# YUMA COUNTY

## JAIL DISTRICT

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**A Component Unit of Yuma County, Arizona**
**141 South 3rd Avenue**
**Yuma, Arizona 85364**

**Cover design by the Financial Services- compliance division: Denise Butler**

# 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, 2024

YUMA COUNTY
ARIZONA

**BOARD OF SUPERVISORS**
Martin Porchas, Chair
District 1

Jonathan Lines, District 2
Darren Simmons, District 3
Marco A (Tony) Reyes, District 4
Lynne Pancrazi, District 5

**COUNTY ADMINISTRATOR**
Ian McGaughey

**Prepared by Yuma County Financial Services Department**
Chief Financial Officer
Humberto Del Castillo Ochoa

Deputy Chief Financial Officer
Leonardo Tanory

Accountants

Brianna Ortiz
Elizabeth Canela
Elizabeth Huerta
Elsa Garcia
Jessica Saavedra
Margarita Gamboa
Rosa Castillo
Tammy Vasquez

{This page is intentionally left blank}

# YUMA COUNTY JAIL DISTRICT

Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2024

## TABLE OF CONTENTS

**INTRODUCTORY SECTION :**


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


**FINANCIAL SECTION :**


| | | |
|---|---|---|
| Independent Auditors' Report | | 12 |
| Management's Discussion and Analysis | | 15 |
| **Basic Financial Statements:** | Exhibit | Page |
| 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 | | 35 |
| **Required Supplementary Information (RSI):** | | |
| Budgetary Comparison Schedule- General Fund | C | 56 |
| Notes to Budgetary Comparison Schedule | | 57 |
| Schedule of the District's Proportionate Share of the Net Pension/OPEB Liability Cost-Sharing Plan | D-1 | 58 |
| Schedule of Changes in the District's Net Pension/OPEB Liability and Related Ratios Agent Plans | D-2 | 60 |
| Schedule of the 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, 2024

## TABLE OF CONTENTS

## STATISTICAL SECTION


| | Table | Page |
|---|---|---|
| **Financial Trends** | | |
| Government-Wide Revenues by Source | A-1 | 94 |
| Government-Wide Expenses by Category | A-2 | 96 |
| Governmental Funds Expenditures by Function | A-3 | 98 |
| Change in Fund Balances - All Funds Including Ratio of Total Debt Service to Total Non-Capital Expenditures | A-4 | 100 |
| Governmental Funds Revenues by Source | A-5 | 102 |
| Fund Balances of Governmental Funds | A-6 | 104 |
| General Fund Changes in Fund Balances | A-7 | 106 |
| Net Position by Category | A-8 | 108 |
| Other Financing Sources (Uses) | A-9 | 110 |
| Charges for Services by Source | A-10 | 110 |
| **Revenue Capacity** | | |
| Local Sales Tax Revenues | B-1 | 112 |
| Sales Tax by Category- Jail District Only | B-2 | 114 |
| Sales Tax Rates in Yuma County | B-3 | 115 |
| **Debt Capacity** | | |
| Pledged Revenues - Jail District Only | C-1 | 118 |
| Ratio of Annual Debt Service Expenditures for Revenue Bonded Debt to Total General Expenditures- Jail District Only | C-2 | 120 |
| Computation of Direct and Overlapping Debt | C-3 | 121 |
| **Economic and Demographic Information** | | |
| Demographic Statistics-Population and Employment - by Sector for the Entire Yuma County | D-1 | 124 |
| Demographic Statistics-Population and Employment - by City for the Entire Yuma County | D-2 | 125 |
| Principal Taxpayers for the Entire Yuma County | D-3 | 126 |
| Demographic Statistics-Top Employers for the Entire Yuma County | D-4 | 127 |
| Demographic Statistics-Yuma County Employees - by Activity for the Entire Yuma County | D-5 | 128 |
| County-Wide Other Demographic Statistics | D-6 | 130 |
| County-Wide Building Permits, Bank Deposits, and Retail Sales | D-7 | 131 |
| **Operational Information** | | |
| Capital Asset and Infrastructure Statistics by Function/Program | E-1 | 135 |
| Operating Indicators by Function/Program | E-2 | 136 |
| Schedule of Insurance Coverage | E-3 | 138 |

# 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**

Humberto Del Castillo Ochoa
Chief Financial Officer

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

Leonardo Tanory
Deputy- Chief Financial Officer

July 31, 2025

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, 2024.

## 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 Financial Services 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.

**FINANCIAL INFORMATION (concluded)**

**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.

**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 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 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**

The District remains committed to identify ways to reduce the cost of operating the Adult Detention Center while maintaining high standards of safety and security. Significant efforts continue to be made to invest in infrastructure repairs and replacements to ensure the facility remains safe for both staff and inmates.
The district continues to accumulate funds and reserves for the upcoming infrastructure repair and replacements.

Since assuming responsibility for in-house nursing services, the District has realized cost savings and continues to evaluate and refine the program to ensure its efficiency and effectiveness.

## MAJOR INITIATIVES (Concluded)

Additionally, the District, in partnership with Yuma County leadership, has focused on reducing departmental spending while maintaining service levels. This spirit of cooperation underscores Yuma County's commitment to fiscal responsibility.

The District continues to maintain appropriate cash reserves to provide financial stability and to ensure that recurring revenues align with expenditures. The District's fund balance target of twenty percent (20%) has been achieved and is a priority for continued fiscal health.

Finally, the District remains committed to addressing employee compensation and turnover by making salary adjustments to remain competitive in the market while maintaining fiscal discipline.

## LONG-TERM FINANCIAL PLANNING

The District has no immediate intention to issue additional debt despite of the urgent need for repairs and upgrades to the aging detention facility. The additional revenues received in the past three years and the conservative spending applied by management, has helped the District accumulate funds to attend for these infrastructure immediate needs. Adopted strategic plan calls for continuing to increase in fund balance to assure funding to Jail District operations, as well as to 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 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, the District has been setting aside funds for the capital projects, however, if needed there will be the need to issue additional debt as it was done during fiscal year 2018. Infrastructure repairs on the almost 20 year old facility continues to be a priority in years to come.

Management plans to continue its conservative efforts in its spending for the next few years as the District lives within the constraints of the current economic uncertain conditions.

## INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Yuma County Jail District has contracted with the accounting firm of Fester & Chapman PLLC., to perform an audit of the Yuma County Jail District's financial statements for fiscal year ended June 30, 2024. 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 District submitted its Annual Comprehensive financial report (ACFR) for the fiscal year ended June 30, 2023 to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting award program. This was be the 21st consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report (ACFR). This report must satisfy both generally accepted accounting principles 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 preparation of this report would not have been possible without the dedication and professionalism of the entire staff of the Financial Services Department.

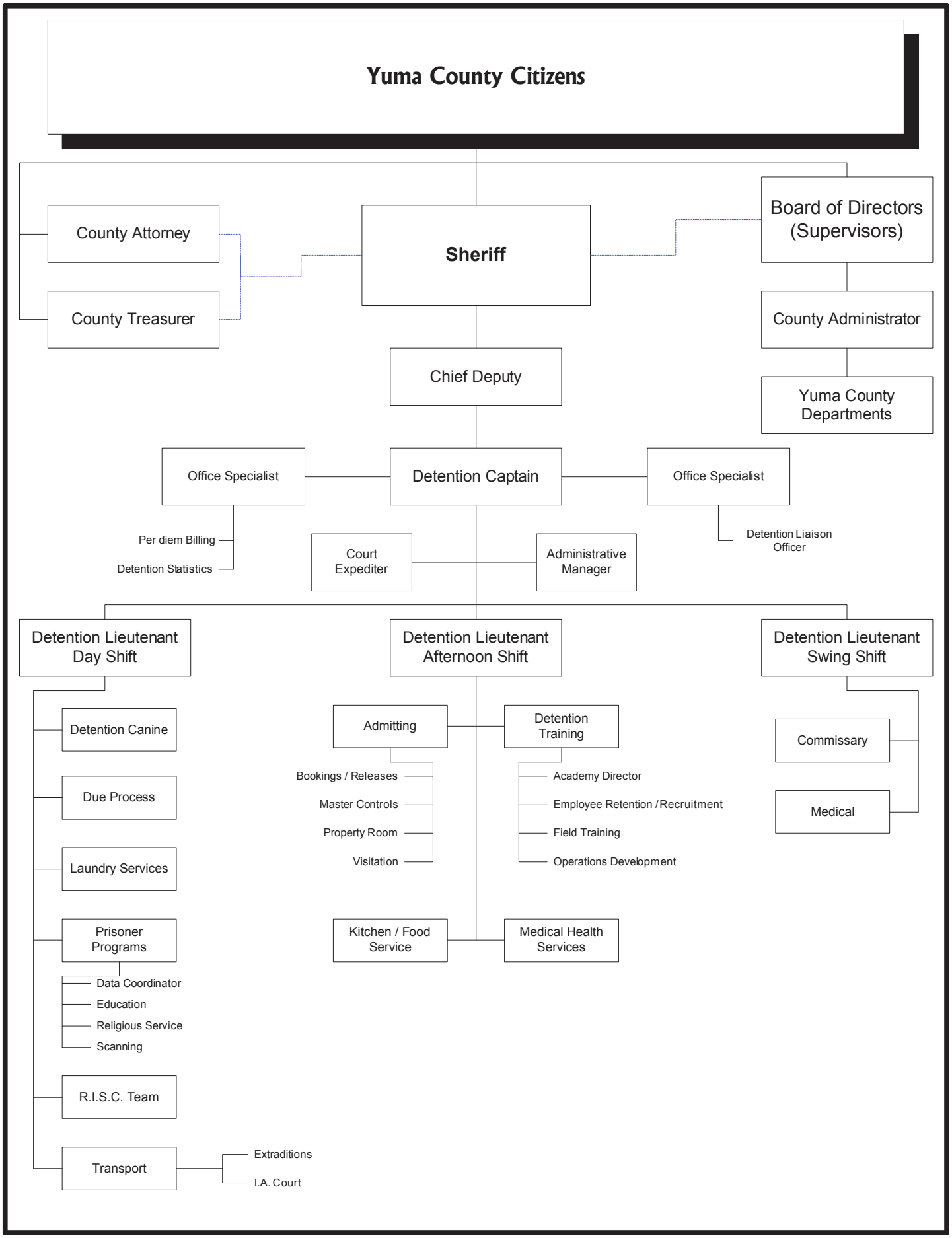
**ACKNOWLEDGMENTS (Concluded)**

Their commitment to ensuring the accuracy and completeness of the District's financial reporting is commendable.

We would also like to thank the Board of Directors and the Jail District Administration for their ongoing support and leadership in maintaining the highest standards of financial management and accountability.

Respectfully submitted,

Humberto Del Castillo Ochoa
Chief Financial Officer


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

{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, 2023

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 | 12-14 |
| Management's Discussion and Analysis | 15-22 |
| Government-Wide Financial Statements | 25-27 |
| Fund Financial Statements | 29-33 |
| Notes to Financial Statements | 35-54 |
| Required Supplementary Information | 55-73 |
| Other Supplementary Information | 75-89 |

FESTER & CHAPMAN PLLC
CERTIFIED PUBLIC ACCOUNTANTS

# INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Yuma County Jail District
Yuma, Arizona

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Yuma County Jail District (the District), a component unit of Yuma County, Arizona, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



**Address** • 9019 East Bahia Drive Suite 100 • Scottsdale, AZ 85260 | **Phone** • (602) 264-3077 | **Fax** • (602) 265-6241

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion on pages 15-22, budgetary comparison information on pages 56 and 57, schedule of the District's proportionate share of the net pension/OPEB liability—cost-sharing plan on pages 58 through 59, schedule of changes in the District's net pension/OPEB liability and related ratios—agent plans on pages 60 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 is the responsibility of management and, 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 auditing standards generally accepted in the United States of America, 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 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.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Fester & Chapman, PLLC

Scottsdale, Arizona
July 31, 2025

**FINANCIAL SERVICES DEPARTMENT**

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

Humberto Del Castillo Ochoa
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, 2024. 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 $52,791,953 (*net position*). The District's total net position increased 9.84% or $4,729,308 as compared to the previous fiscal year's net position. The 13.44% or $4,004,626 increase in total revenues was a main contributor to the increase. Regardless of the increase in expenses of $5,035,249; Revenues collected surpassed the yearly expenses allowing the District to record the increase in net position.

- ✓ The District's sales tax revenues collections recorded an increase in the amount of $504,966 or 2.50% as compared to the previous fiscal year. This increase reflects the District's residents continued support to local activities despite the increase in costs. The current inflation was a factor to the overall increase in revenues collected.

- ✓ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of $30,120,975, an increase of $6,777,977 from prior year's combined governmental fund balance. The nominal increase in revenues ($4,004,626 or 13.4%) was enough to exceed yearly expenditures which increased 11.8% or $2,844,209 as compared to the previous fiscal year.

- ✓ All of the District's funds reported an increase in their fund balances; the Capital Projects fund experienced the most significant increase in fund balance in the amount of $4,781,349 resulted from a $5,125,000 transfer in from the General Fund. This was a planned increase to start utilizing funds for the upcoming infrastructure and maintenance projects.

- ✓ For the sixth consecutive year, the District's General Fund experience an increase in fund balance, this year in the amount of $1,747,363. General Fund revenues exceeded the District operational expenses by $6,872,090, and $5,125,000 was transferred out to the Capital Project Fund to complete needed infrastructure projects.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

**Government-wide financial statements:**

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

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

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

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The 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 82 to 89 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 36 to 54 of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report presents certain *required supplementary information* concerning the District's progress in funding its obligations to provide pension 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 56 to 73.

## OVERVIEW OF THE FINANCIAL STATEMENTS (Concluded)

The combining statements referred to earlier in connection with non-major governmental funds are presented on pages 82 to 89 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 $52,791,953 at the close of this fiscal year.

A major portion of the District's net position $26,720,390 reflects its investment in capital assets (land, buildings, improvements other than buildings, construction in progress, 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 portion of the District's net position represents resources that are subject to external restrictions on how they may be used; $17,894,207 is restricted to jail operations; $1,562,602 is restricted to inmate welfare and education; $1,261,800 is restricted to pension; $405,339 is restricted to adult detention enhancements; $538,109 is restricted to debt service related expenses. The remaining balance of *Unrestricted,* $4,409,506, represents the net assets primarily due to recording the net pension and postemployment benefits and liabilities required to be reported and recognized with the implementation of GASB Statement No. 68 and No.75.

Cash, cash equivalents, and investments recorded the most significant increase in the statement of net position for the third consecutive year. Total increase for the fiscal year amounts to $6,289,518 or 28.25%; this was mainly due to the additional funds, kept mostly in the general fund reserves from increase in sales taxes collection. Other liabilities accounted for the most significant decrease in the current fiscal year amounting to $(352,465) or (12.24)%. The decrease is mainly due to a reduction in the amount due to the Primary government-Yuma County.

