YUMA COUNTY JAIL DISTRICT

Annual Comprehensive

Financial Report

FOR THE FISCAL YEAR ENDED

JUNE 30, 2021

A Component Unit of Yuma County, Arizona

141 South 3rd Avenue

Yuma, Arizona 85364

{This page is intentionally left blank}

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."

Annual Comprehensive Financial Report

For the Fiscal Year
Ended June 30, 2021

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

Martin Porchas, 1st District
Darren Simmons, 3rd District
Jonathan Lines, 2nd District
Lynne Pancrazi, 5th District

SHERIFF
Leon Wilmot

COUNTY ADMINISTRATOR
Susan K. Thorpe

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Gilberto Villegas, Jr.

Deputy Chief Financial Officer
Leonardo Tanory

Accountants

Carol Hartz
Denise Butler
Elizabeth Canela
Elsa Garcia
LeeAnne Stansbury
Margarita Gamboa
Rosa Castillo
Yesenia Luevanos

{This page is intentionally left blank}

YUMA COUNTY JAIL DISTRICT

Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION :

	Page
Letter of Transmittal	3
Organization Chart	7
Certificate of Achievement for Excellence in Financial Reporting	9

FINANCIAL SECTION :

	Exhibit	Page
Independent Auditors' Report		13
Management's Discussion and Analysis		15
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	26
Statement of Activities	A-2	27
Fund Financial Statements:		
Balance Sheet- Governmental Funds	B-1	30
Reconciliation of the Balance Sheet to the Statement of Net Position	B-2	31
Statement of Revenues, Expenditures, and Changes in Fund Balances- Governmental Funds	B-3	32
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	B-4	33
Notes to Financial Statements		36
Required Supplementary Information (RSI):		
Budgetary Comparison Schedule- General Fund	C	58
Notes to Budgetary Comparison Schedule		59
Schedule of the District's Proportionate Share of the Net Pension/OPEB Liability Cost-Sharing Plan	D-1	60
Schedule of Changes in the District's Net Pension/OPEB Liability and Related Ratios Agent Plans	D-2	62
Schedule of District's Pension/OPEB Contributions	D-3	68
Notes to Pension/OPEB Plan Schedules		72
Other Supplementary Information:		
Other Major Governmental Funds:		
Budgetary Comparison Schedule- Debt Service Fund	E-1	76
Budgetary Comparison Schedule- Capital Projects Fund	E-2	77
Nonmajor Governmental Funds:		
Combining Balance Sheet	F	82
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	G	84
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances- Budget and Actual	H	86

YUMA COUNTY JAIL DISTRICT

Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

STATISTICAL SECTION

	Table	Page
Financial Trends		
Government-Wide Revenues by Source	A-1	92
Government-Wide Expenses by Category	A-2	94
Governmental Funds Expenditures by Function	A-3	96
Change in Fund Balances - All Funds Including Ratio of Total Debt Service to Total Non-Capital Expenditures	A-4	98
Governmental Funds Revenues by Source	A-5	100
Fund Balances of Governmental Funds	A-6	102
General Fund Changes in Fund Balances	A-7	104
Net Position by Category	A-8	106
Other Financing Sources (Uses)	A-9	108
Charges for Services by Source	A-10	108
Revenue Capacity		
Local Sales Tax Revenues	B-1	110
Sales Tax by Category- Jail District Only	B-2	112
Sales Tax Rates in Yuma County	B-3	113
Debt Capacity		
Pledged Revenues - Jail District Only	C-1	116
Total Debt Per Capita and Ratio of Annual Debt Service Expenditures for Revenue Bonded Debt to Total General Expenditures	C-2	118
Computation of Direct and Overlapping Debt	C-3	119
Economic and Demographic Information		
Demographic Statistics-Population and Employment - by Sector for the Entire Yuma County	D-1	122
Demographic Statistics-Population and Employment - by City for the Entire Yuma County	D-2	123
Principal Taxpayers for the Entire Yuma County	D-3	124
Demographic Statistics-Top Employers for the Entire Yuma County	D-4	125
Demographic Statistics-County Employees - by Activity for the Entire Yuma County	D-5	126
County-Wide Other Demographic Statistics	D-6	128
County-Wide Building Permits, Bank Deposits, and Retail Sales	D-7	129
Operational Information		
Capital Asset and Infrastructure Statistics by Function/Program	E-1	131
Operating Indicators by Function/Program	E-2	132
Schedule of Insurance Coverage	E-3	134

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 Annual Comprehensive Financial Report.

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 6

Organization Chart 7

Certificate of Achievement for Excellence in Financial Reporting 9

{This page is intentionally left blank}

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 28, 2022

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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021.

ANNUAL COMPREHENSIVE 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.

In coordination with the Primary Government (Yuma County), the District supported the issue of pledged revenue-taxable bonds to fund their portion of their pension plans unfunded liability. At the time the transaction was completed, the district did not pledged any of its revenues. The increasing costs in pension liability, has been a concern to management, their decisive action will save the District a significant amount of monies over the life of the debt which is set to mature in fiscal year 2035.

MAJOR INITIATIVES (Concluded)

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.

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. The unexpected additional revenues has helped the District achieve the desired level of fund balance of twenty percent (20%). Management is committed to the new level fund balance.

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

The District has no immediate intention to issue additional debt despite of the urgent need of repairs and upgrades to the aging detention facility and the fact one of the outstanding bond issues, Series 2011, is set to mature July 1, 2021. The additional revenues received the past three years and the conservative spending applied by management, has helped the district accumulate funds to attend for these immediate needs. Adopted 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. District management has agreed to an increase in fund balance policy to comply with the requirements of the current strategic plan. In December 2020 the district coordinated with the Primary government to issue 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 Arizona Auditor General to perform an audit of the Yuma County Jail District's financial statements for fiscal year ended June 30, 2021. 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, 2020. This was the eighteenth 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 annual comprehensive 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 annual comprehensive 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

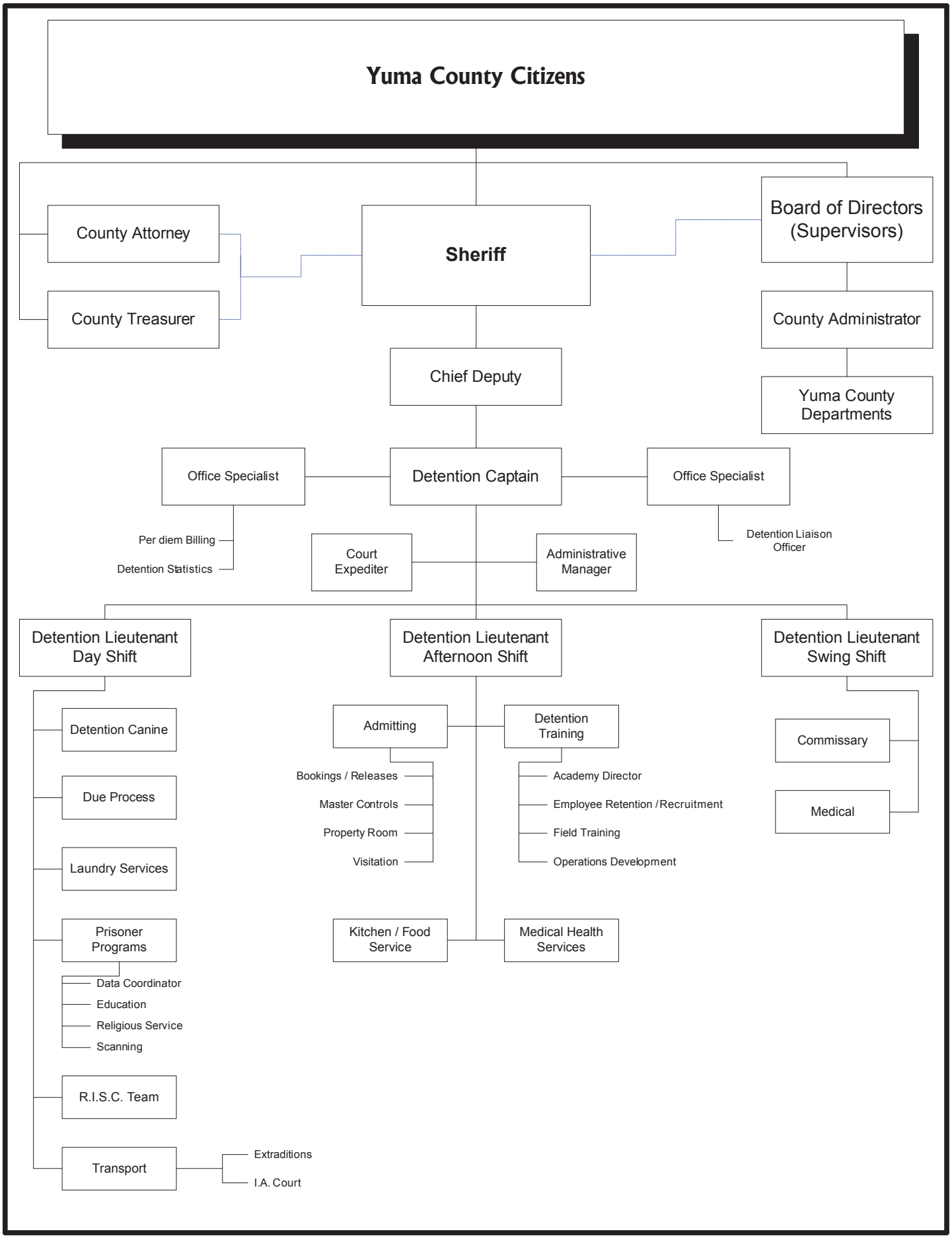
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have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

ACKNOWLEDGMENTS (Concluded)

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 Jail District Administration for their unsurpassable support for maintaining and strengthening the utmost standards of professionalism in the management of the Yuma County Jail District.

Respectfully submitted,

Gilberto Villegas, Jr.
Chief Financial Officer / Director


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

{This page is intentionally left blank}

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Jail District
Arizona

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

{This page is intentionally left blank}

FINANCIAL SECTION

The Financial Section contains all financial statements and supplemental information required to be disclosed by GAAP (Generally Accepted Accounting Principles) and Arizona State Law, as well as information on all individual funds not reported separately in the basic financial statements. Also in this section is other useful supplementary information that is not required by GAAP or Arizona State Law to represent a financial overview of Yuma County Jail District.

The following is contained in the Financial Section:

Independent Auditors' Report	13-14
Management's Discussion and Analysis	15-22
Government-Wide Financial Statements	25-27
Fund Financial Statements	29-33
Notes to Financial Statements	35-55
Required Supplementary Information	57-73
Other Supplementary Information	75-87

{This page is intentionally left blank}

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, 2021, 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, 2021, and the respective changes in financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

Other matters

Required supplementary information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 15 through 22, budgetary comparison schedules on pages 58 through 59, schedule of the District's proportionate share of the net pension/OPEB liability—cost-sharing plan on pages 60 through 61, schedule of changes in the District's net pension/OPEB liability and related ratios—agent plans on pages 62 through 67, and schedule of the District's pension/OPEB contributions on pages 68 through 71 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, 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

Lindsey A. Perry, CPA, CFE
Auditor General

November 28, 2022

FINANCIAL SERVICES DEPARTMENT

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

Gilberto Villegas, Jr.
Chief Financial Officer

Management's Discussion and Analysis

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, 2021. 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 6 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 $25,561,452 (*net position*). The District's total net position increased an unprecedented 26.48% or $5,351,499 as compared to the previous fiscal year's net position. The increase was mainly due to an increase in total revenues in the amount of $2,840,661 or 11.60%.
- ✓ For the third consecutive year, and despite of the current COVID-19 pandemic, the district's sales tax recorded another significant increase. The total increase of $2,247,149 or 14.31%, was a clear indication the district's residents continued to spend locally. Also, the current high inflation contributed to large spending within the community. The federal stimulus received continue to help the local economy as it continues to improve.
- ✓ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of $10,929,819, an increase of $5,570,054 from prior year's fund balance. The increase was due to better than expected revenues received during the fiscal year and a reduction in operational expenditures. Fund balances are categorized as follows: 0.80% or $87,964 is Nonspendable; 96.23% or $10,517,535 is Restricted; and 2.97% or $324,320 is Committed.
- ✓ The debt service fund experienced the most significant decrease in fund balance of $(12,591) for the Fiscal Year ended June 30, 2021. This was a planned decrease as the district get close to send final payment of the 2011 Bond series. Last payment is due on July 1, 2022.
- ✓ For the third consecutive year, the district's General fund reported the largest increase in fund balance in the amount of $5,092,256. The increase in the fund's total revenues of $2,685,898 or 11.41% and the nominal decrease on operational expenditure of $(196,339) or (1.00)%, account for the main reasons for the significant increase in current's year general fund balance. However, District's management believes this type of increase is not sustainable as due to the pandemic uncertainty, several infrastructure and operational projects were placed on hold. Available funds are expected to be used next fiscal year.

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*). District does not have business-type activities. The governmental activities of the District are all public safety. The government-wide financial statements can be found on pages 26 and 27 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 79 to 87 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 35 to 55 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 and other post-employment benefits to its employees, as well as compliance with legally adopted budgets for its General Fund. Required supplementary information can be found on pages 57 to 73.

