Officer

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

Toni Lindsay
Deputy- Chief Financial Officer

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, 2019. 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 $17,442,590 (*net position*). The District's total net position increased by $ 2,742,702 or 18.66% as compared to the previous fiscal year. The increase was mainly due to a decrease in the yearly operating expenses of $(3,113,126) or (14) %.

- ✓ Personnel services decreased in the amount of $2,712,775 mainly due to the significant reduction in pension expense. Actual personnel costs increase $354,709 as compared to the previous fiscal year, but recognition of the district's portion of the pension expense decreased from $2,983,808 in the previous fiscal year to only $45,594 in current fiscal year.

- ✓ Total revenues experience an increase of 4.56% or $952,493 for the current fiscal year. District's sales tax recorded the most significant increase amounting to $767,932 or 5.98%, clear indication local economy continues to improve. The remainder $184,561 is a combination of nominal increases in program and general revenues.

- ✓ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of $3,530,629, a decrease of $(780,299) or (18.10) %. The decrease reflects the utilization of debt funds designated for infrastructure upgrades and replacement in the adult detention center. Fund balances are categorized as follows: 1.63% or $57,652 is Nonspendable; 98.36% or $3,472,536 is Restricted, and 0.01% or $441 is Assigned.

- ✓ The capital projects fund experienced the most significant decrease in fund balance of $(1,512,809) for the Fiscal Year ending June 30, 2019. This was due to the completion of upgrades to the security and fire alarm systems to the adult detention facility and other building related upgrades.

- ✓ The district's General fund reported the largest increase in fund balance in the amount of $648,913. The increase in fund's total revenues of $899,080 overshadowed the nominal increase in expenditures of $174,783. This reflects District management's commitment to increasing General Fund's fund balance to the desired 15% to 25% of total expenditures and transfers out.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)
Government-wide financial statements:

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

The ***statement of net position*** presents information on all of the District's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The ***statement of activities*** presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (such examples are uncollected taxes and earned but unused paid time off leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District are all public safety. The government-wide financial statements can be found on pages 24 and 25 of this report.

Fund financial statements:

A ***fund*** is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of *governmental funds* is narrower than that of the *government-wide financial statements*, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains seven (7) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered to be major funds. Data from the other four (4) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* on pages 73 to 81 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 54 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report presents certain *required supplementary information* concerning the District's compliance with legally adopted budgets for its General Fund. Required supplementary information can be found on pages 55 to 67.

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 75 to 81 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 $17,442,590 at the close of this fiscal year.

A major portion of the District's net position $25,229,056 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; $ 548,140 is restricted to capital improvements due to debt service issuance; $2,834,359 is restricted to public safety-inmate welfare or commissary services; and $90,037 is restricted to debt service payments. The remaining balance of *unrestricted,* $(11,259,002), represents the net pension liability and postemployment benefits required to be reported and recognized with the implementation of GASB Statement No. 68 and No.75.

Cash, cash equivalents and Investments, recorded the most significant increase of $1,836,414 or 174.30% for the current fiscal year. This increase is due to a combination of several factors cash-flow related factors including the increase in sales tax collections, minimal increase in expenses, and a large pending liability to the primary government for pending salary payments. Long-term liabilities registered the most significant decrease in the current fiscal year amounting to $(2,647,400) or (12.13)%. The decrease is due to the $(1,532,827) reduction in the net pension and other postemployment benefits liability, $(1,072,557) decrease in bonds payable, and $(42,016) reduction in compensated absences and claims and judgements. Following is a brief summary of the District's net position as compared to prior years.

Yuma County Jail District
Condensed Statement of Net Position
As of June 30, 2019 and 2018

	Governmental Activities	
	2019	2018
Cash, cash equivalents, and investments	$ 2,890,016	$ 1,053,602
Investments held by trustee-restricted	1,655,031	3,138,084
Other current assets	2,316,925	2,205,454
Capital assets	30,373,716	29,526,507
Total assets	**$ 37,235,688**	**$ 35,923,647**
Deferred outflows related to pensions and other postemployment benefits	$ 3,320,137	$ 3,478,529
Total deferred outflows of resources	**$ 3,320,137**	**$ 3,478,529**
Long-term liabilities	$ 19,171,340	$ 21,818,740
Other liabilities	2,227,335	1,098,192
Total liabilities	**$ 21,398,675**	**$ 22,916,932**
Deferred inflows related to pensions and other postemployment benefits	$ 1,714,560	$ 1,785,356
Total deferred inflows of resources	**$ 1,714,560**	**$ 1,785,356**
Net invested in capital assets	$ 25,229,056	$ 25,324,618
Restricted	3,472,536	2,060,949
Unrestricted	(11,259,002)	(12,685,679)
Total net position	**$ 17,442,590**	**$ 14,699,888**

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, 2019 and 2018

	Governmental Activities	
	2019	2018
Revenues:		
Program revenues:		
Operating grants and contributions	$ 7,612,688	$ 7,598,303
Charges for services	314,110	284,459
General revenues:		
Sales tax	13,614,191	12,846,259
Unrestricted investments earnings	75,461	38,353
Miscellaneous	245,554	142,137
Total revenues	**21,862,004**	**20,909,511**
Expenses:		
Public safety:		
Personnel services	13,088,662	15,801,437
Operations	4,761,013	5,100,510
Depreciation and interest and fiscal charges	1,269,627	1,330,481
Total expenses	**19,119,302**	**22,232,428**
Change in net position	2,742,702	(1,322,917)
Net position- beginning July 1	14,699,888	16,022,805
Net position- ending June 30	**$ 17,442,590**	**$ 14,699,888**

Following are some key elements that contributed to the District's $2,742,702 increase in net position:

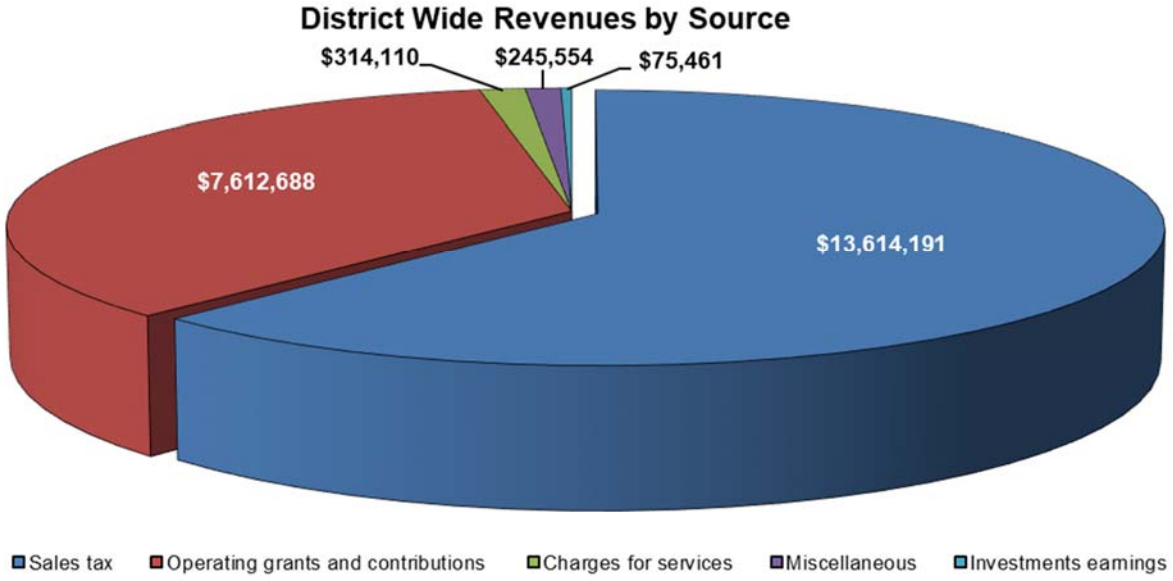
- Total revenues continued to increase, this fiscal year total increase amounted to $952,493 or 4.56%, clear indication local economy is growing after several years of recession and nominal growth. District's continuous efforts to consciously utilize available resources had a positive impact this year as total expenses decreased $(3,113,126) or (14)%, as previously stated the great majority of the decrease was due to the recognition pension and other postemployment benefit expenses, changes on plan assumptions contributed to the reduction.

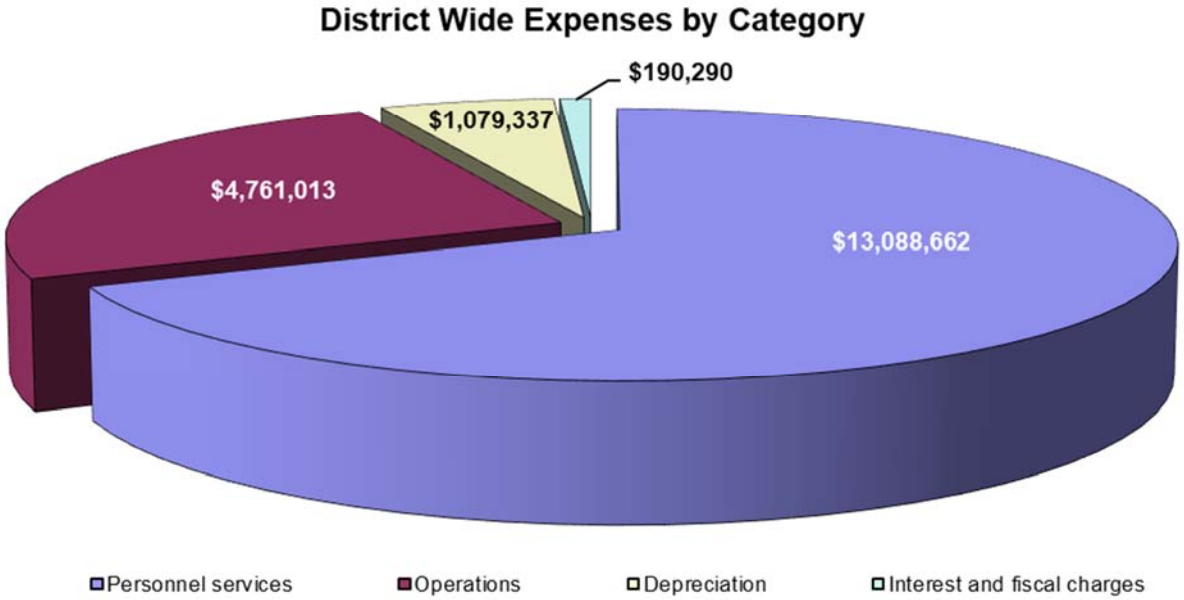
- For the fifth consecutive year, the District has experienced an increase in revenues and, although the increase was not significant, the trend continues to be positive giving the indication the local economy is improving. However, the need to cope with service demands and update or replace decaying equipment will force the District to increase operating expenses in the near future.

- Sales tax collection reported the largest increase in revenues for the current fiscal year in the amount $767,932 or 5.98% as compared to the previous fiscal year. The additional sales tax collections has help the district increase its cash flows and stabilize their fund balance. District wants to capitalize on the improved local economy. On an unprecedented event, all revenue categories experience and increase in current fiscal year. Reflection of management's commitment to seek other sources to assure continuation of services.

- Driven by the decrease in pension expenses, all expenses categories experienced a decrease for the current fiscal year. Personnel services decreased $(2,712,775) or (17.17)%; Operations $(339,497) or (6.66)%, mostly due to elimination of pending claims ($100,000); and depreciation and interest and fiscal charges decrease $(60,854) or (4.57)%. Management's commitment to do more with less helped to reduce operations expenses.

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 $3,530,629, a (18.10)% decrease as compared to the prior fiscal year. For the year ended June 30, 2019 total fund balances decrease in an amount of $(780,299). The main reason for the decrease was used bond proceeds designated to upgrade and replace District's infrastructure.

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, 2019 and 2018

	2019		2018		Varience	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales Tax	$ 13,614,191	62.26%	$ 12,846,259	61.44%	$ 767,932	5.98%
Intergovernmental:						
Primary Government	7,095,325	32.46%	7,029,424	33.62%	65,901	0.94%
Other Governments	517,363	2.37%	568,879	2.72%	(51,516)	(9.06%)
Charges for services	314,110	1.44%	284,459	1.36%	29,651	10.42%
Investment income	75,461	0.35%	38,353	0.18%	37,108	96.75%
Miscellaneous	245,554	1.12%	142,137	0.68%	103,417	72.76%
Total Revenues	$ 21,862,004	100.00%	$ 20,909,511	100.00%	$ 952,493	4.56%

Main factors contributing to the $952,493 or 4.56% increase in total revenues are as follows:

- The main source of revenues for the District, Sales tax, experienced the most significant increase of $767,932 or 5.98%. Sales tax increase continued trending upwards, 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 six years.
- The Miscellaneous increase of $103,417 is mainly due to onetime increase in telephone card revenue, this activity varies every year depending on the inmates' use and requests for this service. Intergovernmental-Primary government source of revenue refers to the Maintenance of Effort subsidy the primary government is required to provide. The $65,901 increase is resulting from the adjustments in the Consumer Price Index used to calculate subsidy. Charges for services' increase answers to an increase in activity (basic needs products sales) within the commissary operation. Again this activity fluctuates according the inmate's transactions.
- Other government was the only revenue category with a decrease for the current fiscal year. The $(51,516) decrease answers to a reduction is grants due to reduction in State and federal available funding/grants.

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, 2019 and 2018

	2019		2018		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	$ 19,500,992	86.12%	$ 19,347,304	91.65%	$ 153,688	0.79%
Capital outlay	1,848,613	8.16%	555,309	2.63%	1,293,304	232.90%
Debt service:						
Principal retirement	1,104,008	4.88%	988,008	4.68%	116,000	11.74%
Interest and fiscal charge	190,290	0.84%	218,700	1.04%	(28,410)	(12.99%)
Total Expenditures	$ 22,643,903	100.00%	$ 21,109,321	100.00%	$ 1,534,582	7.27%

Main factor contributing to the $1,534,582 increase in total expenditures are as follows:

- As stated before, the increase in operating expenditures, especially in personnel costs, accounts for a large part 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.