**Yuma County Jail District**
Condensed Statements of Net Position
As of June 30, 2024 and 2023

| | Governmental Activities | |
|---|---|---|
| | 2024 | 2023 |
| Cash, cash equivalents, and investments | $ 28,549,518 | $ 22,260,000 |
| Investments held by trustee- restricted | - | 70,372 |
| Other current assets | 5,359,882 | 5,590,079 |
| Capital assets | 26,720,390 | 27,294,907 |
| **Total assets** | **$ 60,629,790** | **$ 55,215,358** |
| Deferred outflows related to pensions and other postemployment benefits | $ 3,396,162 | $ 2,692,285 |
| **Total deferred outflows of resources** | **$ 3,396,162** | **$ 2,692,285** |
| Long-term liabilities | $ 8,015,106 | $ 6,257,386 |
| Other liabilities | 2,526,625 | 2,879,090 |
| **Total liabilities** | **$ 10,541,731** | **$ 9,136,476** |
| Deferred inflows related to pensions and other postemployment benefits | $ 692,268 | $ 708,522 |
| **Total deferred inflows of resources** | **$ 692,268** | **$ 708,522** |
| Net invested in capital assets | $ 26,720,390 | $ 27,294,907 |
| Restricted | 21,662,057 | 18,438,659 |
| Unrestricted | 4,409,506 | 2,329,079 |
| **Total net position** | **$ 52,791,953** | **$ 48,062,645** |

**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:

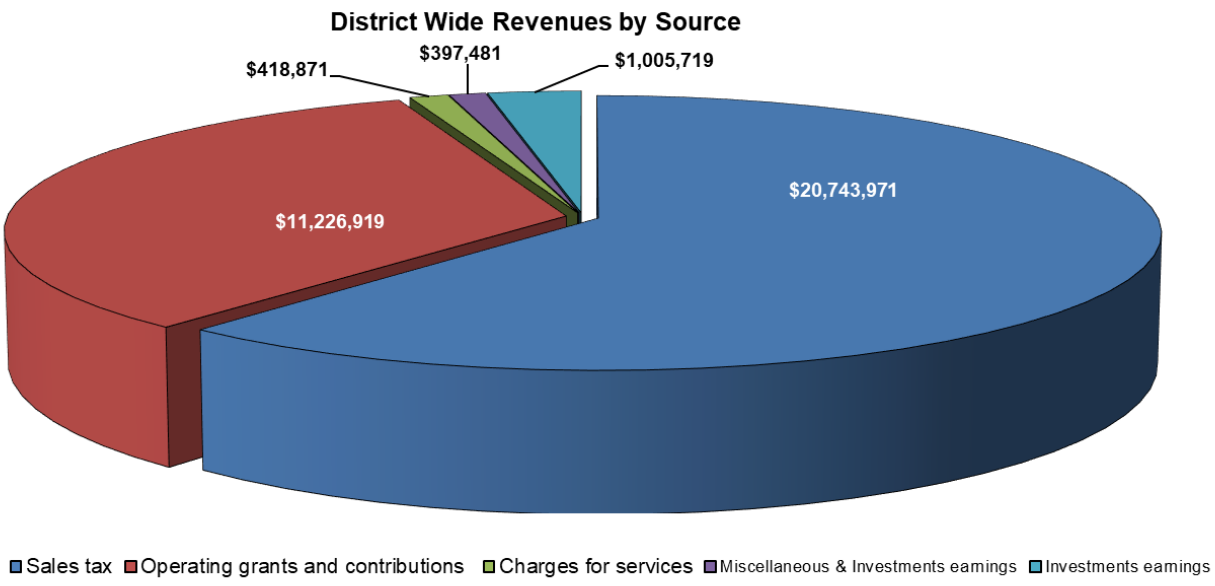
**Yuma County Jail District**
Condensed Statements of Activities
As of June 30, 2024 and 2023

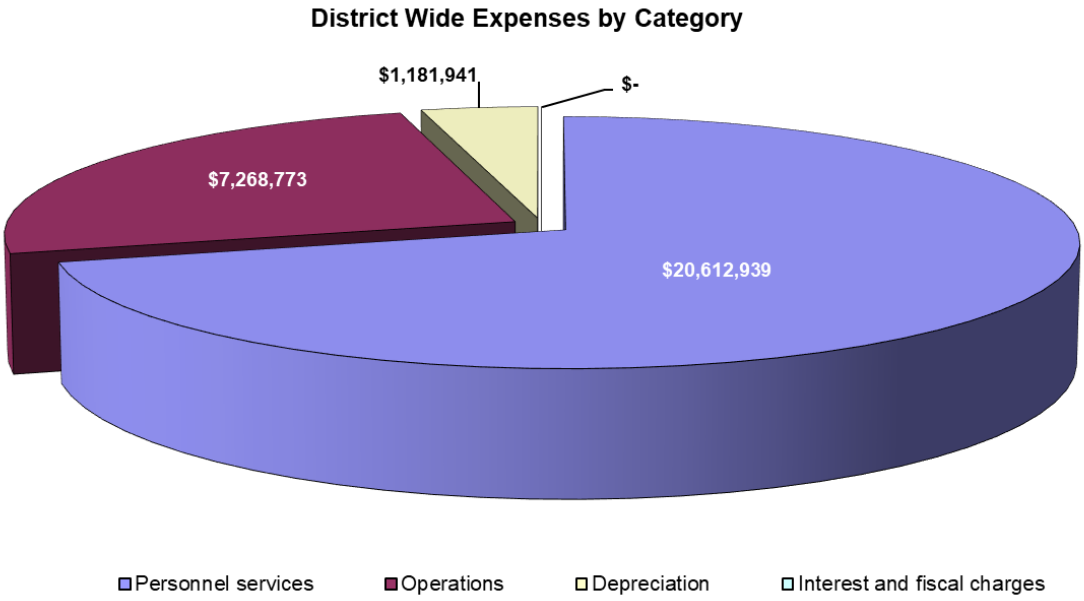
| | Governmental Activities | |
|---|---|---|
| | 2024 | 2023 |
| Revenues: | | |
| Program revenues: | | |
| Operating grants and contributions | $ 11,226,919 | $ 8,606,087 |
| Charges for services | 418,871 | 488,170 |
| General revenues: | | |
| Sales tax | 20,743,971 | 20,239,005 |
| Investments earnings | 1,005,719 | 167,610 |
| Miscellaneous | 397,481 | 287,463 |
| **Total revenues** | **33,792,961** | **29,788,335** |
| Expenses: | | |
| Public safety: | | |
| Personnel services | 20,612,939 | 16,001,842 |
| Operations | 7,268,773 | 6,740,835 |
| Depreciation and interest and fiscal charges | 1,181,941 | 1,285,727 |
| **Total expenses** | **29,063,653** | **24,028,404** |
| Change in net position | 4,729,308 | 5,759,931 |
| Net position- beginning July 1 | 48,062,645 | 42,302,714 |
| **Net position- ending June 30** | **$ 52,791,953** | **$ 48,062,645** |

Following are some key elements that contributed to the District's $4,716,871 increase in net position:

- Total revenues continued to increase, this fiscal year, the District experienced a total increase in the amount of $4,004,626 or 13.44%. Intergovernmental revenue is mainly responsible for the total increase; this revenue category increased 212.64% or $2,620,832 as compared to the prior 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).
- The District's continuous efforts to consciously utilize available resources continued to have a positive impact in the District's financial position. Despite the $5,035,249 or 21.00% increase in total expenses, as compared to the previous fiscal year, the District managed to maintain expenses below the total yearly available sources allowing for a self-sustainable operation. Personnel recorded a significant $4,611,097 increase, grants and other assistance were no longer available to reallocate this expense as in prior years, also the pension payment saving adjusted and are not as substantial as in previous years. This level of expenses is expected to continue, however, as long as they stay below available resources the District will continue to increase reserves and operate within their means.
- In addition to the $504,966 or 2.50% increase in the Transaction Privilege Tax or Sales Tax, the Operating grants and contributions and Investment earnings also experienced a nominal increase in the amounts of $2,620,832 and $838,109 respectively. The District recorded an unrealized loss in investments again, however, this year the earnings were enough to offset the adjustment. Competitive interest rates helped with the increase.
- For the tenth 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.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (concluded)




## FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

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

### Governmental funds

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

*All governmental funds:* At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of $30,120,975, a 29.04% increase as compared to the prior fiscal year. For the year ended June 30, 2024 total fund balances increased in an amount of $6,777,977. The main reason for the increase was the District's overall 13.44% increase in revenues.

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

Fiscal year ended June 30, 2024 fund balances are categorized as follows: Nonspendable- $70,207 or 0.23%; Restricted- $20,400,257 or 67.73%, meaning that amounts are subject to external enforceable legal restrictions; and Committed- $9,650,511 or 32.04%, to self-imposed constraints by the Board of Directors.

Key factors contributing to the increase in fund balance were better than expected revenues in the amount of $4,004,626 or 13.44% attributable mostly to the increase in intergovernmental grants and contributions, investment earning, and sales tax in the amounts of $2,620,832, $838,109, and $504,966 respectively; reductions in expenditures in debt service $(1,205,491) for principal retirement and $(2,439) for interest and fiscal charges. Despite the increase in expenditures in personnel $3,522,637 or 15.52% driven by adjustments to salaries to stay competitive in the local law enforcement market and the $529,502 increase in capital outlay, the District's strong revenues exceeded its yearly expenditures for the increase in fund balance.

Below is a year-to-year comparison of the District's governmental funds revenues by source and expenditures by function from all sources:

**Yuma County Jail District**
Governmental Funds Revenues by Source
Years Ended June 30, 2024 and 2023

| | 2024 | | 2023 | | Variance | |
|---|---|---|---|---|---|---|
| | Amount | Percent | Amount | Percent | Amount | Percent |
| Sales tax | $20,743,971 | 61.40% | $20,239,005 | 67.94% | $ 504,966 | 2.50% |
| Intergovernmental: | | | | | | |
| Primary government | 8,793,160 | 26.00% | 7,794,351 | 26.16% | 998,809 | 12.81% |
| Other governments | 2,433,759 | 7.20% | 811,736 | 2.73% | 1,622,023 | 199.82% |
| Charges for services | 418,871 | 1.24% | 488,170 | 1.64% | (69,299) | (14.20%) |
| Investment earning | 1,005,719 | 2.98% | 167,610 | 0.56% | 838,109 | 500.04% |
| Miscellaneous | 397,481 | 1.18% | 287,463 | 0.97% | 110,018 | 38.27% |
| **Total Revenues** | $33,792,961 | 100.00% | $29,788,335 | 100.00% | $ 4,004,626 | 13.44% |

**Yuma County Jail District**
Governmental Funds Expenditures by Function
Years Ended June 30, 2024 and 2023

| | 2024 | | 2023 | | Variance | |
|---|---|---|---|---|---|---|
| | Amount | Percent | Amount | Percent | Amount | Percent |
| Public safety | $ 26,226,685 | 97.08% | $ 22,704,048 | 93.93% | $ 3,522,637 | 15.52% |
| Capital outlay | 788,572 | 2.92% | 259,070 | 1.07% | 529,502 | 204.39% |
| Debt service: | | | | | | |
| Principal retirement | - | 0.00% | 1,205,491 | 4.98% | (1,205,491) | (100.00%) |
| Interest and fiscal charges | - | 0.00% | 2,439 | 0.02% | (2,439) | (100.00%) |
| **Total Expenditures** | $ 27,015,257 | 100.00% | $ 24,171,048 | 100.00% | $ 2,844,209 | 11.77% |

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year, total fund balance was $17,925,659, which represents 58.73% of total expenditures and transfer out, exceeding by far the adopted fund balance policy of 15%. The fund concluded the year with an increase in fund balance in the amount of $1,747,363 or 10.80%. This increase is primarily attributed to higher-than-expected revenues and limited capital expenditures, which helped offset the impact of a $5,125,000 million transfer out to the Capital Projects Fund.

The *Debt Service Fund* was closed out during the fiscal year with a remaining fund balance of $538,109, reflecting an increase of $11,982 resulted solely from investment earnings. There were no debt service expenditures or transfers in during the year, as no principal or interest payments were due. The fund balance is expected to be reverted to the District's General Fund during the course of the next fiscal year, once all pending expenditures are terminated.

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

The *Capital Projects Fund* experienced an increase in fund balance, in the amount of $4,781,349 or 98.20%. The increase in fund balance was primarily due to the transfer in of $5,125,000 from the General Fund to support capital needs. The current fund balance of $9,650,511 reflects the District's commitment to investing in critical infrastructure improvements. The District plans to continue utilizing these reserves in the coming fiscal years to address repair and replacement needs within its aging detention facility and equipment. It is expected that more major capital projects will be scheduled in the next fiscal year, as the District takes advantage of the increased reserves.

The District recorded a growth of 13.44% in total revenues compared to the prior year. This follows more modest changes in prior years, such as 7.14% in 2023, 1.74% in 2022, and 11.60% in 2021. The increase was largely driven by significant gains in investment earnings and intergovernmental revenues. Coupled with the District's ability to maintain operating expenditures at consistent levels, this revenue growth contributed to a $6,777,977 increase in total fund balance across all governmental funds.

## BUDGETARY HIGHLIGHTS

Overall at year end, the District received a total $3,154,613 more revenues than expected. The following three revenue categories accounted for the majority of the additional revenues: 1) Intergovernmental $2,398,366; followed by Investment earnings $395,857; and Sales Tax $129,671; the difference of $230,719 was a combination of the other revenues. Also, the District expended $(15,610,764) less than budgeted. Most significant are $(14,437,065) from the Capital project funds and $(342,770) from the General fund; the remainder $(830,929) are in the Nonmajor special revenue fund and Debt Service fund. Again a testament District managers are committed to be frugal with expenditures and planning ahead for major expenditures.

The General Fund reported a positive expenditures variance of $342,770. 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 $3,137,283.

## CAPITAL ASSETS

The District's investment in capital assets for its governmental activities at June 30, 2024 amounts to $26,720,390 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, construction in progress, and machinery and equipment. This is a reduction of $(574,517) from prior fiscal year total capital assets, corroborating that the District needs to invest in much needed infrastructure and equipment as assets continue just to depreciate.

The District is currently engaged in a number of capital assets projects related to improvements to its current facilities, however, most Capital projects planned for the fiscal year were delayed due to materials and qualified labor shortages. These Capital projects are expected to significantly increase next fiscal year. Additional information on the District's capital assets can be found in note 5 on page 42 of this report.

## DEBT ADMINISTRATION

At the end of the fiscal year, the Jail District remained free of bonded debt, having fully retired its 2017 pledged revenue obligations in the prior year. The District also completed the amortization of bond premiums related to earlier defeasance activity. No new debt was issued during the year, and the District does not anticipate additional borrowings in the near future.

Although the County previously issued bonds to address unfunded pension liabilities, no District revenues were pledged toward this debt, and the liability remains with the primary government. The District's financial responsibility is limited to annual transfers, supported by expected savings in retirement contribution rates.

