YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 2020

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, 2020

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.

Accountants

Carol Hartz
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Margarita Gamboa
MaryJo McIntyre
Rosa Castillo
Yesenia Luevanos

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YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2020

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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 Comprehensive Annual Financial Report.

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

Gilberto Villegas, Jr.
Chief Financial Officer

October 13, 2021

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 for the fiscal year ended June 30, 2020.

COMPREHENSIVE ANNUAL FINANCIAL REPORT 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 a new pay plan for detention to address the inequities and become more competitive while being able to keep a desired reserve.

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 improvements or repairs. Cash flows continue to be a concern for management due to reduction of revenues and increase in operational costs; 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. Also, efforts on salary savings have helped improve the low fund balance. In December 2020 the district issued debt to pay for the pension on OPEB outstanding and increasing unfunded liability.

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, during fiscal year 2018, 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. Infrastructure repairs on the almost 20 year old facility continues to be a priority in years to come.

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 ended June 30, 2020. The independent auditors have issued an unmodified ("clean") opinion on the current year's Yuma County Jail District's financial statements. The results of this audit are outlined in the Independent Auditors' Report located at the front of the financial section of this report.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report for the fiscal year ended June 30, 2019. This was the seventeenth 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 comprehensive annual financial report. 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 comprehensive annual financial report 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.

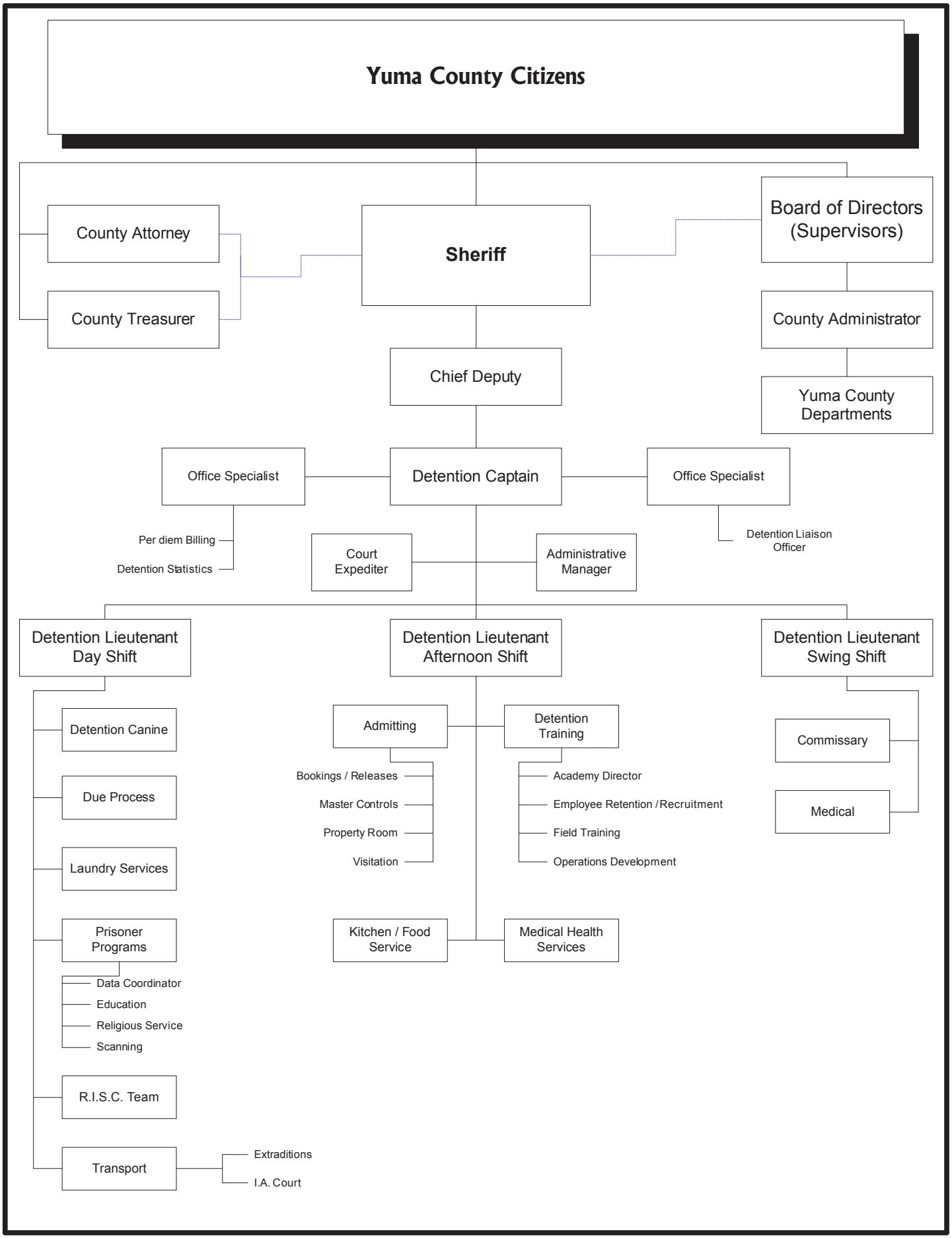
ACKNOWLEDGMENTS

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. CFO.


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, 2019

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:

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LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
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 the Yuma County Jail District (a component of Yuma County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of

the Yuma County Jail District as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of matter

As discussed in Note 15 to the financial statements, the County restated beginning net position of its financial statements for the year ended June 30, 2020, to correct a misstatement in its previously issued financial statements. Our opinions are not modified with respect to this matter.

Other matters

Required supplementary information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 13 through 20, budgetary comparison schedules on pages 56 through 57, 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 and 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 A. Perry, CPA, CFE
Auditor General

October 13, 2021

FINANCIAL SERVICES DEPARTMENT

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

Gilberto Villegas, Jr.
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, 2020. 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 $20,209,953 (*net position*). The District's total net position increased by $ 2,381,671 or 13.36% as compared to the previous fiscal year's net position, as restated. The increase was mainly due to an increase in revenues of $2,626,031 or 12.01%.

- ✓ For the second consecutive year, the district's sales tax recorded the most significant increase despite the COVID 19 pandemic experienced during the last quarter of the fiscal year. The total increase of $2,094,467 or 15.38%, was a clear indication of the impact local residents made staying rather than vacationing elsewhere during the COVID 19 pandemic. The federal stimulus received helped the local economy continue to improve.

- ✓ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of $5,359,765, an increase of $1,829,136 or 51.81%. The increase was due to better than expected revenues received during the fiscal year and a nominal reduction in operational expenditures. Fund balances are categorized as follows: 1.50% or $80,356 is Nonspendable; 94.57% or $5,068,923 is Restricted; 3.94% or $210,583 is Committed; and (0.01)% or $(97) is Unassigned.

- ✓ The capital projects fund experienced the most significant decrease in fund balance of $(337,034) for the Fiscal Year ended June 30, 2020. This was a planned decrease 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 $2,012,779. For the second consecutive year, the increase in the fund's total revenues of $2,684,202 overshadowed the operational expenditures increase of $920,878. 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.

Government-wide financial statements:

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

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

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

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

Fund financial statements:

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

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

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

The District maintains seven (7) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered to be major funds. Data from the other four (4) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* on pages 73 to 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 progress in funding its obligations to provide pension benefits to its employees, as well as 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 non-major governmental funds are presented on pages 73 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 $20,209,953 at the close of this fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

A major portion of the District's net position $26,378,715 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; $4,074,546 is restricted to jail operations; $835,944 is restricted to inmate welfare and education; $118,500 is restricted to adult detention enhancements; $39,410 is restricted to future debt payments; and $523 is restricted to capital improvements due to debt service issuance. The remaining balance of *Unrestricted,* $(11,237,685), represents a deficit primarily due to recording the net pension liability and postemployment benefits required to be reported and recognized with the implementation of GASB Statement Nos. 68 and No.75.

Cash, cash equivalents and Investments, recorded the most significant increase of $796,280 or 27.55% for the current fiscal year. This increase is due to a combination of several factors related to cash-flow 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 $(735,888) or (3.84)%. The decrease is due to the $(1,188,557) reduction in bonds payable liability; a $405,563 increase in Net pension and OPEB liabilities; and $47,106 increase in compensated absences. Following is a brief summary of the District's net position as compared to the prior year.

Yuma County Jail District
Condensed Statements of Net Position
As of June 30, 2020 and 2019

	Governmental Activities	
	2020	2019
Cash, cash equivalents, and investments	$ 3,686,296	$ 2,890,016
Investments held by trustee- restricted	1,102,604	1,655,031
Other current assets	3,257,395	2,316,925
Capital assets	30,334,295	30,373,716
Total assets	**$ 38,380,590**	**$ 37,235,688**
Deferred outflows related to pensions and other postemployment benefits	$ 3,179,022	3,320,137
Total deferred outflows of resources	**$ 3,179,022**	**3,320,137**
Long-term liabilities	$ 18,435,452	$ 19,171,340
Other liabilities	1,532,530	2,227,335
Total liabilities	**$ 19,967,982**	**$ 21,398,675**
Deferred inflows related to pensions and other postemployment benefits	$ 1,381,677	1,714,560
Total deferred inflows of resources	**$ 1,381,677**	**1,714,560**
Net invested in capital assets	$ 26,378,715	$ 25,229,056
Restricted	5,068,923	3,472,536
Unrestricted	(11,237,685)	(11,259,002)
Total net position	**$ 20,209,953**	**$ 17,442,590**

The net position amount for the fiscal year 2019 does not reflect the balance restating as described on Note 15, in page 54. This is to be consistent with the condensed statement of activities showed below.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

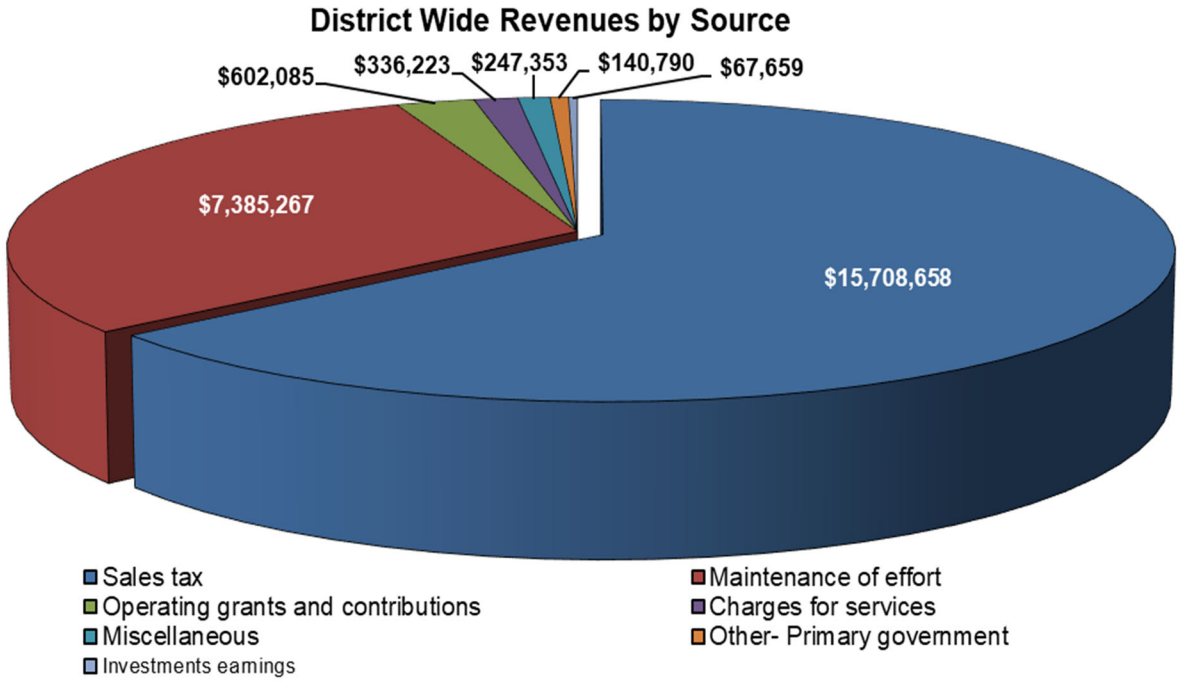
Below is a brief summary of the District's change in the Statement of Activities as compared to prior year:

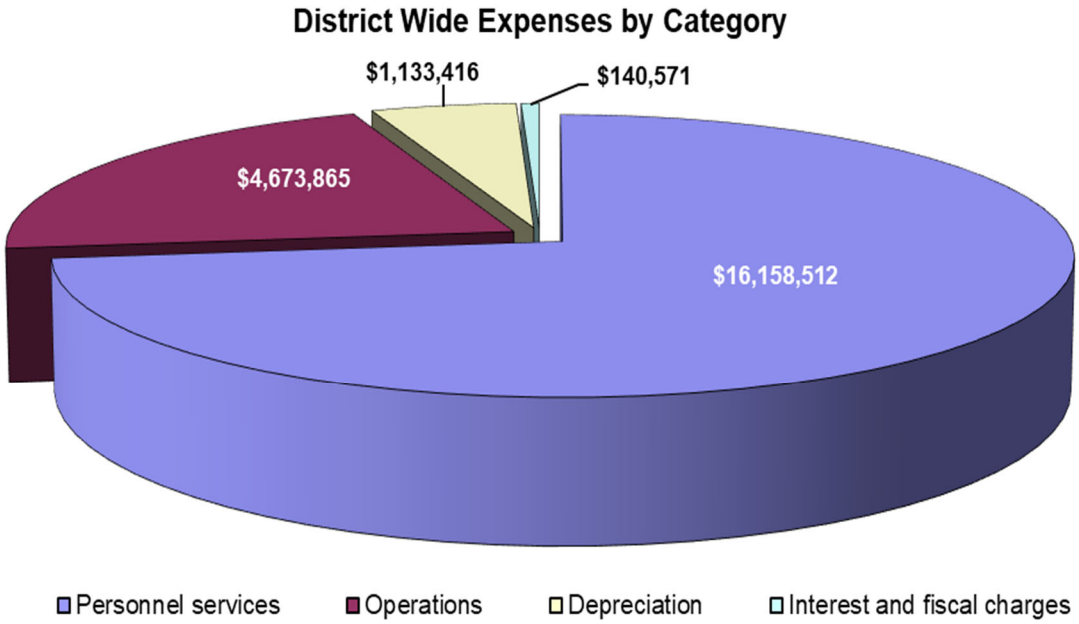
Yuma County Jail District
Condensed Statements of Activities
Years Ended June 30, 2020 and 2019