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

- The Capital outlay category accounts for the biggest increase in expenditures. The $1,293,304 or 232.90% increase as compared to the previous year is due to the utilization of debt funds acquired two years ago for the replacement, acquisition, and upgrade of miscellaneous equipment, and infrastructure within the adult probation building. Two major projects completed this year, the fire alarm system upgrade $868,049 and the security system replacement $757,100. The security system project started the previous fiscal year.
- Debt service payments were as budgeted and are as per the debt amortization schedule. Net changes between principal and interest had no significant impact to fund balance.

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year total fund balance was $2,142,123 a $648,913 or 43.46% increase as compared to the previous fiscal year. Main reason for the increase was the sales tax revenues of 5.90%. The district's General Fund, also experienced a minimal increase in operating expenditures of $174,783. These two factor contributed to the unprecedented increase in fund balance.

The increase in total revenues for the past seven (7) years (2.40% in 2013; 0.40% in 2014; 0.31% in 2015; 1.61% in 2016; 1.98% in 2017; 2.75% in 2018; and 4.56% in current year) and the District's ability to maintain operating costs almost the same level of expenditures were the overall factors in the $648,913 increase in General Fund net fund balance. The entire General Fund balance is legally restricted to Jail district operations.

BUDGETARY HIGHLIGHTS

There were no significant variances between the adopted and final budgeted amounts for the fiscal year ended June 30, 2019. Overall at year end, the District received a total $746,746 more revenues than expected. The following three revenue categories accounted for the majority of the additional revenues: Sales tax $(487,729); followed by Miscellaneous $(112,818); and Investment income $(68,461). The remainder $77,738 was a combination of the other revenues. Also, the District expended $2,721,688 less than budgeted. $1,785,695 resulted in General fund's operational savings and $546,782 are from unused bond proceeds for capital projects; the remainder $389,211 are mostly from unrealized grants.

The General Fund's positive expenditures variance of $1,785,694 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 exceeded final budget by $421,063, despite the continued reduction in charges for services of $(52,942) and intergovernmental- other revenues received of $(29,385).

CAPITAL ASSET

The District's investment in capital assets for its governmental activities at June 30, 2019 amounts to $30,373,716 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, and machinery and equipment. The total increase in the District's net investment in capital assets for this fiscal year was $(847,209). This increase was due to the increase in improvements to the adult detention facility. 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 $4,890,992, of which $1,104,000 is payable within one year. The Revenue bonds are backed by pledged revenues from the Jail District. In addition, the District has $253,668 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. The district has no intention to issue additional debt in the near future at least until one of the outstanding debts (Series 2011 $2,819,992) is satisfied in fiscal year 2022.

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 growth, perhaps not as much as the current fiscal year 5.98%, but between 3 and 4 percent based on observed local economic activity over the last five fiscal years.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (concluded)

The maintenance of effort payment is expected to remain at least at its current level, but may increase by the growth factor based on the latest economic trends in the Nation's economy and national consumer price index. The District's management is committed to continue with the conservative expending approach to avoid financial constraints in the near future, without jeopardizing or decreasing the level of service. The County of Yuma, the primary government is also committed to continue supporting the District's operations, proof of that was the recent approval and implementation of a detention officers' market study, compensation adjustments, and implementation of an independent pay scale to their detention officers and other Jail district's personnel. This to answer the district's need to keep key personnel and remain competitive with the local and state level law enforcement personnel.

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 new sources of revenue will need to be explored to continue at current level of operation and coping with new service demands and community growth. 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

Exhibit A- 1

Statement of Net Position

June 30, 2019

		Governmental Activities
ASSETS		
Cash, cash equivalents, and investments	$	2,890,016
Receivables (net of allowances for uncollectibles):		
Accounts		20,294
Accrued interest		8,495
Due from:		
Primary government - Yuma County		24,729
Other governments		684
State government		2,205,071
Prepaid items		57,652
Investment held by trustee		1,655,031
Capital assets (net of accumulated depreciation):		
Land		2,254,719
Buildings		25,267,632
Improvements other than buildings		1,260,202
Machinery and equipment		834,063
Construction in progress		757,100
TOTAL ASSETS	$	37,235,688
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions and other postemployment benefits	$	3,320,137
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$	3,320,137
LIABILITIES		
Accounts payable	$	328,687
Accrued payroll and employee benefits		476,499
Due to:		
Primary government - Yuma County		1,251,293
Interest and fiscal charges payable		95,146
Deposits held for others		75,710
Noncurrent liabilities:		
Due within one year		1,956,018
Due in more than one year		17,215,322
TOTAL LIABILITIES	$	21,398,675
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions and other postemployment benefits	$	1,714,560
TOTAL DEFERRED INFLOWS OF RESOURCES	$	1,714,560
NET POSITION		
Net investment in capital assets	$	25,229,056
Restricted for:		
Public Safety		2,834,359
Capital projects		548,140
Debt Service		90,037
Unrestricted		(11,259,002)
TOTAL NET POSITION	$	17,442,590

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, 2019

	Function / Program				
	Administration	General Assistance	Capital Improvements	Debt Service	Total
Expenses:					
Public safety:					
Personnel services (Salaries and benefits)	$ 12,682,397	$ 406,265	-	-	$ 13,088,662
Operations (Materials, supplies, and claims)	4,528,535	226,893	-	$ 5,585	4,761,013
Depreciation	567,085	83,415	$ 428,837	-	1,079,337
Interest and fiscal charges	-	-	-	190,290	190,290
Total expenses	17,778,017	716,573	428,837	195,875	19,119,302
Program revenues:					
Operating grants and contributions	7,150,936	461,752	-	-	7,612,688
Charges for services	94,122	219,988	-	-	314,110
Net program expenses	$ 10,532,959	$ 34,833	$ 428,837	$ 195,875	$ 11,192,504

General revenues:	
Sales tax	13,614,191
Unrestricted investment earnings	75,461
Miscellaneous	245,554
Total general revenues	13,935,206
Change in net position	2,742,702
Net position, July 1, 2018	14,699,888
Net Position, June 30, 2019	$ 17,442,590

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, 2019

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash, cash equivalents and investments	$ 1,777,729	$ 70,426	$ 183,692	$ 858,169	$ 2,890,016
Receivables (net of allowances for uncollectibles):					
Accounts	5,201	-	-	15,093	20,294
Accrued interest	4,647	860	536	2,452	8,495
Due from:					
Primary government- Yuma County	24,729	-	-	-	24,729
Other funds	-	-	2,496	-	2,496
Other governments	-	-	-	684	684
State government	2,187,144	-	-	17,927	2,205,071
Prepaid items	56,662	-	-	990	57,652
Investment held by trustee- restricted	-	1,217,905	437,126	-	1,655,031
Total Assets	**$ 4,056,112**	**$ 1,289,191**	**$ 623,850**	**$ 895,315**	**$ 6,864,468**
Liabilities					
Accounts payable	$ 305,328	-	-	$ 23,359	$ 328,687
Accrued payroll and employee benefits	463,521	-	-	12,978	476,499
Due to:					
Primary government- Yuma County	1,142,644	-	-	108,649	1,251,293
Other funds	2,496	-	-	-	2,496
Revenue bonds payable	-	$ 1,104,008	-	-	1,104,008
Interest and fiscal charges payable	-	95,146	-	-	95,146
Deposits held for others	-	-	$ 75,710	-	75,710
Total Liabilities	1,913,989	1,199,154	75,710	144,986	3,333,839
Fund balances:					
Nonspendable	56,662	-	-	990	57,652
Restricted	2,085,461	90,037	548,140	748,898	3,472,536
Assigned	-	-	-	441	441
Total fund balances	2,142,123	90,037	548,140	750,329	3,530,629
Total liabilities and fund balances	**$ 4,056,112**	**$ 1,289,191**	**$ 623,850**	**$ 895,315**	**$ 6,864,468**

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, 2019

Fund balance - total governmental funds		**$ 3,530,629**
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.		30,373,716
Deferred outflows and inflows of resources related to pension/OPEB are applicable to future reporting periods and, therefore, are not reported in the funds.		
Deferred outflows related to pensions and other postemployment benefits	$ 3,320,137	
Deferred inflows related to pensions and other postemployment benefits	(1,714,560)	
Total		1,605,577
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.		
Revenue bonds payable	$ (4,040,652)	
Compensated absences	(1,258,132)	
Net pension and other postemployment benefit liabilities	(12,768,548)	
Total		(18,067,332)
Net position of governmental activities		**$ 17,442,590**

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, 2019

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	$ 13,614,191	-	-	-	$ 13,614,191
Intergovernmental:					
Primary government	7,058,299	-	-	$ 37,026	7,095,325
Other governments	55,611	-	-	461,752	517,363
Charges for services	94,122	-	-	219,988	314,110
Investment income	19,751	$ 12,835	$ 30,407	12,468	75,461
Miscellaneous	20,162	-	-	225,392	245,554
Total Revenue	20,862,136	12,835	30,407	956,626	21,862,004
Expenditures:					
Current:					
Public safety	18,817,189	5,585	-	678,218	19,500,992
Capital outlay	94,416	-	1,543,216	210,981	1,848,613
Debt service:					
Principal retirement	-	1,104,008	-	-	1,104,008
Interest and fiscal charges	-	190,290	-	-	190,290
Total Expenditures	18,911,605	1,299,883	1,543,216	889,199	22,643,903
Excess (deficiency) of revenues over expenditures	**1,950,531**	**(1,287,048)**	**(1,512,809)**	**67,427**	**(781,899)**
Other financing sources (uses):					
Proceeds from sale of capital assets	100	-	-	1,500	1,600
Transfers in	-	1,301,718	-	-	1,301,718
Transfers out	(1,301,718)	-	-	-	(1,301,718)
Total other financing sources (uses)	(1,301,618)	1,301,718	-	1,500	1,600
Net change in fund balance	648,913	14,670	(1,512,809)	68,927	(780,299)
Fund balances- beginning (July 1, 2018)	1,493,210	75,367	2,060,949	681,402	4,310,928
Fund balances - ending (June 30, 2019)	**$ 2,142,123**	**$ 90,037**	**$ 548,140**	**$ 750,329**	**$ 3,530,629**

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, 2019

Net change in fund balances - total governmental funds		**$ (780,299)**
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	$ 1,926,525	
Depreciation expense	(1,079,337)	
Total		847,188
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	$ 1,104,008	
Amortization of bond premiums	84,557	
Total		1,188,565
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	$ 100,000	
Increase in compensated absences	(57,984)	
Total		42,016
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	$ 1,490,826	
Pension/OPEB expense	(45,594)	
Total		1,445,232
Change in net position of governmental activities		**$ 2,742,702**

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, 2019, the County implemented the provisions of GASB statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements.* GASB statement No. 88 establishes standards to improve the information disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements.

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

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 Jail District 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 unavailable 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 approve, 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.

N. 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, 2019 were as follows:

Fund balance	General Fund	Debt Service Funds	Capital Projects Fund	Other Governmental Funds	Total
Nonspendable:					
Prepaid items	$ 56,662	-	-	$ 990	57,652
Total nonspendable	56,662	-	-	990	**57,652**
Restricted for:					
Jail operations	2,085,461	-	-	132,996	2,218,457
Capital Projects	-	-	$ 548,140	-	548,140
Inmate welfare services	-	-	-	372,882	372,882
Inmate education, other	-	-	-	243,020	243,020
Debt service reserves	-	$ 90,037	-	-	90,037
Total restricted	2,085,461	90,037	548,140	748,898	**3,472,536**
Assigned to:					
Inmate health services	-	-	-	441	441
Total Assigned	-	-	-	441	**441**
Total fund balances	**$ 2,142,123**	**$ 90,037**	**$ 548,140**	**$ 750,329**	**$ 3,530,629**

Note 3- Deposits and Investments

The District is a component unit of Yuma County and by Arizona Revised Statutes (A.R.S.) the County Treasurer holds the District's cash deposits. Arizona Revised Statutes authorize the 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 traded 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.