## 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, 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. These compensation adjustments has helped the District 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: Humberto Del Castillo Ochoa, 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, 2024

**Exhibit A- 1**

| | Governmental Activities |
|---|---|
| **ASSETS** | |
| Cash, cash equivalents, and investments | $ 28,549,518 |
| Receivables (net of allowances for uncollectibles): | |
| Accounts | 393,320 |
| Accrued interest | 60,020 |
| Due from: | |
| Primary government - Yuma County | 183,674 |
| State government | 3,390,861 |
| Prepaid items | 70,207 |
| Pension and other postemployment benefits (OPEB) assets | 1,261,800 |
| Capital assets (net of accumulated depreciation): | |
| Land | 1,802,369 |
| Buildings | 22,499,589 |
| Machinery and equipment | 327,033 |
| Improvements other than buildings | 1,902,697 |
| Construction in progress | 188,702 |
| **Total Assets** | $ 60,629,790 |
| **DEFERRED OUTFLOWS OF RESOURCES** | |
| Deferred outflows related to pensions and other postemployment benefits | $ 3,396,162 |
| **Total Deferred Outflows of Resources** | $ 3,396,162 |
| **LIABILITIES** | |
| Accounts payable | $ 405,761 |
| Accrued payroll and employee benefits | 412,939 |
| Due to: | |
| Primary government - Yuma County | 1,707,925 |
| Noncurrent liabilities: | |
| Due within one year | 709,313 |
| Due in more than one year | 7,305,793 |
| **Total Liabilities** | $ 10,541,731 |
| **DEFERRED INFLOWS OF RESOURCES** | |
| Deferred inflows related to pensions and other postemployment benefits | $ 692,268 |
| **Total Deferred Inflows of Resources** | $ 692,268 |
| **NET POSITION** | |
| Net investment in capital assets | $ 26,720,390 |
| Restricted for: | |
| Public Safety | 19,862,148 |
| Debt Service | 538,109 |
| Pensions | 1,261,800 |
| Unrestricted | 4,409,506 |
| **Total Net Position** | $ 52,791,953 |

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

YUMA COUNTY JAIL DISTRICT
**Statement of Activities**
Year Ended June 30, 2023

**Exhibit A- 2**

| | Function / Program | | | |
|---|---|---|---|---|
| | Administration | General Assistance | Capital Improvements | Total |
| **Expenses:** | | | | |
| Public safety: | | | | |
| Personnel services (Salaries and benefits) | $ 20,111,864 | $ 501,075 | - | $ 20,612,939 |
| Operations (Materials, supplies, and claims) | 6,899,974 | 368,799 | - | 7,268,773 |
| Depreciation | 555,240 | 41,140 | $ 585,561 | 1,181,941 |
| **Total expenses** | 27,567,078 | 911,014 | 585,561 | 29,063,653 |
| **Program revenues:** | | | | |
| Operating grants and contributions | 10,723,780 | 503,139 | - | 11,226,919 |
| Charges for services | 181,297 | 237,574 | - | 418,871 |
| **Net program expenses** | $ 16,662,001 | $ 170,301 | $ 585,561 | $ 17,417,863 |
| **General revenues:** | | | | |
| Sales tax | | | | 20,743,971 |
| Investment earnings | | | | 1,005,719 |
| Miscellaneous | | | | 397,481 |
| **Total general revenues** | | | | 22,147,171 |
| Change in net position | | | | 4,729,308 |
| Net position, July 1, 2023 | | | | 48,062,645 |
| **Net Position, June 30, 2024** | | | | $ 52,791,953 |

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
**Balance Sheet**
Governmental Funds
June 30, 2024

**Exhibit B- 1**

| | General | Debt Service | Capital Projects | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash, cash equivalents and investments | $ 16,396,476 | $ 479,556 | $ 9,692,770 | $ 1,980,716 | $ 28,549,518 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | - | - | - | - | - |
| Accounts | 198,220 | 72,921 | - | 122,179 | 393,320 |
| Accrued interest | 34,222 | 997 | 20,563 | 4,238 | 60,020 |
| Due from: | | | | | |
| Primary government- Yuma County | 123,654 | - | 37,500 | 22,520 | 183,674 |
| Other funds | 27,064 | 1 | 524 | - | 27,589 |
| Other governments | - | - | - | - | - |
| State government | 3,390,861 | - | - | - | 3,390,861 |
| Prepaid items | 31,452 | - | - | 38,755 | 70,207 |
| **Total Assets** | **$ 20,201,949** | **$ 553,475** | **$ 9,751,357** | **$ 2,168,408** | **$ 32,675,189** |
| **Liabilities** | | | | | |
| **Liabilities:** | | | | | |
| Accounts payable | $ 300,752 | - | $ 73,782 | $ 31,227 | $ 405,761 |
| Accrued payroll and employee benefits | 403,737 | - | - | 9,202 | 412,939 |
| Due to: | | | | | |
| Primary government- Yuma County | 1,571,801 | $ 14,841 | - | 121,283 | 1,707,925 |
| Other funds | - | 525 | 27,064 | - | 27,589 |
| **Total Liabilities** | 2,276,290 | 15,366 | 100,846 | 161,712 | 2,554,214 |
| **Fund balances:** | | | | | |
| Nonspendable | 31,452 | - | - | 38,755 | 70,207 |
| Restricted | 17,894,207 | 538,109 | - | 1,967,941 | 20,400,257 |
| Committed | - | - | 9,650,511 | - | 9,650,511 |
| **Total fund balances** | 17,925,659 | 538,109 | 9,650,511 | 2,006,696 | 30,120,975 |
| **Total liabilities and fund balances** | **$ 20,201,949** | **$ 553,475** | **$ 9,751,357** | **$ 2,168,408** | **$ 32,675,189** |

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, 2024

| | | |
|---|---|---|
| Fund balance - total governmental funds | | **$ 30,120,975** |
| 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. | | 26,720,390 |
| OPEB assets held in trust for future benefits are not available for District operations and, therefore, are not reported in the funds. | | 1,261,800 |
| Deferred outflows and inflows of resources related to pension and other post employment benefits are applicable to future reporting periods and, therefore, are not reported in the funds. | | |
| Deferred outflows related to pensions and other postemployment benefits | $ 3,396,162 | |
| Deferred inflows related to pensions and other postemployment benefits | (692,268) | 2,703,894 |
| Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds. | | |
| Compensated absences | $ (1,593,752) | |
| Claims and judgments | (75,000) | |
| Net pension and other postemployment benefit liabilities | (6,346,354) | (8,015,106) |
| Net position of governmental activities | | **$ 52,791,953** |

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

YUMA COUNTY JAIL DISTRICT **Exhibit B- 3**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**
Governmental Funds
Year Ended June 30, 2024

| | General | Debt Service | Capital Projects | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Revenues:** | | | | | |
| Sales tax | $ 20,743,971 | - | - | - | $ 20,743,971 |
| Intergovernmental: | | | | | |
| Primary government | 8,680,660 | - | $ 112,500 | - | 8,793,160 |
| Other governments | 1,930,620 | - | - | $ 503,139 | 2,433,759 |
| Charges for services | 181,297 | - | - | 237,574 | 418,871 |
| Investment earnings | 614,759 | $ 11,982 | 304,284 | 74,694 | 1,005,719 |
| Miscellaneous | 118,529 | - | - | 278,952 | 397,481 |
| **Total Revenues** | 32,269,836 | 11,982 | 416,784 | 1,094,359 | 33,792,961 |
| **Expenditures:** | | | | | |
| Current: | | | | | |
| Public safety | 25,392,771 | - | - | 833,914 | 26,226,685 |
| Capital outlay | 4,975 | - | 760,435 | 23,162 | 788,572 |
| **Total Expenditures** | 25,397,746 | - | 760,435 | 857,076 | 27,015,257 |
| **Excess (deficiency) of revenues over expenditures** | **6,872,090** | **11,982** | **(343,651)** | **237,283** | **6,777,704** |
| **Other financing sources (uses):** | | | | | |
| Proceeds from sale of capital assets | 273 | - | - | - | 273 |
| Transfers in | - | - | 5,125,000 | - | 5,125,000 |
| Transfers out | (5,125,000) | - | - | - | (5,125,000) |
| **Total other financing sources (uses)** | (5,124,727) | - | 5,125,000 | - | 273 |
| Net change in fund balance | 1,747,363 | 11,982 | 4,781,349 | 237,283 | 6,777,977 |
| Fund balances- beginning (July 1, 2023) | 16,178,296 | 526,127 | 4,869,162 | 1,769,413 | 23,342,998 |
| **Fund balances - ending (June 30, 2024)** | **$ 17,925,659** | **$ 538,109** | **$ 9,650,511** | **$ 2,006,696** | **$ 30,120,975** |

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, 2024

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds | | **$ 6,777,977** |
| 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 | $ 788,572 | |
| Depreciation expense | (1,181,941) | (393,369) |
| 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. | | (4,714) |
| Under the modified accrual basis accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when the financial resources are available. | | |
| Increase in compensated absences payable | | (240,008) |
| 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 liability is measured a year before the District's report date. 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 the pensions/OPEB, is reported in the Statement of Activities. | | |
| District pension/OPEB contributions | $ 1,134,421 | |
| Pension/OPEB expense | (2,544,999) | (1,410,578) |
| Change in net position of governmental activities | | **$ 4,729,308** |

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 lease contracts 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/amortization methods, and estimated useful lives of capital assets are as follows:

| | Capitalization Threshold | Depreciation/ Amortization Method | Estimated Useful Life |
|---|---|---|---|
| Land | All | | |
| Construction in progress | All | | |
| Buildings | $ 10,000 | Straight line | 15-50 |
| Improvements other than buildings | 10,000 | Straight line | 10-45 |
| Machinery and equipment | 5,000 | Straight line | 5-25 |
| Intangibles: | | | |
| Right-to-use subscription assets | 100,000 | Straight line | Varies |
| Right-to-use lease assets: | | | |
| Buildings | 10,000 | Straight line | Varies |
| Machinery and Equipment | 10,000 | Straight line | Varies |

Intangible right-to-use lease and subscription assets are amortized over the shorter of the lease term of the useful life of the underlying asset, unless the lease contains a purchase option that the District is reasonable certain of *being exercised*- then the lease asset is amortized over the useful life of the undelaying asset.

## Note 1- Summary of Significant Accounting Policies (continued)

### F. Investment Earnings

Investment earnings 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.

### 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.

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

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.

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 assets 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 assets that applies to future periods 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, 2024 were as follows:

| | General Fund | Debt Service Fund | Capital Projects Fund | Other Governmental Funds | **Total** |
|---|---|---|---|---|---|
| **Nonspendable:** | | | | | |
| Prepaid items | $ 31,452 | - | - | $ 38,755 | $ 70,207 |
| Total nonspendable | 31,452 | - | - | 38,755 | **70,207** |
| **Restricted for:** | | | | | |
| Jail operations | 17,894,207 | - | - | - | 17,894,207 |
| Operations enhancements | - | - | - | 405,339 | 405,339 |
| Inmate welfare services | - | - | - | 734,994 | 734,994 |
| Inmate education, other | - | - | - | 827,608 | 827,608 |
| Debt service payments | - | $538,109 | - | - | 538,109 |
| Total restricted | 17,894,207 | 538,109 | - | 1,967,941 | **20,400,257** |
| **Committed to:** | | | | | |
| Capital Projects | - | - | $ 9,650,511 | - | 9,650,511 |
| Total committed | - | - | 9,650,511 | - | **9,650,511** |
| **Total fund balances** | **$17,925,659** | **$538,109** | **$ 9,650,511** | **$ 2,006,696** | **$30,120,975** |

## 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, 2024 were all held with the Yuma County Treasurer's main investment pool. The District's portion amounts to $28,549,518 for the current fiscal year.

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.

## Note 3- Deposits and Investments (concluded)

**Credit risk**- The District does not have a formal investment policy with respect to credit risk. As of June 30, 2024 credit risk for the District's investments was as follows:

| Investment Type | Rating | Rating Agency | Amount |
|---|---|---|---|
| Yuma County Treasurer's investment pool | Unrated | Not applicable | $ 28,549,518 |
| **Total Investments** | | | **$ 28,549,518** |

**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 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, 2024 the District had investments in the Yuma County Treasurer investment pool in the amount of $28,549,518. The Weighted Average Maturity (in Years) for the Yuma County Treasurer investment pool was calculated at 2.53.

## Note 4- Due from State Government

The entire balance of $3,390,861 due from State Government at June 30, 2024, is related to County Jail District sales taxes. The amount of District sales tax represents the amount of sales tax collected by the State of Arizona for the period ended June 30, 2024, 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, 2024 was as follows:

| **Governmental activities:** | Beginning Balance July 1, 2023 | Additions | Deletions | Ending Balance June 30,2024 |
|---|---|---|---|---|
| Capital assets, not being depreciated: | | | | |
| Land | $ 1,802,369 | - | - | $ 1,802,369 |
| Construction in progress | 5,950 | $ 584,274 | $ (401,522) | 188,702 |
| Total capital assets not being depreciated | 1,808,319 | 584,274 | (401,522) | 1,991,071 |
| Capital assets, being depreciated: | | | | |
| Buildings | 41,680,717 | 401,522 | - | 42,082,239 |
| Machinery and equipment | 2,509,275 | 28,137 | (383,525) | 2,153,887 |
| Improvements other than buildings | 3,944,886 | - | (221,235) | 3,723,651 |
| Total capital assets being depreciated | 48,134,878 | 429,659 | (604,760) | 47,959,777 |
| Less: accumulated depreciation for: | | | | |
| Buildings | (18,675,935) | (906,715) | - | (19,582,650) |
| Machinery and equipment | (2,064,774) | (140,618) | 378,538 | (1,826,854) |
| Improvements other than buildings | (1,907,581) | (134,608) | 221,235 | (1,820,954) |
| Total accumulated depreciation | (22,648,290) | (1,181,941) | 599,773 | (23,230,458) |
| Total capital assets, being depreciated, net | 25,486,588 | (752,282) | (4,987) | 24,729,319 |
| **Governmental activities capital assets, net** | **$ 27,294,907** | **$ (168,008)** | **$ (406,509)** | **$ 26,720,390** |

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

| | |
|---|---|
| **Governmental activities:** | |
| Public safety | **$ 1,181,941** |

The Jail District is engaged in updating its smoke control and alarm systems as of June 30, 2024. The District's total commitment with the contractor was $3,319,450. At year-end the District spent an additional $1,281 on this project and the remaining commitment amounts to $5,173,319. Due to delays in parts and specialized labor, the District has not been able to advance in this project.

During the fiscal year, the District started six (6) other projects all related to building improvements to the detention facility. Two (2) of the projects were completed during the fiscal year leaving the District with a total project commitment of approximately $5,534,753. The most significant project is the replacement of security cameras and system upgrades with a commitment of approximately $4,725,656.

## Note 6- Changes in Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2024:

| | **Balance July 1, 2023** | **Additions** | **Reductions** | **Balance June 30, 2024** | **Due within One year** |
|---|---|---|---|---|---|
| Compensated absences | $ 1,353,744 | $ 778,798 | $ 538,790 | $ 1,593,752 | $ 634,313 |
| Claims and judgments | 75,000 | - | - | 75,000 | 75,000 |
| Pension and other postemployment benefits liability | 4,828,642 | 1,517,712 | - | 6,346,354 | - |
| **Total long-term liabilities** | $ 6,257,386 | $2,296,510 | $ 538,790 | $ 8,015,106 | $ 709,313 |

On the Statement of Net Position, the current portion of long-term debt of $709,313 is individually stated.

## Note 7- 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, 2024 is $1,593,752; of which 97.13% is assignable to the General Fund and 2.87% to other nonmajor funds.