The combining statements referred to earlier in connection with non-major governmental funds are presented on pages 79 to 87 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 $25,561,452 at the close of this fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

A major portion of the District's net position $26,801,093 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; $9,170,640 is restricted to jail operations; $1,151,704 is restricted to inmate welfare and education; $168,372 is restricted to adult detention enhancements; $26,819 is restricted to future debt payments. The remaining balance of *Unrestricted,* $(11,757,176), represents a deficit primarily due to recording the net pension and postemployment benefits liabilities 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 in the statement of net position by $5,183,213 or 140.61%; this was mainly due to the additional funds, kept in reserves, received during the fiscal year. Long-term Liabilities followed with a $2,135,548 or 11.58% increase over the prior year, driven mostly by the increase in the pension liability. Capital Assets accounted for the most significant decrease in the current fiscal year amounting to $(815,653) or (2.69)%. The decrease is due to depreciation expense and assets retirement. 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, 2021 and 2020

	Governmental Activities	
	2021	2020
Cash, cash equivalents, and investments	$ 8,869,509	$ 3,686,296
Investments held by trustee- restricted	1,314,840	1,102,604
Other current assets	4,230,136	3,257,395
Capital assets	29,518,642	30,334,295
Total assets	**$ 43,933,127**	**$ 38,380,590**
Deferred outflows related to pensions and other postemployment benefits	$ 4,295,045	3,179,022
Total deferred outflows of resources	**$ 4,295,045**	**3,179,022**
Long-term liabilities	$ 20,571,000	$ 18,435,452
Other liabilities	1,449,807	1,532,530
Total liabilities	**$ 22,020,807**	**$ 19,967,982**
Deferred inflows related to pensions and other postemployment benefits	$ 645,913	1,381,677
Total deferred inflows of resources	**$ 645,913**	**1,381,677**
Net invested in capital assets	$ 26,801,093	$ 26,378,715
Restricted	10,517,535	5,068,923
Unrestricted	(11,757,176)	(11,237,685)
Total net position	**$ 25,561,452**	**$ 20,209,953**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

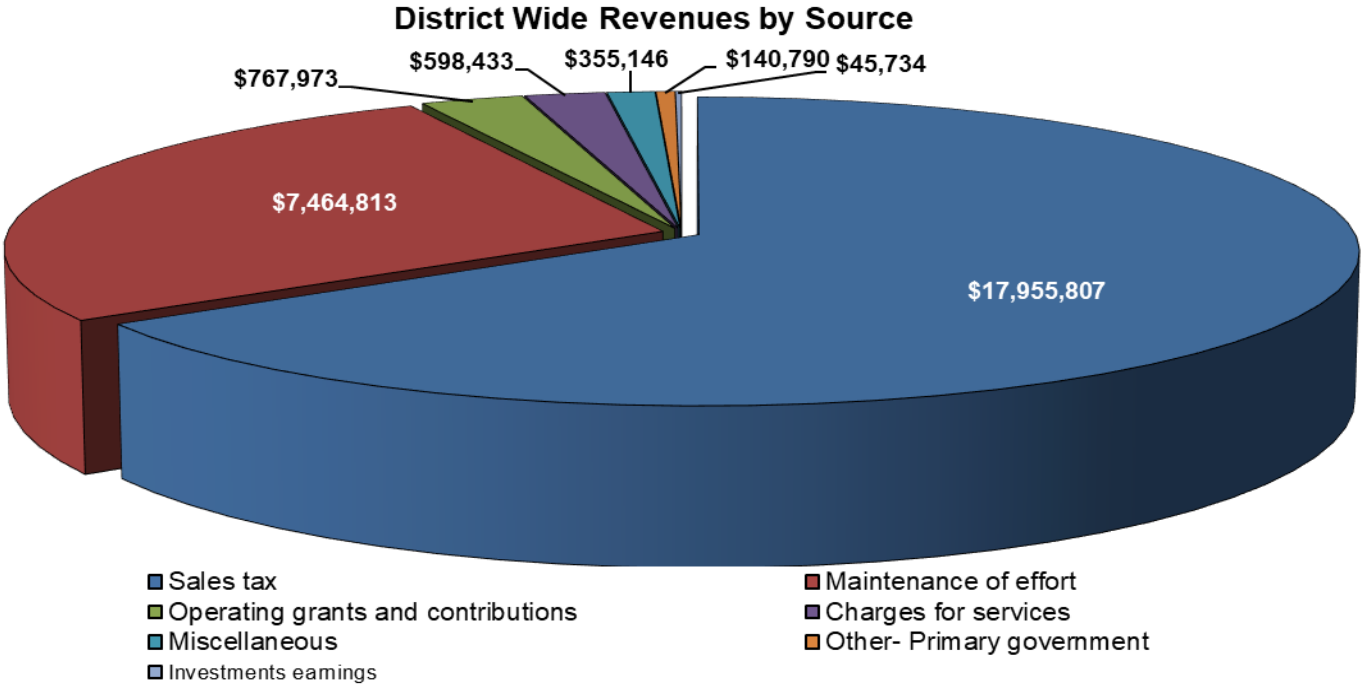
Below is a brief summary of the District's change in the Statement of Activities as compared to prior year:

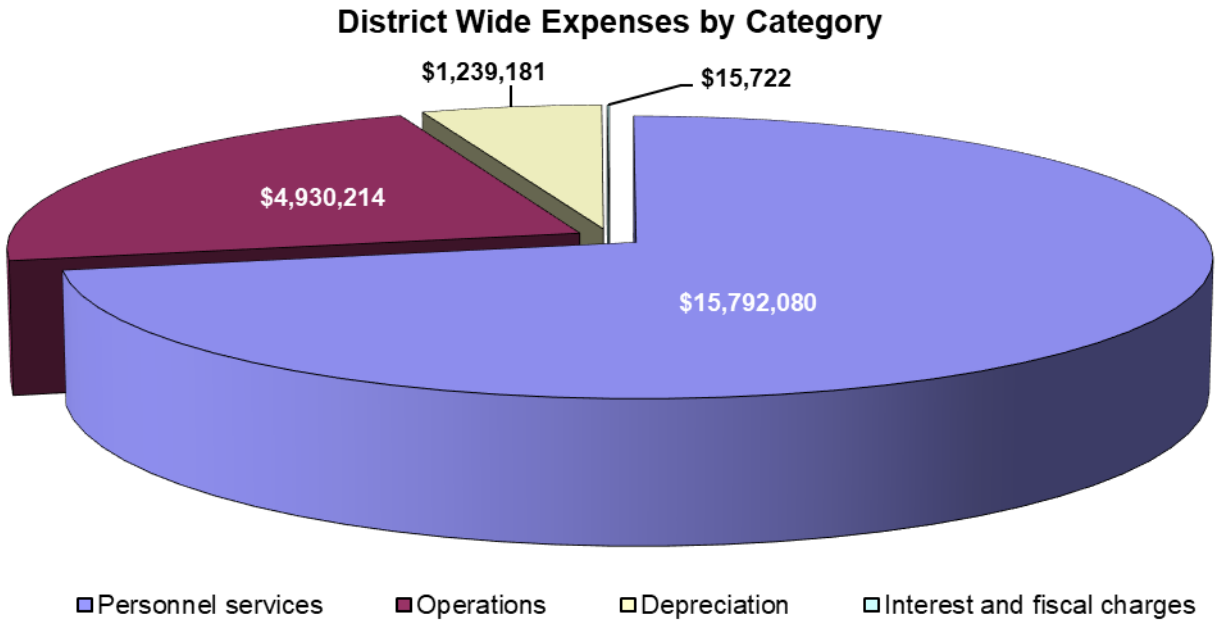
Yuma County Jail District
Condensed Statements of Activities
As of June 30, 2021 and 2020

	Governmental Activities	
	2021	2020
Revenues:		
Program revenues:		
Operating grants and contributions	$ 8,373,576	$ 8,128,142
Charges for services	598,433	336,223
General revenues:		
Sales tax	17,955,807	15,708,658
Unrestricted investments earnings	45,734	67,659
Miscellaneous	355,146	247,353
Total revenues	**27,328,696**	**24,488,035**
Expenses:		
Public safety:		
Personnel services	15,792,080	16,158,512
Operations	4,930,214	4,673,865
Depreciation and interest and fiscal charges	1,254,903	1,273,987
Total expenses	**21,977,197**	**22,106,364**
Change in net position	5,351,499	2,381,671
Net position- beginning July 1	20,209,953	17,828,282
Net position- ending June 30	**$ 25,561,452**	**$ 20,209,953**

Following are some key elements that contributed to the District's $5,351,499 increase in net position:

- Total revenues continued to increase, this fiscal year, the total increase amounted to $2,840,661 or 11.60%, which was a clear indication the local economy is active despite the ongoing COVID 19 pandemic; increase is only 0.41% less than the previous year's increase. District's continuous efforts to consciously utilize available resources continued to have a positive impact in the district's financial position. The increase in operational expenses was held to $256,349 or 5.48% as compared to the previous year. Total expenses, however, decreased by a nominal (0.58)% or $(129,167). The majority of the decrease was due to salary and pension contributions savings.
- Transaction Privilege Tax or Sales Tax collection reported the largest increase in revenues for the current fiscal year in the amount $2,247,149 or 14.31% 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 by investing on its infrastructure (jail facility and needed retention and compensation personnel programs). On an unprecedented event, most revenue categories experienced an increase in the current fiscal year despite of the COVID 19 pandemic. Only investment earnings recorded a nominal decrease of $(21,925).
- In December 2020, the Board of Supervisors, in their capacity as the District's Board of Directors, authorized the issuance of $35,070,000 in taxable bonds to fund the County's and most of the District's unfunded pension liability and to save its constituents from required sharp increased contributions in future reporting periods. The actual contribution won't be reflected in the calculation of the pension liability until the next fiscal year's pension reporting of the Primary government. The District's committed to yearly operational transfers, if funds are available, to the County to assist paying the debt, however, no debt was recorded under the District.
- For the seventh 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 to update or replace decaying equipment and infrastructure will force the District to increase operating and capital expenses in the near future.





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 $10,929,819, a 103.92% increase as compared to the prior fiscal year. For the year ended June 30, 2021 total fund balances increased in an amount of $5,570,054. 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, 2021 and 2020

	2021		2020		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	$17,955,807	46.96%	$15,708,658	64.20%	$ 2,247,149	14.31%
Intergovernmental:						
Primary government	18,552,891	48.51%	7,564,293	30.91%	10,988,598	145.27%
Other governments	767,973	2.01%	563,849	2.30%	204,124	36.20%
Charges for services	598,433	1.56%	336,223	1.37%	262,210	77.99%
Investment income	45,734	0.12%	67,659	0.28%	(21,925)	(32.41%)
Miscellaneous	321,130	0.84%	227,627	0.92%	93,503	41.08%
Total Revenues	$38,241,968	100.00%	$24,468,309	100.00%	$ 13,773,659	56.29%

Main factors contributing to the $13,773,659 or 56.29% increase in total revenues are as follows:

- The main source of revenues for the District, Sales tax, experienced one the most significant increases in the amount of $2,247,149 or 14.31%. Sales tax continues trending upwards despite of the COVID19 pandemic. This improvement on the local economy has been taking place during the last four fiscal years, seems our local economy finally emerged from its slow growth.
- Intergovernmental revenues reported the most significant increase in revenues. The total $11,192,722 increase was driven by the recognition of additional contributions made by the primary government to the Public Safety Pension Retirement System plans in the amount of $10,947,288; the remainder $41,310 was a nominal increase in the maintenance of effort calculation. The remainder $204,124 are due to increases on State and other local agency grants.
- Charges for services' increase of $262,210 or 77.99%, answers to an increase in services provided to other law enforcement agencies and due to an activity (basic needs products sales) within the commissary operation. Again this activity fluctuates according to the services provided to other agencies and the inmates' transactions respectively.
- Investment income was the only revenue category with a decrease for the current fiscal year, ($21,925). This is consistent with the current notional trending on the investment rate of return. This is the second year Investment income experiences a decrease despite the increase in fund balance.

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, 2021 and 2020

	2021		2020		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	$31,046,513	94.92%	$20,384,706	89.98%	$ 10,661,207	52.30%
Capital outlay	441,849	1.35%	976,678	4.31%	(534,829)	(54.76%)
Debt service:						
Principal retirement	1,204,000	6.68%	1,154,008	5.09%	49,992	4.33%
Interest and fiscal charges	15,722	0.06%	140,571	0.62%	(124,849)	(88.82%)
Total Expenditures	$32,708,084	100.00%	$22,655,963	100.00%	$ 10,052,121	44.37%

Main factors contributing to the $10,052,121 increase in total expenditures are as follows:

- For the second year, the Capital outlay category accounts for the biggest decrease in expenditures. The $(534,829) or (54.76)% 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 detention building. Additional funds were transferred to needed repairs, in particular a cooling tower in need of repairs. Other projects were planned, but were not started due to delays in receiving bids and vendors' availability to start projects. It is expected more major capital projects will be scheduled for next fiscal year. District will take advantage of the increased reserves.

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

- Public safety expenditures increased $10,661,807 or 52.30%. Main factor was the additional contributions to the Public Safety Pension Retirement System plans resulting from the additional contributions made by the Primary Government in the amount of $10,947,288. The difference is due to a decrease was mainly in personnel expenditures. In fiscal year 2021, the county received the last of the allocated AZCARE funding in the amount of $280,438. These funds were utilized to pay for the district's eligible personnel expenditures. The difference of $5,043 is due to reductions in general operational expenditures.

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year total fund balance increased by $5,092,256 or 122.56% for a total amount of $9,247,158. This year's increase was due to the 11.41% or $2,685,898 increase in total revenues. The district's General Fund, also experienced a decrease in operating expenditures of $(196,339) or (0.99)%. These two factors contributed to the unprecedented increase in fund balance.

The *Debt Service Fund,* another reporting major fund, decreased its fund balance by 31.95% or $(12,591). This was a planned reduction in fund balance to utilize the fund's reserves as the district gets close to sending the final debt service payment on the series 2011 bonds.

The *Capital Projects Fund,* increase in fund balance of 53.63% or $113,214 was due to delays in projects because of the pandemic. Most capital projects were carried forward to the next fiscal year. District expects these delays to continue due to the problems with the supply change.

The increase in total revenues for the past nine (9) 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; 12.01% in 2020; and 11.55% in current year) and the District's ability to maintain operating costs almost the same level of expenditures were the overall factors in the $5,092,256 increase in General Fund net fund balance. The entire General Fund balance is legally restricted to Jail district operations.