Investments – The District's investments at June 30, 2019, 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)
Money market mutual funds with trustee	$1,655,031	$1,655,031
External investment pools measured at fair value		
Yuma County Treasurer's investment pool	2,890,016	
Total investments	**$4,545,047**	

Note 3- Deposits and Investments (concluded)

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, 2019 credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
Investments held by trustee:			
Money market mutual funds with trustee	Aaa-mf	Moody's	$ 1,655,031
Yuma County Treasurer's investment pool	Unrated	Not applicable	2,890,016
Total investments			**$ 4,545,047**

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. The District does not have a formal investment policy with respect to custodial credit risk at June 30, 2019. The District's total Money Market Mutual Fund of $1,655,031 was 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, 2019, the District had the following investments in debt securities:

Investment Type	Amount	Weighted Average Maturity (In Years)
Investments held by trustee:		
Money market mutual funds with trustee	$ 1,655,031	.08
Yuma County Treasurer's investment pool	2,890,016	.70
Total investments	**$ 4,545,047**	

Note 4- Due from State Government

Of the amounts due from State government reported in the Governmental Funds totaling $2,205,071 at June 30, 2019, $2,187,144 relates to the County Jail District sales taxes and $17,927 represents grants monies 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, 2019, 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, 2019 was as follows:

Governmental activities:	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Capital assets not being depreciated :				
Land	$ 2,254,719	-	-	$ 2,254,719
Construction in progress	202	$ 1,621,149	$ (864,251)	757,100
Total capital assets not being depreciated	2,254,921	1,621,149	(864,251)	3,011,819
Capital assets being depreciated				
Buildings	40,578,419	48,492	-	40,626,911
Machinery and equipment	2,781,366	256,905	(28,566)	3,009,705
Improvements other than buildings	1,551,895	864,251	-	2,416,146
Total capital assets being depreciated	44,911,680	1,169,648	(28,566)	46,052,762
Less accumulated depreciation for:				
Buildings	(14,552,334)	(806,945)	-	(15,359,279)
Machinery and equipment	(2,002,017)	(202,191)	28,566	(2,175,642)
Improvements other than buildings	(1,085,743)	(70,201)	-	(1,155,944)
Total accumulated depreciation	(17,640,094)	(1,079,337)	28,566	(18,690,865)
Total capital assets being depreciated, net	27,271,586	90,311	-	27,361,897
Governmental activities capital assets, net	**$ 29,526,507**	**$ 1,711,460**	**$ (864,251)**	**$ 30,373,716**

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

Governmental activities:	
Public safety	**$ 1,079,337**

The Jail district is engaged in the upgrade and replacement of the adult detention center's security system. The project has a total cost of $1,070,000 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, 2019:

	Balance July 1,2018	**Additions**	**Reductions**	**Balance June 30,2019**	**Due within one year**
Bonds payable:					
Revenue bonds	$ 5,878,992	-	$ 988,000	$ 4,890,992	$ 1,104,000
Premiums	338,225	-	84,557	253,668	84,557
Total bonds payable	6,217,217	-	1,072,557	5,144,660	1,188,557
Compensated absences	1,200,148	$ 790,074	732,090	1,258,132	767,461
Claims and judgements	100,000	-	100,000	-	-
Net pension and other postemployment benefits liability	14,301,375	-	1,532,827	12,768,548	-
Total Long-Term Liabilities	$ 21,818,740	$ 790,074	$ 3,437,474	$ 19,171,340	$ 1,956,018

On the Statement of Net position, the current portion of long-term debt of $1,956,018 is individually stated.

Note 7- Bonds Payable

Revenue Bonds – On September 2011, the District's Board refunded the remainder of its 2007 Revenue bonds ($8,000,000). Series 2011 Refunding bonds were non-callable, bank qualified pledged revenue bonds with an interest rate of 2.00 - 5.00 percent. 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, the District's Board authorized the issuance of pledged revenue bonds totaling $2,209,000 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, 2019, were as follows:

Description	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2018	Issues / (Retirements)	Outstanding Principal June 30, 2019
Series-2011 Refunding	2.00-5.00%	7/12-7/21	$ 3,669,992	$ (850,000)	$ 2,819,992
Series-2017	2.38%	7/18-7/27	2,209,000	(138,000)	2,071,000
			$ 5,878,992	$ (988,000)	$ 4,890,992

Revenue bond debt service principal and interest requirements to maturity at June 30, 2019, were as follows:

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2011
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	**$ 2,819,992**	**$ 216,000**	**$ 3,035,992**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	230,000	28,679	258,679
2025-2028	975,000	58,691	1,033,691
Totals	**$ 2,071,000**	**$ 254,208**	**$ 2,325,208**

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	$ 5,361,200	7/27

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 for fiscal year 2019:

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	$ 1,389,920	$ 1,294,298	93.12%	$20,672,490	6.26%

For further information on long-term debt and pledged revenues refer to Table C-1 (page 108).

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, 2019 is $1,258,132; of which 97.1% is assignable to the General Fund and 2.9% 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 $0. 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
2019	$ 100,000	-	$ 100,000	-
2018	215,613	-	115,613	$ 100,000
2017	300,000	$ 215,613	300,000	215,613

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, which also serves as the District's Board of Directors, 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, the 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, a $1,500 auto physical damage deductible, and $50,000 per occurrence for liability claims other than land use liability, which carries a $25,000

Note 10- Risk of Loss (concluded)

deductible. 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. The pool also provides cyber security insurance with a $2,000,000 limit per occurrence and $10,000 deductible as well as property/casualty coverage for the County's drones, with liability limits of $1,000,000 and property limits as per the scheduled value of each drone. 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.

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.

Tourist Auto Liability – The County purchases a tourist auto liability policy to cover County vehicles that are driven into Mexico. Policy limits are $500,000 for property damage/liability, $10,000 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, 2019 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	$ 12,768,548
Deferred outflows related to pension and OPEB	3,320,137
Deferred inflows of resources related to pensions and OPEB	1,714,560
Pension and OPEB expense	45,594

Note 11- Pension and other Postemployment Benefits (continued)

The District's accrued payroll and employee benefits includes $57,526 of outstanding pension and OPEB contribution amounts payable to all plans for the year ended June 30, 2019. Also, the District reported its proportionate pension and OPEB contribution of $1,490,826. This amount was reported as an expenditures in the governmental funds related to all plans to which it contributes.

A. Arizona State Retirement System

Plan Descriptions—The Arizona State Retirement System (ASRS) administers a cost-sharing multiple-employer defined benefit 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 $100 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, 2019, statute required active ASRS members to contribute at the actuarially determined rate of 11.80 percent (11.64 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

Note 11- Pension and other Postemployment Benefits (continued)

determined rate of 11.80 percent (11.18 percent for retirement, 0.46 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 10.53 percent (10.41 percent for retirement, 0.06 percent for health insurance premium benefit, and 0.06 percent for long-term disability) of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the ASRS would typically fill. During the fiscal year June 30, 2019, the District's contributions to the pension, health insurance premium benefit, and long-term disability plan for the year ended June 30, 2019 were $344,157, $14,160, and $4,925 respectively.

The District paid for ASRS pension and OPEB contributions as follows: 90.86% from General fund and 9.14% from nonmajor funds.

Liability— At June 30, 2019, Yuma County reported a total liability of $59,676,991 ($59,665,834 and $11,157 for a School superintendent separately reported) for its proportionate share of the ASRS' net pension liability. The District only recognized $4,474,378, or 7.50 percent, 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	$ 4,474,378
Health insurance premium benefit	(11,711)
Long-term disability	16,795

The net asset and net liabilities were measured as of June 30, 2018. 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, 2017, to the measurement date of June 30, 2018. The total liabilities as of June 30, 2018, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the discount rate from 8 percent to 7.5 percent, changing the projected salary increases from 3-6.75 percent to 2.7-7.2 percent, decreasing the inflation rate from 3-2.3 percent, and changing the mortality rates.

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, 2018. The District's proportion measured as of June 30, 2018, and the change from its proportions measured as of June 30, 2017 were:

ASRS	Proportion June 30, 2018	Increase (decrease) from June 30, 2017
Pension	0.0321 %	(0.0001)
Health insurance premium benefit	(0.0325) %	0.0000
Long-term disability	0.0321 %	(0.0001)

Expense—For the year ended June 30, 2019, the District recognized the following negative pension expense and OPEB expense.

ASRS	Pension/OPEB expense (negative expense)
Pension	$ (145,663)
Health insurance premium benefit	10,988
Long-term disability	6,574

Note 11- Pension and other Postemployment Benefits (continued)

Deferred outflows/inflows of resources—At June 30, 2019, 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	$ 123,265	$ 24,667	-	$ 10,808	$ 430	-
Changes of assumptions or other inputs	118,400	396,715	$ 22,584	-	3,638	-
Net difference between projected and actual earnings on plan investments	-	107,598	-	23,394	-	$ 1,627
Changes in proportion and differences between county contributions and proportionate share contributions	119,213	14,449	57	17	408	1
District contributions subsequent to the measurement date	344,157	-	14,160	-	4,925	-
Total	**$ 705,035**	**$ 543,429**	**$ 36,801**	**$ 34,219**	**$ 9,401**	**$ 1,628**

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, 2020. 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
2020	$ 81,426	$ (4,526)	$ 106
2021	(52,503)	(4,526)	106
2022	(163,219)	(4,526)	106
2023	(48,255)	458	542
2024	-	1,542	622
Thereafter	-	-	1,366

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

ASRS	
Actuarial valuation date	June 30, 2017
Actuarial roll forward date	June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return	7.50%
Projected salary increases	2.70% - 7.20% for pension/not applicable for OPEB
Inflation	2.30%
Permanent benefit increase	Included for pension/not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pensions and health insurance premium benefit
Recovery rates	2012 GLDT for long-term disability
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 ASRS plan investments was determined to be 7.50 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined

Note 11- Pension and other Postemployment Benefits (continued)

to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

ASRS Asset class	Target allocation	Long-term expected geometric real rate of return
Equity	50.00%	5.50 %
Fixed income	30.00%	3.83 %
Real estate	20.00%	5.85 %
Total	100.00%	

Discount Rate—At June 30, 2018, the discount rate used to measure the ASRS total pension/OPEB liability was 7.50 percent, which was a decrease of 0.50 from the discount rate used as of June 30, 2017. 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 7.50 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 (6.50 percent) or 1.00 percentage point higher (8.50 percent) than the current rate:

ASRS	1% Decrease (6.50%)	Current discount rate (7.50%)	1% Increase (8.50%)
District's proportionate share of the:			
County's Net pension liability	$ 6,379,554	$ 4,474,378	$ 2,884,212
County's Net health insurance premium benefit liability (asset)	41,494	(11,711)	(57,030)
County's Net long-term disability liability (asset)	19,034	16,795	14,624

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) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). 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) which are not further disclosed because of their relative insignificance to the District's financial statements.

Detention officers participate in the Corrections Officer Retirement Plan (CORP) or the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The CORP administers an agent multiple-employer defined

Note 11- Pension and other Postemployment Benefits (continued)

benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit (OPEB) plan for detention officers (agent plans), which was closed to new members as of July 1, 2018. Detention officers who were CORP members before July 1, 2018 participate in CORP and detention.

Detention officers who became members on or after July 1, 2018, participate in PSPDCRP. The PSPRS Board of Trustees and the participating local boards govern CORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

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

Benefits provided— The PSPRS and CORP provide retirement, health insurance premium supplement, disability, and survivor benefits. 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 and before July 1, 2018**
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.	

Note 11- Pension and other Postemployment Benefits (continued)

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

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 $100 per month to $260 per month depending on the age of the member and dependents.

Employees covered by benefit terms—At June 30, 2019, 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	36	36	31	31
Inactive employees entitled to but not yet receiving benefits	17	4	57	-
Active employees	75	75	156	156
Total	128	115	244	187

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, 2019, 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%	37.53%	0.32%
CORP Detention	8.41%	17.91%	-

In addition, the District was required by statute to contribute at the actuarially determined rate of 25.76 percent for the PSPRS and 10.83 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, 2019, were:

Contributions made for	PSPRS	CORP Detention
Pension	$ 57,733	$ 1,069,359
Health insurance premium benefit	492	-

During fiscal year 2019, the District paid for PSPRS and CORP pension and OPEB contributions as follows: 99.40% General fund and 0.60% from other funds.

Liability—At June 30, 2019, the District reported the following assets and liabilities:

	Net Pension liability	Net OPEB (asset)
PSPRS	$ 775,529	$ (19,869)
CORP Detention	8,258,573	(725,147)

Note 11- Pension and other Postemployment Benefits (continued)

The net assets and net liabilities were measured as of June 30, 2018, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date. The total CORP pension liabilities as of June 30, 2018, reflect statutory changes in benefit terms for automatic cost-of-living adjustments. The basis for cost-of-living adjustments was changed from excess investment earnings to the change in the consumer price index, limited to a maximum annual increase of 2 percent.

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, 2018
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
Cost of living adjustment	Included for pensions/not applicable to OPEB
Mortality rates	RP-2014 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, 2018, 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%
Risk parity	4%	5.00%
Fixed income	5%	1.25%
Real assets	9%	4.52%
GTS	12%	3.96%
Private credit	16%	6.75%
Real estate	10%	3.75%
Private equity	12%	5.83%
Non-U.S. equity	14%	8.70%
U.S. equity	16%	7.60%
Total	100%	

Discount rates—At June 30, 2018 the discount rate used to measure the PSPRS and CORP total pension/OPEB liabilities was 7.40 percent, which was the same discounted rate used as of June 30, 2017. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate.

Based on those assumptions, the 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.