The District is a defendant in a legal proceeding incidental to the District's normal operations. 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 $75,000. The total amount is probable to be incurred within one year and is assignable to the General fund.

## Note 8- 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 $5,000 auto physical 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 million limit per occurrence and $150,000 deductible as well as property/casualty coverage for the County's drones, with liability limits of $1 million 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.

## Note 8- Risk of Loss (concluded)

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 million 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.

For the previous mentioned liabilities, settled claims have not exceeded insurance coverage in any of the past (3) three fiscal years.

## Note 9- 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, 2024 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 |
|---|---|
| OPEB assets | $(1,261,800) |
| OPEB liability | 4,382 |
| Pension liabilities | 6,341,972 |
| Deferred outflows of resources related to pension and OPEB | 3,396,162 |
| Deferred inflows of resources related to pensions and OPEB | 692,268 |
| Pension and OPEB expense | 2,544,999 |

The District's accrued payroll and employee benefits includes $19,888 of outstanding pension and OPEB contribution amounts payable to all plans for the year ended June 30, 2024. Also, the District reported its proportionate pension and OPEB contribution of $1,134,421. 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**— District employees not covered by the other pension plans described below participate in the Arizona State Retirement System (ASRS), The 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.

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

## Note 9- Pension and other Postemployment Benefits (continued)

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

| ASRS | Retirement Initial membership date: | |
|---|---|---|
| | **Before July 1, 2011** | **On or after July 1, 2011** |
| Years of service and age required to receive benefit | Sum of years and age equals 80<br>10 years, age 62<br>5 years, age 50*<br>any years, age 65 | 30 years, age 55<br>25 years, age 60<br>10 years, age 62<br>5 years, age 50*<br>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. For the year ended June 30, 2024, statute required active ASRS members to contribute at the actuarially determined rate of 12.29 percent (12.14 percent for retirement and 0.15 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.29 percent (12.03 percent for retirement, 0.11 percent for health insurance premium benefit, and 0.15 percent for long-term disability) of the active members' annual covered payroll. In addition, the District was required by statute to contribute at the actuarially determined rate of 9.99 percent (9.94 percent for retirement, and 0.05 percent for long-term disability) of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the ASRS would typically fill. The District's contributions to the pension, health insurance premium benefit, and long-term disability plan for the year ended June 30, 2024 were $520,520, $6,539, and $2,180 respectively.

The District paid for ASRS pension and OPEB contributions as follows: 94.32% from General fund and 5.68% from nonmajor funds.

**Liability**— At June 30, 2024, Yuma County reported a total pension liability of $59,450,629 for its proportionate share of the ASRS' net pension liability. The District only recognized $5,383,035, or 9.06%, in proportion to contributions recorded at the measurement date.

## Note 9- Pension and other Postemployment Benefits (continued)

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 | $ 5,383,035 |
| Health insurance premium benefit | (182,070) |
| Long-term disability | 4,382 |

The net asset and net liabilities were measured as of June 30, 2023. 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, 2022, to the measurement date of June 30, 2023.

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, 2023. The District's proportion measured as of June 30, 2023, and the change from its proportions measured as of June 30, 2022 were:

| ASRS | Proportion June 30, 2023 | Increase from June 30, 2022 |
|---|---|---|
| Pension | 0.033267% | 0.003701 |
| Health insurance premium benefit | 0.033721% | 0.003700 |
| Long-term disability | 0.030508% | 0.000793 |

**Expense**—For the year ended June 30, 2024, the District recognized the following pension and OPEB expense.

| ASRS | Pension/OPEB expense |
|---|---|
| Pension | $ 1,265,746 |
| Health insurance premium benefit | (33,253) |
| Long-term disability | 3,602 |

**Deferred outflows/inflows of resources**—At June 30, 2024, 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 | $ 121,635 | - | $7,683 | $ 67,899 | $ 3,957 | $ 2,467 |
| Changes of assumptions or other inputs | - | - | - | 3,623 | 1,157 | 6,379 |
| Net difference between projected and actual earnings on plan investments | - | $ 190,456 | - | 7,997 | - | 351 |
| Changes in proportion and differences between District contributions and proportionate share contributions | - | 200,915 | 4,009 | 1 | 150 | 1,495 |
| District contributions subsequent to the measurement date | 520,520 | - | 6,539 | - | 2,180 | - |
| **Total** | **$ 642,155** | **$ 391,371** | **$ 18,231** | **$ 79,520** | **$ 7,444** | **$ 10,692** |

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, 2025.

## Note 9- Pension and other Postemployment Benefits (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

| Year ending June 30 | Pension | Health insurance premium benefit | Long-term disability |
|---|---|---|---|
| 2025 | $ (170,274) | $ (29,406) | $ (729) |
| 2026 | (281,051) | (32,420) | (1,453) |
| 2027 | 205,256 | (3,293) | (175) |
| 2028 | (23,667) | (3,434) | (1,386) |
| 2029 | - | 725 | (1,281) |
| Thereafter | - | - | (404) |

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

| **ASRS** | |
|---|---|
| Actuarial valuation date | June 30, 2022 |
| Actuarial roll forward date | June 30, 2023 |
| Actuarial cost method | Entry age normal |
| Investment rate of return | 7.0% |
| Projected salary increases | 2.9% - 8.4% for pension/not applicable for OPEB |
| Inflation | 2.3% |
| 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, 2022, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

The long-term expected rate of return on ASRS plan investments was determined to be 7.0 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. The target allocation percentage 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 |
|---|---|---|
| Public equity | 44.0% | 3.5 % |
| Credit | 23.0% | 5.9 % |
| Real estate | 17.0% | 5.9 % |
| Private equity | 10.0% | 6.7 % |
| Interest rate sensitive | 6.0% | 1.5 % |
| Total | 100.0% | |

**Discount Rate—**At June 30, 2023, the discount rate used to measure the ASRS total pension/OPEB liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

## Note 9- Pension and other Postemployment Benefits (continued)

**Sensitivity of the District's proportionate share of the ASRS net pension/OPEB (asset) liability to changes in the discount rate**—The following table presents the District's allocation of the County's proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.00 percent, as well as what the District's allocation of the proportionate share of the net pension/OPEB liability would be if it were calculated using a discount rate that is 1.00 percentage point lower (6.00 percent) or 1.00 percentage point higher (8.00 percent) than the current rate:

| ASRS | 1% Decrease (6.0%) | Current discount rate (7.0%) | 1% Increase (8.0%) |
|---|---|---|---|
| **District's proportionate share of the** | | | |
| County's Net pension liability | $ 8,062,996 | $ 5,383,035 | $ 3,148,422 |
| County's Net health insurance premium benefit liability (asset) | (127,259) | (182,070) | (228,647) |
| County's Net long-term disability liability | 6,409 | 4,382 | 2,389 |

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

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

**Plan Descriptions**—A number of the Yuma County Sheriff employees, funded by the Jail District, who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP).

The PSPRS administers agent and cost sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plans.

A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who become PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool) which are not further disclosed because of their relative insignificance to the County's financial statements.

Detention officers participate in the Corrections Officer Retirement Plan (CORP) or the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The CORP administers an agent multiple-employer defined benefit pension plan and an agent multiple employer defined benefit health insurance premium benefit (OPEB) plan for detention officers (agent plans), which was closed to new members as of July 1, 2018. Detention officers who became members on or after July 1, 2018, participate in PSPDCRP. The PSPRS Board of Trustees and the participating local boards govern CORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

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

**Benefits provided**— The PSPRS and CORP provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms.

## Note 9- Pension and other Postemployment Benefits (continued)

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

| PSPRS | Initial membership date: | |
|---|---|---|
| **Retirement and Disability** | **Before January 1, 2012** | **On or after January 1, 2012 and before July 1, 2017** |
| Years of service and age required to receive benefit | 20 years of service, any age<br>15 years of service, age 62 | 25 years or service or 15 years of credited service, age 52.5 |
| Final average salary is based on | Highest 36 consecutive months of last 20 years | Highest 60 consecutive months of last 20 years |
| Benefit percent | | |
| Normal retirement | 50% less 2.0% for each of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years. Not to exceed 80% | 1.50% to 2.50% per year of credited service, not to exceed 80% |
| Accidental disability retirement | 50% or normal retirement, whichever is greater | |
| Catastrophic disability retirement | 90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater | |
| Ordinary disability retirement | Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20 | |
| **Survivor Benefit** | | |
| Retired members | 80% to 100% of retired member's pension benefit | |
| Active members | 80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job | |

| CORP | Initial membership date: | |
|---|---|---|
| **Retirement and Disability** | **Before January 1, 2012** | **On or after January 1, 2012 and before July 1, 2018** |
| Years of service and age required to receive benefit | Sum of years and age equals 80<br>20 years, any age<br>10 years, age 62 | 25 years, age 52.5<br>10 years, age 62 |
| Final average salary is based on | Highest 36 consecutive months of last 10 years | Highest 60 consecutive months of last 10 years |
| Benefit percent | | |
| Normal retirement | 2.0% to 2.5% per year of credited service not to exceed 80% | 2.5% per year of credited service not to exceed 80% |
| Accidental disability retirement | 50% or normal retirement if more than 20 years of credited service | 50% or normal retirement if more than 25 years of credited service |
| Total and permanent disability retirement | 50% or normal retirement if more than 25 years of credited service | |
| Ordinary disability retirement | 2.5% per year of credited service | |
| **Survivor Benefit** | | |
| Retired members | 80% of retired member's pension benefit | |
| Active members | 40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions. | |

- With actuarial reduced benefits.

Retirement and survivor benefits are subject to automatic cost-of-living adjustments 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.

## Note 9- Pension and other Postemployment Benefits (continued)

**Employees covered by benefit terms—**At June 30, 2024, 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 | 43 | 43 | 37 | 37 |
| Inactive employees entitled to but not yet receiving benefits | 17 | 12 | 82 | - |
| Active employees | 43 | 43 | 68 | 68 |
| Total | 103 | 98 | 187 | 105 |

**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, 2023, 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%-10.65% | 9.00-17.11% | - |
| CORP Detention | 8.41% | 6.00% | - |

In addition, the District was required by statute to contribute at the actuarially determined rate of 9.30 percent for the PSPRS and 6.00 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, 2024, were:

| Contributions made for | PSPRS Sheriff | CORP Detention |
|---|---|---|
| Pension | $ 23,346 | $ 581,836 |

During fiscal year 2024, the District paid for PSPRS and CORP pension and OPEB contributions as follows: 100.00% General fund for PSPRS and 99.1% General fund and 0.9% from other funds for CORP.

**Liability—**At June 30, 2024, the District reported the following liabilities and (assets):

| | Net Pension Liabilities | Net OPEB Asset |
|---|---|---|
| PSPRS | $ 22,062 | $ (36,840) |
| CORP Detention | 936,875 | (1,042,890) |

The net assets were measured as of June 30, 2023, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

**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, 2023 |
| Actuarial cost method | Entry age normal |
| Investment rate of return | 7.2% |
| Wage inflation | 3.0%-6.25% for pensions/not applicable to OPEB |
| Price inflation | 2.5% for pensions/not applicable to OPEB |
| Cost of living adjustment | 1.85% for pensions/not applicable to OPEB |
| Mortality rates | PubS-2010 tables |
| Healthcare cost trend rate | Not applicable |

## Note 9- Pension and other Postemployment Benefits (continued)

Actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2021.

The long-term expected rate of return on PSPRS and CORP plan investments was determined to be 7.2 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 | 24% | 3.98% |
| International public equity | 16% | 4.49% |
| Global private equity | 20% | 7.28% |
| Other assets (capital appreciation) | 7% | 4.49% |
| Core bonds | 6% | 1.90% |
| Private credit | 20% | 6.19% |
| Diversifying strategies | 5% | 3.68% |
| Cash - Mellon | 2% | 0.68% |
| Total | 100% | |

**Discount rates—**At June 30, 2024 the discount rate used to measure the PSPRS and CORP total pension/OPEB liabilities was 7.2 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.

**Changes in the Net Pension/OPEB liability (asset):**

**PSPRS Sheriff**

| | Pension Increase (Decrease) | | | Health insurance premium benefit Increase (Decrease) | | |
|---|---|---|---|---|---|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (Asset) (a) – (b) | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB (Asset) (a) – (b) |
| Balances at June 30, 2023 | $1,440,057 | $1,466,854 | $ (26,797) | $ 22,208 | $ 41,133 | $ (18,925) |
| Changes for the year: | | | | | | |
| Service cost | $ 35,873 | - | $ 35,873 | $ 745 | - | $ 745 |
| Interest on the total liability | 169,887 | - | 169,887 | 2,521 | - | 2,521 |
| Difference between expected and actual experience in the measurement of the liability | 75,308 | - | 75,308 | (2,713) | - | (2,713) |
| Contributions—employer | - | $ 15,511 | (15,511) | - | - | - |
| Contributions—employee | - | 14,832 | (14,832) | - | - | - |
| Net investment income | - | 183,989 | (183,989) | - | $ 5,092 | (5,092) |
| Benefit payments, including refunds of employee contributions | (117,978) | (117,978) | - | (1,009) | (1,009) | - |
| Administrative expenses | - | (1,109) | 1,109 | - | (33) | 33 |
| Other changes | - | 18,986 | (18,986) | - | 13,409 | (13,409) |
| Net changes | $ 163,090 | $ 114,231 | $ 48,859 | $ (456) | $ 17,459 | $ (17,915) |
| Balances at June 30, 2024 | $1,603,147 | $1,581,085 | $ 22,062 | $ 21,752 | $ 58,592 | $ (36,840) |

## Note 9- Pensions and other Postemployment Benefits (continued)

### CORP Detention

| | Pension | | | Health insurance premium benefit | | |
|---|---|---|---|---|---|---|
| | Increase (Decrease) | | | Increase (Decrease) | | |
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (Asset) (a) – (b) | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB (Asset) (a) – (b) |
| Balances at June 30, 2023 | $29,014,231 | $ 29,513,528 | $(499,297) | $ 464,429 | $ 1,450,225 | $(985,796) |
| Changes for the year: | | | | | | |
| Service cost | $ 532,482 | - | $ 532,482 | $ 10,737 | - | $10,737 |
| Interest on the total liability | 2,078,996 | - | 2,078,996 | 33,824 | - | 33,824 |
| Difference between expected and actual experience in the measurement of the liability | 1,548,986 | - | 1,548,986 | - | - | - |
| Changes of assumptions | - | - | - | 8,039 | | 8,039 |
| Contributions—employer | - | $ 258,887 | (258,887) | - | - | - |
| Contributions—employee | - | 314,363 | (314,363) | - | - | - |
| Net investment income | - | 2,251,189 | (2,251,189) | - | $ 111,628 | (111,628) |
| Benefit payments, including refunds of employee contributions | (1,343,550) | (1,343,550) | - | (10,775) | (10,775) | - |
| Administrative expenses | - | (39,599) | 39,599 | - | (1,934) | 1,934 |
| Tiers 1 & 2 adjustments | - | (61,395) | 61,395 | - | - | - |
| Other changes | - | 847 | (847) | - | - | - |
| Net changes | $ 2,816,914 | $ 1,380,742 | $ 1,436,172 | $ 41,825 | $ 98,919 | $ (57,094) |
| Balances at June 30, 2024 | $31,831,145 | $ 30,894,270 | $ 936,875 | $ 506,254 | $ 1,549,144 | $(1,042,890) |

**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 7.2 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 (6.2 percent) or 1 percentage point higher (8.2 percent) than the current rate:

| | 1% Decrease (6.2%) | Current Discount Rate (7.2%) | 1% Increase (8.2%) |
|---|---|---|---|
| **PSPRS Sheriff** | | | |
| Net pension (asset) liability | $ 368,110 | $ 22,062 | $ (258,703) |
| Net OPEB (asset) | (32,596) | (36,840) | (40,381) |
| **CORP Detention** | | | |
| Net pension (asset) liability | $ 6,045,009 | $ 936,875 | $ (3,121,600) |
| Net OPEB (asset) | (973,305) | (1,042,890) | (1,100,366) |

**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, 2024, the District recognized the following pension and OPEB expense:

| | Pension Expense | OPEB Expense |
|---|---|---|
| PSPRS Sheriff | $ (1,890) | $ (16,156) |
| CORP Detention | 1,227,289 | (76,773) |
| PSPDCRP | 187,032 | N/A |

## Note 9- Pensions and other Postemployment Benefits (continued)

**Deferred outflows/inflows of resources—**At June 30, 2024, 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 | $ 83,841 | $ 1,124 | $ 775 | $ 3,945 |
| Changes of assumptions | 28,233 | - | 214 | 117 |
| Net difference between projected and actual earnings on plan investments | 44,272 | - | 636 | - |
| District contributions subsequent to the measurement date. | 23,346 | - | - | - |
| Total | $ 179,692 | $ 1,124 | $ 1,625 | $ 4,062 |

### 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 | $1,342,834 | $ 107,346 | $ 51,644 | $ 92,605 |
| Change of assumptions | 138,980 | - | 9,719 | 5,548 |
| Net difference between projected and actual earnings on plan investments | 412,066 | - | 9,936 | - |
| District contributions subsequent to the measurement date. | 581,836 | - | - | - |
| Total | $2,475,716 | $ 107,346 | $ 71,299 | $ 98,153 |

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, 2024.