BUDGETARY HIGHLIGHTS

In an effort to take advantage of the additional revenues received to attend for the immediate needed facility repairs and additional operational expenditures, appropriated fund balance was used to increase budget authority in the General fund and Capital projects fund. The Capital Projects fund received an additional transfer of $312,167 to attend repairs on a cooling tower in the detention facility. Overall at year end, the District received a total $5,399,493 more revenues than expected. The following three revenue categories accounted for the majority of the additional revenues: 1) Sales tax ($4,661,188); followed by Intergovernmental ($264,411); and Charge for services ($231,720); the remainder ($242,174) was a combination of the other revenues. Also, the District expended $3,392,085 less than budgeted. Most significant are $2,075,402 from the General fund and $450,870 for pending capital projects.

The General Fund reported a positive expenditures variance of $2,075,402. 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 an unprecedented $5,155,248, despite the ongoing COVID19 pandemic.

CAPITAL ASSETS

The District's investment in capital assets for its governmental activities at June 30, 2021 amounts to $29,518,642 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, construction in progress, and machinery and equipment. The total decrease in the District's net investment in capital assets for this fiscal year was $(815,653). This decrease was due to the annual depreciation expense. Most Capital projects were delayed, but they are expected to significantly increase next fiscal year. Additional information on the District's capital assets can be found in note 5 on page 41 of this report.

DEBT ADMINISTRATION

At the fiscal year end, the Jail District had a total bonded debt outstanding of $2,632,992, of which $1,203,992 is payable within one year. The Revenue bonds are backed by pledged revenues from the Jail District. In addition, the District has $84,557 in unamortized premiums resulted from the defeasement of the 2007, $8,000,000 revenue bond issuance. Additional information on the District's long-term debt can be found in notes 6-8 on pages 42 and 43 of this report.

DEBT ADMINISTRATION (Concluded)

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 $984,992) is satisfied in fiscal year 2022.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District expects the collection of sales tax, its major source of revenue, to continue in a stable growth, perhaps not as much as the current fiscal year 14.31%, 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 increase as well by the growth factor based on the latest economic trends in the Nation's economy and national consumer price index and as a reflection of the current high inflation experienced in the state and nation-wide. 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

{This page is intentionally left blank}

GOVERNMENT-WIDE FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT
Statement of Net Position
June 30, 2021

Exhibit A- 1

	Governmental Activities
ASSETS	
Cash, cash equivalents, and investments	$ 8,869,509
Receivables (net of allowances for uncollectibles):	
Accounts	346,497
Accrued interest	3,452
Due from:	
Primary government - Yuma County	50,477
State government	2,910,887
Prepaid items	87,964
Investment held by trustee - restricted	1,314,840
Other postemployment benefits (OPEB) assets	830,859
Capital assets (net of accumulated depreciation):	
Land	2,283,149
Buildings	23,758,573
Improvements other than buildings	2,472,019
Machinery and equipment	813,795
Construction in progress	191,106
Total Assets	$ 43,933,127
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions and other postemployment benefits	$ 4,295,045
Total Deferred Outflows of Resources	$ 4,295,045
LIABILITIES	
Accounts payable	$ 454,955
Accrued payroll and employee benefits	796,515
Due to:	
Primary government - Yuma County	146,991
Interest and fiscal charges payable	44,236
Unearned revenue	7,110
Noncurrent liabilities:	
Due within one year	2,016,669
Due in more than one year	18,554,331
Total Liabilities	$ 22,020,807
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and other postemployment benefits	$ 645,913
Total Deferred Inflows of Resources	$ 645,913
NET POSITION	
Net investment in capital assets	$ 26,801,093
Restricted for:	
Public Safety	10,490,716
Debt Service	26,819
Unrestricted	(11,757,176)
Total Net Position	$ 25,561,452

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

YUMA COUNTY JAIL DISTRICT
Statement of Activities
Year Ended June 30, 2021

Exhibit A- 2

	Function / Program				
	Administration	General Assistance	Capital Improvements	Debt Service	Total
Expenses:					
Public safety:					
Personnel services (Salaries and benefits)	$ 15,350,451	$ 441,629	-	-	$ 15,792,080
Operations (Materials, supplies, and claims)	4,676,563	230,551	$ 327	$ 22,773	4,930,214
Depreciation	567,851	127,444	543,886	-	1,239,181
Interest and fiscal charges	-	-	-	15,722	15,722
Total expenses	20,594,865	799,624	544,213	38,495	21,977,197
Program revenues:					
Operating grants and contributions	7,904,248	469,328	-	-	8,373,576
Charges for services	332,205	266,228	-	-	598,433
Net program expenses	$ 12,358,412	$ 64,068	$ 544,213	$ 38,495	$ 13,005,188
General revenues:					
Sales tax					17,955,807
Unrestricted investment earnings					45,734
Gains on disposal of capital assets					34,016
Miscellaneous					321,130
Total general revenues					18,356,687
Change in net position					5,351,499
Net position, July 1, 2020					20,209,953
Net Position, June 30, 2021					$ 25,561,452

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

{This page is intentionally left blank}

FUND
FINANCIAL STATEMENTS

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

Balance Sheet
Governmental Funds
June 30, 2021

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash, cash equivalents and investments	$ 7,150,293	$ -	$ 495,379	$ 1,223,837	$ 8,869,509
Receivables (net of allowances for uncollectibles):					
Accounts	165,528	-	-	180,969	346,497
Accrued interest	2,744	64	190	454	3,452
Due from:					
Primary government- Yuma County	31,000	-	-	19,477	50,477
Other funds	-	-	524	-	524
State government	2,886,085	-	-	24,802	2,910,887
Prepaid items	76,518	-	-	11,446	87,964
Investment held by trustee- restricted	-	1,314,840	-	-	1,314,840
Total Assets	**$ 10,312,168**	**$ 1,314,904**	**$ 496,093**	**$ 1,460,985**	**$ 13,584,150**
Liabilities					
Accounts payable	$ 258,515	-	$ 164,663	$ 31,777	$ 454,955
Accrued payroll and employee benefits	775,817	-	-	20,698	796,515
Due to:					
Primary government- Yuma County	30,678	$ 39,325	-	76,988	146,991
Other funds	-	524	-	-	524
Revenue bonds payable	-	1,204,000	-	-	1,204,000
Interest and fiscal charges payable	-	44,236	-	-	44,236
Retainage payable	-	-	7,110	-	7,110
Total Liabilities	1,065,010	1,288,085	171,773	129,463	2,654,331
Fund balances:					
Nonspendable	76,518	-	-	11,446	87,964
Restricted	9,170,640	26,819	-	1,320,076	10,517,535
Committed	-	-	324,320	-	324,320
Total fund balances	9,247,158	26,819	324,320	1,331,522	10,929,819
Total liabilities and fund balances	**$ 10,312,168**	**$ 1,314,904**	**$ 496,093**	**$ 1,460,985**	**$ 13,584,150**

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, 2021

Fund balance - total governmental funds		**$ 10,929,819**
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		29,518,642
OPEB assets held in trust for future benefits are not available for District operations and therefore, are not reported in the funds.		830,859
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	$ 4,295,045	
Deferred inflows related to pensions and other postemployment benefits	(645,913)	
Total		3,649,132
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	$ (1,513,549)	
Compensated absences	(1,323,854)	
Net pension and other postemployment benefit liabilities	(16,529,597)	
Total		(19,367,000)
Net position of governmental activities		**$ 25,561,452**

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, 2021

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	$ 17,955,807	-	-	-	$ 17,955,807
Intergovernmental:					
Primary government	18,552,981	-	-	-	18,552,981
Other governments	298,645	-	-	$ 469,328	767,973
Charges for services	332,205	-	-	266,228	598,433
Investment income	33,998	$ 2,065	$ 1,880	7,791	45,734
Miscellaneous	5,978	-	-	315,152	321,130
Total Revenues	37,179,524	2,065	1,880	1,058,499	38,241,968
Expenditures:					
Current:					
Public safety	30,364,139	22,773	327	659,274	31,046,513
Capital outlay	219,293	-	200,506	22,050	441,849
Debt service:					
Principal retirement	-	1,204,000	-	-	1,204,000
Interest and fiscal charges	-	15,722	-	-	15,722
Total Expenditures	30,583,432	1,242,495	200,833	681,324	32,708,084
Excess (deficiency) of revenues over expenditures	**6,596,092**	**(1,240,430)**	**(198,953)**	**377,175**	**5,533,884**
Other financing sources (uses):					
Proceeds from sale of capital assets	36,170	-	-	-	36,170
Transfers in	-	1,227,839	312,167	-	1,540,006
Transfers out	(1,540,006)	-	-	-	(1,540,006)
Total other financing sources (uses)	(1,503,836)	1,227,839	312,167	-	36,170
Net change in fund balance	5,092,256	(12,591)	113,214	377,175	5,570,054
Fund balances- beginning (July 1, 2020)	4,154,902	39,410	211,106	954,347	5,359,765
Fund balances - ending (June 30, 2021)	**$ 9,247,158**	**$ 26,819**	**$ 324,320**	**$ 1,331,522**	**$ 10,929,819**

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, 2021

Net change in fund balances - total governmental funds		**$ 5,570,054**
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	$ 432,448	
Depreciation expense	(1,239,181)	
Total		(806,733)
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. Thus, the change in net position differs from the change in fund balance by the book value of the capital assets sold.		34,016
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	$ 1,204,000	
Amortization of bond premiums	84,554	
Total		1,288,554
Under the modified accrual basis accounting used in the governmental funds, expenditures are not recognized for transactions that are not normaly paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis if accounting, expenses and liabilities are reported regardless of when the financial resources are available.		
Increase in compensated absences		(18,616)
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	$ 1,742,211	
Pension/OPEB expense	(2,457,987)	
Total		(715,776)
Change in net position of governmental activities		**$ 5,351,499**

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

{This page is intentionally left blank}

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).

The District's significant accounting policies are described below:

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 services (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.

Note 1- Summary of Significant Accounting Policies (continued)

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

C. Basis of Accounting

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

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

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. The District's major revenue sources that are susceptible to accrual are intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, 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 an 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 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 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, both PTO benefits, up to 400 or 280 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. 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.

N. Postemployment benefits

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

Note 2- Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2021 were as follows:

Fund balance	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
Nonspendable:					
Prepaid items	$ 76,518	-	-	$ 11,446	$ 87,964
Total nonspendable	76,518	-	-	11,446	**87,964**
Restricted for:					
Jail operations	9,170,640	-	-	-	9,170,640
Operations enhancements	-	-	-	168,372	168,372
Inmate welfare services	-	-	-	551,699	551,699
Inmate education, other	-	-	-	600,005	600,005
Debt service payments	-	$ 26,819	-	-	26,819
Total restricted	9,170,640	26,819	-	1,320,076	**10,517,535**
Committed to:					
Capital Projects	-	-	$ 324,320	-	324,320
Total committed	-	-	324,320	-	**324,320**
Total fund balances	**$ 9,247,158**	**$ 26,819**	**$ 324,320**	**$ 1,331,522**	**$ 10,929,819**

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 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, 2021, 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	$ 1,314,840	$ 1,314,840
External investment pools measured at fair value		
Yuma County Treasurer's investment pool	8,869,509	
Total Investments	**$ 10,184,349**	

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, 2021 credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
Money market funds- trustee	Unrated	Not applicable	$ 1,314,840
Yuma County Treasurer's investment pool	Unrated	Not applicable	8,869,509
Total Investments			**$ 10,184,349**

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 $1,314,840 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

Note 3- Deposits and Investments (concluded)

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

Interest rate risk– The District does not have a formal investment policy with respect to interest rate risk. At June 30, 2021 the District had the following investments in debt securities: the Money market funds- trustee and Yuma County Treasurer investment pool in the amounts of $1,314,840 and $8,869,509 respectively. The Weighted Average Maturity (in Years) for the Yuma County Treasurer investment pool was calculated at 0.19.

Note 4- Due from State Government

Of the amounts due from State government reported in the Governmental Funds totaling $2,910,887 at June 30, 2021, $2,886,085 relates to the County Jail District sales taxes and $24,802 represents grant funds 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, 2021, 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, 2021 was as follows:

Governmental activities:	Beginning Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets, not being depreciated :				
Land	$ 2,283,149	-	-	$ 2,283,149
Construction in progress	-	$ 191,106	-	191,106
Total capital assets not being depreciated	2,283,149	191,106	-	2,474,255
Capital assets, being depreciated :				
Buildings	40,755,796	-	-	40,755,796
Machinery and equipment	2,882,399	241,342	$ (185,598)	2,938,143
Improvements other than buildings	3,926,906	-	-	3,926,906
Total capital assets being depreciated	47,565,101	241,342	(185,598)	47,620,845
Less: accumulated depreciation for:				
Buildings	(16,160,459)	(836,764)	-	(16,997,223)
Machinery and equipment	(2,083,859)	(217,167)	176,678	(2,124,348)
Improvements other than buildings	(1,269,637)	(185,250)	-	(1,454,887)
Total accumulated depreciation	(19,513,955)	(1,239,181)	176,678	(20,576,458)
Total capital assets, being depreciated, net	28,051,146	(997,839)	(8,920)	27,044,387
Governmental activities capital assets, net	**$ 30,334,295**	**$ (806,733)**	**$ (8,920)**	**$ 29,518,642**

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

Governmental activities:	
Public safety	**$ 1,239,181**

The Jail District is engaged in a cooling tower replacement and construction as of June 30, 2021. The District's total commitment with the contractor for the design and construction was $329,291. At year-end the District spent $191,106 on this project and had the remaining commitment amounts to $138,185.

Note 6- Changes in Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due within One year
Bonds payable:					
Revenue bonds	$ 3,786,992	-	$ 1,154,000	$ 2,632,992	$ 1,203,992
Premiums	169,111	-	84,554	84,557	84,557
Total bonds payable	3,956,103	-	1,238,554	2,717,549	1,288,549
Compensated absences	1,305,238	$ 736,497	717,881	1,323,854	728,120
Net pension and other postemployment benefits liability	13,174,111	3,355,486	-	16,529,597	-
Total long-term liabilities	$ 18,435,452	$ 4,091,983	$ 1,956,435	$ 20,571,000	$ 2,016,669

On the Statement of Net position, the current portion of long-term debt of $2,016,669 is individually stated.