Note 11- Pensions and other Postemployment Benefits (continued)

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 OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset) (a) – (b)
Balances at June 30, 2018	$1,543,372	$ 743,806	$799,566	$ 25,115	$ 43,536	$ (18,421)
Changes for the year:						
Service cost	$ 42,490	-	$ 42,490	$ 689	-	$ 689
Interest on the total liability	113,725	-	113,725	1,880	-	1,880
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience in the measurement of the liability	(52,860)	-	(52,860)	(928)	-	(928)
Changes of assumptions or other inputs	-	-	-	-	-	-
Contributions—employer	-	$ 62,810	(62,810)	-	$ (2)	2
Contributions—employee	-	21,050	(21,050)	-	-	-
Net investment income	-	51,270	(51,270)	-	3,047	(3,047)
Benefit payments, including refunds of employee contributions	(70,620)	(70,620)	-	17	(330)	347
Administrative expenses	-	(808)	808	-	(56)	56
Other changes	3,886	(3,044)	6,930	-	447	(447)
Net changes	$ 36,621	$ 60,658	$ (24,037)	$ 1,658	$ 3,106	$ (1,448)
Balances at June 30, 2019	$1,579,993	$ 804,464	$ 775,529	$26,773	$46,642	$ (19,869)

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 OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset) (a) – (b)
Balances at June 30, 2018	$21,978,467	$12,774,165	$9,204,302	$ 389,580	$1,078,876	$ (689,296)
Changes for the year:						
Service cost	$ 992,205	-	$ 992,205	$14,092	-	$14,092
Interest on the total liability	1,622,462	-	1,622,462	29,254	-	29,254
Changes of benefit terms	(1,225,833)	-	(1,225,833)	-	-	-
Differences between expected and actual experience in the measurement of the liability	(46,488)	-	(46,488)	(2,509)	-	(2,509)
Changes of assumptions or other inputs	-	-	-	-	-	-
Contributions—employer	-	$849,783	(849,783)	-	-	-
Contributions—employee	-	528,115	(528,115)	-	-	-
Net investment income	-	920,644	(920,644)	-	$ 77,867	(77,867)
Benefit payments, including refunds of employee contributions	(1,098,808)	(1,098,808)	-	(2,590)	(2,590)	-
Administrative expenses	-	(14,629)	14,629	-	(1,178)	1,178
Other changes	-	4,162	(4,162)	-	(1)	1
Net changes	$ 243,538	$ 1,189,267	$ (945,729)	$ 38,247	$ 74,098	$ (35,851)
Balances at June 30, 2019	$22,222,005	$13,963,432	$ 8,258,573	$ 427,827	$ 1,152,974	$ (725,147)

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 (asset) 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	$ 988,520	$ 775,529	$ 602,100
Net OPEB (asset) liability	(16,351)	(19,869)	(22,783)
CORP Detention			
Net pension (asset) liability	$11,942,298	$ 8,258,573	$ 5,338,335
Net OPEB (asset) liability	(655,972)	(725,147)	(781,287)

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, 2019, the District recognized the following pension and OPEB expense:

	Pension Expense	OPEB Expense
PSPRS	$ 118,662	$ (1,316)
CORP Detention	91,845	(35,496)

Deferred outflows/inflows of resources—At June 30, 2019, 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	$ 11,346	$ 100,569	-	$ 1,882
Change of assumptions or other input	103,982	-	-	485
Net difference between projected and actual earnings on plan investments	10,734	-	-	870
District contributions subsequent to the measurement date.	57,733	-	$ 492	-
Total	$183,975	$ 100,569	$ 492	$ 3,237

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	$ 114,874	$ 948,358	-	$ 6,123
Change of assumptions or other input	1,045,457	-	-	53,023
Net difference between projected and actual earnings on plan investments	154,923	-	-	23,974
District contributions subsequent to the measurement date.	1,069,359	-	-	-
Total	$ 2,384,613	$ 948,358	$ -	$ 83,120

Note 11- Pensions and other Postemployment Benefits (concluded)

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 net asset or a reduction in the net liability in the year ending June 30, 2020. The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as pension and OPEB expense as follows:

Year ending	PSPRS		CORP	
June 30	Pension	Health	Pension	Health
2020	$ 14,107	$ (709)	$ 342,562	$ (18,647)
2021	8,871	(709)	139,555	(18,647)
2022	(4,380)	(709)	(125,609)	(18,648)
2023	(3,547)	(373)	16,701	(10,168)
2024	6,352	(408)	(5,683)	(10,534)
Thereafter	4,090	(329)	-	(6,476)

PSPDCRP plan—County sheriff employees and County detention officers who are not members of PSPRS or CORP participate in the PSPDCRP. The PSPDCRP is a defined contribution pension plan. The PSPRS Board of Trustees governs the PSPDCRP according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.1. Benefit terms, including contribution requirements, are established by State statute.

For the year ended June 30, 2019, active PSPDCRP members were required by statute to contribute at least 9 percent (County sheriff employees) or 5 percent (County detention officers and AOC probation, surveillance, and juvenile detention officers) of the members' annual covered payroll, and the County was required by statute to contribute 9 percent or 5 percent, respectively, of active members' annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the earnings on those contributions. Employees vest in a portion of the County's contributions each year as set forth in statute. The plan retains non-vested County contributions when forfeited because of employment terminations. For the year ended June 30, 2019, the District recognized pension expense of $36,793.

Note 12- Interfund Balances and Activity

Interfund transfer – The Interfund transfers for the year ended June 30, 2019, were as follows:

Transfers to:	Transfers from: General Fund
Debt Service fund	$ 1,301,718

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

Primary government receivables and payables – Interfund balances to / from Primary Government at June 30, 2019, were as follows:

	Receivable from:			
Payable to:	General Fund	Primary Government	Capital	Totals
General Fund	-	$1,142,644	$2,496	$1,145,140
Other Governmental Funds	-	108,649	-	108,649
Primary Government	$ 24,729	-	-	24,729
Totals	$24,729	$1,251,293	$2,496	$1,278,518

Note 12- Interfund Balances and Activity (concluded)

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

Note 13- Contributions from Primary Government - Maintenance of Effort

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the District. The amount of this maintenance of effort for the current fiscal year is $7,058,299.

REQUIRED SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit C**
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2019

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Sales tax	$ 13,126,462	$ 13,126,462	$ 13,614,191	$ 487,729
Intergovernmental:				
Primary government	7,058,299	7,058,299	7,058,299	-
Other governments	84,996	84,996	55,611	(29,385)
Charges for services	147,064	147,064	94,122	(52,942)
Investment income	3,500	3,500	19,751	16,251
Miscellaneous	20,752	20,752	20,162	(590)
Total Revenue	20,441,073	20,441,073	20,862,136	421,063
Expenditures:				
Current:				
Public safety	20,697,299	20,697,299	18,817,189	1,880,110
Capital outlay	-	-	94,416	(94,416)
Total Expenditures	20,697,299	20,697,299	18,911,605	1,785,694
Excess (deficiency) of revenues over expenditures	**(256,226)**	**(256,226)**	**1,950,531**	**2,206,757**
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	100	100
Transfers out	(1,301,718)	(1,301,718)	(1,301,718)	-
Total other financing sources (uses)	(1,301,718)	(1,301,718)	(1,301,618)	100
Net change in fund balance	(1,557,944)	(1,557,944)	648,913	2,206,857
Fund balances- beginning (July 1, 2018)	1,557,944	1,557,944	1,493,210	(64,734)
Fund balances - ending (June 30, 2019)	**$ -**	**$ -**	**$ 2,142,123**	**$ 2,142,123**

* 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, 2019

Arizona State Retirement System-Pensions	**Reporting Fiscal Year (Measurement Date)**					
	2019 (2018)	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2010**
District's proportion of the net pension liability	0.0321%	0.0322%	0.0339%	0.0379%	0.0403%	Information
District's proportionate share of the net pension liability	$4,474,378	$ 5,011,217	$ 5,406,667	$ 5,844,611	$ 5,939,775	not
District's covered payroll	$ 3,074,104	$ 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	145.55%	151.50%	150.91%	169.13%	165.79%	
Plan fiduciary net position as a percentage of the total pension liability	73.40%	69.92%	67.06%	68.35%	69.49%	

Arizona State Retirement System-Health insurance premium benefit	**Reporting Fiscal Year (Measurement Date)**		
	2019 (2018)	**2018 (2017)**	**2017 through 2010**
District's proportion of the net OPEB liability (asset)	(0.0325%)	(0.0325%)	Information
District's proportionate share of the net OPEB liability (asset)	$ (11,711)	$ (17,676)	not
District's covered payroll	$ 3,074,104	$ 3,307,629	available
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	(0.38%)	(0.53%)	
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	102.20%	103.57%	

Arizona State Retirement System-Long-Term disability	**Reporting Fiscal Year (Measurement Date)**		
	2019 (2018)	**2018 (2017)**	**2017 through 2010**
District's proportion of the net OPEB liability (asset)	0.0321%	0.0322%	Information
District's proportionate share of the net OPEB liability (asset)	$ 16,795	$ 11,683	not
District's covered payroll	$ 3,074,104	$ 3,307,629	available
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	0.55%	0.35%	
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	77.83%	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, 2019

	PSPRS Reporting Fiscal Year (Measurement Date)					
Total pension liability	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 Through 2010
Service cost	$ 42,490	$ 53,428	$ 54,270	$ 47,429	$ 47,480	Information
Interest on the total pension liability	113,725	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	(52,860)	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	(70,620)	(69,692)	(124,244)	(72,937)	(76,737)	
Other changes	3,886	(531,707)	224,096	-	-	
Net change in total pension liability	36,621	(359,299)	349,929	48,117	207,752	
Total pension liability- beginning	1,543,372	1,902,671	1,552,742	1,504,625	1,296,873	
Total pension liability- ending (a)	$ 1,579,993	$ 1,543,372	$ 1,902,671	$ 1,552,742	$ 1,504,625	
Plan fiduciary net position						
Contributions- employer	$ 62,810	$ 70,498	$ 85,665	$ 63,361	$ 62,147	
Contributions- employee	21,050	23,971	32,273	28,100	26,190	
Net investment income	51,270	77,012	5,264	26,720	90,404	
Benefit payments, including refunds of employee contributions	(70,620)	(69,692)	(124,244)	(72,937)	(76,737)	
Administrative expense	(808)	(696)	(780)	(670)	(728)	
Other changes	(3,044)	(246,691)	66,956	30,616	945	
Net change in plan fiduciary net position	60,658	(145,598)	65,134	75,190	102,221	
Plan fiduciary net position- beginning	743,806	889,404	824,270	749,080	646,859	
Plan fiduciary net position- ending (b)	$ 804,464	$ 743,806	$ 889,404	$ 824,270	$ 749,080	
District's net pension liability- ending (a) - (b)	$ 775,528	$ 799,566	$ 1,013,267	$ 728,472	$ 755,545	
Plan fiduciary net position as a percentage of the total pension liability	50.92%	48.19%	46.75%	53.08%	49.79%	
Covered payroll	$ 215,688	$ 223,864	$ 276,916	$ 239,912	$ 252,579	
District's net pension liability as a percentage of covered payroll	359.56%	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	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 Through 2010
Service cost	$ 992,205	$ 874,964	$ 740,215	$ 845,955	$ 770,394	Information
Interest on the total pension liability	1,622,462	1,341,678	1,331,290	1,374,712	1,128,206	not
Changes of benefit terms	(1,225,833)	2,703,146	33,024	-	292,270	available
Differences between expected and actual experience in the measurement of the pension liability	(46,488)	(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	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Other changes	-	-	-	-	-	
Net change in total pension liability	243,538	4,010,868	569,165	(468,683)	3,391,764	
Total pension liability- beginning	21,978,467	17,967,599	17,398,434	17,867,117	14,475,353	
Total pension liability- ending (a)	$ 22,222,005	$ 21,978,467	$ 17,967,599	$ 17,398,434	$ 17,867,117	
Plan fiduciary net position						
Contributions- employer	$ 849,783	$ 784,402	$ 659,646	$ 485,516	$ 542,639	
Contributions- employee	528,115	496,539	426,930	442,896	478,367	
Net investment income	920,644	1,345,748	69,097	429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Administrative expense	(14,629)	(12,172)	(10,170)	(10,977)	(11,414)	
Other changes	4,162	(71)	1,152	(12,092)	(41,110)	
Net change in plan fiduciary net position	1,189,267	1,582,364	(472,219)	(221,058)	1,443,176	
Plan fiduciary net position- beginning	12,774,165	11,191,801	11,664,020	11,885,078	10,441,902	
Plan fiduciary net position- ending (b)	$ 13,963,432	$ 12,774,165	$ 11,191,801	$ 11,664,020	$ 11,885,078	
District's net pension liability- ending (a) - (b)	$ 8,258,573	$ 9,204,302	$ 6,775,798	$ 5,734,414	$ 5,982,039	
Plan fiduciary net position as a percentage of the total pension liability	62.84%	58.12%	62.29%	67.04%	66.52%	
Covered payroll	$ 5,782,907	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
District's net pension liability as a percentage of covered payroll	142.81%	152.61%	133.48%	108.89%	113.44%	

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, 2019

	PSPRS Reporting Fiscal Year (Measurement Date)		
Total OPEB liability	**2019 (2018)**	**2018 (2017)**	**2017 Through 2010**
Service cost	$ 689	$ 908	Information
Interest on the total OPEB liability	1,880	1,870	not
Changes of benefit terms	-	74	available
Differences between expected and actual experience in the measurement of the OPEB Liability	(928)	(1,454)	
Changes of assumptions or other inputs	-	(636)	
Benefit payments, including refunds of employee contributions	17	(249)	
Other changes	-	-	
Net change in total OPEB liability	1,658	514	
Total OPEB liability- beginning	25,115	24,601	
Total OPEB liability- ending (a)	$ 26,773	$ 25,115	
Plan fiduciary net position			
Contributions- employer	$ (2)	-	
Contributions- employee	-	-	
Net investment income	3,047	$ 4,607	
Benefit payments, including refunds of employee contributions	(330)	(249)	
OPEB Plan Administrative expense	(56)	(51)	
Other changes	447	-	
Net change in plan fiduciary net position	3,106	4,307	
Plan fiduciary net position- beginning	43,536	39,229	
Plan fiduciary net position- ending (b)	$ 46,642	$ 43,536	
District's net OPEB liability/(asset) (a) - (b)	$ (19,869)	$ (18,421)	
Plan fiduciary net position as a percentage of the total OPEB liability	174.21%	173.35%	
Covered payroll	$ 215,688	$ 223,864	
District's net OPEB asset as a percentage of covered payroll	(9.21%)	(8.23%)	

See accompanying notes to pension/OPEB plan schedules.