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 |
| 2025 | $ 53,663 | $ (1,767) | $ 519,367 | $ (19,532) |
| 2026 | 21,173 | (1,165) | 257,620 | (24,321) |
| 2027 | 82,853 | 1,112 | 1,040,621 | 23,329 |
| 2028 | (2,467) | (602) | (31,074) | 532 |
| 2029 | - | (15) | - | (8,010) |
| Thereafter | - | - | - | 1,148 |

**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.

## Note 9- Pensions and other Postemployment Benefits (concluded)

For the year ended June 30, 2024, 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, 2024, the County recognized pension expense of $187,032; however, the Jail District did not recognize any expenditure for this plan.

## Note 10- Interfund Balances and Activity

**Interfund transfers** – The Interfund transfers for the year ended June 30, 2024, were as follows:

| | **Transfers from:** |
|---|---|
| **Transfers to:** | General Fund |
| Capital projects fund | $ 5,125,000 |

Interfund transfers between the General fund and the Capital projects fund was approved to prepare funding for multiple detention center infrastructure upgrades as listed in note 5.

**Primary government receivables and payables** – Interfund balances to / from Primary Government at June 30, 2024, were as follows:

| | **Payable from:** | | | | | |
|---|---|---|---|---|---|---|
| **Payable to:** | General Fund | Debt Service Fund | Capital Projects Fund | Other Governmental Funds | Primary Government Fund | **Totals** |
| General Fund | - | - | $ 27,064 | - | $ 123,654 | $ 150,718 |
| Debt Service Fund | - | - | - | - | - | - |
| Capital Projects Fund | - | $ 524 | - | - | 37,500 | 38,024 |
| Other Governmental Funds | - | 1 | - | - | 22,520 | 22,521 |
| Primary Government | $ 1,571,801 | 14,841 | - | $ 121,283 | - | 1,707,925 |
| Totals | $ 1,571,801 | $ 15,366 | $ 27,064 | $ 121,283 | $ 183,674 | $ 1,919,188 |

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 11- 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 $8,680,660.

# REQUIRED SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
**Required Supplementary Information** **Exhibit C**
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2024

| | General Fund | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with |
| | Original | Final | Amounts | Final Budget * |
| **Revenues:** | | | | |
| Sales tax | $ 20,614,300 | $ 20,614,300 | $ 20,743,971 | $ 129,671 |
| Intergovernmental: | | | | |
| Primary government | 7,385,267 | 7,526,057 | 8,680,660 | 1,154,603 |
| Other governments | 384,996 | 384,996 | 1,930,620 | 1,545,624 |
| Charges for services | 321,000 | 321,000 | 181,297 | (139,703) |
| Investment earnings | 274,700 | 274,700 | 614,759 | 340,059 |
| Miscellaneous | 11,500 | 11,500 | 118,529 | 107,029 |
| **Total Revenue** | 28,991,763 | 29,132,553 | 32,269,836 | 3,137,283 |
| **Expenditures:** | | | | |
| Current: | | | | |
| Public safety | 25,724,341 | 25,735,007 | 25,392,771 | 342,236 |
| Capital outlay | - | 4,975 | 4,975 | - |
| Debt service: | | | | |
| Principal retirement | 482 | 482 | - | 482 |
| Interest and fiscal charges | 52 | 52 | - | 52 |
| **Total Expenditures** | 25,724,875 | 25,740,516 | 25,397,746 | 342,770 |
| **Excess of revenues over expenditures** | **3,266,888** | **3,392,037** | **6,872,090** | **3,480,053** |
| **Other financing sources (uses):** | | | | |
| Proceeds from sale of capital assets | - | - | 273 | 273 |
| Transfers in | 1,330,393 | 1,189,603 | - | (1,189,603) |
| Transfers out | (6,092,774) | (6,092,774) | (5,125,000) | 967,774 |
| **Total other financing sources (uses)** | (4,762,381) | (4,903,171) | (5,124,727) | (221,556) |
| Net change in fund balance | (1,495,493) | (1,511,134) | 1,747,363 | 3,258,497 |
| Fund balances- beginning (July 1, 2023) | 1,495,493 | 1,511,134 | 16,178,296 | 14,667,162 |
| **Fund balances - ending (June 30, 2024)** | **$ -** | **$ -** | **$ 17,925,659** | **$ 17,925,659** |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

## Note 1 - Budgeting and Budgetary Control

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

Expenditures may not legally exceed appropriations at the fund level. In certain instances, transfers of appropriations between funds or from the contingency account to a fund may be made upon the Board of Directors' approval.

## Note 2 - Budgetary Basis of Accounting

The District's budgets are prepared on a basis consistent with generally accepted accounting principles.

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, 2024

| **Arizona State Retirement System- Pensions** | **Reporting Fiscal Year (Measurement Date)** | | | |
|---|---|---|---|---|
| | **2024 (2023)** | **2023 (2022)** | **2022 (2021)** | **2021 (2020)** |
| District's proportion of the net pension liability | 0.0333% | 0.0296% | 0.0306% | 0.0304% |
| District's proportionate share of the net pension liability | $ 5,383,035 | $ 4,825,898 | $ 4,017,413 | $ 5,265,651 |
| District's covered payroll | $ 3,589,079 | $ 3,203,339 | $ 3,436,701 | $ 3,346,572 |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | 149.98% | 150.65% | 116.90% | 157.34% |
| Plan fiduciary net position as a percentage of the total pension liability | 75.47% | 74.26% | 78.58% | 69.33% |

| **Arizona State Retirement System- Health insurance premium benefit** | **Reporting Fiscal Year (Measurement Date)** | | | |
|---|---|---|---|---|
| | **2024 (2023)** | **2023 (2022)** | **2022 (2021)** | **2021 (2020)** |
| District's proportion of the net OPEB liability (asset) | (0.0337%) | (0.0300%) | (0.0309%) | (0.0308%) |
| District's proportionate share of the net OPEB liability/(asset) | $ (182,070) | $ (167,548) | $ (150,671) | $ (21,783) |
| District's covered payroll | $ 3,589,079 | $ 3,203,339 | $ 3,436,701 | $ 3,346,572 |
| District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll | (5.07%) | (5.23%) | (4.38%) | (0.65%) |
| Plan fiduciary net position as a percentage of the total OPEB liability (asset) | 137.51% | 137.79% | 130.24% | 104.33% |

| **Arizona State Retirement System- Long-Term disability** | **Reporting Fiscal Year (Measurement Date)** | | | |
|---|---|---|---|---|
| | **2024 (2023)** | **2023 (2022)** | **2022 (2021)** | **2021 (2020)** |
| District's proportion of the net OPEB liability (asset) | 0.0305% | 0.0297% | 0.0308% | 0.0306% |
| District's proportionate share of the net OPEB liability (asset) | $ 4,382 | $ 2,744 | $ 6,347 | $ 23,203 |
| District's covered payroll | $ 3,589,079 | $ 3,203,339 | $ 3,436,701 | $ 3,346,572 |
| District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll | 0.12% | 0.09% | 0.18% | 0.69% |
| Plan fiduciary net position as a percentage of the total OPEB liability (asset) | 98.77% | 95.40% | 90.38% | 68.01% |

See accompanying notes to pension/OPEB plan schedules.

| | Reporting Fiscal Year (Measurement Date) | | | | | |
|---|---|---|---|---|---|---|
| | **2020 (2019)** | **2019 (2018)** | **2018 (2017)** | **2017 (2016)** | **2016 (2015)** | **2015 (2014)** |
| | 0.0292% | 0.0321% | 0.0322% | 0.0339% | 0.0379% | 0.0403% |
| $ | 4,247,931 | $ 4,474,378 | $ 5,011,217 | $ 5,406,667 | $ 5,844,611 | $ 5,939,775 |
| $ | 3,078,330 | $ 3,074,104 | $ 3,307,629 | $ 3,582,664 | $ 3,455,765 | $ 3,582,664 |
| | 137.99% | 145.55% | 151.50% | 150.91% | 169.13% | 165.79% |
| | 73.24% | 73.40% | 69.92% | 67.06% | 68.35% | 69.49% |

| | Reporting Fiscal Year (Measurement Date) | | | |
|---|---|---|---|---|
| | **2020 (2019)** | **2019 (2018)** | **2018 (2017)** | **2017 through 2015** |
| | (0.0297%) | (0.0325%) | (0.0325%) | Information |
| $ | (8,205) | $ (11,711) | $ (17,676) | not |
| $ | 3,078,330 | $ 3,074,104 | $ 3,307,629 | available |
| | (0.27%) | (0.38%) | (0.53%) | |
| | 101.62% | 102.20% | 103.57% | |

| | Reporting Fiscal Year (Measurement Date) | | | |
|---|---|---|---|---|
| | **2020 (2019)** | **2019 (2018)** | **2018 (2017)** | **2017 through 2015** |
| | 0.0295% | 0.0321% | 0.0322% | Information |
| $ | 19,212 | $ 16,795 | $ 11,683 | not |
| $ | 3,078,330 | $ 3,074,104 | $ 3,307,629 | available |
| | 0.62% | 0.55% | 0.35% | |
| | 72.85% | 77.83% | 84.44% | |

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, 2024

| | PSPRS Sheriff Reporting Fiscal Year (Measurement Date) | | | |
|---|---|---|---|---|
| Total pension liability | 2024 (2023) | 2023 (2022) | 2022 (2021) | 2021 (2020) |
| Service cost | $ 35,873 | $ 21,536 | $ 22,317 | $ 27,137 |
| Interest on the total pension liability | 169,887 | 95,034 | 92,414 | 92,948 |
| Changes of benefit terms | - | - | - | - |
| Differences between expected and actual experience in the measurement of the pension liability | 75,308 | 9,028 | (1,671) | 17,102 |
| Changes of assumptions or other inputs | - | 16,511 | - | - |
| Benefit payments, including refunds of employee contributions | (117,978) | (55,650) | (55,217) | (80,134) |
| Other charges | - | 3,327 | (37,989) | 12,896 |
| Net change in total pension liability | 163,090 | 89,786 | 19,854 | 69,949 |
| Total pension liability- beginning | 1,440,057 | 1,350,271 | 1,330,417 | 1,260,468 |
| Total pension liability- ending (a) | $ 1,603,147 | $ 1,440,057 | $ 1,350,271 | $ 1,330,417 |
| Plan fiduciary net position | | | | |
| Contributions- employer | $ 15,511 | $ 12,083 | $ 720,282 | $ 55,239 |
| Contributions- employee | 14,832 | 10,775 | 11,956 | 12,699 |
| Net investment income | 183,989 | (59,639) | 263,725 | 8,171 |
| Benefit payments, including refunds of employee contributions | (117,978) | (55,650) | (55,217) | (80,134) |
| Administrative expense | (1,109) | (1,077) | (1,179) | (666) |
| Other changes | 18,986 | (915) | - | (2,012) |
| Net change in plan fiduciary net position | 114,231 | (94,423) | 939,566 | (6,703) |
| Plan fiduciary net position- beginning | 1,466,853 | 1,561,276 | 621,710 | 628,413 |
| Plan fiduciary net position- ending (b) | $ 1,581,084 | $ 1,466,853 | $ 1,561,276 | $ 621,710 |
| District's net pension liability/(asset)- ending (a)-(b) | $ 22,062 | $ (26,797) | $ (211,005) | $ 708,707 |
| Plan fiduciary net position as a percentage of the total pension liability | 98.62% | 101.86% | 115.63% | 46.73% |
| Covered- payroll | $ 191,278 | $ 166,543 | $ 150,603 | $ 154,812 |
| District's net pension liability/(asset) as a percentage of covered- payroll | 11.53% | (16.09%) | (140.11%) | 457.79% |

See accompanying notes to pension/OPEB plan schedules.