Note 7- Bonds Payable

Revenue Bonds – In 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.

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, 2021, were as follows:

Description	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2020	New Issues / (Retirements)	Outstanding Principal June 30, 2021
Series 2011- Refunding	2.00-5.00%	7/12-7/21	$1,924,992	$ (940,000)	$984,992
Series 2017	2.38%	7/18-7/27	1,862,000	(214,000)	1,648,000
			$3,786,992	(1,154,000)	$2,632,992

Revenue bond debt service principal and interest requirements to maturity at June 30, 2021, were as follows:

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2011
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2022	$984,992	$ 24,625	$ 1,009,617
Totals	**$ 984,992**	**$ 24,625**	**$ 1,009,617**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	**$ 1,648,000**	**$ 160,602**	**$ 1,808,602**

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	$ 2,818,219	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 2021:

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	$ 1,262,531	$ 1,219,722	96.61%	$25,561,409	4.77%

For further information on long-term debt and pledged revenues refer to Table C-1 (pages 116-117).

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, 2021 is $1,323,854; of which 96.90% is assignable to the General Fund and 3.10% 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
2021	-	-	-	-
2020	-	-	-	-
2019	$100,000	-	$ 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 $2,500 auto physical

Note 10- Risk of Loss (concluded)

damage deductible, and $75,000 per occurrence 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 $150,000 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 $75,000 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.

The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 13 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, 2021 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 OPEB assets	$ 830,859
Net pension liabilities	16,529,597
Deferred outflows of resources related to pension and OPEB	4,295,045
Deferred inflows of resources related to pensions and OPEB	645,913
Pension and OPEB expense	2,203,148

Note 11- Pension and other Postemployment Benefits (continued)

The District's accrued payroll and employee benefits includes $9,991 of outstanding pension and OPEB contribution amounts payable to all plans for the year ended June 30, 2021. Also, the District reported its proportionate pension and OPEB contribution of $1,742,211. This amount was reported as 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.

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 earnings. 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.

Note 11- Pension and other Postemployment Benefits (continued)

For the year ended June 30, 2021, statute required active ASRS members to contribute at the actuarially determined rate of 12.22 percent (12.04 percent for retirement and 0.18 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.22 percent (11.65 percent for retirement, 0.39 percent for health insurance premium benefit, and 0.18 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 10.21 percent (10.14 percent for retirement, 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, 2021 were $400,376,$13,403, and $6,186 respectively.

The District paid for ASRS pension and OPEB contributions as follows: 92.84% from General fund and 7.16% from nonmajor funds.

Liability— At June 30, 2021, Yuma County reported a total pension liability of $69,638,749 for its proportionate share of the ASRS' net pension liability. The District only recognized $5,265,651, or 7.56%, in proportion to contributions recorded at the measurement date. The District reported the following asset and liabilities for its proportionate share of the Counties' allocation of the ASRS's net pension/OPEB asset or liability.

ASRS	Net pension/OPEB (asset) liability
Pension	$ 5,265,651
Health insurance premium benefit	(21,783)
Long-term disability	23,203

The net asset and net liabilities were measured as of June 30, 2020. 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, 2019, to the measurement date of June 30, 2020.

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, 2020. The District's proportion measured as of June 30, 2020, and the change from its proportions measured as of June 30, 2019 were:

ASRS	Proportion June 30, 2020	Increase (decrease) from June 30, 2019
Pension	0.03039%	(0.00119)
Health insurance premium benefit	0.03077%	(0.001067)
Long-term disability	0.03059%	(0.001086)

Expense—For the year ended June 30, 2021, the District recognized the following pension and OPEB expense.

ASRS	Pension/OPEB expense
Pension	$ 453,047
Health insurance premium benefit	6,898
Long-term disability	7,291

Note 11- Pension and other Postemployment Benefits (continued)

Deferred outflows/inflows of resources—At June 30, 2021, 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	$ 47,637	-	-	$ 42,922	$ 2,019	$ 598
Changes of assumptions or other inputs	-	-	$ 12,076	-	2,500	-
Net difference between projected and actual earnings on plan investments	507,878	-	22,288	-	2,555	-
Changes in proportion and differences between county contributions and proportionate share contributions	-	$ 94,867	33	13	297	656
District contributions subsequent to the measurement date	400,376	-	6,186	-	13,403	-
Total	**$ 955,891**	**$ 94,867**	**$ 40,583**	**$ 42,935**	**$ 20,774**	**$ 1,254**

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 the net assets or a reduction of the net liability in the year ending June 30, 2022.

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
2022	$ (32,168)	$ (4,622)	$ 1,015
2023	152,027	94	1,430
2024	183,705	1,121	1,506
2025	157,084	(1,190)	1,348
2026	-	(3,941)	686
Thereafter	-	-	132

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

ASRS	
Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.50%
Projected salary increases	2.70% - 7.20% for pension/not applicable for OPEB
Inflation	2.30%
Permanent benefit increase	Included for pension/not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pensions and health insurance premium benefit
Recovery rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 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 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.

Note 11- Pension and other Postemployment Benefits (continued)

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 geometric real rates of return for each major asset class are summarized in the following table:

ASRS Asset class	Target allocation	Long-term expected geometric real rate of return
Equity	50.00%	6.39 %
Fixed income- credit	20.00%	5.44%
Fixed income- Interest rate sensitive	10.00%	0.22 %
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.

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	$ 7,200,706	$ 5,265,651	$ 3,648,044
County's Net health insurance premium benefit liability (asset)	28,582	(21,783)	(64,645)
County's Net long-term disability liability	25,334	23,203	21,134

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)

Note 11- Pension and other Postemployment Benefits (continued)

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. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

PSPRS

Retirement and Disability	Initial membership date: Before January 1, 2012	Initial membership date: 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

Retirement and Disability	Initial membership date: Before January 1, 2012	Initial membership date: 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.

Note 11- Pension and other Postemployment Benefits (continued)

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

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

Employees covered by benefit terms—At June 30, 2021, the following employees were covered by the agent plans' benefit terms:

	PSPRS Sheriff		CORP Detention	
	Pension	Health	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	41	41	33	33
Inactive employees entitled to but not yet receiving benefits	16	9	82	-
Active employees	59	59	97	97
Total	116	109	212	130

Contributions—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, 2021, 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%	42.98%	-
CORP Detention	8.41%	19.12%	-

In addition, the District was required by statute to contribute at the actuarially determined rate of 31.48 percent for the PSPRS and 11.61 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.

The District's contributions to the plans for the year ended June 30, 2021, were:

Contributions made for	PSPRS Sheriff	CORP Detention
Pension	$ 64,729	$ 1,257,517

During fiscal year 2021, the District paid for PSPRS and CORP pension and OPEB contributions as follows: 97.67% General fund and 2.33% from other funds for PSPRS and 99.16% General fund and 0.84% from other funds.

Liability—At June 30, 2021, the District reported the following assets and liabilities:

	Net Pension liability	Net OPEB (asset)
PSPRS Sheriff	$ 708,707	$ (16,641)
CORP Detention	10,555,239	(815,638)

The net assets and net liabilities were measured as of June 30, 2020, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

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, 2020
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, 2020, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.

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**
U.S. public equity	23%	4.93%
International public equity	15%	6.09%
Global private equity	18%	8.42%
Other assets (capital appreciation)	7%	5.61%
Core bonds	2%	0.22%
Private credit	22%	5.31%
Diversifying strategies	12%	3.22%
Cash Mellon	1%	(0.60)%
Total	100%	

Discount rates—At June 30, 2020 the discount rate used to measure the PSPRS and CORP total pension/OPEB liabilities was 7.30 percent. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the 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 Sheriff

	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, 2020	$1,260,468	$ 628,413	$ 632,055	$ 16,893	$ 34,996	$ (18,103)
Changes for the year:						
Service cost	$ 27,137	-	$ 27,137	$ 658	-	$ 658
Interest on the total pension liability	92,948	-	92,948	1,304	-	1,304
Differences between expected and actual experience in the measurement of the liability	17,102	-	17,102	284	-	284
Changes of assumptions or other inputs	-	-	-	-	-	-
Contributions—employer	-	$ 55,239	(55,239)	-	-	-
Contributions—employee	-	12,699	(12,699)	-	-	-
Net investment income	-	8,171	(8,171)	-	$ 452	(452)
Benefit payments, including refunds of employee contributions	(80,134)	(80,134)	-	(543)	(543)	-
Administrative expenses	-	(666)	666	-	(37)	37
Other changes	12,896	(2,012)	14,908	(369)	-	(369)
Net changes	$ 69,949	$ (6,703)	$ 76,652	$ 1,334	$ (128)	$ 1,462
Balances at June 30, 2021	$1,330,417	$ 621,710	$ 708,707	$ 18,227	$ 34,868	$ (16,641)

CORP Detention

	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, 2020	$ 24,092,222	$ 14,953,666	$ 9,138,556	$ 374,793	$1,212,128	$ (837,335)
Changes for the year:						
Service cost	$ 775,664	-	775,664	$15,483	-	$15,483
Interest on the total liability	1,773,238	-	1,773,238	28,077	-	28,077
Differences between expected and actual experience in the measurement of the liability	619,304	-	619,304	10,385	-	10,385
Changes of assumptions or other inputs	-	-	-	-	-	-
Contributions—employer	-	$ 948,268	(948,268)	-	-	-
Contributions—employee	-	410,019	(410,019)	-	-	-
Net investment income	-	409,068	(409,068)	-	$ 33,547	(33,547)
Benefit payments, including refunds of employee contributions	(1,153,919)	(1,153,919)	-	(11,328)	(11,328)	-
Administrative expenses	-	(15,832)	15,832	-	(1,299)	(1,299)
Net changes	$ 2,014,287	$ 597,604	$ 1,416,683	$ 42,617	$ 20,920	$ 21,697
Balances at June 30, 2021	$26,106,509	$ 15,551,270	$10,555,239	$ 417,410	$ 1,233,048	$ (815,638)

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 Sheriff			
Net pension (asset) liability	$ 890,849	$ 708,707	$ 558,846
Net OPEB (asset) liability	(14,113)	(16,641)	(18,698)
CORP Detention			
Net pension (asset) liability	$14,679,898	$ 10,555,239	$ 7,262,920
Net OPEB (asset) liability	(754,117)	(815,638)	(866,295)

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, 2021, the District recognized the following pension and OPEB expense:

	Pension Expense	OPEB Expense
PSPRS Sheriff	$ 93,107	$ (1,574)
CORP Detention	1,701,408	(57,029)

Deferred outflows/inflows of resources—At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

PSPRS Sheriff

	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	$ 39,476	$ 35,940	$ 236	$ 3,710
Changes of assumptions or other inputs	54,492	-	156	244
Net difference between projected and actual earnings on plan investments	34,822	-	1,914	-
District contributions subsequent to the measurement date.	64,729	-	-	-
Total	$193,519	$ 35,940	$ 2,306	$ 3,954

CORP Detention

	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	$ 495,444	$ 352,511	$ 8,904	$ 80,419
Change of assumptions or other input	637,530	-	4,038	34,033
Net difference between projected and actual earnings on plan investments	629,321	-	49,218	-
District contributions subsequent to the measurement date.	1,257,517	-	-	-
Total	$3,019,812	$ 352,511	$ 62,160	$ 114,452

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from district contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2022.

Note 11- Pensions and other Postemployment Benefits (concluded)

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	PSPRS Sheriff		CORP Detention	
June 30	Pension	Health	Pension	Health
2022	$ 19,404	$ (578)	$ 295,477	$ (13,863)
2023	20,018	(330)	437,157	(5,383)
2024	27,310	(356)	415,403	(5,749)
2025	23,266	(377)	261,747	(5,968)
2026	5,851	(7)	-	(10,757)
Thereafter	-	-	-	(10,572)

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, 2021, active PSPDCRP members were required by statute to contribute at least 9 percent (County sheriff employees) or 5 percent (County 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, 2021, the County recognized pension expense of $149,734; 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, 2021, were as follows:

	Transfers from:
Transfers to:	General Fund
Debt Service fund	$ 1,227,839
Capital Projects fund	312,167

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, 2021, were as follows:

	Payable from:				
Payable to:	General Fund	Debt Service Fund	Other Governmental Funds	Primary Government Fund	Totals
General Fund	-	-	-	$ 31,000	$ 31,000
Capital Projects Fund	-	$ 524	-	-	524
Other Governmental Funds	-	-	-	19,477	19,477
Primary Government	$ 30,678	39,325	$ 76,988	-	146,991
Totals	$ 30,678	$ 39,849	$ 76,988	$ 50,477	$ 197,992

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 $7,464,813.

{This page is intentionally left blank}

REQUIRED SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit C**
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2021

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Sales tax	$ 13,294,619	$ 13,294,619	$ 17,955,807	$ 4,661,188
Intergovernmental:				
Primary government	7,385,267	7,526,057	18,552,891	11,026,834
Other governments	84,996	84,996	298,645	213,649
Charges for services	147,064	147,064	332,205	185,141
Investment income	3,500	3,500	33,998	30,498
Miscellaneous	20,752	20,752	5,978	(14,774)
Total Revenue	20,936,198	21,076,988	37,179,524	16,102,536
Expenditures:				
Current:				
Public safety	20,462,887	21,471,143	30,364,139	(8,892,996)
Capital outlay	110,903	240,403	219,293	21,110
Total Expenditures	20,573,790	21,711,546	30,583,432	(8,892,996)
Excess (deficiency) of revenues over expenditures	**362,408**	**(634,558)**	**6,596,092**	**7,230,650**
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	36,170	36,170
Transfers in	720,335	859,983	-	(859,983)
Transfers out	(1,227,839)	(1,540,006)	(1,540,006)	-
Total other financing sources (uses)	(507,504)	(680,023)	(1,503,836)	(823,813)
Net change in fund balance	(145,096)	(1,314,581)	5,092,256	6,406,837
Fund balances- beginning (July 1, 2020)	145,096	1,314,581	4,154,902	2,840,321
Fund balances - ending (June 30, 2021)	**$ -**	**$ -**	**$ 9,247,158**	**$ 9,247,158**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Notes to Budgetary Comparison Schedule
June 30, 2021

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.