Exhibit D- 2
(Concluded)

	CORP Reporting Fiscal Year (Measurement Date)		
Total OPEB liability	2019 (2018)	2018 (2017)	2017 Through 2010
Service cost	$ 14,092	$ 18,493	Information
Interest on the total OPEB liability	29,254	32,024	not
Changes of benefit terms	-	-	available
Differences between expected and actual experience in the measurement of the OPEB Liability	(2,509)	(5,360)	
Changes of assumptions or other inputs	-	(72,013)	
Benefit payments, including refunds of employee contributions	(2,590)	(2,603)	
Other charges	-	-	
Net change in total OPEB liability	38,247	(29,459)	
Total OPEB liability- beginning	389,580	419,039	
Total OPEB liability- ending (a)	$ 427,827	$ 389,580	
Plan fiduciary net position			
Contributions- employer	-	-	
Contributions- employee	-	-	
Net investment income	$ 77,867	$ 114,834	
Benefit payments, including refunds of employee contributions	(2,590)	(2,603)	
OPEB Plan Administrative expense	(1,178)	(1,004)	
Other changes	(1)	-	
Net change in plan fiduciary net position	74,098	111,227	
Plan fiduciary net position- beginning	1,078,876	967,649	
Plan fiduciary net position- ending (b)	$ 1,152,974	$ 1,078,876	
District's net OPEB liability/(asset) (a) - (b)	$ (725,147)	$ (689,296)	
Plan fiduciary net position as a percentage of the total OPEB liability	269.50%	276.93%	
Covered payroll	$ 5,782,907	$ 6,031,420	
District's net OPEB asset as a percentage of covered payroll	(12.54%)	(11.43%)	

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Schedule of the District's Pension/OPEB Contributions
June 30, 2019

Arizona State Retirement System-Pension	Reporting Fiscal Year						
	2019	2018	2017	2016	2015	2014	2013 through 2010
Statutorily required contribution	$ 344,157	$ 335,077	$ 356,562	$ 339,923	$ 376,333	$ 387,190	Information not available
District's contributions in relation to the statutorily required contribution	344,157	335,077	356,562	339,923	376,333	387,190	
District's contribution deficiency (excess)	-	-	-	-	-	-	
District's covered payroll	$ 3,078,330	$ 3,074,104	$ 3,307,629	$ 3,582,664	$ 3,455,765	$ 3,582,664	
District's contributions as a percentage of covered payroll	11.18%	10.90%	10.78%	9.49%	10.89%	10.81%	

Arizona State Retirement System-Health insurance premium benefit	Reporting Fiscal Year			
	2019	2018	2017	2016 through 2010
Statutorily required contribution	$ 14,160	$ 13,526	$ 1,353	Information not available
District's contributions in relation to the statutorily required contribution	14,160	13,526	1,353	
District's contribution deficiency (excess)	-	-	-	
District's covered payroll	$ 3,078,330	$ 3,074,104	$ 3,307,629	
District's contributions as a percentage of covered payroll	0.46%	0.44%	0.04%	

Arizona State Retirement System-Long-term disability	Reporting Fiscal Year			
	2019	2018	2017	2016 through 2010
Statutorily required contribution	$ 4,925	$ 4,919	$ 325	Information not available
District's contributions in relation to the statutorily required contribution	4,925	4,919	325	
District's contribution deficiency (excess)	-	-	-	
District's covered payroll	$ 3,078,330	$ 3,074,104	$ 3,307,629	
District's contributions as a percentage of covered payroll	0.16%	0.16%	0.01%	

See accompanying notes to pension/OPEB plan schedules.

Public Safety Plan Retirement System- Pension	Reporting Fiscal Year						
	2019	2018	2017	2016	2015	2014	2013 through 2010
Actuarial determined contribution	$ 79,972	$ 86,980	$ 76,114	$ 90,275	$ 63,361	$ 62,147	Information not available
District's contributions in relation to the actuarial determined contribution	79,972	58,453	76,114	90,275	63,361	62,147	
District's contribution deficiency (excess)	-	28,527	-	-	-	-	
District's covered payroll	$ 153,832	$ 215,688	$ 223,864	$ 276,916	$ 239,912	$ 252,579	
District's contributions as a percentage of covered payroll	51.99%	27.10%	34.00%	32.60%	26.41%	24.60%	

Public Safety Plan Retirement System- Health insurance premium benefit	Reporting Fiscal Year			
	2019	2018	2017	2016 through 2010
Actuarial determined contribution	$ 20	$ 69	$ 41	Information not available
District's contributions in relation to the actuarial determined contribution	20	-	41	
District's contribution deficiency (excess)	-	69	-	
District's covered payroll	$ 153,832	$ 215,688	$ 223,864	
District's contributions as a percentage of covered payroll	0.01%	0.00%	0.02%	

Corrections Officer Retirement Plan- Pension	Reporting Fiscal Year						
	2019	2018	2017	2016	2015	2014	2013 through 2010
Actuarial determined contribution	$ 1,069,359	$ 801,311	$ 814,486	$ 655,367	$ 484,500	$ 542,639	Information not available
District's contributions in relation to the actuarial determined contribution	1,069,359	801,311	814,486	655,367	484,500	542,639	
District's contribution deficiency (excess)	-	-	-	-	-	-	
District's covered payroll	$ 6,060,423	$ 5,782,907	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
District's contributions as a percentage of covered payroll	17.64%	13.86%	13.50%	12.91%	9.20%	10.29%	

Corrections Officer Retirement Plan- Health insurance premium benefit	Reporting Fiscal Year			
	2019	2018	2017	2016 through 2010
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	$ 6,060,423	$ 5,782,907	$ 6,031,420	
District's contributions as a percentage of covered payroll	0.00%	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 2017 actuarial valuation	20 years
Asset valuation method	7-year smoothed market value; 80%/120% corridor
Actuarial assumptions:	
Investment rate of return	In the 2017 actuarial valuation, the investment rate of return was decreased from 7.50% to 7.40%. 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 2017 actuarial valuation, the projected salary increases were decreased from 4.00%-8.00% to 3.50%-7.50% for PSPRS and From 4.00%-7.25% to 3.50%-6.50% for CORP. 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 salary 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 2017 actuarial valuation, wage growth was decreased from 4.00% to 3.50% for PSPRS and CORP. 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	In the 2017 actuarial valuation, changed to RP-2014 tables, with 75.00% of MP-2016 fully generational projections scales. 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 changes 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 increased the PSPRS and CORP required contributions beginning in fiscal year 2019 for members who retired or will retire after law's effective date.

Note 2 – Factors that Affect Trends (concluded)

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.

The fiscal year 2019 (measurement date 2018) pension liabilities for CORP reflect the replacement of the permanent benefit increase (PBI) for retirees based on investment returns with a cost of living adjustment based on inflation.

This change increased the discount rate used to calculate the liability thereby reducing the total pension liability.

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OTHER SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Debt Service Fund
Year Ended June 30, 2019

Exhibit E- 1

	Debt Service			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 500	$ 500	$ 12,835	$ 12,335
Total Revenue	500	500	12,835	12,335
Expenditures:				
Current:				
Public safety	7,500	7,500	5,585	1,915
Debt service:				
Principal retirement	1,104,000	1,104,000	1,104,008	(8)
Interest and fiscal charges	190,218	190,218	190,290	(72)
Total Expenditures	1,301,718	1,301,718	1,299,883	1,835
Deficiency of revenues over expenditures	**(1,301,218)**	**(1,301,218)**	**(1,287,048)**	**14,170**
Other financing sources:				
Transfers in	1,301,718	1,301,718	1,301,718	-
Total other financing sources	1,301,718	1,301,718	1,301,718	-
Net change in fund balance	500	500	14,670	14,170
Fund balances- beginning (July 1, 2018)	(500)	(500)	75,367	75,867
Fund balances - ending (June 30, 2019)	**$ -**	**$ -**	**$ 90,037**	**$ 90,037**

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Capital Projects Fund
Year Ended June 30, 2019

Exhibit E- 2

	Capital Projects			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	-	-	$ 30,407	$ 30,407
Total Revenue	-	-	30,407	30,407
Expenditures:				
Current:				
Public safety	$ 2,000	$ 2,000	-	2,000
Capital outlay	1,675,860	2,087,998	1,543,216	544,782
Total Expenditures	1,677,860	2,089,998	1,543,216	546,782
Excess of revenues over expenditures	**(1,677,860)**	**(2,089,998)**	**(1,512,809)**	**577,189**
Net change in fund balance	(1,677,860)	(2,089,998)	(1,512,809)	577,189
Fund balances- beginning (July 1, 2018)	1,677,860	2,089,998	2,060,949	(29,049)
Fund balances - ending (June 30, 2019)	**$ -**	**$ -**	**$ 548,140**	**$ 548,140**

* 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, 2019

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	$ 128,678	$ 825	$ 441,673	$ 286,993	$ 858,169
Receivables (net of allowances for uncollectibles):					
Accounts	-	187	14,906	-	15,093
Accrued interest	347	2	1,240	863	2,452
Due from:					
Other governments	-	-	-	684	684
State government	17,927	-	-	-	17,927
Prepaid items	990	-	-	-	990
Total Assets	**$ 147,942**	**$ 1,014**	**$ 457,819**	**$ 288,540**	**$ 895,315**
Liabilities					
Accounts payable	$ 579	$ 573	$ 4,832	$ 17,375	$ 23,359
Accrued payroll and employee benefits	3,815	-	9,163	-	12,978
Due to:					
Primary government- Yuma County	9,562	-	70,942	28,145	108,649
Total Liabilities	**13,956**	**573**	**84,937**	**45,520**	**144,986**
Fund balances					
Nonspendable	990	-	-	-	990
Restricted	132,996	-	372,882	243,020	748,898
Assigned	-	441	-	-	441
Total fund balances	**133,986**	**441**	**372,882**	**243,020**	**750,329**
Total liabilities and fund balances	**$ 147,942**	**$ 1,014**	**$ 457,819**	**$ 288,540**	**$ 895,315**

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, 2019

	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	-	-	-	$ 37,026	$ 37,026
Other governments	$ 209,466	-	-	252,286	461,752
Charges for services	-	$ 3,786	$ 216,202	-	219,988
Investment income	1,875	25	6,164	4,404	12,468
Miscellaneous	8,479	-	216,913	-	225,392
Total Revenue	219,820	3,811	439,279	293,716	956,626
Expenditures:					
Current:					
Public safety	209,518	5,436	377,032	86,232	678,218
Capital outlay	11,154	-	3,273	196,554	210,981
Total Expenditures	220,672	5,436	380,305	282,786	889,199
Excess (deficiency) of revenues over expenditures	**(852)**	**(1,625)**	**58,974**	**10,930**	**67,427**
Other financial sources (uses):					
Proceeds from sale of capital assets	-	-	1,500	-	1,500
Total other financing sources (uses)	-	-	1,500	-	1,500
Net change in fund balance	(852)	(1,625)	60,474	10,930	68,927
Fund balances- beginning (July 1, 2018)	134,838	2,066	312,408	232,090	681,402
Fund balances - ending (June 30, 2019)	**$ 133,986**	**$ 441**	**$ 372,882**	**$ 243,020**	**$ 750,329**

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, 2019

	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	$ 227,252	$ 209,466	$ (17,786)	-	-	-
Charges for services	-	-	-	$ 7,649	$ 3,786	$ (3,863)
Investment income	1,500	1,875	375	-	25	25
Miscellaneous	-	8,479	8,479	-	-	-
Total Revenue	228,752	219,820	(8,932)	7,649	3,811	(3,838)
Expenditures:						
Current:						
Public safety	317,221	209,518	107,703	7,649	5,436	2,213
Capital outlay	-	11,154	(11,154)	-	-	-
Total Expenditures	317,221	220,672	96,549	7,649	5,436	2,213
Excess (deficiency) of revenues over expenditures	**(88,469)**	**(852)**	**87,617**	**-**	**(1,625)**	**(1,625)**
Other financial sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(88,469)	(852)	87,617	-	(1,625)	(1,625)
Fund balances- beginning (July 1, 2018)	88,469	134,838	46,369	-	2,066	2,066
Fund balances - ending (June 30, 2019)	**$ -**	**$ 133,986**	**$ 133,986**	**$ -**	**$ 441**	**$ 441**

* 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 *
-	-	-	-	$ 37,026	$ 37,026	-	$ 37,026	$ 37,026
-	-	-	$ 136,800	252,286	115,486	$ 364,052	461,752	97,700
$ 190,000	$ 216,202	$ 26,202	-	-	-	197,649	219,988	22,339
1,500	6,164	4,664	-	4,404	4,404	3,000	12,468	9,468
111,984	216,913	104,929	-	-	-	111,984	225,392	113,408
303,484	439,279	135,795	136,800	293,716	156,916	676,685	956,626	279,941
458,381	377,032	81,349	261,091	86,232	174,859	1,044,342	678,218	366,124
-	3,273	(3,273)	232,234	196,554	35,680	232,234	210,981	21,253
458,381	380,305	78,076	493,325	282,786	210,539	1,276,576	889,199	387,377
(154,897)	**58,974**	**213,871**	**(356,525)**	**10,930**	**367,455**	**(599,891)**	**67,427**	**667,318**
-	1,500	1,500	-	-	-	-	1,500	1,500
-	1,500	1,500	-	-	-	-	1,500	1,500
(154,897)	60,474	215,371	(356,525)	10,930	367,455	(599,891)	68,927	668,818
154,897	312,408	157,511	356,525	232,090	(124,435)	599,891	681,402	81,511
$ -	**$ 372,882**	**$ 372,882**	**$ -**	**$ 243,020**	**$ 243,020**	**$ -**	**$ 750,329**	**$ 750,329**

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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..... 85-102

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..... 103-106

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

Debt Capacity..... 107-110

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 111-119

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

Operational Information..... 120-124

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							
	2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Program Revenues								
Sales Tax	$ 10,344,969	(12.53%)	$ 10,778,684	4.19%	$ 11,344,498	5.25%	$ 11,602,960	2.28%
Investment Income	171,010	(37.04%)	78,480	(54.11%)	14,367	(81.69%)	11,530	(19.75%)
Rents and Miscellaneous	136,159	(16.26%)	152,461	11.97%	135,772	(10.95%)	235,319	73.32%
Maintenance of Effort	6,412,801	1.60%	7,543,397	17.63%	5,868,110	(22.21%)	6,415,099	9.32%
Operating Grants and Contributions	554,119	2.35%	570,428	2.94%	585,922	2.72%	608,162	3.80%
Charges for Services	403,380	(35.96%)	685,079	69.83%	747,336	9.09%	628,100	(15.95%)
Total Program Revenue	**$ 18,022,438**	**(8.72%)**	**$ 19,808,529**	**9.91%**	**$ 18,696,005**	**(5.62%)**	**$ 19,501,170**	**4.31%**