**Exhibit D- 2**
(continued)

| PSPRS Sheriff Reporting Fiscal Year (Measurement Date) | | | | | |
|---|---|---|---|---|---|
| 2020 (2019) | 2019 (2018) | 2018 (2017) | 2017 (2016) | 2016 (2015) | 2015 (2014) |
| $ 32,109 | $ 42,490 | $ 53,428 | $ 54,270 | $ 47,429 | $ 47,480 |
| 84,863 | 113,725 | 102,213 | 136,735 | 112,239 | 100,656 |
| - | - | 19,406 | 75,131 | - | 31,113 |
| 29,300 | (52,860) | 15,433 | (83,514) | (38,614) | (26,088) |
| 28,139 | - | 51,620 | 67,455 | - | 131,328 |
| (57,261) | (70,620) | (69,692) | (124,244) | (72,937) | (76,737) |
| (436,675) | 3,886 | (531,707) | 224,096 | - | - |
| (319,525) | 36,621 | (359,299) | 349,929 | 48,117 | 207,752 |
| 1,579,993 | 1,543,372 | 1,902,671 | 1,552,742 | 1,504,625 | 1,296,873 |
| $ 1,260,468 | $ 1,579,993 | $ 1,543,372 | $ 1,902,671 | $ 1,552,742 | $ 1,504,625 |
| $ 57,439 | $ 62,810 | $ 70,498 | $ 85,665 | $ 63,361 | $ 62,147 |
| 13,414 | 21,050 | 23,971 | 32,273 | 28,100 | 26,190 |
| 32,000 | 51,270 | 77,012 | 5,264 | 26,720 | 90,404 |
| (57,260) | (70,620) | (69,692) | (124,244) | (72,937) | (76,737) |
| (587) | (808) | (696) | (780) | (670) | (728) |
| (221,056) | (3,044) | (246,691) | 66,956 | 30,616 | 945 |
| (176,051) | 60,657 | (145,598) | 65,134 | 75,190 | 102,221 |
| 804,464 | 743,806 | 889,404 | 824,270 | 749,080 | 646,859 |
| $ 628,413 | $ 804,464 | $ 743,806 | $ 889,404 | $ 824,270 | $ 749,080 |
| $ 632,054 | $ 775,528 | $ 799,566 | $ 1,013,267 | $ 728,472 | $ 755,545 |
| 49.86% | 50.92% | 48.19% | 46.75% | 53.08% | 49.79% |
| $ 153,832 | $ 215,688 | $ 223,864 | $ 276,916 | $ 239,912 | $ 252,579 |
| 410.87% | 359.56% | 357.17% | 365.91% | 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, 2024

| | CORP Detention Reporting Fiscal Year (Measurement Date) | | | |
|---|---|---|---|---|
| Total pension liability | 2024 (2023) | 2023 (2022) | 2022 (2021) | 2021 (2020) |
| Service cost | $ 532,482 | $ 591,720 | $ 654,595 | $ 775,664 |
| Interest on the total pension liability | 2,078,996 | 1,988,094 | 1,911,183 | 1,773,238 |
| Changes of benefit terms | - | - | - | - |
| Differences between expected and actual experience in the measurement of the pension liability | 1,548,986 | 114,463 | (268,364) | 619,304 |
| Changes of assumptions or other inputs | - | 277,960 | - | - |
| Benefit payments, including refunds of employee contributions | (1,343,550) | (1,200,905) | (1,161,024) | (1,153,919) |
| Other charges | - | - | - | - |
| Net change in total pension liability | 2,816,914 | 1,771,332 | 1,136,390 | 2,014,287 |
| Total pension liability- beginning | 29,014,231 | 27,242,899 | 26,106,509 | 24,092,222 |
| Total pension liability- ending (a) | $ 31,831,145 | $ 29,014,231 | $ 27,242,899 | $ 26,106,509 |
| Plan fiduciary net position | | | | |
| Contributions- employer | $ 258,887 | $ 231,372 | $ 10,966,385 | $ 948,268 |
| Contributions- employee | 314,363 | 333,764 | 357,678 | 410,019 |
| Net investment income | 2,251,189 | (1,159,151) | 5,642,437 | 409,068 |
| Benefit payments, including refunds of employee contributions | (1,343,550) | (1,200,905) | (1,161,024) | (1,153,919) |
| Administrative expense | (39,599) | (21,314) | (25,324) | (15,832) |
| Other changes | (60,548) | - | (1,660) | - |
| Net change in plan fiduciary net position | 1,380,742 | (1,816,234) | 15,778,492 | 597,604 |
| Plan fiduciary net position- beginning | 29,513,528 | 31,329,762 | 15,551,270 | 14,953,666 |
| Plan fiduciary net position- ending (b) | $ 30,894,270 | $ 29,513,528 | $ 31,329,762 | $ 15,551,270 |
| District's net pension liability/(asset)- ending (a)-(b) | $ 936,875 | $ (499,297) | $ (4,086,863) | $ 10,555,239 |
| Plan fiduciary net position as a percentage of the total pension liability | 97.06% | 101.72% | 115.00% | 59.57% |
| Covered- payroll | $ 8,122,415 | $ 6,521,600 | $ 6,576,973 | $ 6,383,486 |
| District's net pension liability/(asset) as a percentage of covered- payroll | 11.53% | (7.66%) | (62.14%) | 165.35% |

See accompanying notes to pension/OPEB plan schedules.

**Exhibit D- 2**
(continued)

| CORP Detention Reporting Fiscal Year (Measurement Date) | | | | | |
|---|---|---|---|---|---|
| **2020 (2019)** | **2019 (2018)** | **2018 (2017)** | **2017 (2016)** | **2016 (2015)** | **2015 (2014)** |
| $ 928,032 | $ 992,205 | $ 874,964 | $ 740,215 | $ 845,955 | $ 770,394 |
| 1,666,890 | 1,622,462 | 1,341,678 | 1,331,290 | 1,374,712 | 1,128,206 |
| - | (1,225,833) | 2,703,146 | 33,024 | - | 292,270 |
| (141,803) | (46,488) | (254,208) | (654,376) | (1,133,677) | 458,574 |
| 666,094 | - | 377,370 | 737,886 | - | 1,719,316 |
| (1,248,996) | (1,098,808) | (1,032,082) | (1,618,874) | (1,555,673) | (976,996) |
| - | - | - | - | - | - |
| 1,870,217 | 243,538 | 4,010,868 | 569,165 | (468,683) | 3,391,764 |
| 22,222,005 | 21,978,467 | 17,967,599 | 17,398,434 | 17,867,117 | 14,475,353 |
| $ 24,092,222 | $ 22,222,005 | $ 21,978,467 | $ 17,967,599 | $ 17,398,434 | $ 17,867,117 |
| $ 1,021,590 | $ 849,783 | $ 784,402 | $ 659,646 | $ 485,516 | $ 542,639 |
| 462,996 | 528,115 | 496,539 | 426,930 | 442,896 | 478,367 |
| 769,070 | 920,644 | 1,345,748 | 69,097 | 429,272 | 1,451,690 |
| (1,248,996) | (1,098,808) | (1,032,082) | (1,618,874) | (1,555,673) | (976,996) |
| (14,426) | (14,629) | (12,172) | (10,170) | (10,977) | (11,414) |
| - | 4,162 | (71) | 1,152 | (12,092) | (41,110) |
| 990,234 | 1,189,267 | 1,582,364 | (472,219) | (221,058) | 1,443,176 |
| 13,963,432 | 12,774,165 | 11,191,801 | 11,664,020 | 11,885,078 | 10,441,902 |
| $ 14,953,666 | $ 13,963,432 | $ 12,774,165 | $ 11,191,801 | $ 11,664,020 | $ 11,885,078 |
| $ 9,138,556 | $ 8,258,573 | $ 9,204,302 | $ 6,775,798 | $ 5,734,414 | $ 5,982,039 |
| 62.07% | 62.84% | 58.12% | 62.29% | 67.04% | 66.52% |
| $ 6,060,423 | $ 5,782,907 | $ 6,031,420 | $ 5,076,419 | $ 5,266,304 | $ 5,273,460 |
| 150.79% | 142.81% | 152.61% | 133.48% | 108.89% | 113.44% |

YUMA COUNTY JAIL DISTRICT

**Required Supplementary Information**

Schedule of Changes in the District's Net Pension/OPEB Liability and Related Ratios Agent Plans

June 30, 2024

| | PSPRS Sheriff Reporting Fiscal Year (Measurement Date) | | | |
|---|---|---|---|---|
| Total OPEB liability | 2024 (2023) | 2023 (2022) | 2022 (2021) | 2021 (2020) |
| Service cost | $ 745 | $ 464 | $ 532 | $ 658 |
| Interest on the total OPEB liability | 2,521 | 1,350 | 1,321 | 1,304 |
| Changes of benefit terms | - | - | - | - |
| Differences between expected and actual experience in the measurement of the pension liability | (2,713) | 610 | (462) | 284 |
| Changes of assumptions or other inputs | - | 148 | - | - |
| Benefit payments, including refunds of employee contributions | (1,009) | (507) | (737) | (543) |
| Other charges | - | 371 | 892 | (369) |
| Net change in total OPEB liability | (456) | 2,436 | 1,545 | 1,334 |
| Total OPEB liability- beginning | 22,208 | 19,772 | 18,227 | 16,893 |
| Total OPEB liability- ending (a) | $ 21,752 | $ 22,208 | $ 19,772 | $ 18,227 |
| Plan fiduciary net position | | | | |
| Contributions- employer | - | - | - | - |
| Contributions- employee | - | - | - | - |
| Net investment income | $ 5,092 | $ (1,631) | $ 9,207 | $ 452 |
| Benefit payments, including refunds of employee contributions | (1,009) | (507) | (737) | (543) |
| OPEB Plan Administrative expense | (33) | (29) | (38) | (37) |
| Other changes | 13,409 | - | - | - |
| Net change in plan fiduciary net position | 17,459 | (2,167) | 8,432 | (128) |
| Plan fiduciary net position- beginning | 41,133 | 43,300 | 34,868 | 34,996 |
| Plan fiduciary net position- ending (b) | $ 58,592 | $ 41,133 | $ 43,300 | $ 34,868 |
| District's net OPEB liability/(asset) (a) - (b) | $ (36,840) | $ (18,925) | $ (23,528) | $ (16,641) |
| Plan fiduciary net position as a percentage of the total OPEB liability | 269.37% | 185.22% | 219.00% | 191.29% |
| Covered- payroll | $ 191,278 | $ 166,543 | $ 150,603 | $ 154,812 |
| District's net OPEB asset as a percentage of covered- payroll | (19.26%) | (11.36%) | (15.62%) | (10.75%) |

See accompanying notes to pension/OPEB plan schedules.

| PSPRS Sheriff Reporting Fiscal Year (Measurement Date) | | | |
|---|---|---|---|
| **2020 (2019)** | **2019 (2018)** | **2018 (2017)** | **2017 through 2015** |
| $ 482 | $ 689 | $ 908 | Information |
| 1,443 | 1,880 | 1,870 | not |
| - | - | 74 | available |
| (4,132) | (928) | (1,454) | |
| 229 | - | (636) | |
| (284) | 17 | (249) | |
| (7,618) | - | - | |
| (9,880) | 1,658 | 514 | |
| 26,773 | 25,115 | 24,601 | |
| $ 16,893 | $ 26,773 | $ 25,115 | |
| - | $ (2) | - | |
| - | - | - | |
| $ 1,809 | 3,047 | $ 4,607 | |
| (284) | (330) | (249) | |
| (33) | (56) | (51) | |
| (13,138) | 447 | - | |
| (11,646) | 3,106 | 4,307 | |
| 46,642 | 43,536 | 39,229 | |
| $ 34,996 | $ 46,642 | $ 43,536 | |
| $ (18,103) | $ (19,869) | $ (18,421) | |
| 207.16% | 174.22% | 173.35% | |
| $ 153,832 | $ 215,688 | $ 223,864 | |
| (11.77%) | (9.21%) | (8.23%) | |

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, 2024

| | CORP Reporting Fiscal Year (Measurement Date) | | | |
|---|---|---|---|---|
| Total OPEB liability | 2024 (2023) | 2023 (2022) | 2022 (2021) | 2021 (2020) |
| Service cost | $ 10,737 | $ 11,690 | $ 12,519 | $ 15,483 |
| Interest on the total OPEB liability | 33,824 | 36,296 | 29,928 | 28,077 |
| Changes of benefit terms | - | - | - | - |
| Differences between expected and actual experience in the measurement of the pension liability | - | (74,887) | 70,534 | 10,385 |
| Changes of assumptions or other inputs | 8,039 | 10,777 | - | - |
| Benefit payments, including refunds of employee contributions | (10,775) | (9,924) | (39,914) | (11,328) |
| Other charges | - | - | - | - |
| Net change in total OPEB liability | 41,825 | (26,048) | 73,067 | 42,617 |
| Total OPEB liability- beginning | 464,429 | 490,477 | 417,410 | 374,793 |
| Total OPEB liability- ending (a) | $ 506,254 | $ 464,429 | $ 490,477 | $ 417,410 |
| Plan fiduciary net position | | | | |
| Contributions- employer | - | - | - | - |
| Contributions- employee | - | - | - | - |
| Net investment income | $ 111,628 | $ (56,460) | $ 325,830 | $ 33,547 |
| Benefit payments, including refunds of employee contributions | (10,775) | (9,924) | (39,914) | (11,328) |
| OPEB Plan Administrative expense | (1,934) | (1,014) | (1,341) | (1,299) |
| Other changes | - | - | - | - |
| Net change in plan fiduciary net position | 98,919 | (67,398) | 284,575 | 20,920 |
| Plan fiduciary net position- beginning | 1,450,225 | 1,517,623 | 1,233,048 | 1,212,128 |
| Plan fiduciary net position- ending (b) | $ 1,549,144 | $ 1,450,225 | $ 1,517,623 | $ 1,233,048 |
| District's net OPEB liability/(asset) (a) - (b) | $ (1,042,890) | $ (985,796) | $ (1,027,146) | $ (815,638) |
| Plan fiduciary net position as a percentage of the total OPEB liability | 306.00% | 312.26% | 309.42% | 295.40% |
| Covered- payroll | $ 8,122,415 | $ 6,521,600 | $ 6,576,973 | $ 6,383,486 |
| District's net OPEB asset as a percentage of covered- payroll | (12.84%) | (15.12%) | (15.62%) | (12.78%) |

See accompanying notes to pension/OPEB plan schedules.

| CORP Reporting Fiscal Year (Measurement Date) | | | |
|---|---|---|---|
| **2020 (2019)** | **2019 (2018)** | **2018 (2017)** | **2017 through 2015** |
| $ 13,451 | $ 14,092 | $ 18,493 | Information |
| 32,558 | 29,254 | 32,024 | not |
| - | - | - | available |
| (101,830) | (2,509) | (5,360) | |
| 5,384 | - | (72,013) | |
| (2,597) | (2,590) | (2,603) | |
| - | - | - | |
| (53,034) | 38,247 | (29,459) | |
| 427,827 | 389,580 | 419,039 | |
| $ 374,793 | $ 427,827 | $ 389,580 | |
| - | - | - | |
| - | - | - | |
| $ 62,873 | $ 77,867 | $ 114,834 | |
| (2,597) | (2,590) | (2,603) | |
| (1,122) | (1,178) | (1,004) | |
| - | (1) | - | |
| 59,154 | 74,098 | 111,227 | |
| 1,152,974 | 1,078,876 | 967,649 | |
| $ 1,212,128 | $ 1,152,974 | $ 1,078,876 | |
| $ (837,335) | $ (725,147) | $ (689,296) | |
| 323.41% | 269.50% | 276.93% | |
| $ 6,060,423 | $ 5,782,907 | $ 6,031,420 | |
| (13.82%) | (12.54%) | (11.43%) | |

YUMA COUNTY JAIL DISTRICT
**Required Supplementary Information**
Schedule of the District's Pension/OPEB Contributions
June 30, 2024

## Arizona State Retirement System- Pension

| | Reporting Fiscal Year | | | |
|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** |
| Statutorily required contribution | $ 520,520 | $ 427,818 | $ 384,721 | $ 400,376 |
| District's contributions in relation to the statutorily required contribution | 520,520 | 427,818 | 384,721 | 400,376 |
| District's contribution deficiency (excess) | - | - | - | - |
| District's covered payroll | $ 4,359,463 | $ 3,589,079 | $ 3,203,339 | $ 3,436,701 |
| District's contributions as a percentage of covered payroll | 11.94% | 11.92% | 12.01% | 11.65% |