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Schedule of the District's Proportionate Share of the Net Pension/OPEB Liability
Cost-Sharing Plan
June 30, 2021

Arizona State Retirement System-Pensions	Reporting Fiscal Year (Measurement Date) 2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)
District's proportion of the net pension liability	0.0304%	0.0292%	0.0321%	0.0322%	0.0339%
District's proportionate share of the net pension liability	$ 5,265,651	$ 4,247,931	$4,474,378	$ 5,011,217	$ 5,406,667
District's covered payroll	$ 3,346,572	$ 3,078,330	$ 3,074,104	$ 3,307,629	$ 3,582,664
District's proportionate share of the net pension liability as a percentage of its covered payroll	157.34%	137.99%	145.55%	151.50%	150.91%
Plan fiduciary net position as a percentage of the total pension liability	69.33%	73.24%	73.40%	69.92%	67.06%

Arizona State Retirement System-Health insurance premium benefit	Reporting Fiscal Year (Measurement Date) 2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2012
District's proportion of the net OPEB liability (asset)	(0.0308%)	(0.0297%)	(0.0325%)	(0.0325%)	Information
District's proportionate share of the net OPEB liability (asset)	$ (21,783)	$ (8,205)	$ (11,711)	$ (17,676)	not
District's covered payroll	$ 3,346,572	$ 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	(0.65%)	(0.27%)	(0.38%)	(0.53%)	
Plan fiduciary net position as a percentage of the total OPEB liability (assets)	104.33%	101.62%	102.20%	103.57%	

Arizona State Retirement System-Long-Term disability	Reporting Fiscal Year (Measurement Date) 2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2012
District's proportion of the net OPEB liability (asset)	0.0306%	0.0295%	0.0321%	0.0322%	Information
District's proportionate share of the net OPEB liability (asset)	$ 23,203	$ 19,212	$ 16,795	$ 11,683	not
District's covered payroll	$ 3,346,572	$ 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	0.69%	0.62%	0.55%	0.35%	
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	68.01%	72.85%	77.83%	84.44%	

See accompanying notes to pension/OPEB plan schedules.

Reporting Fiscal Year (Measurement Date)		
2016 (2015)	**2015 (2014)**	**2014 through 2012**
0.0379%	0.0403%	Information
$ 5,844,611	$ 5,939,775	not
$ 3,455,765	$ 3,582,664	available
169.13%	165.79%	
68.35%	69.49%	

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, 2021

	PSPRS Sheriff Reporting Fiscal Year (Measurement Date)				
Total pension liability	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)
Service cost	$ 27,137	$ 32,109	$ 42,490	$ 53,428	$ 54,270
Interest on the total pension liability	92,948	84,863	113,725	102,213	136,735
Changes of benefit terms	-	-	-	19,406	75,131
Differences between expected and actual experience in the measurement of the pension liability	17,102	29,300	(52,860)	15,433	(83,514)
Changes of assumptions or other inputs	-	28,139	-	51,620	67,455
Benefit payments, including refunds of employee contributions	(80,134)	(57,261)	(70,620)	(69,692)	(124,244)
Other charges	12,896	(436,675)	3,886	(531,707)	224,096
Net change in total pension liability	69,949	(319,525)	36,621	(359,299)	349,929
Total pension liability- beginning	1,260,468	1,579,993	1,543,372	1,902,671	1,552,742
Total pension liability- ending (a)	$ 1,330,417	$ 1,260,468	$ 1,579,993	$ 1,543,372	$ 1,902,671
Plan fiduciary net position					
Contributions- employer	$ 55,239	$ 57,439	$ 62,810	$ 70,498	$ 85,665
Contributions- employee	12,699	13,414	21,050	23,971	32,273
Net investment income	8,171	32,000	51,270	77,012	5,264
Benefit payments, including refunds of employee contributions	(80,134)	(57,260)	(70,620)	(69,692)	(124,244)
Administrative expense	(666)	(587)	(808)	(696)	(780)
Other changes	(2,012)	(221,056)	(3,044)	(246,691)	66,956
Net change in plan fiduciary net position	(6,703)	(176,051)	60,657	(145,598)	65,134
Plan fiduciary net position- beginning	628,413	804,464	743,806	889,404	824,270
Plan fiduciary net position- ending (b)	$ 621,710	$ 628,413	$ 804,464	$ 743,806	$ 889,404
District's net pension liability- ending (a)-(b)	$ 708,707	$ 632,054	$ 775,528	$ 799,566	$ 1,013,267
Plan fiduciary net position as a percentage of the total pension liability	46.73%	49.86%	50.92%	48.19%	46.75%
Covered- payroll	$ 154,812	$ 153,832	$ 215,688	$ 223,864	$ 276,916
District's net pension liability as a percentage of covered- payroll	457.79%	410.87%	359.56%	357.17%	365.91%

See accompanying notes to pension/OPEB plan schedules.

PSPRS Sheriff Reporting Fiscal Year (Measurement Date)		
2016 (2015)	**2015 (2014)**	**2014 Through 2012**
$ 47,429	$ 47,480	Information
112,239	100,656	not
-	31,113	available
(38,614)	(26,088)	
-	131,328	
(72,937)	(76,737)	
-	-	
48,117	207,752	
1,504,625	1,296,873	
$ 1,552,742	$ 1,504,625	
$ 63,361	$ 62,147	
28,100	26,190	
26,720	90,404	
(72,937)	(76,737)	
(670)	(728)	
30,616	945	
75,190	102,221	
749,080	646,859	
$ 824,270	$ 749,080	
$ 728,472	$ 755,545	
53.08%	49.79%	
$ 239,912	$ 252,579	
303.64%	299.13%	

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, 2021

	CORP Detention Reporting Fiscal Year (Measurement Date)				
Total pension liability	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)
Service cost	$ 775,664	$ 928,032	$ 992,205	$ 874,964	$ 740,215
Interest on the total pension liability	1,773,238	1,666,890	1,622,462	1,341,678	1,331,290
Changes of benefit terms	-	-	(1,225,833)	2,703,146	33,024
Differences between expected and actual experience in the measurement of the pension liability	619,304	(141,803)	(46,488)	(254,208)	(654,376)
Changes of assumptions or other inputs	-	666,094	-	377,370	737,886
Benefit payments, including refunds of employee contributions	(1,153,919)	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)
Other charges	-	-	-	-	-
Net change in total pension liability	2,014,287	1,870,217	243,538	4,010,868	569,165
Total pension liability- beginning	24,092,222	22,222,005	21,978,467	17,967,599	17,398,434
Total pension liability- ending (a)	$ 26,106,509	$ 24,092,222	$ 22,222,005	$ 21,978,467	$ 17,967,599
Plan fiduciary net position					
Contributions- employer	$ 948,268	$ 1,021,590	$ 849,783	$ 784,402	$ 659,646
Contributions- employee	410,019	462,996	528,115	496,539	426,930
Net investment income	409,068	769,070	920,644	1,345,748	69,097
Benefit payments, including refunds of employee contributions	(1,153,919)	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)
Administrative expense	(15,832)	(14,426)	(14,629)	(12,172)	(10,170)
Other changes	-	-	4,162	(71)	1,152
Net change in plan fiduciary net position	597,604	990,234	1,189,267	1,582,364	(472,219)
Plan fiduciary net position- beginning	14,953,666	13,963,432	12,774,165	11,191,801	11,664,020
Plan fiduciary net position- ending (b)	$ 15,551,270	$ 14,953,666	$ 13,963,432	$ 12,774,165	$ 11,191,801
District's net pension liability- ending (a)-(b)	$ 10,555,239	$ 9,138,556	$ 8,258,573	$ 9,204,302	$ 6,775,798
Plan fiduciary net position as a percentage of the total pension liability	59.57%	62.07%	62.84%	58.12%	62.29%
Covered- payroll	$ 6,383,486	$ 6,060,423	$ 5,782,907	$ 6,031,420	$ 5,076,419
District's net pension liability as a percentage of covered- payroll	165.35%	150.79%	142.81%	152.61%	133.48%

See accompanying notes to pension/OPEB plan schedules.

CORP Detention Reporting Fiscal Year (Measurement Date)		
2016 (2015)	**2015 (2014)**	**2014 Through 2012**
$ 845,955	$ 770,394	Information
1,374,712	1,128,206	not
-	292,270	available
(1,133,677)	458,574	
-	1,719,316	
(1,555,673)	(976,996)	
-	-	
(468,683)	3,391,764	
17,867,117	14,475,353	
$ 17,398,434	$ 17,867,117	
$ 485,516	$ 542,639	
442,896	478,367	
429,272	1,451,690	
(1,555,673)	(976,996)	
(10,977)	(11,414)	
(12,092)	(41,110)	
(221,058)	1,443,176	
11,885,078	10,441,902	
$ 11,664,020	$ 11,885,078	
$ 5,734,414	$ 5,982,039	
67.04%	66.52%	
$ 5,266,304	$ 5,273,460	
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, 2021

	PSPRS Sheriff Reporting Fiscal Year (Measurement Date)				
Total OPEB liability	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 Through 2012
Service cost	$ 658	$ 482	$ 689	$ 908	Information
Interest on the total OPEB liability	1,304	1,443	1,880	1,870	not
Changes of benefit terms	-	-	-	74	available
Differences between expected and actual experience in the measurement of the pension liability	284	(4,132)	(928)	(1,454)	
Changes of assumptions or other inputs	-	229	-	(636)	
Benefit payments, including refunds of employee contributions	(543)	(284)	17	(249)	
Other charges	(369)	(7,618)	-	-	
Net change in total OPEB liability	1,334	(9,880)	1,658	514	
Total OPEB liability- beginning	16,893	26,773	25,115	24,601	
Total OPEB liability- ending (a)	$ 18,227	$ 16,893	$ 26,773	$ 25,115	
Plan fiduciary net position					
Contributions- employer	-	-	$ (2)	-	
Contributions- employee	-	-	-	-	
Net investment income	$ 452	$ 1,809	3,047	$ 4,607	
Benefit payments, including refunds of employee contributions	(543)	(284)	(330)	(249)	
OPEB Plan Administrative expense	(37)	(33)	(56)	(51)	
Other changes	-	(13,138)	447	-	
Net change in plan fiduciary net position	(128)	(11,646)	3,106	4,307	
Plan fiduciary net position- beginning	34,996	46,642	43,536	39,229	
Plan fiduciary net position- ending (b)	$ 34,868	$ 34,996	$ 46,642	$ 43,536	
District's net OPEB liability/(asset) (a) - (b)	$ (16,641)	$ (18,103)	$ (19,869)	$ (18,421)	
Plan fiduciary net position as a percentage of the total OPEB liability	191.29%	207.16%	174.22%	173.35%	
Covered- payroll	$ 154,812	$ 153,832	$ 215,688	$ 223,864	
District's net OPEB asset as a percentage of covered- payroll	(10.75%)	(11.77%)	(9.21%)	(8.23%)	

See accompanying notes to pension/OPEB plan schedules.

	CORP Detention Reporting Fiscal Year (Measurement Date)				
Total OPEB liability	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 Through 2012
Service cost	$ 15,483	$ 13,451	$ 14,092	$ 18,493	Information
Interest on the total OPEB liability	28,077	32,558	29,254	32,024	not
Changes of benefit terms	-	-	-	-	available
Differences between expected and actual experience in the measurement of the pension liability	10,385	(101,830)	(2,509)	(5,360)	
Changes of assumptions or other inputs	-	5,384	-	(72,013)	
Benefit payments, including refunds of employee contributions	(11,328)	(2,597)	(2,590)	(2,603)	
Other charges	-	-	-	-	
Net change in total OPEB liability	42,617	(53,034)	38,247	(29,459)	
Total OPEB liability- beginning	374,793	427,827	389,580	419,039	
Total OPEB liability- ending (a)	$ 417,410	$ 374,793	$ 427,827	$ 389,580	
Plan fiduciary net position					
Contributions- employer	-	-	-	-	
Contributions- employee	-	-	-	-	
Net investment income	$ 33,547	$ 62,873	$ 77,867	$ 114,834	
Benefit payments, including refunds of employee contributions	(11,328)	(2,597)	(2,590)	(2,603)	
OPEB Plan Administrative expense	(1,299)	(1,122)	(1,178)	(1,004)	
Other changes	-	-	(1)	-	
Net change in plan fiduciary net position	20,920	59,154	74,098	111,227	
Plan fiduciary net position- beginning	1,212,128	1,152,974	1,078,876	967,649	
Plan fiduciary net position- ending (b)	$ 1,233,048	$ 1,212,128	$ 1,152,974	$ 1,078,876	
District's net OPEB liability/(asset) (a) - (b)	$ (815,638)	$ (837,335)	$ (725,147)	$ (689,296)	
Plan fiduciary net position as a percentage of the total OPEB liability	295.40%	323.41%	269.50%	276.93%	
Covered- payroll	$ 6,383,486	$ 6,060,423	$ 5,782,907	$ 6,031,420	
District's net OPEB asset as a percentage of covered- payroll	(12.78%)	(13.82%)	(12.54%)	(11.43%)	

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Schedule of the District's Pension/OPEB Contributions
June 30, 2021

Arizona State Retirement System- Pension

	Reporting Fiscal Year					
	2021	**2020**	**2019**	**2018**	**2017**	**2016**
Statutorily required contribution	$ 400,376	$ 383,182	$ 344,157	$ 335,077	$ 356,562	$ 339,923
District's contributions in relation to the statutorily required contribution	400,376	383,182	344,157	335,077	356,562	339,923
District's contribution deficiency (excess)	-	-	-	-	-	-
District's covered payroll	$ 3,436,701	$ 3,346,572	$ 3,078,330	$ 3,074,104	$ 3,307,629	$ 3,582,664
District's contributions as a percentage of covered payroll	11.65%	11.45%	11.18%	10.90%	10.78%	9.49%

Arizona State Retirement System- Health insurance premium benefit

	Reporting Fiscal Year					
	2021	**2020**	**2019**	**2018**	**2017**	**2016 through 2012**
Statutorily required contribution	$ 13,403	$ 16,398	$ 13,545	$ 13,526	$ 1,353	Information not available
District's contributions in relation to the statutorily required contribution	13,403	16,398	13,545	13,526	1,353	
District's contribution deficiency (excess)	-	-	-	-	-	
District's covered payroll	$ 3,436,701	$ 3,346,572	$ 3,078,330	$ 3,074,104	$ 3,307,629	
District's contributions as a percentage of covered payroll	0.39%	0.49%	0.46%	0.44%	0.04%	

Arizona State Retirement System- Long-term disability

	Reporting Fiscal Year					
	2021	**2020**	**2019**	**2018**	**2017**	**2016 through 2012**
Statutorily required contribution	$ 6,186	$ 5,689	$ 4,925	$ 4,919	$ 325	Information not available
District's contributions in relation to the statutorily required contribution	6,186	5,689	4,925	4,919	325	
District's contribution deficiency (excess)	-	-	-	-	-	
District's covered payroll	$ 3,436,701	$ 3,346,572	$ 3,078,330	$ 3,074,104	$ 3,307,629	
District's contributions as a percentage of covered payroll	0.18%	0.17%	0.16%	0.16%	0.01%	

See accompanying notes to pension/OPEB plan schedules.