Table A-1

Fiscal Years											
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 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%	$ 13,614,191	5.98%
6,098	(47.11%)	5,030	(17.51%)	8,445	67.89%	11,614	37.53%	38,353	230.23%	75,461	96.75%
178,029	(24.35%)	168,515	(5.34%)	207,110	22.90%	118,714	(42.68%)	142,137	19.73%	245,554	72.76%
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%	7,095,325	0.94%
553,557	(8.98%)	416,309	(24.79%)	407,869	(2.03%)	368,117	(9.75%)	568,879	54.54%	517,363	(9.06%)
550,059	(12.42%)	431,310	(21.59%)	361,984	(16.07%)	346,387	(4.31%)	284,459	(17.88%)	314,110	10.42%
$ 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%**	**$ 21,862,004**	**4.56%**

Yuma County Jail District

Government-Wide Expenses by Category
Last Ten Fiscal Years

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

2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
Amount	**% Chng**	**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%	$ 13,088,662	(17.17%)
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%	4,761,013	(6.66%)
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%	1,079,337	(2.92%)
310,572	(6.38%)	281,580	(9.34%)	251,376	(10.73%)	220,176	(12.41%)	218,700	(0.67%)	190,290	(12.99%)
$ 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%**	**$ 19,119,302**	**(14.00%)**
$ (1,115,252)	50.79%	$ (687,723)	(38.33%)	$ 886,382	(228.89%)	$ 389,598	(56.05%)	$ (1,322,917)	(439.56%)	$ 2,742,702	(307.32%)
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%	14,699,888	(8.26%)
$ 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%)**	**$ 17,442,590**	**18.66%**

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
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%
2018-19	19,500,992	0.79%	1,848,613	232.90%	1,104,008	11.74%	190,290	(12.99%)	1,294,298	7.26%

(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		Fund Balance Beginning		Fund Balance Ending	
Amount	% Chng	Expenditures	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 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%
22,643,903	7.27%	6.64%	(780,299)	(138.69%)	4,310,928	87.90%	3,530,629	(18.10%)

Yuma County Jail District

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

Fiscal Year	Total Non-Capital Expenditures Amount (2)	% Chg	Total Debt Service Expenditures Amount	% Chg	Ratio of Debt Service to Non- Capital
2009-10	24,018,483	11.74%	6,295,338	126.30%	26.21%
2010-11	18,899,087	(21.31%)	968,827	(84.61%)	5.13%
2011-12	18,589,745	(1.64%)	706,276	(27.10%)	3.80%
2012-13	19,318,765	3.92%	1,036,725	46.79%	5.37%
2013-14	20,347,038	5.32%	1,035,576	(0.11%)	5.09%
2014-15	18,935,308	(6.94%)	1,036,584	0.10%	5.47%
2015-16	18,866,958	(0.36%)	1,031,376	(0.50%)	5.47%
2016-17	20,190,269	7.01%	1,035,180	0.37%	5.13%
2017-18	20,554,012	1.80%	1,206,708	16.57%	5.87%
2018-19	20,795,290	1.17%	1,294,298	7.26%	6.22%

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

(2) Fiscal years 04-12 restated.

Table A-4

Change in Fund Balance		Beginning Fund Balance		Ending Fund Balance	
Amount	% Chg	Amount	% Chg	Amount	% Chg
(6,111,843)	99.88%	7,679,565	(28.48%)	1,567,722	(79.59%)
752,514	(112.31%)	1,567,722	(79.59%)	2,320,236	48.00%
141,418	(81.21%)	2,320,236	48.00%	2,461,654	6.09%
(414,634)	(393.20%)	2,461,654	6.09%	2,047,020	(16.84%)
(1,400,793)	237.84%	2,047,020	(16.84%)	646,227	(68.43%)
637,618	(145.52%)	645,314	(68.48%)	1,282,932	98.53%
1,023,391	60.50%	1,282,932	98.81%	2,306,323	79.77%
(12,022)	(101.17%)	2,306,323	79.77%	2,294,301	(0.52%)
2,016,627	(16874.47%)	2,294,301	(0.52%)	4,310,928	87.90%
(780,299)	(138.69%)	4,310,928	87.90%	3,530,629	(18.10%)

Yuma County Jail District

Governmental Funds Revenues by Source (1)

Last Ten Fiscal Years

Fiscal Year	Taxes		Federal / State Grants		Charges for Services	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
2009-10	$ 10,344,969	(12.53%)	$ 554,120	2.35%	$ 403,380	(35.96%)
2010-11	10,778,684	4.19%	570,428	2.94%	685,079	69.83%
2011-12	11,344,498	5.25%	585,922	2.72%	747,336	9.09%
2012-13	11,602,960	2.28%	608,162	3.80%	628,100	(15.95%)
2013-14	11,602,385	0.00%	553,557	(8.98%)	550,059	(12.42%)
2014-15	11,936,114	2.88%	416,309	(24.79%)	431,310	(21.59%)
2015-16	12,198,328	2.20%	407,869	(2.03%)	361,984	(16.07%)
2016-17	12,580,956	3.14%	368,117	(9.75%)	385,604	6.53%
2017-18	12,846,259	2.11%	568,879	54.54%	284,459	(26.23%)
2018-19	13,614,191	5.98%	517,363	(9.06%)	314,110	10.42%

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

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

Table A-5

Investment Income		Miscellaneous		Maintenance of Effort (2)		Total	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 171,009	(37.04%)	$ 136,159	(16.26%)	$ 6,412,801	1.60%	$ 18,022,438	(8.72%)
78,479	(54.11%)	152,461	11.97%	7,543,397	17.63%	19,808,528	9.91%
14,367	(81.69%)	135,772	(10.95%)	6,215,366	(17.61%)	19,043,261	(3.86%)
11,530	(19.75%)	235,319	73.32%	6,415,099	3.21%	19,501,170	2.40%
6,098	(47.11%)	178,029	(24.35%)	6,689,147	4.27%	19,579,275	0.40%
5,030	(17.51%)	168,515	(5.34%)	6,683,333	(0.09%)	19,640,611	0.31%
8,445	67.89%	207,110	22.90%	6,772,131	1.33%	19,955,867	1.61%
11,614	37.53%	118,714	(42.68%)	6,885,255	1.67%	20,350,260	1.98%
38,353	230.23%	142,137	19.73%	7,029,424	2.09%	20,909,511	2.75%
75,461	96.75%	245,554	72.76%	7,095,325	0.94%	21,862,004	4.56%

Yuma County Jail District

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

	2009-2010	2010-2011 (2)	2011-2012 (2)	2012-2013 (2)
General Fund:				
Unreserved	$ 799,279	-	-	-
Nonspendable	-	$ 30	-	$ 2,131
Restricted	-	1,696,323	$ 1,807,941	1,310,271
All other governmental funds:				
Unreserved, reported in:				
Debt service funds	$ 143,462	-	-	-
Special revenue funds	633,449	-	-	-
Capital projects funds	532	-	-	-
Nonspendable	-	$ 1,793	-	-
Restricted	-	544,352	$ 463,020	$ 564,989
Committed	-	67,075	807	165,273
Assigned	-	10,663	11,630	13,242
Unassigned	-	-	178,256	(8,886)
Total all other governmental funds	**$ 777,443**	**$ 623,883**	**$ 653,713**	**$ 734,618**

(1) As required by GASB 34, Implementation new fund balance reporting prior to FY11.

(2) Implemented GASB 54 in FY 11 therefore a different format for earlier years.

Table A-6

2013-2014 (2)	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
-	-	-	-	-	-
$ 4,585	$ 4,526	$ 51,785	$ 50,551	$ 49,347	$ 56,662
55,913	757,161	1,648,675	1,706,909	1,443,863	2,085,461
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 900	$ 1,880	$ 2,650	$ 1,203	$ 325	$ 990
543,351	470,707	560,510	489,950	2,739,960	1,297,038
35,412	32,502	-	40,739	75,367	90,037
14,731	16,156	3,503	4,949	2,066	441
(8,665)	-	-	-	-	-
$ 585,729	**$ 521,245**	**$ 566,663**	**$ 536,841**	**$ 2,817,718**	**$ 1,388,506**

Yuma County Jail District

General Fund Changes in Fund Balances
Last Ten Fiscal Years

Fiscal Year	Operating Revenues	Operating Uses: Expenditures Amount	Operating Uses: Expenditures % Chng	Operating Uses: Transfers Out Amount	Operating Uses: Transfers Out % Chng
2009-10	$ 10,722,044	$ 17,094,222	(5.89%)	$ 2,865,617	4.93%
2010-11	11,462,029	17,115,534	0.12%	983,150	(65.69%)
2011-12	11,958,673	16,654,526	(2.69%)	1,023,925	4.15%
2012-13	12,178,007	17,541,146	5.32%	(1,547,499)	(251.13%)
2013-14	12,046,916	18,802,308	7.19%	(1,143,072)	(26.13%)
2014-15	12,206,791	17,073,182	(9.20%)	(1,045,460)	(8.54%)
2015-16	12,378,111	17,119,421	0.27%	(1,040,175)	(0.51%)
2016-17	12,819,067	18,608,409	8.70%	(1,038,914)	(0.12%)
2017-18	12,962,327	18,736,822	0.69%	(1,490,484)	43.47%
2018-19	13,803,837	18,911,605	0.93%	(1,301,718)	(12.66%)

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

Table A-7

Fund Balance					
Change in Balance		Beginning Balance		Ending Balance	
Amount	% Chng	Amount	% Chng	Amount	% Chng
$ (199,321)	(90.59%)	$ 989,600	(68.16%)	$ 790,279	(20.14%)
906,074	(554.58%)	790,279	(20.14%)	1,696,353	114.65%
111,588	(87.68%)	1,696,353	114.65%	1,807,941	6.58%
(495,539)	(544.08%)	1,807,941	6.58%	1,312,402	(27.41%)
(1,251,904)	152.63%	1,312,402	(27.41%)	60,498	(95.39%)
701,189	(156.01%)	60,498	(95.39%)	761,687	1159.03%
938,773	33.88%	761,687	1159.03%	1,700,460	123.25%
57,000	(93.93%)	1,700,460	123.25%	1,757,460	3.35%
(264,250)	(563.60%)	1,757,460	3.35%	1,493,210	(15.04%)
648,913	(345.57%)	1,493,210	(15.04%)	2,142,123	43.46%

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

	Fiscal Years									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Governmental Activities										
Net Investment in Capital Assets	$ 22,037,497	4.85%	$ 26,764,008	21.45%	$ 25,710,279	(3.94%)	$ 25,671,213	(0.15%)	$ 25,808,607	0.54%
Restricted for:										
Public Safety	-		-		-		-		-	
Debt Service	143,462	(93.18%)	92,718	(35.37%)	(250,744)	(370.44%)	4,677	(101.87%)	4,446	(4.94%)
Capital Projects	532	(99.99%)	680	27.82%	429,807	63106.91%	160,596	(62.64%)	30,966	(80.72%)
Prepaid Items	-	0.00%	1,823	100.00%	-	(100.00%)	2,131	-	5,485	157.39%
Unrestricted	5,169,753	236.12%	1,015,679	(80.35%)	1,828,537	80.03%	1,139,655	(37.67%)	13,516	(98.81%)
Total Net Position	**$ 27,351,244**	**(4.57%)**	**$ 27,874,908**	**1.91%**	**$ 27,717,879**	**(0.56%)**	**$ 26,978,272**	**(2.67%)**	**$ 25,863,020**	**(4.13%)**

Table A-8

Fiscal Years									
2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 25,541,409	(1.04%)	$ 25,339,980	(0.79%)	$ 25,257,219	(0.33%)	$ 25,324,618	0.27%	$ 25,229,056	(0.38%)
	-		-		-		-	28,349,359	100.00%
969	(78.21%)	7,473	671.21%	8,796	17.70%	-	(100.00%)	90,037	100.00%
31,533	1.83%	31,727	0.62%	31,943	0.68%	2,060,949	6351.96%	548,140	(73.40%)
-	(100.00%)	-	-	-	-	-	-	-	-
(10,827,086)	(80205.70%)	(9,745,973)	(9.99%)	(9,275,153)	(4.83%)	(12,685,679)	36.77%	(8,797,525)	(30.65%)
$ 14,746,825	**(42.98%)**	**$ 15,633,207**	**6.01%**	**$ 16,022,805**	**2.49%**	**$ 14,699,888**	**(8.26%)**	**$ 45,419,067**	**208.98%**

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
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%	-	-
2018-19	1,301,718	0.6%	-	-	(1,301,618)	(12.9%)	-	-

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
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%)
2018-19	94,122	5.44%	3,786	7.34%	216,202	12.80%	314,110	10.42%

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
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%
2018-19	13,613,472	5.97%	13,614,191	5.98%	4	(98.80%)	3,039,031	5.98%	30,266,698	5.98%

(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			
	2009-2010		2018-2019	
Category	**Amount**		**Amount**	**% Change**
Utilities	$	1,241,324	$ 1,284,599	3.49%
Communications		445,655	175,341	(60.66%)
Publishing		10,924	7,893	(27.75%)
Restaurants & Bars		1,014,762	1,520,477	49.84%
Amusements		74,779	69,929	(6.49%)
Rental of Personal Prop		334,824	424,154	26.68%
Contracting		1,213,914	1,227,826	1.15%
Retail		5,681,134	8,484,563	49.35%
Hotel/Motel		259,160	333,396	28.64%
All Other		68,389	86,013	25.77%
TOTAL	$	10,344,865	$ 13,614,191	31.60%

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

Yuma County Jail District

Table B-3

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

		Yuma County (2)			Cities (5)			
Fiscal Year	**Arizona State**	**General**	**Jail District (3)**	**Health District (4)**	**San Luis**	**Somerton**	**Wellton**	**Yuma**
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
2018-19	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 31, 2036.