## Arizona State Retirement System- Health insurance premium benefit

| | Reporting Fiscal Year | | | |
|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** |
| Statutorily required contribution | $ 6,539 | $ 5,025 | $ 6,727 | $ 13,403 |
| District's contributions in relation to the statutorily required contribution | 6,539 | 5,025 | 6,727 | 13,403 |
| District's contribution deficiency (excess) | - | - | - | - |
| District's covered payroll | $ 4,359,463 | $ 3,589,079 | $ 3,203,339 | $ 3,436,701 |
| District's contributions as a percentage of covered payroll | 0.15% | 0.14% | 0.21% | 0.39% |

## Arizona State Retirement System- Long-term disability

| | Reporting Fiscal Year | | | |
|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** |
| Statutorily required contribution | $ 2,180 | $ 3,948 | $ 6,086 | $ 6,186 |
| District's contributions in relation to the statutorily required contribution | 2,180 | 3,948 | 6,086 | 6,186 |
| District's contribution deficiency (excess) | - | - | - | - |
| District's covered payroll | $ 4,359,463 | $ 3,589,079 | $ 3,203,339 | $ 3,436,701 |
| District's contributions as a percentage of covered payroll | 0.05% | 0.11% | 0.19% | 0.18% |

See accompanying notes to pension/OPEB plan schedules.

| Reporting Fiscal Year | | | | | |
|---|---|---|---|---|---|
| **2020** | **2019** | **2018** | **2017** | **2016** | **2015** |
| $ 383,182 | $ 344,157 | $ 335,077 | $ 356,562 | $ 339,923 | $ 376,333 |
| 383,182 | 344,157 | 335,077 | 356,562 | 339,923 | 376,333 |
| - | - | - | - | - | - |
| $ 3,346,572 | $ 3,078,330 | $ 3,074,104 | $ 3,307,629 | $ 3,582,664 | $ 3,455,765 |
| 11.45% | 11.18% | 10.90% | 10.78% | 9.49% | 10.89% |

| Reporting Fiscal Year | | | | |
|---|---|---|---|---|
| **2020** | **2019** | **2018** | **2017** | **2016 through 2015** |
| $ 16,398 | $ 13,545 | $ 13,526 | $ 1,353 | Information not available |
| 16,398 | 13,545 | 13,526 | 1,353 | |
| - | - | - | - | |
| $ 3,346,572 | $ 3,078,330 | $ 3,074,104 | $ 3,307,629 | |
| 0.49% | 0.46% | 0.44% | 0.04% | |

| Reporting Fiscal Year | | | | |
|---|---|---|---|---|
| **2020** | **2019** | **2018** | **2017** | **2016 through 2015** |
| $ 5,689 | $ 4,925 | $ 4,919 | $ 325 | Information not available |
| 5,689 | 4,925 | 4,919 | 325 | |
| - | - | - | - | |
| $ 3,346,572 | $ 3,078,330 | $ 3,074,104 | $ 3,307,629 | |
| 0.17% | 0.16% | 0.16% | 0.01% | |

YUMA COUNTY JAIL DISTRICT
**Required Supplementary Information**
Schedule of the District's Pension/OPEB Contributions
June 30, 2024

## Public Safety Plan Retirement System- Pension

| | Reporting Fiscal Year | | | |
|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** |
| Actuarial determined contribution | $ 23,346 | $ 15,302 | $ 17,604 | $ 64,729 |
| District's contributions in relation to the statutorily required contribution | 23,346 | 15,302 | 17,604 | 64,729 |
| District's contribution deficiency (excess) | - | - | - | - |
| District's covered payroll | $ 229,555 | $ 191,278 | $ 166,543 | $ 150,603 |
| District's contributions as a percentage of covered payroll | 10.17% | 8.00% | 10.57% | 42.98% |

## Public Safety Plan Retirement System- Health insurance premium benefit

| | Reporting Fiscal Year | | | |
|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** |
| Actuarial determined contribution | $ - | $ - | $ - | $ - |
| District's contributions in relation to the statutorily required contribution | - | - | - | - |
| District's contribution deficiency (excess) | - | - | - | - |
| District's covered payroll | $ 229,555 | $ 191,278 | $ 166,543 | $ 150,603 |
| District's contributions as a percentage of covered payroll | 0.00% | 0.00% | 0.00% | 0.00% |

## Corrections Officer Retirement Plan- Pension

| | Reporting Fiscal Year | | | |
|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** |
| Actuarial determined contribution | $ 581,836 | $ 511,712 | $ 380,641 | $ 1,257,517 |
| District's contributions in relation to the statutorily required contribution | 581,836 | 511,712 | 380,641 | 1,257,517 |
| District's contribution deficiency (excess) | - | - | - | - |
| District's covered payroll | $ 9,697,271 | $ 8,122,415 | $ 6,521,600 | $ 6,576,973 |
| District's contributions as a percentage of covered payroll | 6.00% | 6.30% | 5.83% | 19.12% |

## Corrections Officer Retirement Plan- Health insurance premium benefit

| | Reporting Fiscal Year | | | |
|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** |
| Actuarial determined contribution | $ - | $ - | $ - | $ - |
| District's contributions in relation to the statutorily required contribution | - | - | - | - |
| District's contribution deficiency (excess) | - | - | - | - |
| District's covered payroll | $ 9,697,271 | $ 8,122,415 | $ 6,521,600 | $ 6,576,973 |
| District's contributions as a percentage of covered payroll | 0.00% | 0.00% | 0.00% | 0.00% |

See accompanying notes to pension/OPEB plan schedules.

| Reporting Fiscal Year | | | | | |
|---|---|---|---|---|---|
| **2020** | **2019** | **2018** | **2017** | **2016** | **2015** |
| $ 57,621 | $ 79,972 | $ 86,980 | $ 76,114 | $ 90,275 | $ 63,361 |
| 57,621 | 79,972 | 58,453 | 76,114 | 90,275 | 63,361 |
| - | - | 28,527 | - | - | - |
| $ 154,812 | $ 153,832 | $ 215,688 | $ 223,864 | $ 276,916 | $ 239,912 |
| 37.22% | 51.99% | 27.10% | 34.00% | 32.60% | 26.41% |

| Reporting Fiscal Year | | | | |
|---|---|---|---|---|
| **2020** | **2019** | **2018** | **2017** | **2016 through 2015** |
| $ - | $ 20 | $ 69 | $ 41 | Information not available |
| - | 20 | 69 | 41 | |
| - | - | - | - | |
| $ 154,812 | $ 153,832 | $ 215,688 | $ 223,864 | |
| 0.00% | 0.01% | 0.03% | 0.02% | |

| Reporting Fiscal Year | | | | | |
|---|---|---|---|---|---|
| **2020** | **2019** | **2018** | **2017** | **2016** | **2015** |
| $ 1,032,819 | $ 1,069,359 | $ 801,311 | $ 814,486 | $ 655,367 | $ 484,500 |
| 1,032,819 | 1,069,359 | 801,311 | 814,486 | 655,367 | 484,500 |
| - | - | - | - | - | - |
| $ 6,383,486 | $ 6,060,423 | $ 5,782,907 | $ 6,031,420 | $ 5,076,419 | $ 5,266,304 |
| 16.18% | 17.64% | 13.86% | 13.50% | 12.91% | 9.20% |

| Reporting Fiscal Year | | | | |
|---|---|---|---|---|
| **2020** | **2019** | **2018** | **2017** | **2016 through 2015** |
| $ - | $ - | $ 18,323 | $ 19,301 | Information not available |
| - | - | 18,323 | 19,301 | |
| - | - | - | - | |
| $ 6,383,486 | $ 6,060,423 | $ 5,782,907 | $ 6,031,420 | |
| 0.00% | 0.00% | 0.32% | 0.32% | |

YUMA COUNTY JAIL DISTRICT
**Required Supplementary Information**
Notes to Pension/OPEB Plan Schedules
June 30, 2024

## 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 2022 actuarial valuation | 15 years |
| Asset valuation method | 7-year smoothed fair value; 80.0%/120.0% market corridor |
| Actuarial assumptions: | |
| Investment rate of return | In the 2022 actuarial valuation, the investment rate of return was decreased from 7.3% to 7.2%. In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%. |
| Projected salary increases | In the 2017 actuarial valuation, the projected salary increases were decreased from 4.0%-8.0% to 3.5%-7.5% for PSPRS and from 4.0%-7.25% to 3.5%-6.5% for CORP. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%–8.0% for PSPRS and from 4.5%–7.75% to 4.0%–7.25% for CORP. In the 2013 actuarial valuation projected salaries increases were decreased from 5.0%-9.0% to 4.5%-8.5% for PSPRS and from 5.0%-8.25% to 4.5%-7.75% for CORP. |
| Wage growth | In the 2022 actuarial valuation, wage growth was changed from 3.5% to a range of 3.0-6.25% for PSPRS and CORP. In the 2017 actuarial valuation, wage growth was decreased from 4.0% to 3.5% for PSPRS and CORP. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS and CORP. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS and CORP. |
| Retirement age | Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011. |
| Mortality | In the 2019 actuarial valuation, changed to PubS-2010 tables. In the 2017 actuarial valuation, changed to RP-2014 tables, with 75.0% of MP-2016 fully generational projections scales. RP-2000 mortality table (adjusted by 105.0% 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.

## Note 2 – Factors that Affect Trends (concluded)

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.

Also, the District refunded excess employee contributions to PSPRS members. PSPRS allowed the District to reduce its actual employer contributions for the refund amounts. As a result, the District's pension contributions were less than the actuarially or statutorily determined contributions for 2018.

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

{This page is intentionally left blank}

# OTHER SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Debt Service Fund
Year Ended June 30, 2024

**Exhibit E- 1**

| | Debt Service | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with |
| | Original | Final | Amounts | Final Budget * |
| **Revenues:** | | | | |
| Investment earnings | - | - | $ 11,982 | $ 11,982 |
| **Total Revenue** | - | - | 11,982 | 11,982 |
| **Expenditures:** | | | | |
| Principal retirement | $ 515,341 | - | - | - |
| **Total Expenditures** | 515,341 | - | - | - |
| **Excess (deficiency) of revenues over expenditures** | **(515,341)** | **-** | **11,982** | **11,982** |
| Net change in fund balance | (515,341) | - | 11,982 | 11,982 |
| Fund balances- beginning (July 1, 2023) | 526,127 | $ 526,127 | 526,127 | - |
| **Fund balances - ending (June 30, 2024)** | **$ 10,786** | **$ 526,127** | **$ 538,109** | **$ 11,982** |

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Capital Projects Fund
Year Ended June 30, 2024

**Exhibit E- 2**

| | Capital Projects | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with |
| | Original | Final | Amounts | Final Budget * |
| **Revenues:** | | | | |
| Primary government | - | - | $ 112,500 | $ 112,500 |
| Investment earnings | $ 70,600 | $ 70,600 | 304,284 | 233,684 |
| **Total Revenue** | 70,600 | 70,600 | 416,784 | 346,184 |
| **Expenditures:** | | | | |
| Capital outlay | 15,208,754 | 15,197,500 | 760,435 | 14,437,065 |
| **Total Expenditures** | 15,208,754 | 15,197,500 | 760,435 | 14,437,065 |
| **Excess (deficiency) of revenues over expenditures** | **(15,138,154)** | **(15,126,900)** | **(343,651)** | **14,783,249** |
| **Other financing sources:** | | | | |
| Transfers in | 5,200,000 | 5,237,500 | 5,125,000 | (112,500) |
| **Total other financing sources** | 5,200,000 | 5,237,500 | 5,125,000 | (112,500) |
| Net change in fund balance | (9,938,154) | (9,889,400) | 4,781,349 | 14,670,749 |
| Fund balances- beginning (July 1, 2023) | 9,938,154 | 9,889,400 | 4,869,162 | (5,020,238) |
| **Fund balances - ending (June 30, 2024)** | **$ -** | **$ -** | **$ 9,650,511** | **$ 9,650,511** |

* 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, 2024

**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 | $ 396,293 | $ 3,501 | $ 731,722 | $ 849,200 | $ 1,980,716 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Accounts | 20,326 | 358 | 101,495 | - | 122,179 |
| Accrued interest | 822 | 7 | 1,564 | 1,845 | 4,238 |
| Due from: | | | | | |
| Primary government- Yuma County | 1,444 | - | 244 | 20,832 | 22,520 |
| Prepaid items | 154 | - | - | 38,601 | 38,755 |
| **Total Assets** | **$ 419,039** | **$ 3,866** | **$ 835,025** | **$ 910,478** | **$ 2,168,408** |
| **Liabilities** | | | | | |
| **Liabilities:** | | | | | |
| Accounts payable | $ 432 | $ 2,500 | $ 13,142 | $ 15,153 | $ 31,227 |
| Accrued payroll and employee benefits | 2,005 | - | 7,197 | - | 9,202 |
| Due to: | | | | | |
| Primary government- Yuma County | 11,109 | - | 81,058 | 29,116 | 121,283 |
| **Total Liabilities** | **13,546** | **2,500** | **101,397** | **44,269** | **161,712** |
| **Fund balances** | | | | | |
| Nonspendable | 154 | - | - | 38,601 | 38,755 |
| Restricted | 405,339 | 1,366 | 733,628 | 827,608 | 1,967,941 |
| **Total fund balances** | **405,493** | **1,366** | **733,628** | **866,209** | **2,006,696** |
| **Total liabilities and fund balances** | **$ 419,039** | **$ 3,866** | **$ 835,025** | **$ 910,478** | **$ 2,168,408** |

# 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, 2024

| | 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 | $ 191,133 | - | - | $ 312,006 | $ 503,139 |
| Charges for services | - | $ 3,416 | $ 234,158 | - | 237,574 |
| Investment earnings | 14,419 | 140 | 32,537 | 27,598 | 74,694 |
| Miscellaneous | 6,950 | - | 272,002 | - | 278,952 |
| **Total Revenue** | 212,502 | 3,556 | 538,697 | 339,604 | 1,094,359 |
| **Expenditures:** | | | | | |
| Current: | | | | | |
| Public safety | 123,701 | 5,500 | 528,511 | 176,202 | 833,914 |
| Capital outlay | - | - | - | 23,162 | 23,162 |
| **Total Expenditures** | 123,701 | 5,500 | 528,511 | 199,364 | 857,076 |
| **Excess of revenues over expenditures** | **88,801** | **(1,944)** | **10,186** | **140,240** | **237,283** |
| Net change in fund balance | 88,801 | (1,944) | 10,186 | 140,240 | 237,283 |
| Fund balances- beginning (July 1, 2023) | 316,692 | 3,310 | 723,442 | 725,969 | 1,769,413 |
| **Fund balances- ending (June 30, 2024)** | **$ 405,493** | **$ 1,366** | **$ 733,628** | **$ 866,209** | **$ 2,006,696** |