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Operating grants and contributions	$ 8,128,142	$ 7,612,688
Charges for services	336,223	314,110
General revenues:		
Sales tax	15,708,658	13,614,191
Unrestricted investments earnings	67,659	75,461
Miscellaneous	247,353	245,554
Total revenues	**24,488,035**	**21,862,004**
Expenses:		
Public safety:		
Personnel services	16,158,512	13,088,662
Operations	4,673,865	4,761,013
Depreciation and interest and fiscal charges	1,273,987	1,269,627
Total expenses	**22,106,364**	**19,119,302**
Change in net position	2,381,671	2,742,702
Net position- beginning July 1, as restated	17,828,282	14,699,888
Net position- ending June 30	**$ 20,209,953**	**$ 17,442,590**

Following are some key elements that contributed to the District's $2,381,671 increase in net position:

- Total revenues continued to increase, this fiscal year the total increase amounted to $2,626,031 or 12.01%, which was a clear indication the local economy is growing after several years of recession and despite the ongoing COVID 19 pandemic. District's continuous efforts to consciously utilize available resources had a positive impact this year as operation expenses decreased $(87,148) or (1.83)%, however, total expenses increased $2,987,062 or 15.62%. The great majority of the increase was due to the recognition of pension and other postemployment benefit expenses and the salary adjustment needed for detention officers.
- For the sixth consecutive year, the District has experienced an increase in revenues, the trend continues to be positive giving the indication the local economy is improving. However, the need to cope with service demands and an update or replace decaying equipment will force the District to increase operating and capital expenses in the near future.
- Sales tax collection reported the largest increase in revenues for the current fiscal year in the amount $2,094,467 or 15.38% as compared to the previous fiscal year. The additional sales tax collections has helped the district increase its cash flows and stabilize their fund balance. The District wants to capitalize on the improved local economy. On an unprecedented event, most revenue categories experienced an increase in current fiscal year despite of the COVID 19 pandemic. Only investment earnings recorded a nominal decrease of $(7,802) or (10.34)%.





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 $5,359,765, a 51.81% increase as compared to the prior fiscal year. For the year ended June 30, 2020 total fund balances increased in an amount of $1,829,136. The main reason for the increase was the better than expected revenues collected during the current fiscal year, notwithstanding the current COVID19 pandemic.

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, 2020 and 2019

	2020		2019		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	$ 15,708,658	64.21%	$ 13,614,191	62.27%	$ 2,094,467	15.38%
Intergovernmental:						
Primary government	7,564,293	30.91%	7,095,325	32.46%	468,968	6.61%
Other governments	563,849	2.30%	517,363	2.37%	46,486	8.99%
Charges for services	336,223	1.37%	314,110	1.44%	22,113	7.04%
Investment income	67,659	0.28%	75,461	0.35%	(7,802)	(10.34%)
Miscellaneous	227,627	0.93%	245,554	1.11%	(17,927)	(7.30%)
Total Revenues	$ 24,468,309	100.00%	$ 21,862,004	100.00%	$ 2,606,305	11.92%

Main factors contributing to the $2,606,305 or 11.92% increase in total revenues are as follows:

- The main source of revenues for the District, Sales tax, experienced the most significant increase of $2,094,467 or 15.38%. Sales tax continue trending upwards despite of the COVID19 pandemic. This improvement on the local economy has been taking place during the last three fiscal years, seems our local economy finally emerged from its slow growth. For the first time the increase surpassed the State's trending.
- Intergovernmental revenues, specifically Primary government, reported the second largest increase in revenues. The $468,968 or 6.61% increase as compared to the previous fiscal year, resulted from the increase on the maintenance of effort payment Yuma County is required to provide the district as adjusted for inflation and additional aid received from the federal government to mitigate the increased operational costs due to the COVID 19 pandemic ($326,968 and $142,000 respectively).
- Charges for services' increase answers to an increase in activity (basic needs products sales) within the commissary operation. Again this activity fluctuates according to the inmate's transactions.
- Investment income and the Miscellaneous revenues were the only revenue categories with a decrease for the current fiscal year, ($7,802 and 17,927 respectively). The decrease in investment income answers to the current national trending on interest earned.

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, 2020 and 2019

	2020		2019		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	$ 20,384,706	89.98%	$ 19,500,992	86.12%	$ 883,714	4.53%
Capital outlay	976,678	4.31%	1,848,613	8.16%	(871,935)	(47.17%)
Debt service:						
Principal retirement	1,154,008	5.09%	1,104,008	4.88%	50,000	4.53%
Interest and fiscal charge	140,571	0.63%	190,290	0.84%	(49,719)	(26.13%)
Total Expenditures	$ 22,655,963	100.00%	$ 22,643,903	100.00%	$ 12,060	0.05%

Main factors contributing to the $12,060 increase in total expenditures are as follows:

- The Capital outlay category accounts for the biggest decrease in expenditures. The $(871,935) or (47.17)% decrease as compared to the previous year is due to the utilization of debt funds acquired three years ago for the replacement, acquisition, and upgrade of miscellaneous equipment, and infrastructure within the adult probation building. The final major project completed this year was the security system replacement, in the amount of $757,100, and the project started the previous fiscal year.

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

- 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, as the net increase between the two amounted to $281.
- Public safety expenditures increased $883,714 or 4.53%. This increase was mainly driven by personnel expenditures. Actual salaries and other compensation related expenditures increased by $837,845 and all other employee benefits $279,769. This increase was offset by the reduction on operational expenses in the amount of $(233,900).

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year total fund balance was $4,154,902, a $2,012,779 or 93.96% increase as compared to the previous fiscal year. Main reason for the increase was the 12.87% or $2,684,202 increase in total revenues. The district's General Fund, also experienced an increase in operating expenditures of $920,878 or 4.87%. These two factors contributed to the unprecedented increase in fund balance.

The increase in total revenues for the past eight (8) 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; 4.56% in 2019; and 12.01% current year) and the District's ability to maintain operating costs almost the same level of expenditures were the overall factors in the $2,012,779 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, 2020. Overall at year end, the District received a total $2,397,716 more revenues than expected. The following three revenue categories accounted for the majority of the additional revenues: 1) Sales tax ($2,291,203); followed by Investment income ($59,159); and Miscellaneous ($43,891); The remainder $3,463 was a combination of the other revenues. Also, the District expended $2,600,865 less than budgeted. Most significant are $865,009 are from the General fund and $127,520 for pending capital projects.

The General Fund reported a positive expenditures variance of $865,009. This is a reflection of management's continued commitment to conservatively spend and not to exceed budgeted amounts. Also, to improve on the much needed fund balance. Revenues for the General fund exceeded the final budget by $2,346,514, despite the ongoing COVID19 pandemic.

CAPITAL ASSETS

The District's investment in capital assets for its governmental activities at June 30, 2020 amounts to $30,334,295 (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 $1,149,659. 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 $3,786,992, of which $1,154,000 is payable within one year. The Revenue bonds are backed by pledged revenues from the Jail District. In addition, the District has $169,111 in unamortized premiums resulted from the defeasement of the 2007, $7,885,000 revenue bond issuance. Additional information on the District's long-term debt can be found in notes 6-8 on pages 40 and 41 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 for infrastructure, at least until one of the outstanding debts (Series 2011 $1,924,992) is satisfied in fiscal year 2022.

Taking advantage of current low financial interest rates, the Board of Directors approved the issuance of taxable obligation bonds series 2020. During the December 7, 2020 regular meeting resolution 2020-52 was adopted to this effect. The proceeds were immediately utilized to fully fund and refinance the District's current unfunded liability for its Correction Officer Retirement plan in the amount of $10,228,996 and its proportional share for its Public Safety Pension Retirement system. Additional information on this subsequent event is in note 16 page 54.

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 15.38%, but between 4 and 5 percent based on observed local economic activity over the last five fiscal years.

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 continued adjustments made to detention officers' salaries, compensation adjustments. 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
Statement of Net Position
June 30, 2020

Exhibit A- 1

	Governmental Activities
ASSETS	
Cash, cash equivalents, and investments	$ 3,686,296
Receivables (net of allowances for uncollectibles):	
Accounts	38,877
Accrued interest	6,800
Due from:	
Primary government - Yuma County	215,608
State government	2,915,754
Prepaid items	80,356
Investment held by trustee - restricted	1,102,604
Capital assets (net of accumulated depreciation):	
Land	2,283,149
Buildings	24,595,337
Improvements other than buildings	2,657,269
Machinery and equipment	798,540
Total Assets	$ 38,380,590
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions and other postemployment benefits	$ 3,179,022
Total Deferred Outflows of Resources	$ 3,179,022
LIABILITIES	
Accounts payable	$ 518,714
Accrued payroll and employee benefits	836,217
Due to:	
Primary government - Yuma County	107,316
Interest and fiscal charges payable	70,283
Noncurrent liabilities:	
Due within one year	1,956,438
Due in more than one year	16,479,014
Total Liabilities	$ 19,967,982
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and other postemployment benefits	$ 1,381,677
Total Deferred Inflows of Resources	$ 1,381,677
NET POSITION	
Net investment in capital assets	$ 26,378,715
Restricted for:	
Public Safety	5,028,990
Capital projects	523
Debt Service	39,410
Unrestricted	(11,237,685)
Total Net Position	$ 20,209,953

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, 2020

	Function / Program				
	Administration	General Assistance	Capital Improvements	Debt Service	Total
Expenses:					
Public safety:					
Personnel services (Salaries and benefits)	$ 15,607,375	$ 551,137	-	-	$ 16,158,512
Operations (Materials, supplies, and claims)	4,498,448	139,618	-	$ 35,799	4,673,865
Depreciation	565,102	95,002	$ 473,312	-	1,133,416
Interest and fiscal charges	-	-	-	140,571	140,571
Total expenses	20,670,925	785,757	473,312	176,370	22,106,364
Program revenues:					
Operating grants and contributions	7,651,977	476,165	-	-	8,128,142
Charges for services	186,420	149,803	-	-	336,223
Net program expenses	$ 12,832,528	$ 159,789	$ 473,312	$ 176,370	$ 13,641,999
General revenues:					
Sales tax					15,708,658
Unrestricted investment earnings					67,659
Gains on disposal of capital assets					19,726
Miscellaneous					227,627
Total general revenues					16,023,670
Change in net position					2,381,671
Net position, July 1, 2019, as restated					17,828,282
Net Position, June 30, 2020					$ 20,209,953

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, 2020

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash, cash equivalents and investments	$ 2,231,699	$ 161,204	$ 322,868	$ 970,525	$ 3,686,296
Receivables (net of allowances for uncollectibles):					
Accounts	4,335	-	-	34,542	38,877
Accrued interest	4,330	408	537	1,525	6,800
Due from:					
Primary government- Yuma County	177,373	-	-	38,235	215,608
State government	2,897,496	-	-	18,258	2,915,754
Prepaid items	80,356	-	-	-	80,356
Investment held by trustee- restricted	-	1,102,081	523	-	1,102,604
Total Assets	**$ 5,395,589**	**$ 1,263,693**	**$ 323,928**	**$ 1,063,085**	**$ 8,046,295**
Liabilities					
Accounts payable	$ 400,654	-	$ 112,822	$ 5,238	$ 518,714
Accrued payroll and employee benefits	809,705	-	-	26,512	836,217
Due to:					
Primary government- Yuma County	30,328	-	-	76,988	107,316
Revenue bonds payable	-	$ 1,154,000	-	-	1,154,000
Interest and fiscal charges payable	-	70,283	-	-	70,283
Total Liabilities	1,240,687	1,224,283	112,822	108,738	2,686,530
Fund balances (deficits):					
Nonspendable	80,356	-	-	-	80,356
Restricted	4,074,546	39,410	523	954,444	5,068,923
Committed	-	-	210,583	-	210,583
Unassigned	-	-	-	(97)	(97)
Total fund balances (deficits)	4,154,902	39,410	211,106	954,347	5,359,765
Total liabilities and fund balances	**$ 5,395,589**	**$ 1,263,693**	**$ 323,928**	**$ 1,063,085**	**$ 8,046,295**

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, 2020

Fund balance - total governmental funds		**$ 5,359,765**
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.		30,334,295
Deferred outflows and inflows of resources related to pension and other post employment benefits are applicable to future reporting periods and, therefore, are not reported in the funds.		
Deferred outflows related to pensions and other postemployment benefits	$ 3,179,022	
Deferred inflows related to pensions and other postemployment benefits	(1,381,677)	
Total		1,797,345
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	$ (2,802,103)	
Compensated absences	(1,305,238)	
Net pension and other postemployment benefit liabilities	(13,174,111)	
Total		(17,281,452)
Net position of governmental activities		**$ 20,209,953**

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, 2020

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	$ 15,708,658	-	-	-	$ 15,708,658
Intergovernmental:					
Primary government	7,526,057	-	-	$ 38,236	7,564,293
Other governments	87,684	-	-	476,165	563,849
Charges for services	186,420	-	-	149,803	336,223
Investment income	31,682	$ 8,685	$ 11,425	15,867	67,659
Miscellaneous	5,837	-	-	221,790	227,627
Total Revenues	23,546,338	8,685	11,425	901,861	24,468,309
Expenditures:					
Current:					
Public safety	19,677,422	35,799	-	671,485	20,384,706
Capital outlay	155,061	-	793,659	27,958	976,678
Debt service:					
Principal retirement	-	1,154,008	-	-	1,154,008
Interest and fiscal charges	-	140,571	-	-	140,571
Total Expenditures	19,832,483	1,330,378	793,659	699,443	22,655,963
Excess (deficiency) of revenues over expenditures	**3,713,855**	**(1,321,693)**	**(782,234)**	**202,418**	**1,812,346**
Other financing sources (uses):					
Proceeds from sale of capital assets	15,190	-	-	1,600	16,790
Transfers in	-	1,271,066	445,200	-	1,716,266
Transfers out	(1,716,266)	-	-	-	(1,716,266)
Total other financing sources (uses)	(1,701,076)	1,271,066	445,200	1,600	16,790
Net change in fund balance	2,012,779	(50,627)	(337,034)	204,018	1,829,136
Fund balances- beginning (July 1, 2019)	2,142,123	90,037	548,140	750,329	3,530,629
Fund balances - ending (June 30, 2020)	**$ 4,154,902**	**$ 39,410**	**$ 211,106**	**$ 954,347**	**$ 5,359,765**

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, 2020

Net change in fund balances - total governmental funds		**$ 1,829,136**
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	$ 976,678	
Depreciation expense	(1,133,416)	
Total		(156,738)
Certain capital assets adjustments and donations to the District are reported as revenue on the statement of activities. However revenue is not reported in the governmental funds as these adjustments and/or donations do not provide for current financial resources		117,316
In the Statement of Activities, only the gain on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increases financial resources.		19,726
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	$ 1,154,008	
Amortization of bond premiums	84,557	
Total		1,238,565
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.		
Increase in compensated absences		(47,106)
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	$ 1,495,710	
Pension/OPEB expense	(2,114,938)	
Total		(619,228)
Change in net position of governmental activities		**$ 2,381,671**

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

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NOTES TO
FINANCIAL STATEMENTS

Note 1- Summary of Significant Accounting Policies

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

A. Reporting Entity

The District is a component unit of Yuma County, Arizona. It is a tax-levying public improvement district established to acquire, construct, operate, maintain, and finance County jails and jail systems. By Arizona Statute, the Board of Supervisors of Yuma County acts as the District's board 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.