(4) Rate established by action of governing body and voter approval in 2000; ended Jan 31, 2007 by board action.

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

DEBT CAPACITY

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

Pledged Revenues - Jail District Only

Last Ten Fiscal Years

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Pledged Revenues										
Jail District (1)	$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	$ 13,614,191
Debt Service Requirements										
Jail District - Bonds										
Principal	$ 5,650,000	$ 640,000	$ 550,000	$ 705,000	$ 725,004	$ 755,004	$ 780,000	$ 815,004	$ 988,008	$ 1,104,008
Interest	645,388	328,827	156,276	331,725	310,572	281,580	251,376	220,176	218,700	190,290
Total Annual Requirements	$ 6,295,388	$ 968,827	$ 706,276	$ 1,036,725	$ 1,035,576	$ 1,036,584	$ 1,031,376	$ 1,035,180	$ 1,206,708	$ 1,294,298
Estimated Coverage	1.64	11.13	16.06	11.19	11.20	11.51	11.83	12.15	10.65	10.52

(1) The Jail District receives revenues from a voter approved .05 cent privilege tax applied to all sales within the county.
Funds to meet the debt service requirements have been pledged to pay the bonds.

Yuma County Jail District

Table C-2

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

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
2009-10	14,175,000	1,824,794	6,295,338	24,134,281	26.08%
2010-11	8,525,000	1,045,775	968,827	19,056,014	5.08%
2011-12*	8,245,000	2,036,788	706,276	18,707,547	3.78%
2012-13	7,450,000	1,699,563	1,036,725	19,665,804	5.27%
2013-14	6,745,000	1,378,413	1,035,576	20,980,068	4.94%
2014-15	6,019,996	1,082,338	1,036,584	19,002,993	5.45%
2015-16	5,264,996	815,863	1,031,376	18,932,476	5.45%
2016-17	4,484,996	580,088	1,035,180	20,361,956	5.08%
2017-18*	5,878,992	667,654	1,206,708	21,002,091	5.75%
2018-19	4,890,992	470,208	1,294,298	22,643,903	5.72%

(1) Includes agent and other fees.

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

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

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

* Restated FY 2011-12 and 2017-18.

Yuma County Jail District

Table C-3

Computation of Direct and Overlapping Debt *
June 30, 2019
Entire Yuma County

Jurisdiction	Net Assessed Value	Net General Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
Yuma County: General Obilgation Bond	1,183,062,653	33,625,000	100.00%	33,625,000
Yuma County: Revenue Bond	1,183,062,653	17,385,992	100.00%	17,385,992
Yuma County: Premiums	1,183,062,653	2,248,836	100.00%	2,248,836
Yuma County: Capital Leases	1,183,062,653	1,340,993	100.00%	1,340,993
Total Yuma County Direct Bonded Debt:		54,600,821		54,600,821
As presented fiscal year ended June 30, 2019				
Arizona Western College (1)	1,183,062,653	48,845,000	100.00%	48,845,000
Somerton Elementary School District No. 11	66,504,791	1,600,440	5.62%	89,945
Crane Elementary School District No. 13	222,818,040	10,840,000	18.83%	2,041,172
Antelope Union High School District No. 50	110,374,468	595,000	9.33%	55,514
Yuma Union High School District No. 70 (2)	1,072,688,185	39,606,483	90.67%	35,911,198
Total Overlapping General Obligation Bonded Debt		101,486,923		86,942,829
Total Direct and Overlapping General Obligation Bonded Debt				$141,543,650

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

(2) Total Net Debt Outstanding from FY18 Report of Bonded Indebtedness, AZ Financial Transparency Portal

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

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 %	Trade, Trnp., Comm. Employed	Trade, Trnp., Comm. %	Financial Actv. Employed	Financial Actv. %	Service Misc. Employed	Service Misc. %
2009	194,737	85,600	67,500	21.1%	27,700	41.0%	9,500	14.1%	1,600	2.4%	16,600	24.6%
2010	195,751	92,372	67,789	26.6%	29,200	43.1%	9,100	13.4%	1,400	2.1%	18,700	27.6%
2011	200,431	87,566	65,316	25.4%	29,300	44.9%	8,900	13.6%	1,200	1.8%	19,200	29.4%
2012	205,174	92,015	66,738	27.5%	31,800	47.6%	9,600	14.4%	1,400	2.1%	20,800	31.2%
2013	209,323	91,292	64,110	29.8%	32,400	50.5%	9,900	15.4%	1,700	2.7%	20,800	32.4%
2014	212,012	92,838	71,198	23.3%	32,400	45.5%	9,900	13.9%	1,700	2.4%	20,800	29.2%
2015	214,991	91,627	71,263	22.2%	32,400	45.5%	10,300	14.5%	1,800	2.5%	21,900	30.7%
2016	217,730	94,100	76,517	18.7%	34,900	45.6%	10,200	13.3%	1,900	2.5%	22,800	29.8%
2017	221,648	95,153	78,928	17.1%	35,200	44.6%	10,900	13.8%	1,900	2.4%	22,400	28.4%
2018	225,212	97,462	80,878	17.0%	36,200	44.8%	11,100	13.7%	2,000	2.5%	23,100	28.6%

Calendar Year *	Total Population *	Farming / Agriculture Employed	Farming / Agriculture %	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Construction Employed	Construction %	Manufacturing Employed	Manufacturing %	Government Grand Total Employed	Government Grand Total %	Federal Employed	Federal %	State and Local Employed	State and Local %
2009	194,737	17,600	26.1%	5,200	7.7%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%
2010	195,751	14,730	21.7%	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%
2011	200,431	15,650	24.0%	3,900	6.0%	2,100	3.2%	1,800	2.8%	16,000	24.5%	3,800	5.8%	12,200	18.7%
2012	205,174	15,700	23.5%	4,300	6.4%	2,400	3.6%	1,900	2.8%	15,100	22.6%	3,800	5.7%	11,300	16.9%
2013	209,323	17,990	28.1%	4,300	6.7%	2,400	3.7%	2,000	3.1%	15,100	23.6%	3,700	5.8%	11,400	17.8%
2014	212,012	17,680	24.8%	4,300	6.0%	2,300	3.2%	2,000	2.8%	14,500	20.4%	3,500	4.9%	11,000	15.4%
2015	214,991	20,430	28.7%	4,400	6.2%	2,300	3.2%	2,100	2.9%	14,700	20.6%	3,400	4.8%	11,300	15.9%
2016	217,730	17,920	23.4%	4,200	5.5%	2,400	3.1%	1,900	2.5%	14,800	19.3%	3,400	4.4%	11,400	14.9%
2017	221,648	14,844	18.8%	5,000	6.3%	2,400	3.0%	2,600	3.3%	14,400	18.2%	3,500	4.4%	10,900	13.8%
2018	225,212	14,444	17.9%	5,300	6.6%	2,600	3.2%	2,800	3.5%	14,400	17.8%	3,500	4.3%	10,900	13.5%

Source: Arizona Department of Administration (azstats.gov)

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

Yuma County Jail District

Table D-2

Demographic Statistics - Population and Employment
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
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%
2018	3,436,265	4.8%	225,212	97,462	17.0%	26,630	8,179	19.6%	36,250	17,928	37.8%

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
2009	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
2010	11,713	4,184	38.3%	2,363	825	28.7%	94,361	46,243	20.8%
2011	14,329	4,712	38.6%	2,884	897	29.0%	93,275	48,814	21.0%
2012	14,470	4,703	40.4%	2,926	888	30.5%	91,906	44,590	16.8%
2013	14,796	4,718	39.7%	2,974	894	29.9%	94,824	45,381	17.5%
2014	15,246	4,747	42.4%	3,048	889	32.3%	95,717	44,033	18.3%
2015	15,499	7,480	30.1%	3,083	976	44.4%	96,522	41,263	15.4%
2016	15,759	7,352	28.8%	3,101	951	42.8%	97,950	40,822	14.4%
2017	17,103	7,749	17.3%	3,171	636	28.8%	101,620	43,995	11.1%
2018	17,403	8,165	17.9%	3,197	752	9.7%	103,469	44,987	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

	2019			2010		
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	$74,967,715	1	6.34%	$59,410,706	1	4.02%
Agua Caliente Solar LLC	47,548,980	2	4.02%	-		-
Union Pacific Railroad Co	12,258,951	3	1.04%	6,067,138	6	0.41%
Southwest Gas Corporation (T&D)	8,810,582	4	0.74%	8,213,268	3	0.56%
Wal-Mart Stores Inc De Corp	7,733,949	5	0.65%	9,756,210	2	0.66%
Imperial Irrigation District (T&D)	7,109,514	6	0.60%			
Yuma Palms 1031 Delaware LLC ET AL	6,357,120	7	0.54%			
Arizona Public Service Company (REE)	4,946,206	8	0.42%	-		-
Qwest Corporation	4,331,304	9	0.37%	8,007,705	5	0.54%
North Baja Pipeline LLC	3,057,286	10	0.26%	-		-
Kinder Morgan Energy Partners	-		-	3,750,015	9	0.25%
Level 3 Communications, LLC	-		-	3,890,245	8	0.26%
Dole Fresh Vegetables Inc.	-		-	4,545,438	7	0.31%
Yuma Palms 1030 Delaware LLC	-		-	8,126,035	4	0.31%
Yuma Cogeneration Associates	-		-	3,704,190	10	0.25%
	$177,121,607		14.98%	$115,470,950		7.57%

Source: Yuma County Assessor's

* Based on total County wide net Assessed Value

Yuma County Jail District

Table D-4

Demographic Statistics - Top Employers
Current Year and Ten Years Ago

	FY2019			FY2010		
Employers	**Total Employment**	**Rank**	**% of Total Employed**	**Total Employment**	**Rank**	**% of Total Employed**
Yuma Union High School District	3,100	1	3.18%	950	7	1.11%
Yuma Proving Ground	2,382	2	2.44%	-		-
Yuma Regional Medical Center	2,300	3	2.36%	2,037	2	2.38%
Yuma County	1,437	4	1.47%	1,400	3	1.64%
Yuma Elementary School District #1	1,400	5	1.44%	-		-
City of Yuma	1,274	6	1.31%	1,200	6	1.40%
TRAX International	1,125	7	1.15%	-		-
Arizona Western College	987	8	1.01%	-		-
ACCT	900	9	0.92%	814	10	0.95%
Convey Health Solutions	900	10	0.92%	-		-
Advanced Call Center	-		-	814	9	0.98%
Bose Corp	-		-	1,300	5	1.52%
U.S. Marine Corps Air Station	-		-	1,350	4	1.58%
U.S. Army	-		-	2,319	1	2.71%
U.S Border Patrol	-		-	920	8	1.07%
Quechan Paradise Casino	-		-	800	11	0.93%
Total Top Employers Yuma County	**15,805**		**16.20%**	**13,904**		**16.24%**
Total County Employment	**97,462**			**85,600**		

Source: Greater Yuma Economic Development Corporation (will only update every three years)

Yuma County Jail District

Demographic Statistics - Yuma County Employees

Last Ten Fiscal Years (1) (2)

	Employees 2009-2010			Employees 2010-2011			Employees 2011-2012			Employees 2012-2013		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	31	31	31	32	32	32	32	32	32	30	30	30
Board of Supervisors / County Admin	25	25	25	25	25	26	28	28	28	27	27	27
Development Services	73	73	73	70	70	70	71	71	71	57	57	57
Election Services	2	2	3	2	2	3	3	3	3	3	3	3
Financial Services	20	20	20	20	20	20	20	20	20	18	18	18
General Services	40	40	40	39	39	39	40	40	40	40	40	40
Human Resources	11	11	11	11	11	11	11	11	11	9	9	9
Information Technology Services	23	23	23	19	19	19	29	29	29	28	28	28
Recorder	10	10	10	10	10	10	10	10	10	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	5	5	5	5	5	13	-	-	-	-	-	
Total General Government	250	250	251	243	243	253	254	254	254	232	232	232
Public Safety												
Adult Probation	82	84	86	84	84	84	92	92	92	88	88	88
Sheriff	329	331	331	342	343	344	382	382	382	329	330	330
Total Public Safety	411	415	417	426	427	428	474	474	474	417	418	418
Highway & Streets												
Public Works	75	75	75	69	69	70	79	79	79	74	74	74
Total Highway & Streets	75	75	75	69	69	70	79	79	79	74	74	74
Health												
Health	97	102	105	97	105	109	118	118	118	96	99	102
Total Health	97	102	105	97	105	109	118	118	118	96	99	102
Cultural & Recreation												
Library	78	86	95	78	90	105	96	96	96	79	90	103
Total Cultural & Recreation	78	86	95	78	90	105	96	96	96	79	90	103
Welfare												
Housing	16	16	16	16	16	16	16	16	16	13	13	13
Public Fiduciary	7	7	7	8	8	8	8	8	8	5	5	5
Total Welfare	23	23	23	24	24	24	24	24	24	18	18	18
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	39	39	39	40	40	40	41	41	41	39	40	40
Constable Precinct #1	4	4	4	3	3	4	4	4	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	-	-	-
County Attorney	65	65	65	65	65	65	64	64	64	59	59	59
County Attorney: Victim Services	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	20	20	21	21	21	22	22	22	22	19	19	19
Justice Court #2	4	4	4	4	4	4	5	5	5	5	5	5
Justice Court #3	4	4	4	3	3	4	4	4	4	4	4	4
Juvenile Court	132	132	132	131	131	131	141	141	141	128	129	130
Legal Defender	8	8	8	11	11	12	13	13	13	9	9	9
Public Defender	22	22	22	23	23	24	24	24	24	23	23	23
Superior Court	55	56	57	60	61	64	68	68	68	65	65	65
Total Legal Activities	366	367	369	374	375	383	397	397	397	367	369	370
Total Employee Count:	1,305	1,324	1,340	1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322