Reporting Fiscal Year		
2015	**2014**	**2013 through 2012**
$ 376,333	$ 387,190	Information not available
376,333	387,190	
-	-	
$ 3,455,765	$ 3,582,664	
10.89%	10.81%	

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Schedule of the District's Pension/OPEB Contributions
June 30, 2021

Public Safety Plan Retirement System- Pension

	Reporting Fiscal Year					
	2021	**2020**	**2019**	**2018**	**2017**	**2016**
Actuarial determined contribution	$ 64,729	$ 57,621	$ 79,972	$ 86,980	$ 76,114	$ 90,275
District's contributions in relation to the statutorily required contribution	64,729	57,621	79,972	58,453	76,114	90,275
District's contribution deficiency (excess)	-	-	-	28,527	-	-
District's covered payroll	$ 150,603	$ 154,812	$ 153,832	$ 215,688	$ 223,864	$ 276,916
District's contributions as a precentage of covered- payroll	42.98%	37.22%	51.99%	27.10%	34.00%	32.60%

Public Safety Plan Retirement System- Health insurance premium benefit

	Reporting Fiscal Year					
	2021	**2020**	**2019**	**2018**	**2017**	**2016 through 2012**
Actuarial determined contribution	$ -	$ -	$ 20	$ 69	$ 41	Information not available
District's contributions in relation to the statutorily required contribution	-	-	20	69	41	
District's contribution deficiency (excess)	-	-	-	-	-	
District's covered payroll	$ 150,603	$ 154,812	$ 153,832	$ 215,688	$ 223,864	
District's contributions as a percentage of covered payroll	0.00%	0.00%	0.01%	0.03%	0.02%	

Corrections Officer Retirement Plan- Pension

	Reporting Fiscal Year					
	2021	**2020**	**2019**	**2018**	**2017**	**2016**
Actuarial determined contribution	$ 1,257,517	$ 1,032,819	$ 1,069,359	$ 801,311	$ 814,486	$ 655,367
District's contributions in relation to the statutorily required contribution	1,257,517	1,032,819	1,069,359	801,311	814,486	655,367
District's contribution deficiency (excess)	-	-	-	-	-	-
District's covered payroll	$ 6,576,973	$ 6,383,486	$ 6,060,423	$ 5,782,907	$ 6,031,420	$ 5,076,419
District's contributions as a percentage of covered payroll	19.12%	16.18%	17.64%	13.86%	13.50%	12.91%

Corrections Officer Retirement Plan- Health insurance premium benefit

	Reporting Fiscal Year					
	2021	**2020**	**2019**	**2018**	**2017**	**2016 through 2012**
Actuarial determined contribution	$ -	$ -	$ -	$ 18,323	$ 19,301	Information not available
District's contributions in relation to the statutorily required contribution	-	-	-	18,323	19,301	
District's contribution deficiency (excess)	-	-	-	-	-	
District's covered payroll	$ 6,576,973	$ 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%	0.00%	0.32%	0.32%	

See accompanying notes to pension/OPEB plan schedules.

Reporting Fiscal Year		
2015	**2014**	**2013 through 2012**
$ 63,361	$ 62,147	Information not available
63,361	62,147	
-	-	
$ 239,912	$ 252,579	
26.41%	24.60%	

2015	**2014**	**2013 through 2012**
$ 484,500	$ 542,639	Information not available
484,500	542,639	
-	-	
$ 5,266,304	$ 5,273,460	
9.20%	10.29%	

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
Notes to Pension/OPEB Plan Schedules
June 30, 2021

Note 1 – Actuarially Determined Contribution Rates

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 two (2) 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 2019 actuarial valuation	18 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.

Note 3 - County Contributions to district Pensions

Taking advantage of low financial interest rates, the Yuma County Board of Supervisors, in collaboration with the district, approved the County's issuance of pledged revenues taxable pension obligation bonds. The proceeds were immediately utilized to fund and refinance the County and District's current unfunded pension liability for its Corrections Officer Retirement plan and Public Safety Pension Retirement system.

None of the District's revenues were pledged to issue the pledged revenues taxable pension obligations bonds, therefore, the debt is not recorded in the District's financial statements.

The County paid $10,228,996 to the District's Corrections Officer Retirement Plan, and $718,292 to the District's Public Safety Personnel Retirement System. Due to the delay in the measurement of the pension liabilities, those contributions will be recognized in future periods.

{This page is intentionally left blank}

OTHER SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Debt Service Fund
Year Ended June 30, 2021

Exhibit E- 1

	Debt Service			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 4,000	$ 4,000	$ 2,065	$ (1,935)
Total Revenue	4,000	4,000	2,065	(1,935)
Expenditures:				
Current:				
Public safety	10,000	10,000	22,773	(12,773)
Debt service:				
Principal retirement	1,203,992	1,203,992	1,204,000	(8)
Interest and fiscal charges	63,847	63,847	15,722	48,125
Total Expenditures	1,277,839	1,277,839	1,242,495	35,344
Deficiency of revenues over expenditures	**(1,273,839)**	**(1,273,839)**	**(1,240,430)**	**33,409**
Other financing sources:				
Transfers in	1,227,839	1,227,839	1,227,839	-
Total other financing sources	1,227,839	1,227,839	1,227,839	-
Net change in fund balance	(46,000)	(46,000)	(12,591)	33,409
Fund balances- beginning (July 1, 2020)	46,000	46,000	39,410	(6,590)
Fund balances - ending (June 30, 2021)	**$ -**	**$ -**	**$ 26,819**	**$ 26,819**

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Capital Projects Fund
Year Ended June 30, 2021

Exhibit E- 2

	Capital Projects			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	-	-	$ 1,880	$ 1,880
Total Revenue	-	-	1,880	1,880
Expenditures:				
Current:				
Public safety	-	-	$ 327	$ (327)
Capital outlay	$ 103,161	$ 651,703	200,506	451,197
Total Expenditures	103,161	651,703	200,833	450,870
Excess of revenues over expenditures	**(103,161)**	**(651,703)**	**(198,953)**	**452,750**
Other financing sources (uses):				
Other Financing Sources	1,322,500	-	-	-
Transfers in	-	312,167	312,167	-
Total other financing sources (uses)	1,322,500	312,167	312,167	-
Net change in fund balance	1,219,339	(339,536)	113,214	452,750
Fund balances- beginning (July 1, 2020)	(1,219,339)	339,536	211,106	(128,430)
Fund balances - ending (June 30, 2021)	**$ -**	**$ -**	**$ 324,320**	**$ 324,320**

* Variance = Positive or (Negative)

{This page is intentionally left blank}

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.

{This page is intentionally left blank}

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

YUMA COUNTY JAIL DISTRICT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

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	$ 149,336	$ 24	$ 446,899	$ 627,578	$ 1,223,837
Receivables (net of allowances for uncollectibles):					
Accounts	-	286	180,683	-	180,969
Accrued interest	53	-	167	234	454
Due from:					
Primary government- Yuma County	-	-	984	18,493	19,477
State government	24,802	-	-	-	24,802
Prepaid items	660	-	9,306	1,480	11,446
Total Assets	**$ 174,851**	**$ 310**	**$ 638,039**	**$ 647,785**	**$ 1,460,985**
Liabilities					
Accounts payable	$ 1,010	$ 20	$ 11,224	$ 19,523	$ 31,777
Accrued payroll and employee benefits	4,155	-	16,543	-	20,698
Due to:					
Primary government- Yuma County	654	-	49,557	26,777	76,988
Total Liabilities	**5,819**	**20**	**77,324**	**46,300**	**129,463**
Fund balances					
Nonspendable	660	-	9,306	1,480	11,446
Restricted	168,372	290	551,409	600,005	1,320,076
Total fund balances	**169,032**	**290**	**560,715**	**601,485**	**1,331,522**
Total liabilities and fund balances	**$ 174,851**	**$ 310**	**$ 638,039**	**$ 647,785**	**$ 1,460,985**

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, 2021

	Special Revenue				Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Nonmajor Governmental Funds
Revenues:					
Intergovernmental:					
Other governments	$ 200,835	-	-	$ 268,493	$ 469,328
Charges for services	-	$ 3,717	$ 262,511	-	266,228
Investment income	899	-	3,024	3,868	7,791
Miscellaneous	6,114	-	309,013	25	315,152
Total Revenue	207,848	3,717	574,548	272,386	1,058,499
Expenditures:					
Current:					
Public safety	146,291	3,330	369,202	140,451	659,274
Capital outlay	11,025	-	-	11,025	22,050
Total Expenditures	157,316	3,330	369,202	151,476	681,324
Excess (deficiency) of revenues over expenditures	**50,532**	**387**	**205,346**	**120,910**	**377,175**
Net change in fund balance	50,532	387	205,346	120,910	377,175
Fund balances- beginning (July 1, 2020)	118,500	(97)	355,369	480,575	954,347
Fund balances- ending (June 30, 2021)	**$ 169,032**	**$ 290**	**$ 560,715**	**$ 601,485**	**$ 1,331,522**

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, 2021

	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:						
Other governments	$ 205,466	$ 200,835	$ (4,631)	-	-	-
Charges for services	-	-	-	$ 7,649	$ 3,717	$ (3,932)
Investment income	1,500	899	(601)	-	-	-
Miscellaneous	10,000	6,114	(3,886)	-	-	-
Total Revenue	216,966	207,848	(9,118)	7,649	3,717	(3,932)
Expenditures:						
Current:						
Public safety	315,919	146,291	169,628	7,874	3,330	4,544
Capital outlay	14,000	11,025	2,975	-	-	-
Total Expenditures	329,919	157,316	172,603	7,874	3,330	4,544
Excess (deficiency) of revenues over expenditures	**(112,953)**	**50,532**	**163,485**	**(225)**	**387**	**612**
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(112,953)	50,532	163,485	(225)	387	612
Fund balances- beginning (July 1, 2020)	112,953	118,500	5,547	225	(97)	(322)
Fund balances- ending (June 30, 2021)	**$ -**	**$ 169,032**	**$ 169,032**	**$ -**	**$ 290**	**$ 290**

* 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 *
-	-	-	$ 213,100	$ 268,493	$ 55,393	$ 418,566	$ 469,328	$ 50,762
$ 212,000	$ 262,511	$ 50,511	-	-	-	219,649	266,228	46,579
1,500	3,024	1,524	-	3,868	3,868	3,000	7,791	4,791
162,984	309,013	146,029	-	25	25	172,984	315,152	142,168
376,484	574,548	198,064	213,100	272,386	59,286	814,199	1,058,499	244,300
470,330	369,202	101,128	290,570	140,451	150,119	1,084,693	659,274	425,419
-	-	-	413,100	11,025	402,075	427,100	22,050	405,050
470,330	369,202	101,128	703,670	151,476	552,194	1,511,793	681,324	830,469
(93,846)	**205,346**	**299,192**	**(490,570)**	**120,910**	**611,480**	**(697,594)**	**377,175**	**1,074,769**
-	-	-	30,000	-	(30,000)	30,000	-	(30,000)
-	-	-	30,000	-	(30,000)	30,000	-	(30,000)
(93,846)	205,346	299,192	(460,570)	120,910	581,480	(667,594)	377,175	1,044,769
93,846	355,369	261,523	460,570	480,575	20,005	667,594	954,347	286,753
$ -	**$ 560,715**	**$ 560,715**	**$ -**	**$ 601,485**	**$ 601,485**	**$ -**	**$ 1,331,522**	**$ 1,331,522**

{This page is intentionally left blank}

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..... 91-108
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..... 109-113
These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

Debt Capacity..... 115-119
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 121-129
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..... 130-134
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