The District reports the following *major governmental* funds:

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

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

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

Note 1- Summary of Significant Accounting Policies (continued)

C. Basis of Accounting

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Under the terms of grant agreements, the District funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net position resources available to finance the program. The District applies grant resources to such programs before using general revenues.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. The District's major revenue sources that are susceptible to accrual are intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

D. Cash and Investments

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

E. Capital Assets

Capital assets are reported at actual cost or estimated historical cost if historical records are not available. Donated assets are reported at acquisition value.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets are as follows:

	Capitalization Threshold		
Land	All	Depreciation	Estimated
Construction in progress	All	Method	Useful Life
Buildings	$ 10,000	Straight line	15-50
Improvements other than buildings	10,000	Straight line	10-45
Machinery and equipment	5,000	Straight line	5-25

F. Investment Income

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

G. Sales Tax Revenue

Sales tax or Transaction Privilege 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 of when it is reported to and collected by the State of Arizona.

Note 1- Summary of Significant Accounting Policies (continued)

H. Compensated Absences

The District's Board adopted a new Accrued Leave plan during the fiscal year beginning July 1, 2012. The Paid Time Off plan or PTO is applicable to all of the 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 the 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 hired before October 2, 2017 are only compensated for up to 400 hours of accumulated PTO hours. Employees hired on or after October 2, 2017; upon separation, will be compensated for up to 280 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

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 approved, which is the highest level of decision-making authority within the District.

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

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

Note 1- Summary of Significant Accounting Policies (Concluded)

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

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in governmental activities. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

M. Deferred Outflows and Inflows of Resources

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

O. Postemployment benefits

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

Note 2- Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2020 were as follows:

Fund balance	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
Nonspendable:					
Prepaid items	$ 80,356	-	-	-	$ 80,356
Total nonspendable	80,356	-	-	-	**80,356**
Restricted for:					
Jail operations	4,074,546	-	-	-	4,074,546
Capital Projects	-	-	$ 523	-	523
Operations enhancements	-	-	-	$ 118,500	118,500
Inmate welfare services	-	-	-	355,369	355,369
Inmate education, other	-	-	-	480,575	480,575
Debt service payments	-	$ 39,410	-	-	39,410
Total restricted	4,074,546	39,410	523	954,444	**5,068,923**
Committed to:					
Capital Projects	-	-	210,583	-	210,583
Total committed	-	-	210,583	-	**210,583**
Unassigned	-	-	-	(97)	**(97)**
Total fund balances	**$ 4,154,902**	**$ 39,410**	**$ 211,106**	**$ 954,347**	**$ 5,359,765**

Note 3- Deposits and Investments

The District is a component unit of Yuma County and by Arizona Revised Statutes the County Treasurer holds the District's cash deposits. Arizona Revised Statutes (A.R.S.) authorize the County to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds, notes, and other evidences of indebtedness; interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories, specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, notes, and other evidences of indebtedness that are denominated in the United States dollars; and certain open-end and closed-end mutual funds, including exchange trade funds. In addition, the County Treasurer may invest trust funds in certain fixed income securities of corporations doing business in the United States or District of Columbia.

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

Investments – The District's investments at June 30, 2020, 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 funds- trustee	$ 1,102,604	$ 1,102,604
External investment pools measured at fair value		
Yuma County Treasurer's investment pool	3,686,296	
Total Investments	**$ 4,788,900**	

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, 2020 credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
Investment by fair value level			
Money market funds- trustee	Aaa-mf	Moody's	$1,102,604
External investment pools measured at fair value			
Yuma County Treasurer's investment pool	Unrated	Not applicable	3,686,296
Total Investments			**$4,788,900**

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 an outside party's possession. The District does not have a formal investment policy with respect to custodial credit risk. The District's total Money market funds- trustee of $1,102,604 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

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

Interest rate risk– The District does not have a formal investment policy with respect to interest rate risk. At June 30, 2020 the District had the following investments in debt securities: the Money market funds- trustee and Yuma County Treasurer investment pool in the amounts of $1,102,604 and $3,686,296 respectively. The Weighted Average Maturity (in Years) for the Yuma County Treasurer investment pool was calculated at 0.73.

Note 4- Due from State Government

Of the amounts due from State government reported in the Governmental Funds totaling $2,915,754 at June 30, 2020, $2,897,496 relates to the County Jail District sales taxes and $18,258 represents grants fund not received at the end of the fiscal year. The amount of District sales tax represents the amount of sales tax collected by the State of Arizona for the period ended June 30, 2020, 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, 2020 was as follows:

Governmental activities:	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets, not being depreciated :				
Land	$ 2,254,719	$ 28,430	-	$ 2,283,149
Construction in progress	757,100	-	$ (757,100)	-
Total capital assets not being depreciated	3,011,819	28,430	(757,100)	2,283,149
Capital assets, being depreciated				
Buildings	40,626,911	128,885	-	40,755,796
Machinery and equipment	3,009,705	183,020	(310,326)	2,882,399
Improvements other than buildings	2,416,146	1,510,760	-	3,926,906
Total capital assets being depreciated	46,052,762	1,822,665	(310,326)	47,565,101
Less: accumulated depreciation for:				
Buildings	(15,359,279)	(801,180)	-	(16,160,459)
Machinery and equipment	(2,175,642)	(218,543)	310,326	(2,083,859)
Improvements other than buildings	(1,155,944)	(113,693)	-	(1,269,637)
Total accumulated depreciation	(18,690,865)	(1,133,416)	310,326	(19,513,955)
Total capital assets, being depreciated, net	27,361,897	689,249	-	28,051,146
Governmental activities capital assets, net	**$ 30,373,716**	**$ 717,679**	**$ (757,100)**	**$ 30,334,295**

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

Governmental activities:	
Public safety	**$ 1,133,416**

Note 6- Changes in Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2020:

	Balance July 1, 2019	**Additions**	**Reductions**	**Balance June 30, 2020**	**Due within One year**
Bonds Payable:					
Revenue bonds	$ 4,890,992	-	$ 1,104,000	$ 3,786,992	$ 1,154,000
Premiums	253,668	-	84,557	169,111	84,557
Total bonds payable	5,144,660	-	1,188,557	3,956,103	1,238,557
Compensated absences	1,258,132	$ 739,079	691,973	1,305,238	717,881
Net pension and other postemployment benefits liability	12,768,548	405,563	-	13,174,111	-
Total Long-Term Liabilities	$ 19,171,340	$ 1,144,642	$ 1,880,530	$ 18,435,452	$ 1,956,438

On the Statement of Net position, the current portion of long-term debt of $1,956,438 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 payable semiannually, principal is due yearly, and is maturing July 2021. The Series 2007 Revenue bonds have been legally defeased with last payment sent on July 1, 2015

Note 7- Bonds Payable (concluded)

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

Revenue bonds outstanding at June 30, 2020, were as follows:

Description	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2019	New Issues / (Retirements)	Outstanding Principal July 1, 2020
Series 2011- Refunding	2.00-5.00%	7/12-7/21	$2,819,992	$ (895,000)	$1,924,992
Series 2017	2.38%	7/18-7/27	2,071,000	(209,000)	1,862,000
			$4,890,992	(1,104,000)	$3,786,992

Revenue bond debt service principal and interest requirements to maturity at June 30, 2020, were as follows:

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2011
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2021	$ 940,000	$ 72,750	$ 1,012,750
2022	984,992	24,625	1,009,617
Totals	**$ 1,924,992**	**$ 97,375**	**$ 2,022,367**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	235,000	23,205	258,205
2026-2028	740,000	35,486	775,486
Totals	**$ 1,862,000**	**$ 204,918**	**$ 2,066,918**

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	$ 4,089,285	7/27

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2020:

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	$ 1,369,788	$ 1,279,738	93.43%	$23,234,715	5.51%

For further information on long-term debt and pledged revenues refer to Table C-1 (page 110).

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, 2020 is $1,305,238; of which 95.87% is assignable to the General Fund and 4.13% 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
2020	-	-	-	-
2019	$100,000	-	$ 100,000	-
2018	215,613	-	115,613	100,000

Note 10- Risk of Loss

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a component unit of Yuma County and therefore shares risk of loss with the County as a whole. The District is susceptible to losses resulting from litigation by employees and detainees of the Jail. However, most litigation is directed at Yuma County, the Board of Supervisors, or the Sheriff's Office and not directly at the District. The County, upon resolution of litigation, may allocate losses to the District.

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

The Arizona Counties Property and Casualty Pool- On July 1, 2014, 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 13 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; cyber security; 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 deductible for liability claims other than land use liability, which carries a $25,000 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 $3,000,000 limit per occurrence and $50,000 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. The Pool also provides Healthcare Professional Liability Insurance for nursing staff at the Jail, with a $15 million per claim (medical practitioner) limit, a $1 million per claim, per member limit, a $3 million member aggregate limit, and a $5 million Public Official E&O aggregate limit, all with a $50,000 deductible. Commercial Crime coverage is also provided by the Pool, with a $1 million per occurrence limit and $100,000 deductible for employee dishonesty, forgery, alteration, inside/outside premises, computer fraud, and a $100,000 per occurrence and $5,000 deductible for money orders and counterfeit money. 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.

Note 10- Risk of Loss (concluded)

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 per person for medical, and $500,000 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, 2020 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	$ 13,174,111
Deferred outflows related to pension and OPEB	3,179,022
Deferred inflows of resources related to pensions and OPEB	1,381,677
Pension and OPEB expense	2,060,697

The District's accrued payroll and employee benefits includes $71,873 of outstanding pension and OPEB contribution amounts payable to all plans for the year ended June 30, 2020. Also, the District reported its proportionate pension and OPEB contribution of $1,495,710. 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 insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. District employees not covered by the other pension plans described below participate in the ASRS.

The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

Note 11- Pension and other Postemployment Benefits (continued)

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

ASRS	Retirement Initial membership date:	
	Before July 1, 2011	**On or after July 1, 2011**
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.10% to 2.30%	2.10% to 2.30%

*With actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

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, 2020, statute required active ASRS members to contribute at the actuarially determined rate of 12.11 percent (11.94 percent for retirement and 0.17 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.11 percent (11.45 percent for retirement, 0.49 percent for health insurance premium benefit, and 0.17 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 10.41 percent (10.29 percent for retirement, 0.05 percent for health insurance premium benefit, and 0.07 percent for long-term disability) of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the ASRS would typically fill. The District's contributions to the pension, health insurance premium benefit, and long-term disability plan for the year ended June 30, 2020 were $383,183, $5,689, and $16,398 respectively.

The District paid for ASRS pension and OPEB contributions as follows: 91.49% from General fund and 8.51% from nonmajor funds.

Liability— At June 30, 2020, Yuma County reported a total pension liability of $58,623,728 for its proportionate share of the ASRS' net pension liability. The District only recognized $4,247,931, or 7.25%, 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.

Note 11- Pension and other Postemployment Benefits (continued)

ASRS	Net pension/OPEB (asset) liability
Pension	$ 4,247,931
Health insurance premium benefit	(8,205)
Long-term disability	19,212

The net asset and net liabilities were measured as of June 30, 2019. 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, 2018, to the measurement date of June 30, 2019. The total pension liability as of June 30, 2019 reflects a change in actuarial assumption related to the change in loads for future potential permanent benefit increases.

The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2019. The District's proportion measured as of June 30, 2019, and the change from its proportions measured as of June 30, 2018 were:

ASRS	Proportion June 30, 2019	Increase (decrease) from June 30, 2018
Pension	0.0292 %	(0.0029)
Health insurance premium benefit	(0.0297)%	(0.0028)
Long-term disability	0.0295%	(0.0026)

Expense—For the year ended June 30, 2020, the District recognized the following pension and OPEB expense.

ASRS	Pension/OPEB expense
Pension	$ 372,708
Health insurance premium benefit	10,298
Long-term disability	6,181

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	$ 76,740	$ 799	-	$ 9,809	$ 2,270	-
Changes of assumptions or other inputs	17,956	169,161	$ 16,137	-	2,874	-
Net difference between projected and actual earnings on plan investments	-	95,479	-	10,671	-	$ 410
Changes in proportion and differences between county contributions and proportionate share contributions	57,596	176,885	43	18	340	620
District contributions subsequent to the measurement date	383,183	-	16,398	-	5,689	-
Total	**$ 535,475**	**$ 442,324**	**$ 32,578**	**$ 20,498**	**$ 11,173**	**$ 1,030**

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, 2021.

Note 11- Pension and other Postemployment Benefits (continued)

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
2021	$ (102,530)	$ (3,546)	$ 435
2022	(196,944)	(3,546)	435
2023	(18,346)	1,007	834
2024	27,788	1,998	908
2025	-	(231)	756
Thereafter	-	(-)	1,086

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

ASRS

Actuarial valuation date	June 30, 2018
Actuarial roll forward date	June 30, 2019
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
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 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 to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

ASRS

Asset class	Target allocation	Long-term expected geometric real rate of return
Equity	50.00%	6.09 %
Credit	20.00%	5.36%
Interest rate sensitive bonds	10.00%	1.62 %
Real estate	20.00%	5.85 %
Total	100.00%	

Discount Rate—The discount rate used to measure the ASRS total pension/OPEB liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Note 11- Pension and other Postemployment Benefits (continued)

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	$ 6,049,048	$ 4,247,931	$ 2,746,863
County's Net health insurance premium benefit liability (asset)	41,587	(8,205)	(50,639)
County's Net long-term disability liability	21,274	19,212	17,233

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 County'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 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 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.