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

(2) Numbers from county payroll records

Table D-5

Employees 2013-2014			Employees 2014-2015			Employees 2015-2016			Employees 2016-2017			Employees 2017-2018			Employees 2018-2019		
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	29	29	29	31	31	31	27	27	27	26	26	26	30	30	30
27	27	27	26	28	28	31	32	33	28	28	29	29	29	29	28	28	28
52	52	52	48	48	48	57	57	57	42	42	42	44	44	44	45	45	45
3	3	3	2	3	3	2	3	3	3	3	3	3	3	3	2	2	2
19	19	19	20	20	20	19	19	19	20	20	20	19	19	19	19	19	19
39	39	39	40	40	40	40	40	40	41	41	42	41	41	42	42	42	43
12	12	12	10	10	11	16	16	17	14	14	14	13	13	13	15	15	15
27	27	27	24	24	24	23	23	23	27	27	28	28	28	28	28	28	28
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	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	227	227	219	222	223	238	240	243	220	220	223	222	222	223	229	229	230
87	87	87	86	86	86	91	91	91	79	79	79	78	78	78	77	77	77
349	350	351	300	308	310	304	307	310	313	315	316	309	311	312	317	319	321
436	437	438	386	394	396	395	398	401	392	394	395	387	389	390	394	396	398
71	71	71	68	68	68	87	87	87	70	70	70	68	68	68	75	75	75
71	71	71	68	68	68	87	87	87	70	70	70	68	68	68	75	75	75
92	95	99	96	101	104	108	112	116	90	96	99	90	95	98	94	97	99
92	95	99	96	101	104	108	112	116	90	96	99	90	95	98	94	97	99
79	90	103	82	94	107	81	93	105	81	95	107	80	94	106	80	92	104
79	90	103	82	94	107	81	93	105	81	95	107	80	94	106	80	92	104
14	14	14	15	15	15	15	15	15	16	16	16	16	16	16	17	17	17
7	7	7	7	7	7	8	8	8	7	7	7	7	7	7	9	9	9
21	21	21	22	22	22	23	23	23	23	23	23	23	23	23	26	26	26
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	39	39	44	44	44	39	39	39	38	38	38	41	42	42
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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	61	61	61	61	61	61	61	61	62	62	62	61	61	61	65	65	65
11	11	11	10	10	11	13	13	14	12	12	12	12	12	12	11	11	11
20	20	20	17	17	17	27	27	27	20	20	20	20	20	20	17	17	18
6	6	6	6	6	6	7	7	7	5	5	5	5	5	5	6	6	6
4	4	4	4	3	4	5	5	5	4	5	5	4	5	5	5	5	5
126	127	127	129	129	129	161	162	162	123	124	126	124	125	127	123	125	127
12	13	13	12	12	12	11	11	11	11	11	11	11	11	11	12	12	12
24	24	24	24	24	24	24	24	24	20	20	20	22	22	22	24	24	24
70	70	70	70	71	72	82	83	83	70	71	72	68	69	71	65	67	70
378	381	381	377	377	380	440	442	443	371	374	377	370	373	377	374	379	385
1,309	1,328	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	1,277	1,299	1,322

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)	Average Daily School Membership (3) (through Grade 12)		College and University Enrollment	
		Amount	% Chg	(In 000's)	Amount	% Chg	Amount	% Chg
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%)
2018	225,212	34,752	4.16%	7,212,166	39,087	3.29%	7,934	(1.66%)

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

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

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
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%
2018	164,438,872	0.99%	1,043	4.30%	1,977,155,000	5.09%	1,672,670,711	5.37%

* Source: Prior to 2008 'Arizona Statistical Abstracts', Yuma Stats ® as provided by Yuma County Assessor

** Source: Federal Deposit Insurance Corp, Yuma Stats ® as provided by Yuma County Assessor

*** Source: Arizona Department of Revenue, 2009-2014 Yuma Stats ® as provided by Yuma County Assessor, 2016 - current
azdor.gov/reports-statistics-and-legal-research/annual-reports

OPERATIONAL INFORMATION

Yuma County Jail District

Table E-1

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

	Fiscal Year									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Function/Program										
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	2	2	2	2	2	2	2	2	2	2
Patrol units	134	137	124	129	137	132	140	136	149	149
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	5	5	5	5	5	5	5	6	6	6
Criminal investigation bldg	3	3	3	3	3	3	3	3	3	3
Boat storage unit	1	1	1	1	1	1	1	1	1	1
Emergency communications site	1	1	2	1	1	1	1	1	1	1

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

Yuma County Jail District

Operating Indicators by Function / Program

Last Ten Fiscal Years

	Fiscal Year									
Function / Program	**2009-10**	**% Chng**	**2010-11**	**% Chng**	**2011-12**	**% Chng**	**2012-13**	**% Chng**	**2013-14**	**% Chng**
Prisoner capacity:	756	0.00%	756	0.00%	756	0.00%	756	0.00%	756	0.00%
Average daily										
Population rate	593	(2.63%)	582	(1.85%)	583	0.17%	538	(7.72%)	550	2.23%
Prisoner composition										
Male	495	1.85%	474	(4.24%)	486	2.53%	451	(7.20%)	458	1.55%
Female	87	2.35%	101	16.09%	88	(12.87%)	81	(7.95%)	87	7.41%
Juvenile	11	(15.38%)	16	45.45%	9	(43.75%)	6	(33.33%)	5	
Prisoner processed (All)	14,440	0.85%	14,426	(0.10%)	14,138	(2.00%)	13,939	(1.41%)	14,157	1.56%
Total Bookings:	7,172	(1.43%)	7,224	0.73%	7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%
Total released:	7,268	3.19%	7,202	(0.91%)	7,072	(1.81%)	7,000	(1.02%)	7,074	1.06%
Prisoner transported:	17,801	(1.98%)	17,960	0.89%	17,548	(2.29%)	17,820	1.55%	18,291	2.64%
Arrest warrants	2,548	0.71%	2,563	0.59%	2,668	4.10%	2,095	(21.48%)	1,948	(7.02%)
Canceled warrants	310	(48.50%)	667	115.16%	583	(12.59%)	37	(93.65%)	N/A	N/A
Validated warrants	2,533	(42.95%)	5,425	114.17%	6,094	12.33%	6,056	(0.62%)	6,055	(0.02%)
Extraditions	146	(32.72%)	167	14.38%	194	16.17%	210	8.25%	161	(23.33%)
Food Service:										
Total meals provided	709,331	(7.72%)	708,735	(0.08%)	708,735	0.00%	658,987	(7.02%)	661,630	0.40%
Avg prepared per day	1,943	(7.74%)	1,941	(0.10%)	1,941	0.00%	1,805	(7.01%)	1,943	7.65%
Ave cost per meal	$ 0.99	2.06%	$ 0.99	0.00%	$ 0.99	0.00%	$ 1.08	9.09%	$ 1.16	7.41%
Laundry Service:										
Total tons	259	(7.17%)	218	(15.83%)	202	(7.34%)	216	6.93%	225	4.17%
Total Pounds	517,400	(7.36%)	435,200	(15.89%)	402,870	(7.43%)	425,850	5.70%	450,559	5.80%
Pounds per day	1,417	(7.39%)	1,192	(15.88%)	1,104	(7.38%)	1,167	5.71%	1,235	5.83%
Medical Services:										
Initial screenings	6,272	(11.09%)	7,047	12.36%	7,061	0.20%	6,939	(1.73%)	6,940	0.01%
Response to sick calls	5,281	(13.65%)	6,337	20.00%	6,426	1.40%	5,731	(10.82%)	4,035	(29.59%)
Seen by doctor	1,446	79.85%	1,404	(2.90%)	1,459	3.92%	959	(34.27%)	815	(15.02%)

All information derived from Yuma County Records.

Table E-2

Fiscal Year									
2014-15	% Chng	2015-16	% Chng	2016-17	% Chng	2017-18	% Chng	2018-19	% Chng
756	0.00%	756	0.00%	756	0.00%	756	0.00%	756	0.00%
545	(0.91%)	486	(10.83%)	424	(12.76%)	444	4.72%	476	7.21%
467	1.97%	410	(12.21%)	355	(13.41%)	370	4.23%	386	4.32%
77	(11.49%)	73	(5.19%)	67	(8.22%)	69	2.99%	82	18.84%
2		3	100.00%	2	(33.33%)	5	150.00%	8	60.00%
14,570	2.92%	13,651	(6.31%)	13,926	2.01%	12,984	(6.76%)	12,553	(3.32%)
7,301	3.08%	6,798	(6.89%)	6,955	2.31%	6,494	(6.63%)	6,268	(3.48%)
7,269	2.76%	6,853	(5.72%)	6,971	1.72%	6,490	(6.90%)	6,285	(3.16%)
18,412	0.66%	16,889	(8.27%)	16,347	(3.21%)	17,077	4.47%	18,380	7.63%
612	(68.58%)	2,318	278.76%	3,232	39.43%	2,004	(38.00%)	2,146	7.09%
N/A		405		535	32.10%	333	(37.76%)	327	(1.80%)
6,392	5.57%	1,257	(80.33%)	7,266	478.04%	6,889	(5.19%)	6,837	(0.75%)
29	(81.99%)	86	196.55%	212	146.51%	210	(0.94%)	318	51.43%
648,164	(2.04%)	572,794	(11.63%)	533,206	(6.91%)	535,749	0.48%	577,556	7.80%
1,776	(8.59%)	1,485	(16.39%)	1,436	(3.30%)	1,468	2.23%	1,613	9.88%
$ 1.08	(6.90%)	$ 1.09	0.93%	$ 1.11	1.83%	$ 1.15	3.60%	$ 1.18	2.61%
222	(1.33%)	218	(1.80%)	192.96	(11.49%)	224.84	16.52%	229.00	1.85%
444,180	(1.42%)	435,100	(2.04%)	385,140	(11.48%)	450,630	17.00%	460,290	2.14%
1,217	(1.46%)	1,192	(2.05%)	1,055	(11.49%)	1,235	17.06%	1,261	2.11%
7,240	4.32%	6,646	(8.20%)	6,713	1.01%	6,286	(6.36%)	5,844	(7.03%)
4,799	18.93%	6,096	27.03%	7,371	20.92%	5,253	(28.73%)	6,167	17.40%
811	(0.49%)	946	16.65%	2,083	120.19%	1,975	(5.18%)	1,780	(9.87%)

YUMA COUNTY, ARIZONA
Schedule of Insurance Coverage
June 30, 2019

Table E-3

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	$15,000,000 per Occurrence $50,000 Deductible $2,000,000 per Occurrence (Strip Search Class Action Liab.) $2,000,000 Aggregate $5,000,000 each Claim (Public Officials Errors and Omissions Liability) $5,000,000 Aggregate	ACIP	07/01/19	$808,065
	$5,000,000 per occurrence - Flood $ 25,000 deductible $ 1,500 deductible - Auto Physical Damage (comp/collision)			
Commercial Crime	$100,000 per Occurrence (primary) $900,000 per Occurance (Excess) $50,000 Deductible	ACIP	07/01/19	
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	07/01/19	
Cyber and Technology Liability - Professional Services,Technology Products, Network Security, Privacy, and Media Communications	$4,000,000 Aggregate Limit $2,000,000 per incident $10,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/19	
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	1/1/2020	$523,948 (Fiscal Year Premium)
Tourist Auto Liability	$500,000 Property Damage and Liability $10,000 per person $50,000 per accident Medical $1,000 per person $5,000 per accident Funeral Expenses $15,000 per person $75,000 per accident Medical, Uninsured Driver $100,000 Legal Assistance $500 Collision Deductible $1,000 Theft Deductible	Chubb	11/01/19	$2,081
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 each loss $2,000,000 each policy period $0.00 Deductible	Chubb/Federal Insurance Company	07/01/19	$8,512
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	01/01/20	$17,449
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $150,000 (Specific) $150,000 - deductible	Blue Cross Blue Shield of AZ		
Medical Insurance	No Policy Limits $600 deductible per person (In-network, PPO Plan A) $1,000 deductible per person (Out-of-network, PPO Plan A) $1,800 deductible per family (In-network, PPO Plan A) $3,000 deductible per family (Out-of-network, PPO Plan A) $4,500 out-of-pocket limit per person (In-network, PPO Plan A) $8,500 out-of-pocket limit per person (Out-of-network, PPO Plan A) $1,000 deductible per person (In-network, PPO Plan B) $2,000 deductible per person (Out-of-network, PPO Plan B) $2,000 deductible per family (In-network, PPO Plan B) $4,000 deductible per family (Out-of-network, PPO Plan B) $6,000 out-of-pocket limit per person (In-network, PPO Plan B) $12,000 out-of-pocket limit per person (Out-of-network, PPO Plan B) $12,000 out-of-pocket limit per family (In-network, PPO Plan B) $24,000 out-of-pocket limit per family (Out-of-network, PPO Plan B) $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) $1,800 deductible per family (In-network, HDHP/HSA Plan) $6,000 deductible per family (Out-of-network, HDHP/HSA Plan)	Yuma County Employee Benefit	Perpetual	