{This page is intentionally left blank}

FINANCIAL TRENDS

Yuma County Jail District

Government-Wide Revenues by Source

Last Ten Fiscal Years

	Fiscal Years							
	2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Program Revenues								
Sales Tax	$ 11,344,498	5.25%	$ 11,602,960	2.28%	$ 11,602,385	0.00%	$ 11,936,114	2.88%
Investment Income	14,367	(81.69%)	11,530	(19.75%)	6,098	(47.11%)	5,030	(17.51%)
Miscellaneous (1)	135,772	(10.95%)	235,319	73.32%	178,029	(24.35%)	168,515	(5.34%)
Maintenance of Effort (2)	5,868,110	(22.21%)	6,415,099	9.32%	6,689,147	4.27%	6,683,333	(0.09%)
Operating Grants & Contributions	585,922	2.72%	608,162	3.80%	553,557	(8.98%)	416,309	(24.79%)
Charges for Services	747,336	9.09%	628,100	(15.95%)	550,059	(12.42%)	431,310	(21.59%)
Total Program Revenue	**$ 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		2020-2021	
Amount	% Chng	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%	$ 17,955,807	14.31%
8,445	67.89%	11,614	37.53%	38,353	230.23%	75,461	96.75%	67,659	(10.34%)	45,734	(32.41%)
207,110	22.90%	118,714	(42.68%)	142,137	19.73%	245,554	72.76%	247,353	0.73%	355,143	43.58%
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%	7,605,603	0.55%
407,869	(2.03%)	368,117	(9.75%)	568,879	54.54%	517,363	(9.06%)	563,849	8.99%	767,976	36.20%
361,984	(16.07%)	346,387	(4.31%)	284,459	(17.88%)	314,110	10.42%	336,223	7.04%	598,433	77.99%
$ 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%**	**$ 27,328,696**	**11.60%**

Yuma County Jail District

Government-Wide Expenses by Category

Last Ten Fiscal Years

	2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Expenses								
Personnel Services	$ 13,294,427	3.98%	$ 14,255,807	7.23%	$ 14,722,825	3.28%	$ 14,071,020	(4.43%)
Operations	4,372,727	(13.50%)	4,608,583	5.39%	4,580,566	(0.61%)	4,863,233	6.17%
Depreciation	1,029,604	(7.74%)	1,044,662	1.46%	1,080,564	3.44%	1,112,501	2.96%
Interest and Fiscal Charges	156,276	(52.47%)	331,725	112.27%	310,572	(6.38%)	281,580	(9.34%)
Total - Expenses	$ 18,853,034	(2.24%)	$ 20,240,777	7.36%	$ 20,694,527	2.24%	$ 20,328,334	(1.77%)
Change in Net Position	$ (157,029)	(129.99%)	$ (739,607)	371.00%	$ (1,115,252)	50.79%	$ (687,723)	(38.33%)
Beginning Net Position (1)	27,874,908	1.91%	27,717,879	(0.56%)	26,978,272	(2.67%)	15,434,548	(42.79%)
Ending Net Position (1)	**$ 27,717,879**	**(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		2020-2021	
Amount	**% Chng**	**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%	$ 15,792,080	(2.27%)
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%)	4,930,214	5.48%
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%	1,239,181	9.33%
251,376	(10.73%)	220,176	(12.41%)	218,700	(0.67%)	190,290	(12.99%)	140,571	(26.13%)	15,722	(88.82%)
$ 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%	$ 21,977,197	(0.58%)
$ 886,382	(228.89%)	$ 389,598	(56.05%)	$ (1,322,917)	(439.56%)	$ 2,742,702	(307.32%)	$ 2,381,671	(13.16%)	$ 5,351,499	124.70%
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%	20,209,953	13.36%
$ 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%**	**$ 25,561,452**	**26.48%**

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
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 (1)	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%
2020-21	31,046,513	52.30%	441,849	(54.76%)	1,204,000	4.33%	15,722	(88.82%)	1,219,722	(5.78%)

(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
$ 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%
32,708,084	44.37%	5,570,054	204.52%	5,359,765	51.81%	10,929,819	103.92%

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
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%
2020-21	32,266,235	48.83%	1,219,722	(5.78%)	5.72%

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

Table A-4

Change in Fund Balance		Beginning Fund Balance		Ending Fund Balance	
Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%
5,570,054	204.52%	5,359,765	51.81%	10,929,819	103.92%

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
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%
2020-21	17,955,807	14.31%	767,973	36.20%	598,433	77.99%

(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. However, does not include additional contributions for the taxable pledged revenue bonds issued to partially fund the outstanding unfunded pension liability in the amount of $10,947,288.

Table A-5

Investment Income		Miscellaneous		Maintenance of Effort (2)		Total	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 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%
45,734	(32.41%)	321,130	41.08%	7,605,603	0.55%	27,294,680	11.55%

Yuma County Jail District

Fund Balances of Governmental Funds

Last Ten Fiscal Years

	2011-2012	2012-2013	2013-2014	2014-2015
General Fund:				
Nonspendable	-	$ 2,131	$ 4,585	$ 4,526
Restricted	$ 1,807,941	1,310,271	55,913	757,161
Total General Fund	**$ 1,807,941**	**$ 1,312,402**	**$ 60,498**	**$ 761,687**
All other governmental funds:				
Nonspendable	-	-	$ 900	$ 1,880
Restricted	$ 463,020	$ 564,989	543,351	470,707
Committed	807	165,273	35,412	32,502
Assigned	11,630	13,242	14,731	16,156
Unassigned	178,256	(8,886)	(8,665)	-
Total all other governmental funds	**$ 653,713**	**$ 734,618**	**$ 585,729**	**$ 521,245**

Table A-6

2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
$ 51,785	$ 50,551	$ 49,347	$ 56,662	$ 80,356	$ 80,356	$ 76,518
1,648,675	1,706,909	1,443,863	2,085,461	4,074,546	4,074,546	9,170,640
$ 1,700,460	**$ 1,757,460**	**$ 1,493,210**	**$ 2,142,123**	**$ 4,154,902**	**$ 4,154,902**	**$ 9,247,158**
$ 2,650	$ 1,203	$ 325	$ 990	-	-	$ 11,446
560,510	489,950	2,739,960	1,297,038	$ 994,377	$ 994,377	1,346,895
-	40,739	75,367	90,037	210,583	210,583	324,320
3,503	4,949	2,066	441	-	-	-
-	-	-	-	(97)	(97)	-
$ 566,663	**$ 536,841**	**$ 2,817,718**	**$ 1,388,506**	**$ 1,204,863**	**$ 1,204,863**	**$ 1,682,661**

Yuma County Jail District

General Fund Changes in Fund Balances

Last Ten Fiscal Years

Fiscal Year	Operating Revenues	Operating Uses (1) Expenditures Amount	% Chng	Transfers Out 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%
2020-21	18,626,633	19,636,144	(0.99%)	(1,540,006)	(10.27%)

(1) Fiscal year 2020-21, does not include Primary Government's contribution for the taxable pledge revenue pension bonds issued in the amount of $10,947,288.

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%
5,092,256	153.00%	4,154,902	93.96%	9,247,158	122.56%

Yuma County Jail District

Net Position by Category

Last Ten Fiscal Years

	Fiscal Years									
	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Governmental Activities										
Net Investment in Capital Assets	$ 25,710,279	(3.94%)	$ 25,671,213	(0.15%)	$ 25,808,607	0.54%	$ 25,541,409	(1.04%)	$ 25,339,980	(0.79%)
Restricted for:										
Public Safety	-		-		-			-		-
Capital Projects	429,807	63106.91%	160,596	(62.64%)	30,966	(80.72%)	31,533	1.83%	31,727	0.62%
Debt Service	(250,744)	(370.44%)	4,677	(101.87%)	4,446	(4.94%)	969	(78.21%)	7,473	671.21%
Prepaid Items	-	(100.00%)	2,131	100%	5,485	157.39%	-	(100.00%)	-	-
Unrestricted	1,828,537	80.03%	1,139,655	(37.67%)	13,516	(98.81%)	(10,827,086)	(80205.70%)	(9,745,973)	(9.99%)
Total Net Position	$ 27,717,879	(0.56%)	$ 26,978,272	(2.67%)	$ 25,863,020	(4.13%)	$ 14,746,825	(42.98%)	$ 15,633,207	6.01%

Table A-8

Fiscal Years									
2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 25,257,219	(0.33%)	$ 25,324,618	0.27%	$ 25,229,056	(0.38%)	$ 26,378,715	4.56%	$ 26,801,093	1.60%
	-		-	28,349,359	100.00%	5,028,990	(82.26%)	10,490,716	108.60%
31,943	0.68%	2,060,949	6351.96%	548,140	(73.40%)	523	(99.90%)	-	(100.00%)
8,796	17.70%	-	(100.00%)	90,037	100.00%	39,410	(56.23%)	26,819	(31.95%)
-	-	-	-	-	-	-	-	-	-
(9,275,153)	(4.83%)	(12,685,679)	36.77%	(8,797,525)	(30.65%)	(11,237,685)	27.74%	(11,757,176)	4.62%
$ 16,022,805	2.49%	$ 14,699,888	(8.26%)	$ 45,419,067	208.98%	$ 20,209,953	(55.50%)	$ 25,561,452	26.48%

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
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%	-	-
2020-21	1,227,839	(3.4%)	312,167	-	(1,540,006)	(9.5%)	-	-

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
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%
2020-21	332,205	78.20%	3,717	7.40%	262,511	79.38%	598,433	77.99%

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		Jail District General Fund	
	Amount	% Chng	Amount	% Chng
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%
2020-21	17,954,210	14.30%	17,955,807	14.31%

(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 Yuma County	
Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 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%
9	(71.88%)	4,010,664	14.28%	39,920,690	14.30%

Yuma County Jail District

Table B-2

Sales Tax by Category(1)

Current year and Ten years ago

Category	Fiscal Year 2011-2012 Amount	2020-2021 Amount	2020-2021 % Change
Utilities	$ 1,248,664	$ 1,333,767	6.82%
Communications	340,709	119,814	(64.83%)
Publications	8,924	6,789	(23.92%)
Job Printing	N/A	5,759	100.00%
Restaurants & Bars	1,104,456	1,793,655	62.40%
Amusements	68,783	50,984	(25.88%)
Rental of Personal Prop	413,450	491,919	18.98%
Contracting	1,518,631	2,727,088	79.58%
Retail	6,284,096	10,040,834	59.78%
Hotel/Motel	282,703	378,927	34.04%
Jet Fuel	N/A	7,828	100.00%
MRRA (2)	N/A	57,349	100.00%
Remote Retail	N/A	887,515	100.00%
All Other	74,082	53,579	(27.68%)
TOTAL	$ 11,344,498	$ 17,955,807	58.28%

(1) Information obtained from Arizona Department of Revenue and County records, adjusted to actual month receipts

(2) Modifications, Repairs, Restorations, Additions

Yuma County Jail District

Table B-3

Sales Tax Rates (Direct and Overlapping) (1)

Last Ten Fiscal Years

(Rates in cents per dollar)

		Yuma County (2)			Cities (5)			
Fiscal Year	Arizona State	General	Jail District (3)	Health District (4)	San Luis	Somerton	Wellton	Yuma
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
2020-21	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.

{This page is intentionally left blank}

DEBT CAPACITY

Yuma County Jail District

Pledged Revenues

Last Ten Fiscal Years

	2011-2012	2012-2013	2013-2014	2014-2015
Pledged Revenues				
Jail District (1)	$ 11,344,498	$ 11,602,960	$ 11,602,385	$ 11,936,114
Total Pledged Revenues	$ 11,344,498	$ 11,602,960	$ 11,602,385	$ 11,936,114
Debt Service Requirements				
Jail District - Bonds				
Principal	$ 550,000	$ 705,000	$ 725,004	$ 755,004
Interest	156,276	331,725	310,572	281,580
Total Annual Requirements	$ 706,276	$ 1,036,725	$ 1,035,576	$ 1,036,584
Estimated Coverage	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	2020-2021
$ 12,198,328	$ 12,580,956	$ 12,846,259	$ 13,614,191	$ 15,708,658	$ 17,955,807
$ 12,198,328	$ 12,580,956	$ 12,846,259	$ 13,614,191	$ 15,708,658	$ 17,955,807
$ 780,000	$ 815,004	$ 988,008	$ 1,104,008	$ 1,154,008	$ 1,204,000
251,376	220,176	218,700	190,290	140,571	15,722
$ 1,031,376	$ 1,035,180	$ 1,206,708	$ 1,294,298	$ 1,294,579	$ 1,219,722
11.83	12.15	10.65	10.52	12.13	14.72

Yuma County Jail District

Table C-2

Total Debt Per Capita and Ratio of Annual Debt Service Expenditures for Revenue Bonded Debt to Total General Expenditures
Last Ten Years

Fiscal Year	Outstanding Debt			Total Debt Per Capita	Total Expenditures		Ratio to General (4)
	Principal	Interest (1)	Premium		Debt Service (2)	General (3)	
2011-12*	$ 8,245,000	$ 2,036,788	$ 845,567	$ 55.52	$ 706,276	$ 18,707,547	3.78%
2012-13	7,450,000	1,699,563	760,989	48.30	1,036,725	19,665,804	5.27%
2013-14	6,745,000	1,378,413	676,435	42.04	1,035,576	20,980,068	4.94%
2014-15	6,019,996	1,082,338	591,881	36.29	1,036,584	19,002,993	5.45%
2015-16	5,264,996	815,863	507,327	30.64	1,031,376	18,932,476	5.45%
2016-17	4,484,996	580,088	422,773	25.20	1,035,180	20,361,956	5.08%
2017-18*	5,878,992	667,654	338,219	31.06	1,206,708	21,002,091	5.75%
2018-19	4,890,992	470,208	253,665	24.93	1,294,298	22,643,903	5.72%
2019-20	3,786,992	302,293	169,111	18.52	1,294,579	22,655,963	5.71%
2020-21	2,632,992	185,227	84,557	12.34	1,219,722	21,760,796	5.61%

(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 equals to Debt Service Expenditures divided by total general expenditures.

* Restated.