Note 11- Pension and other Postemployment Benefits (continued)

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%	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.	

- With actuarial reduced benefits.

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

Note 11- Pension and other Postemployment Benefits (continued)

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowed health insurance premiums for which the member is responsible. Benefits range from $100 per month to $260 per month depending on the age of the member and dependents.

Employees covered by benefit terms—At June 30, 2020, 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	39	39	31	31
Inactive employees entitled to but not yet receiving benefits	19	7	81	-
Active employees	67	67	111	111
Total	125	113	223	142

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, 2020, 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%	37.22%	-
CORP Detention	8.41%	16.72%	-

In addition, the District was required by statute to contribute at the actuarially determined rate of 25.19 percent for the PSPRS and 9.46 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, 2020, were:

Contributions made for	PSPRS	CORP Detention
Pension	$ 57,621	$ 1,032,819

During fiscal year 2020, the District paid for PSPRS and CORP pension and OPEB contributions as follows: 91.49% General fund and 8.51% from other funds.

Liability—At June 30, 2020, the District reported the following assets and liabilities:

	Net Pension liability	Net OPEB (asset)
PSPRS	$ 632,055	$ (18,103)
CORP Detention	9,138,556	(837,335)

The net assets and net liabilities were measured as of June 30, 2019, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2019, reflect changes of actuarial assumptions to decrease the investment rate of return from 7.40 percent to 7.30 percent and update the mortality rates.

Note 11- Pension and other Postemployment Benefits (continued)

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, 2019
Actuarial cost method	Entry age normal
Investment rate of return	7.30%
Wage inflation	3.50% for pensions/not applicable to OPEB
Price inflation	2.50% for pensions/not applicable to OPEB
Cost of living adjustment	1.75% for pensions/not applicable to OPEB
Mortality rates	PubS-2020 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2019, 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 7.30 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%	4.01%
Fixed income	5%	3.00%
Real assets	9%	6.75%
GTS	12%	4.01%
Private credit	16%	5.36%
Real estate	10%	4.50%
Private equity	12%	8.40%
Non-U.S. equity	14%	5.00%
U.S. equity	16%	4.75%
Total	100%	

Discount rates—At June 30, 2019 the discount rate used to measure the PSPRS and CORP total pension/OPEB liabilities was 7.30 percent, which was decreased 1.00 percent from the discounted rate used as of June 30, 2018. 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 Pension Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset) (a) – (b)
Balances at June 30, 2019	$1,579,993	$ 804,464	$ 775,529	$ 26,773	$ 46,642	$ (19,869)
Changes for the year:						
Service cost	$ 32,109	-	$ 32,109	$ 482	-	$ 482
Interest on the total pension liability	84,863	-	84,863	1,443	-	1,443
Differences between expected and actual experience in the measurement of the liability	29,300	-	29,300	(4,132)	-	(4,132)
Changes of assumptions or other inputs	28,139	-	28,139	229	-	229
Contributions—employer	-	$ 57,439	(57,439)	-	-	-
Contributions—employee	-	13,414	(13,414)	-	-	-
Net investment income	-	32,000	(32,000)	-	$ 1,809	(1,809)
Benefit payments, including refunds of employee contributions	(57,261)	(57,261)	-	(284)	(284)	-
Administrative expenses	-	(587)	587	-	(33)	33
Other changes	(436,675)	(221,056)	(215,619)	(7,618)	(13,138)	5,520
Net changes	$ (319,525)	$ (176,052)	$ (143,474)	$ (9,880)	$ (11,646)	$ 1,766
Balances at June 30, 2020	$1,260,468	$ 628,412	$ 632,055	$ 16,893	$34,996	$ (18,103)

CORP

	Pension			Health insurance premium benefit		
	Increase (Decrease)			Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset) (a) – (b)
Balances at June 30, 2019	$ 22,222,005	$ 13,963,432	$ 8,258,573	$ 427,827	$1,152,974	$ (725,147)
Changes for the year:						
Service cost	$ 928,032	-	$ 928,032	$13,451	-	$13,451
Interest on the total liability	1,666,890	-	1,666,890	32,558	-	32,558
Differences between expected and actual experience in the measurement of the liability	(141,803)	-	(141,803)	(101,830)	-	(101,830)
Changes of assumptions or other inputs	666,094	-	666,094	5,384	-	5,384
Contributions—employer	-	$ 1,021,590	(1,021,590)	-	-	-
Contributions—employee	-	462,996	(462,996)	-	-	-
Net investment income	-	769,070	(769,070)	-	$ 62,873	(62,873)
Benefit payments, including refunds of employee contributions	(1,248,996)	(1,248,996)	-	(2,597)	(2,597)	-
Administrative expenses	-	(14,426)	14,426	-	(1,122)	1,122
Net changes	$ 1,870,217	$ 990,234	$ 879,983	$ (53,034)	$ 59,154	$ (112,188)
Balances at June 30, 2020	$24,092,222	$ 14,953,666	$ 9,138,556	$ 374,793	$ 1,212,128	$ (837,335)

Sensitivity of the District's net pension/OPEB (asset) liability to changes in the discount rate—The following table presents the District's net pension/OPEB liabilities calculated using the discount rate of 7.30 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 (6.30 percent) or 1 percentage point higher (8.30 percent) than the current rate:

Note 11- Pensions and other Postemployment Benefits (continued)

	1% Decrease (6.30 %)	Current Discount Rate (7.30%)	1% Increase (8.30%)
PSPRS			
Net pension (asset) liability	$ 802,913	$ 632,055	$ 494,867
Net OPEB (asset) liability	(15,907)	(18,103)	(19,991)
CORP Detention			
Net pension (asset) liability	$12,947,425	$ 9,138,556	$ 6,100,329
Net OPEB (asset) liability	(779,761)	(837,355)	(884,624)

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, 2020, the District recognized the following pension and OPEB expense:

	Pension Expense	OPEB Expense
PSPRS	$ 82,795	$ (1,542)
CORP Detention	1,654,548	(64,291)

Deferred outflows/inflows of resources—At June 30, 2020, 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	$ 31,106	$ 53,915	-	$ 4,564
Change of assumptions or other input	78,306	-	$ 191	294
Net difference between projected and actual earnings on plan investments	9,911	-	117	-
District contributions subsequent to the measurement date.	57,621	-	-	-
Total	$176,944	$ 53,915	$ 308	$ 4,858

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	$ 46,134	$ 721,337	-	$ 94,187
Change of assumptions or other input	1,132,158	-	$ 4,711	43,528
Net difference between projected and actual earnings on plan investments	204,735	-	1,987	-
District contributions subsequent to the measurement date.	1,032,819	-	-	-
Total	$2,415,846	$ 721,337	$ 6,698	$ 137,715

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from district contributions subsequent to the measurement date will be recognized as an increase in the asset or a reduction in the net liability in the year ending June 30, 2021.

Note 11- Pensions and other Postemployment Benefits (concluded)

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

Year ending	PSPRS		CORP	
June 30	Pension	Health	Pension	Health
2021	$ 18,341	$ (1,033)	$ 298,894	$ (26,241)
2022	8,757	(1,033)	33,730	(26,242)
2023	9,360	(789)	175,410	(17,762)
2024	16,519	(815)	153,656	(18,128)
2025	12,431	(835)	-	(18,347)
Thereafter		(45)	-	(24,297)

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, 2020, 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, 2020, the County recognized pension expense of $ 214,139, however, the Jail district did not recognize any expenditures for this plan.

Note 12- Interfund Balances and Activity

Interfund transfers – The Interfund transfers for the year ended June 30, 2020, were as follows:

	Transfers from:
Transfers to:	General Fund
Debt Service fund	$ 1,271,066
Capital Projects fund	445,200

Interfund transfers between the General and Debt Service funds were for the yearly (Series-2011 and Series 2017) revenue bond interest and principal payments. The transfer to Capital Projects fund was Board approved later in the year to repair a chiller tower.

Primary government receivables and payables – Interfund balances to / from Primary Government at June 30, 2020, were as follows:

	Payable from:			
Payable to:	Primary Government Fund	Other Governmental Funds	General Fund	Totals
General Fund	$ 30,328	-	-	$ 30,328
Other Governmental Funds	76,988	-	-	76,988
Primary Government	-	$ 38,235	$ 177,373	215,608
Totals	$ 107,316	$ 38,235	$ 177,373	$ 322,924

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 $7,385,267.

Note 14 – Correction of a misstatement- prior period adjustment

The July 1, 2019 net position do not agree to the prior year financial statements due to correction of errors in posting the activity of the net pension and other postemployment liability. This correction has only an effect in the government-wide financial statements.

	Statement of Activities.
Net Position, June 30, 2019 as previously reported	$ 17,442,590
Public Safety- Personnel Administration	372,538
Public Safety- Personnel General Assistance	13,154
Net Position, July 1, 2019 as restated	**$ 17,828,282**

Note 15 – Subsequent Events

On December 7, 2020 during the regular Board of Supervisors meeting, the Board of Directors approved Resolution 2020-52, authorizing the issuance of a pledged revenues obligations series 2020.

The Yuma County Series 2020 was authorized in the amount of $35,070,000. The Taxable Obligations are callable after ten (10) years. The Series 2020 carries a 2.38% average interest rate and is payable semiannually, principal is due yearly, and matures July 15, 2035. The County realized net proceeds of $34,379,254 after payment of $690,746 in issuance costs and underwriter's discount. The proceeds were immediately utilized to fully fund and refinance the County's current unfunded liabilities for its Public Safety Personnel Retirement System in the amount of $24,150,258; and the Corrections Officer Retirement Plan in the amount of $10,228,996.

REQUIRED SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit C**
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2020

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Sales tax	$ 13,417,455	$ 13,417,455	$ 15,708,658	$ 2,291,203
Intergovernmental:				
Primary government	7,385,267	7,526,057	7,526,057	-
Other governments	84,996	84,996	87,684	2,688
Charges for services	147,064	147,064	186,420	39,356
Investment income	3,500	3,500	31,682	28,182
Miscellaneous	20,752	20,752	5,837	(14,915)
Total Revenue	21,059,034	21,199,824	23,546,338	2,346,514
Expenditures:				
Current:				
Public safety	20,570,992	20,570,992	19,677,422	893,570
Capital outlay	126,500	126,500	155,061	(28,561)
Total Expenditures	20,697,492	20,697,492	19,832,483	865,009
Excess (deficiency) of revenues over expenditures	**361,542**	**502,332**	**3,713,855**	**3,211,523**
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	15,190	15,190
Transfers out	(1,271,066)	(1,716,266)	(1,716,266)	-
Total other financing sources (uses)	(1,271,066)	(1,716,266)	(1,701,076)	15,190
Net change in fund balance	(909,524)	(1,213,934)	2,012,779	3,226,713
Fund balances- beginning (July 1, 2019)	909,524	1,213,934	2,142,123	928,189
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ 4,154,902**	**$ 4,154,902**

* 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 funds or from the contingency account to a fund 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, 2020

Arizona State Retirement System-Pensions	Reporting Fiscal Year (Measurement Date) 2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2011
District's proportion of the net pension liability	0.0292%	0.0321%	0.0322%	0.0339%	0.0379%	0.0403%	Information
District's proportionate share of the net pension liability	4,247,931	$4,474,378	$ 5,011,217	$ 5,406,667	$ 5,844,611	$ 5,939,775	not
District's covered payroll	$ 3,078,330	$ 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	137.99%	145.55%	151.50%	150.91%	169.13%	165.79%	
Plan fiduciary net position as a percentage of the total pension liability	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

Arizona State Retirement System-Health insurance premium benefit	Reporting Fiscal Year (Measurement Date) 2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2011
District's proportion of the net OPEB liability (asset)	(0.0297%)	(0.0325%)	(0.0325%)	Information
District's proportionate share of the net OPEB liability (asset)	$ (8,205)	$ (11,711)	$ (17,676)	not
District's covered payroll	$ 3,078,330	$ 3,074,104	$ 3,307,629	available
District's proportionate share of the net OPEB liability (asest) as a percentage of its covered payroll	(0.27%)	(0.38%)	(0.53%)	
Plan fiduciary net position as a percentage of the total OPEB liability (assets)	101.62%	102.20%	103.57%	

Arizona State Retirement System-Long-Term disability	Reporting Fiscal Year (Measurement Date) 2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2011
District's proportion of the net OPEB liability (asset)	0.0295%	0.0321%	0.0322%	Information
District's proportionate share of the net OPEB liability (asset)	$ 19,212	$ 16,795	$ 11,683	not
District's covered payroll	$ 3,078,330	$ 3,074,104	$ 3,307,629	available
District's proportionate share of the net OPEB liability (asest) as a percentage of its covered payroll	0.62%	0.55%	0.35%	
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	72.85%	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, 2020

	PSPRS Reporting Fiscal Year (Measurement Date)						
Total pension liability	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 Through 2011
Service cost	$ 32,109	$ 42,490	$ 53,428	$ 54,270	$ 47,429	$ 47,480	Information
Interest on the total pension liability	84,863	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 expereince in the measurement of the pension liability	29,300	(52,860)	15,433	(83,514)	(38,614)	(26,088)	
Changes of assumptions or other inputs	28,139	-	51,620	67,455	-	131,328	
Benefit payments, including refunds of employee contributions	(57,261)	(70,620)	(69,692)	(124,244)	(72,937)	(76,737)	
Other charges	(436,675)	3,886	(531,707)	224,096	-	-	
Net change in total pension liability	(319,525)	36,621	(359,299)	349,929	48,117	207,752	
Total pension liability- beginning	1,579,993	1,543,372	1,902,671	1,552,742	1,504,625	1,296,873	
Total pension liability- ending (a)	$ 1,260,468	$ 1,579,993	$ 1,543,372	$ 1,902,671	$ 1,552,742	$ 1,504,625	
Plan fiduciary net position							
Contributions- employer	$ 57,439	$ 62,810	$ 70,498	$ 85,665	$ 63,361	$ 62,147	
Contributions- employee	13,414	21,050	23,971	32,273	28,100	26,190	
Net investment income	32,000	51,270	77,012	5,264	26,720	90,404	
Benefit payments, including refunds of employee contributions	(57,261)	(70,620)	(69,692)	(124,244)	(72,937)	(76,737)	
Administrative expense	(587)	(808)	(696)	(780)	(670)	(728)	
Other changes	(221,056)	(3,044)	(246,691)	66,956	30,616	945	
Net change in plan fiduciary net position	(176,052)	60,657	(145,598)	65,134	75,190	102,221	
Plan fiduciary net position- beginning	804,464	743,806	889,404	824,270	749,080	646,859	
Plan fiduciary net position- ending (b)	$ 628,412	$ 804,464	$ 743,806	$ 889,404	$ 824,270	$ 749,080	
District's net pension liability- ending (a)-(b)	$ 632,055	$ 775,528	$ 799,566	$ 1,013,267	$ 728,472	$ 755,545	
Plan fiduciary net position as a percentage of the total pension liability	49.86%	50.92%	48.19%	46.75%	53.08%	49.79%	
Covered- payroll	$ 153,832	$ 215,688	$ 223,864	$ 276,916	$ 239,912	$ 252,579	
District's net pension liability as a percentage of covered- payroll	410.87%	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	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 Through 2011
Service cost	$ 928,032	$ 992,205	$ 874,964	$ 740,215	$ 845,955	$ 770,394	Information
Interest on the total pension liability	1,666,890	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 expereince in the measurement of the pension liability	(141,803)	(46,488)	(254,208)	(654,376)	(1,133,677)	458,574	
Changes of assumptions or other inputs	666,094	-	377,370	737,886	-	1,719,316	
Benefit payments, including refunds of employee contributions	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Other charges	-	-	-	-	-	-	
Net change in total pension liability	1,870,217	243,538	4,010,868	569,165	(468,683)	3,391,764	
Total pension liability- beginning	22,222,005	21,978,467	17,967,599	17,398,434	17,867,117	14,475,353	
Total pension liability- ending (a)	$ 24,092,222	$ 22,222,005	$ 21,978,467	$ 17,967,599	$ 17,398,434	$ 17,867,117	
Plan fiduciary net position							
Contributions- employer	$ 1,021,590	$ 849,783	$ 784,402	$ 659,646	$ 485,516	$ 542,639	
Contributions- employee	462,996	528,115	496,539	426,930	442,896	478,367	
Net investment income	769,070	920,644	1,345,748	69,097	429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Administrative expense	(14,426)	(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	990,234	1,189,267	1,582,364	(472,219)	(221,058)	1,443,176	
Plan fiduciary net position- beginning	13,963,432	12,774,165	11,191,801	11,664,020	11,885,078	10,441,902	
Plan fiduciary net position- ending (b)	$ 14,953,666	$ 13,963,432	$ 12,774,165	$ 11,191,801	$ 11,664,020	$ 11,885,078	
District's net pension liability- ending (a)-(b)	$ 9,138,556	$ 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	62.07%	62.84%	58.12%	62.29%	67.04%	66.52%	
Covered- payroll	$ 6,060,423	$ 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	150.79%	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, 2020

	PSPRS Reporting Fiscal Year (Measurement Date)			
Total OPEB liability	2020 (2019)	2019 (2018)	2018 (2017)	2017 Through 2011
Service cost	$ 482	$ 689	$ 908	Information
Interest on the total OPEB liability	1,443	1,880	1,870	not
Changes of benefit terms	-	-	74	available
Differences between expected and actual experience of the total OPEB Liability	(4,132)	(928)	(1,454)	
Changes of assumptions or other inputs	229	-	(636)	
Benefit payments, including refunds of employee contributions	(284)	17	(249)	
Other charges	(7,618)	-	-	
Net change in total OPEB liability	(9,880)	1,658	514	
Total OPEB liability- beginning	26,773	25,115	24,601	
Total OPEB liability- ending (a)	$ 16,893	$ 26,773	$ 25,115	
Plan fiduciary net position				
Contributions- employer	-	$ (2)	-	
Contributions- employee	-	-	-	
Net investment income	$ 1,809	3,047	$ 4,607	
Benefit payments, including refunds of employee contributions	(284)	(330)	(249)	
OPEB Plan Administrative expense	(33)	(56)	(51)	
Other changes	(13,138)	447	-	
Net change in plan fiduciary net position	(11,646)	3,106	4,307	
Plan fiduciary net position- beginning	46,642	43,536	39,229	
Plan fiduciary net position- ending (b)	$ 34,996	$ 46,642	$ 43,536	
District's net OPEB liability/(asset) (a) - (b)	$ (18,103)	$ (19,869)	$ (18,421)	
Plan fiduciary net position as a percentage of the total OPEB liability	207.16%	174.22%	173.35%	
Covered- payroll	$ 153,832	$ 215,688	$ 223,864	
District's net OPEB asset as a percentage of covered- payroll	(11.77%)	(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	2020 (2019)	2019 (2018)	2018 (2017)	2017 Through 2011
Service cost	$ 13,451	$ 14,092	$ 18,493	Information
Interest on the total OPEB liability	32,558	29,254	32,024	not
Changes of benefit terms	-	-	-	available
Differences between expected and actual experience of the total OPEB Liability	(101,830)	(2,509)	(5,360)	
Changes of assumptions or other inputs	5,384	-	(72,013)	
Benefit payments, including refunds of employee contributions	(2,597)	(2,590)	(2,603)	
Other charges	-	-	-	
Net change in total OPEB liability	(53,034)	38,247	(29,459)	
Total OPEB liability- beginning	427,827	389,580	419,039	
Total OPEB liability- ending (a)	$ 374,793	$ 427,827	$ 389,580	
Plan fiduciary net position				
Contributions- employer	-	-	-	
Contributions- employee	-	-	-	
Net investment income	$ 62,873	$ 77,867	$ 114,834	
Benefit payments, including refunds of employee contributions	(2,597)	(2,590)	(2,603)	
OPEB Plan Administrative expense	(1,122)	(1,178)	(1,004)	
Other changes	-	(1)	-	
Net change in plan fiduciary net position	59,154	74,098	111,227	
Plan fiduciary net position- beginning	1,152,974	1,078,876	967,649	
Plan fiduciary net position- ending (b)	$ 1,212,128	$ 1,152,974	$ 1,078,876	
District's net OPEB liability/(asset) (a) - (b)	$ (837,335)	$ (725,147)	$ (689,296)	
Plan fiduciary net position as a percentage of the total OPEB liability	323.41%	269.50%	276.93%	
Covered- payroll	$ 6,060,423	$ 5,782,907	$ 6,031,420	
District's net OPEB asset as a percentage of covered- payroll	(13.82%)	(12.54%)	(11.43%)	

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Schedule of the District's Pension/OPEB Contributions
June 30, 2020

Arizona State Retirement System- Pension

	Reporting Fiscal Year							
	2020	2019	2018	2017	2016	2015	2014	2013 through 2011
Statutorily required contribution	$ 383,182	$ 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	383,182	344,157	335,077	356,562	339,923	376,333	387,190	
District's contribution deficiency (excess)	-	-	-	-	-	-	-	
District's covered payroll	$ 3,346,572	$ 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	11.45%	11.18%	10.90%	10.78%	9.49%	10.89%	10.81%	

Arizona State Retirement System- Health insurance premium benefit

	Reporting Fiscal Year				
	2020	2019	2018	2017	2016 through 2011
Statutorily required contribution	$ 16,398	$ 13,545	$ 13,526	$ 1,353	Information not available
District's contributions in relation to the statutorily required contribution	16,398	13,545	13,526	1,353	
District's contribution deficiency (excess)	-	-	-	-	
District's covered payroll	$ 3,346,572	$ 3,078,330	$ 3,074,104	$ 3,307,629	
District's contributions as a percentage of covered payroll	0.49%	0.46%	0.44%	0.04%	

Arizona State Retirement System- Long-term disability

	Reporting Fiscal Year				
	2020	2019	2018	2017	2016 through 2011
Statutorily required contribution	$ 5,689	$ 4,925	$ 4,919	$ 325	Information not available
District's contributions in relation to the statutorily required contribution	5,689	4,925	4,919	325	
District's contribution deficiency (excess)	-	-	-	-	
District's covered payroll	$ 3,346,572	$ 3,078,330	$ 3,074,104	$ 3,307,629	
District's contributions as a percentage of covered payroll	0.17%	0.16%	0.16%	0.01%	

See accompanying notes to pension/OPEB plan schedules.

Public Safety Plan Retirement System- Pension

	Reporting Fiscal Year							2013 through 2011
	2020	2019	2018	2017	2016	2015	2014	
Actuarial determined contribution	$ 57,621	$ 79,972	$ 86,980	$ 76,114	$ 90,275	$ 63,361	$ 62,147	Information not available
District's contributions in relation to the actuarial required contribution	57,621	79,972	58,453	76,114	90,275	63,361	62,147	
District's contribution deficiency (excess)	-	-	28,527	-	-	-	-	
District's covered payroll	$ 154,812	$ 153,832	$ 215,688	$ 223,864	$ 276,916	$ 239,912	$ 252,579	
District's contributions as a precentage of covered- payroll	37.22%	51.99%	27.10%	34.00%	32.60%	26.41%	24.60%	

Public Safety Plan Retirement System- Health insurance premium benefit

	Reporting Fiscal Year				2016 through 2011
	2020	2019	2018	2017	
Actuarial determined contribution	$ -	$ 20	$ 69	$ 41	Information not available
District's contributions in relation to the actuarial required contribution	-	20	69	41	
District's contribution deficiency (excess)	-	-	-	-	
District's covered payroll	$ 154,812	$ 153,832	$ 215,688	$ 223,864	
District's contributions as a percentage of covered payroll	0.00%	0.01%	0.03%	0.02%	

Corrections Officer Retirement Plan- Pension

	Reporting Fiscal Year							2013 through 2011
	2020	2019	2018	2017	2016	2015	2014	
Actuarial determined contribution	$ 1,032,819	$ 1,069,359	$ 801,311	$ 814,486	$ 655,367	$ 484,500	$ 542,639	Information not available
District's contributions in relation to the actuarial required contribution	1,032,819	1,069,359	801,311	814,486	655,367	484,500	542,639	
District's contribution deficiency (excess)	-	-	-	-	-	-	-	
District's covered payroll	$ 6,383,486	$ 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	16.18%	17.64%	13.86%	13.50%	12.91%	9.20%	10.29%	

Corrections Officer Retirement Plan- Health insurance premium benefit

	Reporting Fiscal Year				2016 through 2011
	2020	2019	2018	2017	
Actuarial determined contribution	$ -	$ -	$ 18,323	$ 19,301	Information not available
District's contributions in relation to the actuarial required contribution	-	-	18,323	19,301	
District's contribution deficiency (excess)	-	-	-	-	
District's covered payroll	$ 6,383,486	$ 6,060,423	$ 5,782,907	$ 6,031,420	
District's contributions as a percentage of covered- payroll	0.00%	0.00%	0.32%	0.32%	

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Notes to Pension/OPEB Plan Schedules
June 30, 2020

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 2018 actuarial valuation	19 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 4.50%–8.50% to 4.00%–8.00% for PSPRS and from 4.50%–7.75% to 4.00%–7.25% for CORP. In the 2013 actuarial valuation projected salaries increases were decreased from 5.00%-9.00% to 4.50%-8.50% for PSPRS and from 5.00%-8.25% to 4.50%-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 4.50% to 4.00% for PSPRS and CORP. In the 2013 actuarial valuation, wage growth was decreased from 5.00% to 4.50% 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% 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 charges are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS and CORP required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes 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.

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OTHER SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Debt Service Fund
Year Ended June 30, 2020

Exhibit E- 1

	Debt Service			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 2,000	$ 2,000	$ 8,685	$ 6,685
Total Revenue	2,000	2,000	8,685	6,685
Expenditures:				
Current:				
Public safety	10,000	44,471	35,799	8,672
Debt service:				
Principal retirement	1,154,000	1,154,000	1,154,008	(8)
Interest and fiscal charges	117,066	117,066	140,571	(23,505)
Total Expenditures	1,281,066	1,315,537	1,330,378	(14,841)
Deficiency of revenues over expenditures	**(1,279,066)**	**(1,313,537)**	**(1,321,693)**	**(8,156)**
Other financing sources:				
Transfers in	1,271,066	1,271,066	1,271,066	-
Total other financing sources	1,271,066	1,271,066	1,271,066	-
Net change in fund balance	(8,000)	(42,471)	(50,627)	(8,156)
Fund balances- beginning (July 1, 2019)	8,000	42,471	90,037	47,566
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ 39,410**	**$ 39,410**

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Capital Projects Fund
Year Ended June 30, 2020

Exhibit E- 2

	Capital Projects			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	-	-	$ 11,425	$ 11,425
Total Revenue	-	-	11,425	11,425
Expenditures:				
Current:				
Capital outlay	$ 100,000	$ 921,179	793,659	127,520
Total Expenditures	100,000	921,179	793,659	127,520
Excess of revenues over expenditures	**(100,000)**	**(921,179)**	**(782,234)**	**138,945**
Other financing sources (uses):				
Transfers in	-	445,200	445,200	-
Total other financing sources (uses)	-	445,200	445,200	-
Net change in fund balance	(100,000)	(475,979)	(337,034)	138,945
Fund balances- beginning (July 1, 2019)	100,000	475,979	548,140	72,161
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ 211,106**	**$ 211,106**

* 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 by 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, 2020

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	$ 74,379	$ 403	$ 389,187	$ 506,556	$ 970,525
Receivables (net of allowances for uncollectibles):					
Accounts	793	350	33,399	-	34,542
Accrued interest	127	-	602	796	1,525
Due from:					
Primary government- Yuma County	38,235	-	-	-	38,235
State government	18,258	-	-	-	18,258
Total Assets	**$ 131,792**	**$ 753**	**$ 423,188**	**$ 507,352**	**$ 1,063,085**
Liabilities					
Accounts payable	$ 236	$ 850	$ 4,152	-	$ 5,238
Accrued payroll and employee benefits	12,402	-	14,110	-	26,512
Due to:					
Primary government- Yuma County	654	-	49,557	$ 26,777	76,988
Total Liabilities	**13,292**	**850**	**67,819**	**26,777**	**108,738**
Fund balances					
Restricted	118,500	-	355,369	480,575	954,444
Unassigned	-	(97)	-	-	(97)
Total fund balances	**118,500**	**(97)**	**355,369**	**480,575**	**954,347**
Total liabilities and fund balances	**$ 131,792**	**$ 753**	**$ 423,188**	**$ 507,352**	**$ 1,063,085**