Yuma County Jail District

Table C-3

Computation of Direct and Overlapping Debt *
June 30, 2021

Jurisdiction	Net Assessed Value	Net General Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
Direct Debt				
Jail District Revenue Bonds	$ 1,286,552,350	$ 2,632,992	100%	$ 2,632,992
Premiums	1,286,552,350	84,557	100%	84,557
Total Jail District Direct Bonded Debt		2,717,549		2,717,549
Overlapping Debt- Primary Government				
Yuma County: General Obilgation Bond	$ 1,286,552,350	$ 30,160,000	100.00%	$ 30,160,000
Yuma County: Revenue Bond	1,286,552,350	10,394,000	100.00%	10,394,000
Yuma County: Premiums	1,286,552,350	1,697,843	100.00%	1,697,843
Yuma County: Capital Leases	1,286,552,350	1,369,807	100.00%	1,369,807
Total Yuma County Direct Bonded Debt:		$ 43,621,650		$ 43,621,650
Overlapping Debt- Other				
Arizona Western College (1)	$ 1,286,552,350	$ 60,545,000	100.00%	$ 60,545,000
Crane Elementary School District No. 13	244,204,242	8,175,000	18.98%	1,551,615
Antelope Union High School District No. 50	108,076,448	200,000	8.40%	16,800
Yuma Union High School District No. 70 (2)	1,178,475,902	50,469,007	91.60%	46,229,610
Total Overlapping General Obligation Bonded Debt		$ 119,389,007		$ 108,343,026
Total Direct and Overlapping General Obligation Bonded Debt				$ 154,682,225

(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.

{This page is intentionally left blank}

ECONOMIC AND DEMOGRAPHIC INFORMATION

Yuma County Jail District

Table D-1

Demographic Statistics - Population and Employment - by Sector
Last Ten Years

Calendar Year	District / County 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	%
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	45.5%	11,800	14.5%	2,100	2.6%	23,100	28.4%	13,850	16.5%
2020	235,321	98,068	81,302	17.1%	35,400	43.5%	11,300	13.9%	2,000	2.5%	22,100	27.2%	14,090	17.3%

Calendar Year *	District / County Total Population *	Goods Producing						Government					
		Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
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%
2020	235,321	6,200	7.6%	3,500	4.3%	2,700	3.3%	14,100	17.3%	3,700	4.6%	10,400	12.8%

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 / Jail District			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%
2020	3,570,033	7.9%	235,321	98,068	17.1%	29,955	8,139	11.3%	39,705	17,108	31.3%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
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%
2020	18,039	8,173	15.1%	3,354	751	0.3%	108,010	46,372	13.5%

* 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	2021 Actual Assessed Valuation	2021 Rank	2021 Percent of County's Net Assessed Valuation *	2012 Actual Assessed Valuation	2012 Rank	2012 Percent of County's Net Assessed Valuation
Arizona Public Service Company	$ 81,550,653	1	5.23%	$ 60,672,662	0	4.87%
Agua Caliente Solar LLC	37,731,780	2	2.42%	-	-	-
Southwest Gas Corporation (T&D)	13,976,814	4	0.90%	7,261,902	6	0.58%
Union Pacific Railroad Co	13,802,464	3	0.89%	7,613,797	4	0.61%
Wal-Mart Stores Inc De Corp	7,026,823	5	0.05%	8,360,696	2	0.67%
Imperial Irrigation District (T&D)	6,812,431	6	0.44%	-	-	-
Yuma Palms 1031 Delaware LLC ET AL	5,846,346	7	0.38%	7,473,024	5	0.60%
Arizona Public Service Company (REE)	4,402,082	8	0.28%	-	-	-
Qwest Corporation	3,627,769	9	0.23%	7,745,483	3	0.62%
San Diego Gas and electric Company	3,188,418	10	0.20%	-	-	-
North Baja Pipeline LLC				3,229,072	9	0.26%
Dole Fresh Vegetables Inc.				3,705,628	7	0.30%
Far West Water Co				3,467,000	8	0.28%
Underhill Transfer Company				3,001,781	10	0.24%
	$ 177,965,580		11.02%	$ 112,531,045		9.03%

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

	2021			2012		
Employers	**Total Employment**	**Rank**	**% of Total Employed**	**Total Employment**	**Rank**	**% of Total Employed**
Yuma Regional Medical Center	2,430	1	2.42%	2,080	2	2.38%
Yuma Proving Ground	2,138	2	2.13%	-	-	-
Yuma Elementary School District #1	1,179	3	1.17%	1,700	3	1.94%
TRAX International	1,050	4	1.04%	-	-	-
Yuma Union High School District	993	5	0.99%	-	-	-
Convey Health Solutions	900	6	0.90%	-	-	-
Arizona Western College	829	7	0.82%	-	-	-
Paradise casino	700	8	0.70%	-	-	-
Crane Elementary School District #13	659	9	0.66%	-	-	-
ACCT	557	10	0.55%	814	10	0.93%
Yuma County	-		-	1,350	6	1.54%
City of Yuma	-		-	1,388	5	1.59%
Bose Corp				1,300	8	1.48%
U.S. Marine Corps Air Station	-		-	1,350	7	1.54%
U.S. Army	-		-	2,319	1	2.65%
Wal-Mart Stores	-		-	1,394	4	1.59%
U.S Border Patrol	-		-	920	9	1.05%
Total Top Employers Yuma County	**11,435**		**11.38%**	**14,615**		**16.69%**
Total County Employment	**100,491**			**87,566**		

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 2011-2012			Employees 2012-2013			Employees 2013-2014			Employees 2014-2015		
	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	30	30	30	30	30	30	29	29	29
BOS / County Admin	28	28	28	27	27	27	27	27	27	26	28	28
Development Services	71	71	71	57	57	57	52	52	52	48	48	48
Election Services	3	3	3	3	3	3	3	3	3	2	3	3
Financial Services	20	20	20	18	18	18	19	19	19	20	20	20
General Services	40	40	40	40	40	40	39	39	39	40	40	40
Human Resources	11	11	11	9	9	9	12	12	12	10	10	11
ITS	29	29	29	28	28	28	27	27	27	24	24	24
Recorder	10	10	10	10	10	10	9	9	9	10	10	10
Treasurer	10	10	10	10	10	10	9	9	9	10	10	10
Total General Government	254	254	254	232	232	232	227	227	227	219	222	223
Public Safety												
Adult Probation	92	92	92	88	88	88	87	87	87	86	86	86
Sheriff	382	382	382	329	330	330	349	350	351	300	308	310
Total Public Safety	474	474	474	417	418	418	436	437	438	386	394	396
Highway & Streets												
Public Works	79	79	79	74	74	74	71	71	71	68	68	68
Total Highway & Streets	79	79	79	74	74	74	71	71	71	68	68	68
Health												
Health	118	118	118	96	99	102	92	95	99	96	101	104
Total Health	118	118	118	96	99	102	92	95	99	96	101	104
Cultural & Recreation												
Library	96	96	96	79	90	103	79	90	103	82	94	107
Total Cultural & Recreation	96	96	96	79	90	103	79	90	103	82	94	107
Welfare												
Housing	16	16	16	13	13	13	14	14	14	15	15	15
Public Fiduciary	8	8	8	5	5	5	7	7	7	7	7	7
Total Welfare	24	24	24	18	18	18	21	21	21	22	22	22
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	41	41	41	39	40	40	39	40	40	39	39	39
Constable Precinct #1	4	4	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	-	-	-	-	-	-	-	-	-
County Attorney	64	64	64	59	59	59	61	61	61	61	61	61
County Attorney: Victim Svc	11	11	11	11	11	11	11	11	11	10	10	11
Justice Court #1	22	22	22	19	19	19	20	20	20	17	17	17
Justice Court #2	5	5	5	5	5	5	6	6	6	6	6	6
Justice Court #3	4	4	4	4	4	4	4	4	4	4	3	4
Juvenile Court	141	141	141	128	129	130	126	127	127	129	129	129
Legal Defender	13	13	13	9	9	9	12	13	13	12	12	12
Public Defender	24	24	24	23	23	23	24	24	24	24	24	24
Superior Court	68	68	68	65	65	65	70	70	70	70	71	72
Total Legal Activities	397	397	397	367	369	370	378	381	381	377	377	380
Total Employee Count:	1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,328	1,345	1,255	1,283	1,305

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

(2) Numbers from county payroll records

Table D-5

Employees 2015-2016			Employees 2016-2017			Employees 2017-2018			Employees 2018-2019			Employees 2019-2020			Employees 2020-2021		
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
31	31	31	27	27	27	26	26	26	30	30	30	31	31	31	28	28	28
31	32	33	28	28	29	29	29	29	28	28	28	31	31	31	32	32	32
57	57	57	42	42	42	44	44	44	45	45	45	44	44	44	44	44	44
2	3	3	3	3	3	3	3	3	2	2	2	3	3	3	3	3	3
19	19	19	20	20	20	19	19	19	19	19	19	18	18	18	19	19	19
40	40	40	41	41	42	41	41	42	42	42	43	43	43	44	40	40	41
16	16	17	14	14	14	13	13	13	15	15	15	13	13	13	15	15	15
23	23	23	27	27	28	28	28	28	28	28	28	27	27	27	28	28	28
9	9	10	8	8	8	9	9	9	10	10	10	9	9	9	9	9	9
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9
238	240	243	220	220	223	222	222	223	229	229	230	229	229	230	227	227	228
91	91	91	79	79	79	78	78	78	77	77	77	79	79	79	77	77	77
304	307	310	313	315	316	309	311	312	317	319	321	333	334	335	333	333	333
395	398	401	392	394	395	387	389	390	394	396	398	412	413	414	410	410	410
87	87	87	70	70	70	68	68	68	75	75	75	73	73	73	70	70	70
87	87	87	70	70	70	68	68	68	75	75	75	73	73	73	70	70	70
108	112	116	90	96	99	90	95	98	94	97	99	95	98	100	100	104	106
108	112	116	90	96	99	90	95	98	94	97	99	95	98	100	100	104	106
81	93	105	81	95	107	80	94	106	80	92	104	76	89	100	67	82	96
15	15	15	16	16	16	16	16	16	17	17	17	16	16	16	16	16	16
8	8	8	7	7	7	7	7	7	9	9	9	9	9	9	8	8	9
23	23	23	23	23	23	23	23	23	26	26	26	25	25	25	24	24	25
5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
44	44	44	39	39	39	38	38	38	41	42	42	37	37	37	41	41	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	62	62	62	61	61	61	65	65	65	61	61	61	61	61	61
13	13	14	12	12	12	12	12	12	11	11	11	12	12	12	12	12	12
27	27	27	20	20	20	20	20	20	17	17	18	22	22	23	20	20	23
7	7	7	5	5	5	5	5	5	6	6	6	6	6	6	6	6	6
5	5	5	4	5	5	4	5	5	5	5	5	5	5	5	5	5	5
161	162	162	123	124	126	124	125	127	123	125	127	121	122	123	118	119	123
11	11	11	11	11	11	11	11	11	12	12	12	12	12	12	10	10	12
24	24	24	20	20	20	22	22	22	24	24	24	24	24	24	24	24	24
82	83	83	70	71	72	68	69	71	65	67	70	65	66	68	65	67	68
440	442	443	371	374	377	370	373	377	374	379	385	370	373	376	367	373	376
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	1,269	1,294	1,315

Yuma County Jail District

Table D-6

Other Demographic Statistics

Last Ten Years

Calendar Year	County / District 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
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%
2020	235,321	36,570	2.49%	7,818,246	37,235	(3.67%)	6,969	(13.06%)

(1) Source: Arizona Department of Administration (azstats.gov) Jail District is the same as the County.

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

Yuma County Jail District

Table D-7

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%
2020	188,937,024	0.00%	1,229	0.00%	2,440,665,000	0.00%	1,756,400,391	0.00%

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

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

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

OPERATIONAL INFORMATION

Yuma County Jail District

Table E-1

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

	Fiscal Year									
	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
Schedule of Insurance Coverage
June 30, 2021

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	$15,000,000 per Occurrence $75,000 Deductible $2,000,000 per Occurrence (Strip Search Class Action Liab.) $2,000,000 Aggregate $5,000 per Occurrence (Designated Special District Liability and Defense Costs) $10,000 Aggregate per Member $125,000 per Occurrence (Land Use Liability) $25,000 Deductible $200,000 per Claim (COVID-19 Claims Defense Costs/Expense) $400,000 Aggregate per Member $75,000 Deductible $5,000,000 each Claim (Public Officials Errors and Omissions Liability) $5,000,000 Aggregate per Member $1,000,000 per Claim (MedMal) $3,000,000 Aggregate per Member; $5,000,000 Aggregate MOC $75,000 Deductible $5,000,000 per Claim (Employee Benefits Liability) $5,000,000 Aggregate per Member $75,000 Deductible $5,000,000 per Claim (Employment Practices Liability) $5,000,000 Aggregate per Member $75,000 Deductible	ACIP	07/01/21	$862,864
Property	$300,000,000 per Occurrence $25,000 Deductible $15,000,000 per occurrence - Flood $ 25,000 deductible $ 2,500 deductible - Auto Physical Damage (comp/collision)	ACIP	07/01/21	
Commercial Crime	$1,000,000 per Occurrence (employee dishonesty, forgery alteration, inside/outside premises, coumputer fraud) $100,000 Deductible $100,000 per Occurence (money order and counterfeit money) $5,000 Deductible	ACIP	11/01/21	
Drone	$1,000,000 per Occurrence Liability 5% (or 10% of the drone value) - Property Damage	ACIP	07/01/21	
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) $75,000 Deductible	ACIP	07/01/21	
Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy and Media Communications	$10,000,000 Aggregate Limit $3,000,000 per incident $150,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/21	
Workers' Compensation	Workers' Compensation (Statutory, No Deductible) $8,000,000 per Life and Agggregate (Aircraft-Related Losses) $4,000,000 (Employer Liability, No Deductible)	ACIP	1/1/2022	$850,508 Fiscal Year Premium (Estimated)
Tourist Auto Liability	$500,000 Liability $10,000 per person $50,000 per accident Medical $500,000 Legal Assistance $500 Collision Deductible $1,000 Theft Deductible	Chubb	11/01/21	$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	07/01/22	$9,532
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $150,000 (Specific) $150,000 - deductible	Blue Cross Blue Shield of AZ	7/1/2022	
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	