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, 2020

	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	$ 38,236	-	-	-	$ 38,236
Other governments	199,311	-	-	$ 276,854	476,165
Charges for services	-	$ 3,461	$ 146,342	-	149,803
Investment income	1,983	7	7,269	6,608	15,867
Miscellaneous	9,815	-	211,975	-	221,790
Total Revenue	249,345	3,468	365,586	283,462	901,861
Expenditures:					
Current:					
Public safety	252,452	4,006	383,099	31,928	671,485
Capital outlay	13,979	-	-	13,979	27,958
Total Expenditures	266,431	4,006	383,099	45,907	699,443
Excess (deficiency) of revenues over expenditures	**(17,086)**	**(538)**	**(17,513)**	**237,555**	**202,418**
Other financial sources (uses):					
Proceeds from sale of capital assets	1,600	-	-	-	1,600
Total other financing sources (uses)	1,600	-	-	-	1,600
Net change in fund balance	(15,486)	(538)	(17,513)	237,555	204,018
Fund balances- beginning (July 1, 2019)	133,986	441	372,882	243,020	750,329
Fund balances (deficits)- ending (June 30, 2020)	**$ 118,500**	**$ (97)**	**$ 355,369**	**$ 480,575**	**$ 954,347**

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, 2020

	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	$ 38,236	$ 38,236	-	-	-	-
Other governments	204,000	199,311	$ (4,689)	-	-	-
Charges for services	-	-	-	$ 7,649	$ 3,461	$ (4,188)
Investment income	1,500	1,983	483	-	7	7
Miscellaneous	-	9,815	9,815	-	-	-
Total Revenue	243,736	249,345	5,609	7,649	3,468	(4,181)
Expenditures:						
Current:						
Public safety	317,221	252,452	64,769	7,649	4,006	3,643
Capital outlay	16,605	13,979	2,626	-	-	-
Total Expenditures	333,826	266,431	67,395	7,649	4,006	3,643
Excess (deficiency) of revenues over expenditures	**(90,090)**	**(17,086)**	**73,004**	**-**	**(538)**	**(538)**
Other financial sources (uses):						
Proceeds from sale of capital assets	-	1,600	1,600	-	-	-
Transfers in	-	-	-	-	-	-
Total other financing sources (uses)	-	1,600	1,600	-	-	-
Net change in fund balance	(90,090)	(15,486)	74,604	-	(538)	(538)
Fund balances- beginning (July 1, 2019)	90,090	133,986	43,896	-	441	441
Fund balances (deficits)- ending (June 30, 2020)	**$ -**	**$ 118,500**	**$ 118,500**	**$ -**	**$ (97)**	**$ (97)**

* 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 *
-	-	-	-	-	-	$ 38,236	$ 38,236	-
-	-	-	$ 240,900	$ 276,854	$ 35,954	444,900	476,165	$ 31,265
$ 212,000	$ 146,342	$ (65,658)	-	-	-	219,649	149,803	(69,846)
1,500	7,269	5,769	-	6,608	6,608	3,000	15,867	12,867
162,984	211,975	48,991	-	-	-	162,984	221,790	58,806
376,484	365,586	(10,898)	240,900	283,462	42,562	868,769	901,861	33,092
458,348	383,099	75,249	422,635	31,928	390,707	1,205,853	671,485	534,368
-	-	-	232,234	13,979	218,255	248,839	27,958	220,881
458,348	383,099	75,249	654,869	45,907	608,962	1,454,692	699,443	755,249
(81,864)	**(17,513)**	**64,351**	**(413,969)**	**237,555**	**651,524**	**(585,923)**	**202,418**	**788,341**
-	-	-	-	-	-	-	1,600	1,600
-	-	-	23,436	-	(23,436)	23,436	-	(23,436)
-	-	-	23,436	-	(23,436)	23,436	1,600	(21,836)
(81,864)	(17,513)	64,351	(390,533)	237,555	628,088	(562,487)	204,018	766,505
81,864	372,882	291,018	390,533	243,020	(147,513)	562,487	750,329	187,842
$ -	**$ 355,369**	**$ 355,369**	**$ -**	**$ 480,575**	**$ 480,575**	**$ -**	**$ 954,347**	**$ 954,347**

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STATISTICAL SECTION

The Statistical Section should assist the user of the 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..... 103-107
These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

Debt Capacity..... 109-113
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 115-123
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..... 125-130
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									
	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Program Revenues										
Sales Tax	$ 10,778,684	4.19%	$ 11,344,498	5.25%	$ 11,602,960	2.28%	$ 11,602,385	0.00%	$ 11,936,114	2.88%
Investment Income	78,480	(54.11%)	14,367	(81.69%)	11,530	(19.75%)	6,098	(47.11%)	5,030	(17.51%)
Miscellaneous (1)	152,461	11.97%	135,772	(10.95%)	235,319	73.32%	178,029	(24.35%)	168,515	(5.34%)
Maintenance of Effort (2)	7,543,397	17.63%	5,868,110	(22.21%)	6,415,099	9.32%	6,689,147	4.27%	6,683,333	(0.09%)
Operating Grants & Contributions	570,428	2.94%	585,922	2.72%	608,162	3.80%	553,557	(8.98%)	416,309	(24.79%)
Charges for Services	685,079	69.83%	747,336	9.09%	628,100	(15.95%)	550,059	(12.42%)	431,310	(21.59%)
Total Program Revenue	**$ 19,808,529**	**9.91%**	**$ 18,696,005**	**(5.62%)**	**$ 19,501,170**	**4.31%**	**$ 19,579,275**	**0.40%**	**$ 19,640,611**	**0.31%**

(1) Includes: rents and gains on disposal of capital assets

(2) FY2020 Includes: ontime transfer from the primary government in the amount of $140,790

Table A-1

Fiscal Years									
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 12,198,328	2.20%	$ 12,580,956	3.14%	$ 12,846,259	2.11%	$ 13,614,191	5.98%	$ 15,708,658	15.38%
8,445	67.89%	11,614	37.53%	38,353	230.23%	75,461	96.75%	67,659	(10.34%)
207,110	22.90%	118,714	(42.68%)	142,137	19.73%	245,554	72.76%	247,353	0.73%
6,772,131	1.33%	6,924,472	2.25%	7,029,424	1.52%	7,095,325	0.94%	7,564,293	6.61%
407,869	(2.03%)	368,117	(9.75%)	568,879	54.54%	517,363	(9.06%)	563,849	8.99%
361,984	(16.07%)	346,387	(4.31%)	284,459	(17.88%)	314,110	10.42%	336,223	7.04%
$ 19,955,867	**1.61%**	**$ 20,350,260**	**1.98%**	**$ 20,909,511**	**2.75%**	**$ 21,862,004**	**4.56%**	**$ 24,488,035**	**12.01%**

Yuma County Jail District
Government-Wide Expenses by Category
Last Ten Fiscal Years

	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Expenses										
Personnel Services	$ 12,785,135	9.25%	$ 13,294,427	3.98%	$ 14,255,807	7.23%	$ 14,722,825	3.28%	$ 14,071,020	(4.43%)
Operations	5,054,888	(13.61%)	4,372,727	(13.50%)	4,608,583	5.39%	4,580,566	(0.61%)	4,863,233	6.17%
Depreciation	1,116,015	(1.37%)	1,029,604	(7.74%)	1,044,662	1.46%	1,080,564	3.44%	1,112,501	2.96%
Interest and Fiscal Charges	328,827	(49.05%)	156,276	(52.47%)	331,725	112.27%	310,572	(6.38%)	281,580	(9.34%)
Total - Expenses	**$ 19,284,865**	**(0.24%)**	**$ 18,853,034**	**(2.24%)**	**$ 20,240,777**	**7.36%**	**$ 20,694,527**	**2.24%**	**$ 20,328,334**	**(1.77%)**
Change in Net Position	$ 523,664	(140.01%)	$ (157,029)	(129.99%)	$ (739,607)	371.00%	$ (1,115,252)	50.79%	$ (687,723)	(38.33%)
Beginning Net Position (1)	27,351,244	(4.57%)	27,874,908	1.91%	27,717,879	(0.56%)	26,978,272	(2.67%)	15,434,548	(42.79%)
Ending Net Position (1)	**$ 27,874,908**	**1.91%**	**$ 27,717,879**	**(0.56%)**	**$ 26,978,272**	**(2.67%)**	**$ 25,863,020**	**(4.13%)**	**$ 14,746,825**	**(42.98%)**

(1) Includes restatement of beginning fund balances in fiscal years 2019-20.

Table A-2

2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Amount	**% Chng**	**Amount**	**% Chng**	**Amount**	**% Chng**	**Amount**	**% Chng**	**Amount**	**% Chng**
$ 13,444,610	(4.45%)	$ 14,031,168	4.36%	$ 15,801,437	12.62%	$ 13,088,662	(17.17%)	$ 16,158,512	23.45%
4,262,824	(12.35%)	4,597,919	7.86%	5,100,510	10.93%	4,761,013	(6.66%)	4,673,865	(1.83%)
1,110,675	(0.16%)	1,111,399	0.07%	1,111,781	0.03%	1,079,337	(2.92%)	1,133,416	5.01%
251,376	(10.73%)	220,176	(12.41%)	218,700	(0.67%)	190,290	(12.99%)	140,571	(26.13%)
$ 19,069,485	**(6.19%)**	**$ 19,960,662**	**4.67%**	**$ 22,232,428**	**11.38%**	**$ 19,119,302**	**(14.00%)**	**$ 22,106,364**	**15.62%**
$ 886,382	(228.89%)	$ 389,598	(56.05%)	$ (1,322,917)	(439.56%)	$ 2,742,702	(307.32%)	$ 2,381,671	(13.16%)
14,746,825	(4.46%)	15,633,207	6.01%	16,022,805	2.49%	14,699,888	(8.26%)	17,828,282	21.28%
$ 15,633,207	**6.01%**	**$ 16,022,805**	**2.49%**	**$ 14,699,888**	**(8.26%)**	**$ 17,442,590**	**18.66%**	**$ 20,209,953**	**15.87%**

Yuma County Jail District

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

Fiscal Year	Public Safety		Capital Outlay		Debt Service					
	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng	Total	% Chng
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%
2019-20	20,384,706	4.53%	976,678	(47.17%)	1,154,008	4.53%	140,571	(26.13%)	1,294,579	0.02%

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

Table A-3

Total Expenditures		Change in Fund Balance		Fund Balance Beginning		Fund Balance Ending	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 19,056,015	(21.04%)	$ 752,514	(112.31%)	$ 1,567,722	(79.59%)	$ 2,320,236	48.00%
18,707,547	(1.83%)	141,418	(81.21%)	2,320,236	48.00%	2,461,654	6.09%
19,665,804	5.12%	(414,634)	(393.20%)	2,461,654	6.09%	2,047,020	(16.84%)
20,980,068	6.68%	(1,400,793)	237.84%	2,047,020	(16.84%)	646,227	(68.43%)
19,002,993	(9.42%)	637,618	(145.52%)	645,314	(68.48%)	1,282,932	98.53%
18,932,476	(0.37%)	1,023,391	60.50%	1,282,932	98.81%	2,306,323	79.77%
20,362,282	7.55%	(12,022)	(101.17%)	2,306,323	79.77%	2,294,301	(0.52%)
21,109,321	3.67%	2,016,627	(16874.47%)	2,294,301	(0.52%)	4,310,928	87.90%
22,643,903	7.27%	(780,299)	(138.69%)	4,310,928	87.90%	3,530,629	(18.10%)
22,655,963	0.05%	1,829,136	(334.41%)	3,530,629	(18.10%)	5,359,765	51.81%

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	% Chg	Total Debt Service Expenditures Amount	% Chg	Ratio of Debt Service to Non- Capital
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%
2019-20	21,679,285	4.25%	1,294,579	0.02%	5.97%

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

Table A-4

Change in Fund Balance Amount	Change in Fund Balance % Chg	Beginning Fund Balance Amount	Beginning Fund Balance % Chg	Ending Fund Balance Amount	Ending Fund Balance % Chg
$ 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%)
1,829,136	(334.41%)	3,530,629	(18.10%)	5,359,765	51.81%

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
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%
2019-20	15,708,658	15.38%	563,849	8.99%	336,223	7.04%

(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 onetime other transfers from Primary government in the amount of $140,790.

Table A-5

Investment Income		Miscellaneous		Maintenance of Effort (2)		Total	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 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%
67,659	(10.34%)	227,627	(7.30%)	7,564,293	6.61%	24,468,309	11.92%

Yuma County Jail District

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

	2010-2011 (2)	2011-2012 (2)	2012-2013 (2)	2013-2014 (2)
General Fund:				
Nonspendable	$ 30	-	$ 2,131	$ 4,585
Restricted	1,696,323	$ 1,807,941	1,310,271	55,913
Total General Fund	**$ 1,696,353**	**$ 1,807,941**	**$ 1,312,402**	**$ 60,498**
All other governmental funds:				
Nonspendable	$ 1,793	-	-	$ 900
Restricted	544,352	$ 463,020	$ 564,989	543,351
Committed	67,075	807	165,273	35,412
Assigned	10,663	11,630	13,242	14,731
Unassigned	-	178,256	(8,886)	(8,665)
Total all other governmental funds	**$ 623,883**	**$ 653,713**	**$ 734,618**	**$ 585,729**

(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

2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
$ 4,526	$ 51,785	$ 50,551	$ 49,347	$ 56,662	$ 80,356
757,161	1,648,675	1,706,909	1,443,863	2,085,461	4,074,546
$ 761,687	**$ 1,700,460**	**$ 1,757,460**	**$ 1,493,210**	**$ 2,142,123**	**$ 4,154,902**
$ 1,880	$ 2,650	$ 1,203	$ 325	$ 990	-
470,707	560,510	489,950	2,739,960	1,297,038	$ 994,377
32,502	-	40,739	75,367	90,037	210,583
16,156	3,503	4,949	2,066	441	-
-	-	-	-	-	(97)
$ 521,245	**$ 566,663**	**$ 536,841**	**$ 2,817,718**	**$ 1,388,506**	**$ 1,204,863**

Yuma County Jail District

General Fund Changes in Fund Balances
Last Ten Fiscal Years

Fiscal Year	Operating Revenues	Operating Uses			
		Expenditures		Transfers Out	
		Amount	% Chng	Amount	% Chng
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%)
2019-20	16,020,281	19,832,483	4.87%	(1,716,266)	31.85%

Table A-7

Fund Balance						
Change in Balance		Beginning Balance		Ending Balance		
	Amount	% Chng	Amount	% Chng	Amount	% Chng
$	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%
	2,012,779	210.18%	2,142,123	43.46%	4,154,902	93.96%

Yuma County Jail District

Net Position by Category
Last Ten Fiscal Years

	Fiscal Years									
	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Governmental Activities										
Net Investment in Capital Assets	$ 26,764,008	21.45%	$ 25,710,279	(3.94%)	$ 25,671,213	(0.15%)	$ 25,808,607	0.54%	$ 25,541,409	(1.04%)
Restricted for:										
Public Safety	-		-		-		-			-
Capital Projects	680	27.82%	429,807	63106.91%	160,596	(62.64%)	30,966	(80.72%)	31,533	1.83%
Debt Service	92,718	(35.37%)	(250,744)	(370.44%)	4,677	(101.87%)	4,446	(4.94%)	969	(78.21%)
Prepaid Items	1,823	100.00%	-	(100.00%)	2,131	-	5,485	157.39%	-	(100.00%)
Unrestricted	1,015,679	(80.35%)	1,828,537	80.03%	1,139,655	(37.67%)	13,516	(98.81%)	(10,827,086)	(80205.70%)
Total Net Position	$ 27,874,908	1.91%	$ 27,717,879	(0.56%)	$ 26,978,272	(2.67%)	$ 25,863,020	(4.13%)	$ 14,746,825	(42.98%)

Table A-8

Fiscal Years									
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 25,339,980	(0.79%)	$ 25,257,219	(0.33%)	$ 25,324,618	0.27%	$ 25,229,056	(0.38%)	$ 26,378,715	4.56%
-	-	-	-	-	-	28,349,359	100.00%	5,028,990	(82.26%)
31,727	0.62%	31,943	0.68%	2,060,949	6351.96%	548,140	(73.40%)	523	(99.90%)
7,473	671.21%	8,796	17.70%	-	(100.00%)	90,037	100.00%	39,410	(56.23%)
-	-	-	-	-	-	-	-	-	-
(9,745,973)	(9.99%)	(9,275,153)	(4.83%)	(12,685,679)	36.77%	(8,797,525)	(30.65%)	(11,237,685)	27.74%
$ 15,633,207	6.01%	$ 16,022,805	2.49%	$ 14,699,888	(8.26%)	$ 45,419,067	208.98%	$ 20,209,953	(55.50%)

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
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%)	-	-
2019-20	1,271,066	(2.4%)	445,200	-	(1,701,076)	30.7%	-	-

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
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%
2019-20	186,420	98.06%	3,461	(8.58%)	146,342	(32.31%)	336,223	7.04%

REVENUE CAPACITY

Yuma County Jail District

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

Fiscal Year	Yuma County General Fund Amount	Yuma County General Fund % Chng	Jail District General Fund Amount	Jail District General Fund % Chng
2010-11	$ 10,778,810	4.19%	$ 10,778,684	4.19%
2011-12	11,344,479	5.25%	11,344,489	5.25%
2012-13	11,599,502	2.25%	11,602,960	2.28%
2013-14	11,602,376	0.02%	11,602,385	0.00%
2014-15	11,934,307	2.86%	11,936,114	2.88%
2015-16	12,199,402	2.22%	12,198,328	2.20%
2016-17	12,580,917	3.13%	12,580,956	3.14%
2017-18	12,846,034	2.11%	12,846,259	2.11%
2018-19	13,613,472	5.97%	13,614,191	5.98%
2019-20	15,708,585	15.39%	15,708,658	15.38%

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

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

Table B-1

Local Sales Taxes

Yuma County Capital Sales Tax (1)		Yuma County Health (2)		Total Collected by Yuma County	
Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 37,088	91.78%	$ 2,141,873	4.00%	$ 23,736,455	4.25%
18,052	(51.33%)	2,258,309	5.44%	24,965,329	5.18%
20,058	11.11%	2,310,145	2.30%	25,532,665	2.27%
3,471	(82.70%)	2,525,423	9.32%	25,733,655	0.79%
13,184	279.83%	2,658,630	5.27%	26,542,235	3.14%
8,959	(32.05%)	2,719,972	2.31%	27,126,661	2.20%
679	(92.42%)	2,805,527	3.15%	27,968,079	3.10%
333	(50.96%)	2,867,514	2.21%	28,560,140	2.12%
4	(98.80%)	3,039,031	5.98%	30,266,698	5.98%
32	700.00%	3,509,374	15.48%	34,926,649	15.40%

Yuma County Jail District

Table B-2

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

	Fiscal Year		
	2010-2011	2019-2020	
Category	Amount	Amount	% Change
Utilities	$ 1,232,647	$ 1,200,790	(2.58%)
Communications	354,730	176,772	(50.17%)
Publishing	9,978	7,518	(24.65%)
Restaurants & Bars	1,049,311	1,524,756	45.31%
Amusements	67,695	67,296	(0.59%)
Rental of Personal Prop	326,241	496,821	52.29%
Contracting	1,080,828	2,307,481	113.49%
Retail	6,062,568	9,541,694	57.39%
Hotel/Motel	272,330	312,419	14.72%
All Other	322,356	73,038	(77.34%)
TOTAL	$ 10,778,684	$ 15,708,585	45.74%

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

Yuma County Jail District

Table B-3

Sales Tax Rates in Yuma, County (Direct and Overlapping) (1)

Last Ten Fiscal Years

(Rates in cents per dollar)

Fiscal Year	Arizona State	Yuma County (2)			Cities (5)			
		General	Jail District (3)	Health District (4)	San Luis	Somerton	Wellton	Yuma
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
2019-20	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.

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DEBT CAPACITY

Yuma County Jail District

Pledged Revenues - Jail District Only

Last Ten Fiscal Years

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Pledged Revenues					
Jail District (1)	$ 10,778,684	$ 11,344,498	$ 11,602,960	$ 11,602,385	$ 11,936,114
Total Projected Revenues	$ 10,778,684	$ 11,344,498	$ 11,602,960	$ 11,602,385	$ 11,936,114
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 640,000	$ 550,000	$ 705,000	$ 725,004	$ 755,004
Interest	328,827	156,276	331,725	310,572	281,580
Total Annual Requirements	$ 968,827	$ 706,276	$ 1,036,725	$ 1,035,576	$ 1,036,584
Estimated Coverage	11.13	16.06	11.19	11.20	11.51

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

Table C-1

2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
$ 12,198,328	$ 12,580,956	$ 12,846,259	$ 13,614,191	$ 15,708,658
$ 12,198,328	$ 12,580,956	$ 12,846,259	$ 13,614,191	$ 15,708,658
$ 780,000	$ 815,004	$ 988,008	$ 1,104,008	$ 1,154,008
251,376	220,176	218,700	190,290	140,571
$ 1,031,376	$ 1,035,180	$ 1,206,708	$ 1,294,298	$ 1,294,579
11.83	12.15	10.65	10.52	12.13

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)	
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%
2019-20	3,786,992	302,293	1,294,579	22,655,963	5.71%

(1) Includes agent and other fees.

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

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

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

* Restated.

Yuma County Jail District

Table C-3

Computation of Direct and Overlapping Debt *
June 30, 2020
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	$ 1,243,308,079	$ 31,925,000	100.00%	$ 31,925,000
Yuma County: Revenue Bond	1,243,308,079	15,245,992	100.00%	15,245,992
Yuma County: Premiums	1,243,308,079	2,015,618	100.00%	2,015,618
Yuma County: Capital Leases	1,243,308,079	1,652,322	100.00%	1,652,322
Total Yuma County Direct Bonded Debt:		$ 50,838,932		$ 50,838,932
As presented fiscal year ended June 30, 2020				
Arizona Western College (1)	$ 1,243,308,079	$ 45,865,000	100.00%	$ 45,865,000
Somerton Elementary School District No. 11	73,438,845	800,220	5.91%	47,293
Crane Elementary School District No. 13	235,810,331	9,390,000	18.97%	1,781,283
Antelope Union High School District No. 50	108,623,237	405,000	8.74%	35,397
Yuma Union High School District No. 70 (2)	1,134,684,842	54,969,631	91.26%	50,165,285
Total Overlapping General Obligation Bonded Debt		$ 111,429,851		$ 97,894,259
Total Direct and Overlapping General Obligation Bonded Debt				$ 148,733,191

(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.

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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			Service Producing								Farming / Agriculture	
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.			
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2010	195,751	92,372	67,789	26.6%	29,200	43.1%	9,100	13.4%	1,400	2.1%	18,700	27.6%	14,730	21.7%
2011	200,431	87,566	65,316	25.4%	29,300	44.9%	8,900	13.6%	1,200	1.8%	19,200	29.4%	15,650	24.0%
2012	205,174	92,015	66,738	27.5%	31,800	47.6%	9,600	14.4%	1,400	2.1%	20,800	31.2%	15,700	23.5%
2013	209,323	91,292	64,110	29.8%	32,400	50.5%	9,900	15.4%	1,700	2.7%	20,800	32.4%	17,990	28.1%
2014	212,012	92,838	71,198	23.3%	32,400	45.5%	9,900	13.9%	1,700	2.4%	20,800	29.2%	17,680	24.8%
2015	214,991	91,627	71,263	22.2%	32,400	45.5%	10,300	14.5%	1,800	2.5%	21,900	30.7%	20,430	28.7%
2016	217,730	94,100	76,517	18.7%	34,900	45.6%	10,200	13.3%	1,900	2.5%	22,800	29.8%	17,920	23.4%
2017	221,648	95,153	78,928	17.1%	35,200	44.6%	10,900	13.8%	1,900	2.4%	22,400	28.4%	14,844	18.8%
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%	14,444	17.9%
2019	229,957	100,491	83,878	16.5%	37,000	44.1%	11,800	14.1%	2,100	2.5%	23,100	27.5%	13,850	16.5%

Calendar Year *	Total Population *	Goods Producing						Government					
		Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2010	195,751	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%
2011	200,431	3,900	6.0%	2,100	3.2%	1,800	2.8%	16,000	24.5%	3,800	5.8%	12,200	18.7%
2012	205,174	4,300	6.4%	2,400	3.6%	1,900	2.8%	15,100	22.6%	3,800	5.7%	11,300	16.9%
2013	209,323	4,300	6.7%	2,400	3.7%	2,000	3.1%	15,100	23.6%	3,700	5.8%	11,400	17.8%
2014	212,012	4,300	6.0%	2,300	3.2%	2,000	2.8%	14,500	20.4%	3,500	4.9%	11,000	15.4%
2015	214,991	4,400	6.2%	2,300	3.2%	2,100	2.9%	14,700	20.6%	3,400	4.8%	11,300	15.9%
2016	217,730	4,200	5.5%	2,400	3.1%	1,900	2.5%	14,800	19.3%	3,400	4.4%	11,400	14.9%
2017	221,648	5,000	6.3%	2,400	3.0%	2,600	3.3%	14,400	18.2%	3,500	4.4%	10,900	13.8%
2018	225,212	5,300	6.6%	2,600	3.2%	2,800	3.5%	14,400	17.8%	3,500	4.3%	10,900	13.5%
2019	229,957	5,600	6.7%	3,000	3.6%	2,600	3.1%	14,500	17.3%	3,600	4.3%	10,900	13.0%

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
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%
2019	3,548,826	4.7%	229,957	100,491	16.5%	29,485	8,029	14.3%	37,990	18,059	35.8%

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
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%
2019	17,698	3,036	22.9%	3,254	829	10.7%	105,365	46,386	10.9%

* 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

Taxpayer	2020 Actual Assessed Valuation	2020 Rank	2020 Percent of County's Net Assessed Valuation *	2011 Actual Assessed Valuation	2011 Rank	2011 Percent of County's Net Assessed Valuation
Arizona Public Service Company	$ 76,757,003	1	6.17%	$ 58,630,415	1	4.70%
Agua Caliente Solar LLC	39,345,120	2	3.16%	-	-	
Union Pacific Railroad Co	11,239,223	3	0.90%	6,538,183	6	0.52%
Southwest Gas Corporation (T&D)	11,183,556	4	0.90%	7,818,055	3	0.63%
Wal-Mart Stores Inc De Corp	7,469,649	5	0.60%	9,529,698	2	0.76%
Imperial Irrigation District (T&D)	7,022,140	6	0.56%			
Yuma Palms 1031 Delaware LLC ET AL	5,846,080	7	0.47%			
Arizona Public Service Company (REE)	4,637,130	8	0.37%			
Qwest Corporation	3,949,741	9	0.32%	7,516,984	5	0.60%
North Baja Pipeline LLC	3,027,356	10	0.24%			
Yuma Palms 1030 Belaware LLC				7,744,056	4	0.62%
Dole Fresh Vegetables Inc.				4,432,119	7	0.36%
Far West Water Co				3,491,399	8	0.28%
Level 3 Communications, LLC				3,263,176	9	0.26%
Yuma Cogeneration Associates				3,178,200	10	0.25%
	$ 170,476,998		13.69%	$ 112,142,285		8.98%

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

Employers	2020 Total Employment	2020 Rank	2020 % of Total Employed	2011 Total Employment	2011 Rank	2011 % of Total Employed
Yuma Union High School District	3,100	1	3.08%	-		0.00%
Yuma Proving Ground	2,382	2	2.37%			0.00%
Yuma Regional Medical Center	2,300	3	2.29%	2,080	2	2.25%
Yuma County	1,437	4	1.43%	1,350	6	1.46%
Yuma Elementary School District #1	1,400	5	1.39%	1,700	3	1.84%
City of Yuma	1,274	6	1.27%	1,388	5	1.50%
TRAX International	1,125	7	1.12%	-		-
Arizona Western College	987	8	0.98%	-		-
ACCT	900	9	0.90%	814	10	0.88%
Convey Health Solutions	900	10	0.90%	-		-
Bose Corp	-		-	1,300	8	1.41%
U.S. Marine Corps Air Station	-		-	1,350	7	1.46%
U.S. Army	-		-	2,319	1	2.51%
Wal-Mart Stores	-		-	1,394	4	1.51%
U.S Border Patrol	-		-	920	9	1.00%
Total Top Employers Yuma County	**15,805**		**15.73%**	**14,615**		**15.82%**
Total County Employment	**100,491**			**92,372**		

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 2010-2011			Employees 2011-2012			Employees 2012-2013			Employees 2013-2014		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	32	32	32	32	32	32	30	30	30	30	30	30
BOS / County Admin	25	25	26	28	28	28	27	27	27	27	27	27
Development Services	70	70	70	71	71	71	57	57	57	52	52	52
Election Services	2	2	3	3	3	3	3	3	3	3	3	3
Financial Services	20	20	20	20	20	20	18	18	18	19	19	19
General Services	39	39	39	40	40	40	40	40	40	39	39	39
Human Resources	11	11	11	11	11	11	9	9	9	12	12	12
ITS	19	19	19	29	29	29	28	28	28	27	27	27
Recorder	10	10	10	10	10	10	10	10	10	9	9	9
Treasurer	10	10	10	10	10	10	10	10	10	9	9	9
YMPO	5	5	13	-	-	-	-	-	-	-	-	-
Total General Government	243	243	253	254	254	254	232	232	232	227	227	227
Public Safety												
Adult Probation	84	84	84	92	92	92	88	88	88	87	87	87
Sheriff	342	343	344	382	382	382	329	330	330	349	350	351
Total Public Safety	426	427	428	474	474	474	417	418	418	436	437	438
Highway & Streets												
Public Works	69	69	70	79	79	79	74	74	74	71	71	71
Total Highway & Streets	69	69	70	79	79	79	74	74	74	71	71	71
Health												
Health	97	105	109	118	118	118	96	99	102	92	95	99
Total Health	97	105	109	118	118	118	96	99	102	92	95	99
Cultural & Recreation												
Library	78	90	105	96	96	96	79	90	103	79	90	103
Total Cultural & Recreation	78	90	105	96	96	96	79	90	103	79	90	103
Welfare												
Housing	16	16	16	16	16	16	13	13	13	14	14	14
Public Fiduciary	8	8	8	8	8	8	5	5	5	7	7	7
Total Welfare	24	24	24	24	24	24	18	18	18	21	21	21
Education												
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities												
Clerk of Superior Court	40	40	40	41	41	41	39	40	40	39	40	40
Constable Precinct #1	3	3	4	4	4	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	-	-	-	-	-	-
County Attorney	65	65	65	64	64	64	59	59	59	61	61	61
County Attorney: Victim Svc	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	21	21	22	22	22	22	19	19	19	20	20	20
Justice Court #2	4	4	4	5	5	5	5	5	5	6	6	6
Justice Court #3	3	3	4	4	4	4	4	4	4	4	4	4
Juvenile Court	131	131	131	141	141	141	128	129	130	126	127	127
Legal Defender	11	11	12	13	13	13	9	9	9	12	13	13
Public Defender	23	23	24	24	24	24	23	23	23	24	24	24
Superior Court	60	61	64	68	68	68	65	65	65	70	70	70
Total Legal Activities	374	375	383	397	397	397	367	369	370	378	381	381
Total Employee Count:	1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,328	1,345

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

(2) Numbers from county payroll records

Table D-5

Employees 2014-2015			Employees 2015-2016			Employees 2016-2017			Employees 2017-2018			Employees 2018-2019			Employees 2019-2020		
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
29	29	29	31	31	31	27	27	27	26	26	26	30	30	30	31	31	31
26	28	28	31	32	33	28	28	29	29	29	29	28	28	28	31	31	31
48	48	48	57	57	57	42	42	42	44	44	44	45	45	45	44	44	44
2	3	3	2	3	3	3	3	3	3	3	3	2	2	2	3	3	3
20	20	20	19	19	19	20	20	20	19	19	19	19	19	19	18	18	18
40	40	40	40	40	40	41	41	42	41	41	42	42	42	43	43	43	44
10	10	11	16	16	17	14	14	14	13	13	13	15	15	15	13	13	13
24	24	24	23	23	23	27	27	28	28	28	28	28	28	28	27	27	27
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	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	222	223	238	240	243	220	220	223	222	222	223	229	229	230	229	229	230
86	86	86	91	91	91	79	79	79	78	78	78	77	77	77	79	79	79
300	308	310	304	307	310	313	315	316	309	311	312	317	319	321	333	334	335
386	394	396	395	398	401	392	394	395	387	389	390	394	396	398	412	413	414
68	68	68	87	87	87	70	70	70	68	68	68	75	75	75	73	73	73
68	68	68	87	87	87	70	70	70	68	68	68	75	75	75	73	73	73
96	101	104	108	112	116	90	96	99	90	95	98	94	97	99	95	98	100
96	101	104	108	112	116	90	96	99	90	95	98	94	97	99	95	98	100
82	94	107	81	93	105	81	95	107	80	94	106	80	92	104	76	89	100
82	94	107	81	93	105	81	95	107	80	94	106	80	92	104	76	89	100
15	15	15	15	15	15	16	16	16	16	16	16	17	17	17	16	16	16
7	7	7	8	8	8	7	7	7	7	7	7	9	9	9	9	9	9
22	22	22	23	23	23	23	23	23	23	23	23	26	26	26	25	25	25
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
39	39	39	44	44	44	39	39	39	38	38	38	41	42	42	37	37	37
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	62	62	62	61	61	61	65	65	65	61	61	61
10	10	11	13	13	14	12	12	12	12	12	12	11	11	11	12	12	12
17	17	17	27	27	27	20	20	20	20	20	20	17	17	18	22	22	23
6	6	6	7	7	7	5	5	5	5	5	5	6	6	6	6	6	6
4	3	4	5	5	5	4	5	5	4	5	5	5	5	5	5	5	5
129	129	129	161	162	162	123	124	126	124	125	127	123	125	127	121	122	123
12	12	12	11	11	11	11	11	11	11	11	11	12	12	12	12	12	12
24	24	24	24	24	24	20	20	20	22	22	22	24	24	24	24	24	24
70	71	72	82	83	83	70	71	72	68	69	71	65	67	70	65	66	68
377	377	380	440	442	443	371	374	377	370	373	377	374	379	385	370	373	376
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	1,284	1,304	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 (through Grade 12)		College and University Enrollment	
		Amount	% Chg	(In 000's)	Amount	% Chg	Amount	% Chg
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%)
2019	229,957	35,682	2.68%	7,569,100	38,653	(1.11%)	8,016	1.03%

(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
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%
2019	188,937,024	14.90%	1,229	17.83%	2,440,665,000	23.44%	1,756,400,391	5.01%

* 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

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OPERATIONAL INFORMATION

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Yuma County Jail District

Table E-1

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

	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
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	137	124	129	137	132	140	136	149	149	151
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	5
Boats	5	5	5	5	5	5	6	6	6	5
Criminal investigation bldg	3	3	3	3	3	3	3	3	3	3
Boat storage unit	1	1	1	1	1	1	1	1	1	1
Emergency communications site	1	2	1	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.

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

Yuma County Jail District

Operating Indicators by Function / Program
Last Ten Fiscal Years

Function / Program	2010-11	% Chng	2011-12	% Chng	2012-13	% Chng	2013-14	% Chng	2014-15	% Chng
Prisoner capacity:	756	0.00%	756	0.00%	756	0.00%	756	0.00%	756	0.00%
Average daily										
Population rate	582	(1.85%)	583	0.17%	538	(7.72%)	550	2.23%	545	(0.91%)
Prisoner composition										
Male	474	(4.24%)	486	2.53%	451	(7.20%)	458	1.55%	467	1.97%
Female	101	16.09%	88	(12.87%)	81	(7.95%)	87	7.41%	77	(11.49%)
Juvenile	16	45.45%	9	(43.75%)	6	(33.33%)	5	(16.67%)	2	(60.00%)
Prisoner processed (All)	14,426	(0.10%)	14,138	(2.00%)	13,939	(1.41%)	14,157	1.56%	14,570	2.92%
Total Bookings:	7,224	0.73%	7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%	7,301	3.08%
Total released:	7,202	(0.91%)	7,072	(1.81%)	7,000	(1.02%)	7,074	1.06%	7,269	2.76%
Prisoner transported:	17,960	0.89%	17,548	(2.29%)	17,820	1.55%	18,291	2.64%	18,412	0.66%
Arrest warrants	2,563	0.59%	2,668	4.10%	2,095	(21.48%)	1,948	(7.02%)	612	(68.58%)
Canceled warrants	667	115.16%	583	(12.59%)	37	(93.65%)	N/A	N/A	N/A	
Validated warrants	5,425	114.17%	6,094	12.33%	6,056	(0.62%)	6,055	(0.02%)	6,392	5.57%
Extraditions	167	14.38%	194	16.17%	210	8.25%	161	(23.33%)	29	(81.99%)
Food Service:										
Total meals provided	708,735	(0.08%)	708,735	0.00%	658,987	(7.02%)	661,630	0.40%	648,164	(2.04%)
Avg prepared per day	1,941	(0.10%)	1,941	0.00%	1,805	(7.01%)	1,943	7.65%	1,776	(8.59%)
Ave cost per meal	$ 0.99	0.00%	$ 0.99	0.00%	$ 1.08	9.09%	$ 1.16	7.41%	$ 1.08	(6.90%)
Laundry Service:										
Total tons	218	(15.83%)	202	(7.34%)	216	6.93%	225	4.17%	222	(1.33%)
Total Pounds	435,200	(15.89%)	402,870	(7.43%)	425,850	5.70%	450,559	5.80%	444,180	(1.42%)
Pounds per day	1,192	(15.88%)	1,104	(7.38%)	1,167	5.71%	1,235	5.83%	1,217	(1.46%)
Medical Services:										
Initial screenings	7,047	12.36%	7,061	0.20%	6,939	(1.73%)	6,940	0.01%	7,240	4.32%
Response to sick calls	6,337	20.00%	6,426	1.40%	5,731	(10.82%)	4,035	(29.59%)	4,799	18.93%
Seen by doctor	1,404	(2.90%)	1,459	3.92%	959	(34.27%)	815	(15.02%)	811	(0.49%)

All information derived from Yuma County Records.

Table E-2

2015-16	% Chng	2016-17	% Chng	2017-18	% Chng	2018-19	% Chng	2019-20	% Chng
756	0.00%	756	0.00%	756	0.00%	756	0.00%	756	0.00%
486	(10.83%)	424	(12.76%)	444	4.72%	476	7.21%	401	(15.76%)
410	(12.21%)	355	(13.41%)	370	4.23%	386	4.32%	320	(17.10%)
73	(5.19%)	67	(8.22%)	69	2.99%	82	18.84%	78	(4.88%)
3	50.00%	2	(33.33%)	5	150.00%	8	60.00%	3	(62.50%)
13,651	(6.31%)	13,926	2.01%	12,984	(6.76%)	12,553	(3.32%)	12,553	0.00%
6,798	(6.89%)	6,955	2.31%	6,494	(6.63%)	6,268	(3.48%)	5,086	(18.86%)
6,853	(5.72%)	6,971	1.72%	6,490	(6.90%)	6,285	(3.16%)	5,172	(17.71%)
16,889	(8.27%)	16,347	(3.21%)	17,077	4.47%	18,380	7.63%	9,860	(46.35%)
2,318	278.76%	3,232	39.43%	2,004	(38.00%)	2,146	7.09%	1,818	(15.28%)
405		535	32.10%	333	(37.76%)	327	(1.80%)	281	(14.07%)
1,257	(80.33%)	7,266	478.04%	6,889	(5.19%)	6,837	(0.75%)	6,682	(2.27%)
86	196.55%	212	146.51%	210	(0.94%)	318	51.43%	295	(7.23%)
572,794	(11.63%)	533,206	(6.91%)	535,749	0.48%	577,556	7.80%	494,676	(14.35%)
1,485	(16.39%)	1,436	(3.30%)	1,468	2.23%	1,613	9.88%	1,376	(14.69%)
$ 1.09	0.93%	$ 1.11	1.83%	$ 1.15	3.60%	$ 1.18	2.61%	$ 1.17	(0.85%)
218	(1.80%)	192.96	(11.49%)	224.84	16.52%	229.00	1.85%	252.10	10.09%
435,100	(2.04%)	385,140	(11.48%)	450,630	17.00%	460,290	2.14%	503,850	9.46%
1,192	(2.05%)	1,055	(11.49%)	1,235	17.06%	1,261	2.11%	1,380	9.44%
6,646	(8.20%)	6,713	1.01%	6,286	(6.36%)	5,844	(7.03%)	5,166	(11.60%)
6,096	27.03%	7,371	20.92%	5,253	(28.73%)	6,167	17.40%	3,119	(49.42%)
946	16.65%	2,083	120.19%	1,975	(5.18%)	1,780	(9.87%)	1,168	(34.38%)

YUMA COUNTY, ARIZONA **Table E-3**

Schedule of Insurance Coverage
June 30, 2020

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	07/01/20	$812,823
Property	$300,000,000 per Occurrence $25,000 Deductible $5,000,000 per occurrence - Flood $ 25,000 deductible $ 1,500 deductible - Auto Physical Damage (comp/collision)	ACIP (Travelers)	07/01/20	
Commercial Crime	$1,000,000 per Occurrence (employee dishonesty, forgery alteration, inside/outside premises, computer fraud) $100,000 Deductable $100,000 per Occurance (money order and counterfeit money) $5,000 Deductible	ACIP	11/01/21	
Drone	$1,000,000/claim (Medical Practitioner) Value of Scheduled Aircraft - Property Damage $0.00 Deductible	ACIP	07/01/20	
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	07/01/20	
Cyber and Technology Liability - Professional Services,Technology Products, Network Security, Privacy, and Media Communications	$10,000,000 Aggregate Limit $3,000,000 per incident $50,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/20	
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	1/1/2021	$780,000 Fiscal Year Premium (Estimated)
Tourist Auto Liability	$500,000 Property Damage and Liability $10,000 per person $50,000 per accident Medical $500,000 Legal Assistance $500 Collision Deductible $1,000 Theft Deductible	Chubb	11/01/20	$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	07/01/21	$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	