# 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, 2024

| | Jail Enhancement 2237 | | |
|---|---|---|---|
| | Budgeted Amounts | Actual Amounts | Variance with Final Budget * |
| **Revenues:** | | | |
| Intergovernmental: | | | |
| Other governments | $ 305,000 | $ 191,133 | $ (113,867) |
| Charges for services | - | - | - |
| Investment earnings | 2,500 | 14,419 | 11,919 |
| Miscellaneous | 10,000 | 6,950 | (3,050) |
| **Total Revenue** | 317,500 | 212,502 | (104,998) |
| **Expenditures:** | | | |
| Current: | | | |
| Public safety | 475,823 | 123,701 | 352,122 |
| Capital outlay | 14,000 | - | 14,000 |
| Debt service: | | | |
| Principal retirement | - | - | - |
| Interest and fiscal charges | - | - | - |
| **Total Expenditures** | 489,823 | 123,701 | 366,122 |
| **Excess (deficiency) of revenues over expenditures** | **(172,323)** | **88,801** | **261,124** |
| Net change in fund balance | (172,323) | 88,801 | 261,124 |
| Fund balances- beginning (July 1, 2023) | 172,323 | 316,692 | 144,369 |
| **Fund balances- ending (June 30, 2024)** | **$ -** | **$ 405,493** | **$ 405,493** |

* Variance = Positive or (Negative)

**Exhibit H**
(Continued)

| Inmate Health Services | | 2238 | Detention Facility Comm | | 2286 |
|---|---|---|---|---|---|
| Budgeted Amounts | Actual Amounts | Variance with Final Budget * | Budgeted Amounts | Actual Amounts | Variance with Final Budget * |
| - | - | - | - | - | - |
| $ 7,649 | $ 3,416 | $ (4,233) | $ 270,550 | $ 234,158 | $ (36,392) |
| 10 | 140 | 130 | 9,500 | 32,537 | 23,037 |
| - | - | - | 323,100 | 272,002 | (51,098) |
| 7,659 | 3,556 | (4,103) | 603,150 | 538,697 | (64,453) |
| 8,353 | 5,500 | 2,853 | 628,062 | 528,511 | 99,551 |
| - | - | - | - | - | - |
| - | - | - | 700 | - | 700 |
| - | - | - | 350 | - | 350 |
| 8,353 | 5,500 | 2,853 | 629,112 | 528,511 | 100,601 |
| **(694)** | **(1,944)** | **(1,250)** | **(25,962)** | **10,186** | **36,148** |
| (694) | (1,944) | (1,250) | (25,962) | 10,186 | 36,148 |
| 694 | 3,310 | 2,616 | 25,962 | 723,442 | 697,480 |
| **$ -** | **$ 1,366** | **$ 1,366** | **$ -** | **$ 733,628** | **$ 733,628** |

YUMA COUNTY JAIL DISTRICT
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**
Budget and Actual - Nonmajor Governmental Funds
Year Ended June 30, 2024

| | Other Jail Grants | | 2308 |
|---|---|---|---|
| | Budgeted Amounts | Actual Amounts | Variance with Final Budget * |
| **Revenues:** | | | |
| Intergovernmental: | | | |
| Other governments | $ 500,000 | $ 312,006 | $ (187,994) |
| Charges for services | - | - | - |
| Investment earnings | 6,886 | 27,598 | 20,712 |
| Miscellaneous | - | - | - |
| **Total Revenue** | 506,886 | 339,604 | (167,282) |
| **Expenditures:** | | | |
| Current: | | | |
| Public safety | 416,167 | 176,202 | 239,965 |
| Capital outlay | 144,550 | 23,162 | 121,388 |
| Debt service: | | | |
| Principal retirement | - | - | - |
| Interest and fiscal charges | - | - | - |
| **Total Expenditures** | 560,717 | 199,364 | 361,353 |
| **Excess (deficiency) of revenues over expenditures** | **(53,831)** | **140,240** | **194,071** |
| Net change in fund balance | (53,831) | 140,240 | 194,071 |
| Fund balances- beginning (July 1, 2023) | 53,831 | 725,969 | 672,138 |
| **Fund balances- ending (June 30, 2024)** | **$ -** | **$ 866,209** | **$ 866,209** |

* Variance = Positive or (Negative)

**Exhibit H**
(Concluded)

| Total Nonmajor Governmental Funds | | |
|---|---|---|
| Budgeted Amounts | Actual Amounts | Variance with Final Budget * |
| $ 805,000 | $ 503,139 | $ (301,861) |
| 278,199 | 237,574 | (40,625) |
| 18,896 | 74,694 | 55,798 |
| 333,100 | 278,952 | (54,148) |
| 1,435,195 | 1,094,359 | (340,836) |
| 1,528,405 | 833,914 | 694,491 |
| 158,550 | 23,162 | 135,388 |
| 700 | - | 700 |
| 350 | - | 350 |
| 1,688,005 | 857,076 | 830,929 |
| **(252,810)** | **237,283** | **490,093** |
| (252,810) | 237,283 | 490,093 |
| 252,810 | 1,769,413 | 1,516,603 |
| **$ -** | **$ 2,006,696** | **$ 2,006,696** |

{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..... 93-110
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..... 111-115
These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

Debt Capacity..... 117-121
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 ..... 123-131
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..... 133-138
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 | | | | | | | | | | Fiscal Years | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2014-2015 | | 2015-2016 | | 2016-2017 | | 2017-2018 | | 2018-2019 | | 2019-2020 | |
| | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng |
| **Program Revenues** | | | | | | | | | | | | |
| Sales Tax | $ 11,936,114 | 2.88% | $ 12,198,328 | 2.20% | $ 12,580,956 | 3.14% | $ 12,846,259 | 2.11% | $ 13,614,191 | 5.98% | $ 15,708,658 | 15.38% |
| Investment Earnings | 5,030 | (17.51%) | 8,445 | 67.89% | 11,614 | 37.53% | 38,353 | 230.23% | 75,461 | 96.75% | 67,659 | (10.34%) |
| Miscellaneous (1) | 168,515 | (5.34%) | 207,110 | 22.90% | 118,714 | (42.68%) | 142,137 | 19.73% | 245,554 | 72.76% | 247,353 | 0.73% |
| Maintenance of Effort (2) | 6,683,333 | (0.09%) | 6,772,131 | 1.33% | 6,924,472 | 2.25% | 7,029,424 | 1.52% | 7,095,325 | 0.94% | 7,564,293 | 6.61% |
| Operating Grants & Contributions | 416,309 | (24.79%) | 407,869 | (2.03%) | 368,117 | (9.75%) | 568,879 | 54.54% | 517,363 | (9.06%) | 563,849 | 8.99% |
| Charges for Services | 431,310 | (21.59%) | 361,984 | (16.07%) | 346,387 | (4.31%) | 284,459 | (17.88%) | 314,110 | 10.42% | 336,223 | 7.04% |
| Total Program Revenue | **$ 19,640,611** | **0.31%** | **$ 19,955,867** | **1.61%** | **$ 20,350,260** | **1.98%** | **$ 20,909,511** | **2.75%** | **$ 21,862,004** | **4.56%** | **$ 24,488,035** | **12.01%** |

(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**

| 2020-2021 | | 2021-2022 | | 2022-2023 | | 2023-2024 | |
|---|---|---|---|---|---|---|---|
| **Amount** | **% Chng** | **Amount** | **% Chng** | **Amount** | **% Chng** | **Amount** | **% Chng** |
| $ 17,955,807 | 14.31% | $ 18,894,724 | 5.23% | $ 20,239,005 | 7.11% | $ 20,743,971 | 2.50% |
| 45,734 | (32.41%) | (243,796) | (633.07%) | 167,610 | (168.75%) | 1,005,719 | 500.04% |
| 355,143 | 43.58% | 338,215 | (4.77%) | 287,463 | (15.01%) | 397,481 | 38.27% |
| 7,605,603 | 0.55% | 7,456,581 | (1.96%) | 7,794,351 | 4.53% | 8,680,660 | 11.37% |
| 767,976 | 36.20% | 848,247 | 10.45% | 811,736 | (4.30%) | 2,546,259 | 213.68% |
| 598,433 | 77.99% | 509,414 | (14.88%) | 488,170 | (4.17%) | 418,871 | (14.20%) |
| **$ 27,328,696** | **11.60%** | **$ 27,803,385** | **1.74%** | **$ 29,788,335** | **7.14%** | **$ 33,792,961** | **13.44%** |

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

| | Fiscal Years | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2014-2015 | | 2015-2016 | | 2016-2017 | | 2017-2018 | |
| | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng |
| **Expenses** | | | | | | | | |
| Personnel Services | $ 14,071,020 | (4.43%) | $ 13,444,610 | (4.45%) | $ 14,031,168 | 4.36% | $ 15,801,437 | 12.62% |
| Operations | 4,863,233 | 6.17% | 4,262,824 | (12.35%) | 4,597,919 | 7.86% | 5,100,510 | 10.93% |
| Depreciation | 1,112,501 | 2.96% | 1,110,675 | (0.16%) | 1,111,399 | 0.07% | 1,111,781 | 0.03% |
| Interest and Fiscal Charges | 281,580 | (9.34%) | 251,376 | (10.73%) | 220,176 | (12.41%) | 218,700 | (0.67%) |
| Total - Expenses | $ 20,328,334 | (1.77%) | $ 19,069,485 | (6.19%) | $ 19,960,662 | 4.67% | $ 22,232,428 | 11.38% |
| Change in Net Position | $ (687,723) | (38.33%) | $ 886,382 | (228.89%) | $ 389,598 | (56.05%) | $ (1,322,917) | (439.56%) |
| Beginning Net Position (1) | 15,434,548 | (42.79%) | 14,746,825 | (4.46%) | 15,633,207 | 6.01% | 16,022,805 | 2.49% |
| **Ending Net Position (1)** | **$ 14,746,825** | **(42.98%)** | **$ 15,633,207** | **6.01%** | **$ 16,022,805** | **2.49%** | **$ 14,699,888** | **(8.26%)** |

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

**Table A-2**

| Fiscal Years | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2018-2019 | | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | | 2023-2024 | |
| Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng |
| $ 13,088,662 | (17.17%) | $ 16,158,512 | 23.45% | $ 4,844,792 | (70.02%) | $ 4,020,046 | (17.02%) | $ 16,001,842 | 298.05% | $ 20,612,939 | 28.82% |
| 4,761,013 | (6.66%) | 4,673,865 | (1.83%) | 4,930,214 | 5.48% | 5,625,728 | 14.11% | 6,740,835 | 19.82% | 7,057,516 | 4.70% |
| 1,079,337 | (2.92%) | 1,133,416 | 5.01% | 1,239,181 | 9.33% | 1,382,339 | 11.55% | 1,283,288 | (7.17%) | 1,181,941 | (7.90%) |
| 190,290 | (12.99%) | 140,571 | (26.13%) | 15,722 | (88.82%) | 34,010 | 116.32% | 2,439 | (92.83%) | - | (100.00%) |
| $ 19,119,302 | (14.00%) | $ 22,106,364 | 15.62% | $ 11,029,909 | (50.11%) | $ 11,062,123 | 0.29% | $ 24,028,404 | 117.21% | $ 29,076,363 | 21.01% |
| $ 2,742,702 | (307.32%) | $ 2,381,671 | (13.16%) | $ 16,298,787 | 584.34% | $ 16,741,262 | 2.71% | $ 5,759,931 | (65.59%) | $ 4,729,308 | (17.89%) |
| 14,699,888 | (8.26%) | 17,828,282 | 21.28% | 20,209,953 | 13.36% | 25,561,452 | 26.48% | 42,302,714 | 65.49% | 48,062,645 | 13.62% |
| **$ 17,442,590** | **18.66%** | **$ 20,209,953** | **15.87%** | **$ 36,508,740** | **80.65%** | **$ 42,302,714** | **15.87%** | **$ 48,062,645** | **13.62%** | **$ 52,791,953** | **9.84%** |

**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 |
| 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 | 20,099,225 | (1.40%) | 441,849 | (54.76%) | 1,204,000 | 4.33% | 15,722 | (88.82%) | 1,219,722 | (5.78%) |
| 2021-22 | 20,386,170 | 1.43% | 449,484 | 1.73% | 224,000 | (81.40%) | 34,010 | 116.32% | 258,010 | (78.85%) |
| 2022-23 | 22,704,048 | 11.37% | 259,070 | (42.36%) | 1,205,491 | 438.17% | 2,439 | (92.83%) | 1,207,930 | 368.17% |
| 2023-24 | 26,226,685 | 15.52% | 788,572 | 204.39% | 0 | (100.00%) | 0 | (100.00%) | 0 | (100.00%) |

(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 |
| $ 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% |
| 21,760,796 | (3.95%) | 5,570,054 | 204.52% | 5,359,765 | 51.81% | 10,929,819 | 103.92% |
| 21,093,664 | (3.07%) | 6,709,721 | 20.46% | 10,929,819 | 103.92% | 17,639,540 | 61.39% |
| 24,171,048 | 14.59% | 5,703,458 | (15.00%) | 17,639,540 | 61.39% | 23,342,998 | 32.33% |
| 27,015,257 | 11.77% | 6,777,977 | 18.84% | 23,342,998 | 32.33% | 30,120,975 | 29.04% |

## 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 | | Total Debt Service Expenditures | | Ratio of Debt Service to Non- Capital |
|---|---|---|---|---|---|
| | Amount | % Chg | Amount | % Chg | |
| 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 | 21,318,947 | (1.66%) | 1,219,722 | (5.78%) | 5.72% |
| 2021-22 | 20,644,180 | (3.17%) | 258,010 | (78.85%) | 1.25% |
| 2022-23 | 23,911,978 | 15.83% | 1,207,930 | 368.17% | 5.05% |
| 2023-24 | 26,226,685 | 9.68% | - | (100.00%) | 0.00% |

(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 |
| $ (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% |
| 6,709,721 | 20.46% | 10,929,819 | 103.92% | 17,639,540 | 61.39% |
| 5,703,458 | (15.00%) | 17,639,540 | 61.39% | 23,342,998 | 32.33% |
| 6,777,977 | 18.84% | 23,342,998 | 32.33% | 30,120,975 | 29.04% |

## 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 |
| 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% |
| 2021-22 | 18,894,724 | 5.23% | 848,247 | 10.45% | 509,414 | (14.88%) |
| 2022-23 | 20,239,005 | 7.11% | 811,736 | (4.30%) | 488,170 | (4.17%) |
| 2023-24 | 20,743,971 | 2.50% | 2,433,759 | 199.82% | 418,871 | (14.20%) |

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

(2) The Maintenance of Effort formula is driven based on the national GDP deflator and includes onetime other transfers from Primary government in the amount of $140,790.

**Table A-5**

| Investment Earnings | | Miscellaneous | | Maintenance of Effort (2) | | Total | |
|---|---|---|---|---|---|---|---|
| Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng |
| $ 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% |
| (243,796) | (633.07%) | 338,215 | 5.32% | 7,456,581 | (1.96%) | 27,803,385 | 1.86% |
| 167,610 | (168.75%) | 287,463 | (15.01%) | 7,794,351 | 4.53% | 29,788,335 | 7.14% |
| 1,005,719 | 500.04% | 397,481 | 38.27% | 8,793,160 | 12.81% | 33,792,961 | 13.44% |

## Yuma County Jail District

Fund Balances of Governmental Funds

Last Ten Fiscal Years (1)

| | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
|---|---|---|---|---|
| **General Fund:** | | | | |
| Nonspendable | $ 4,526 | $ 51,785 | $ 50,551 | $ 49,347 |
| Restricted | 757,161 | 1,648,675 | 1,706,909 | 1,443,863 |
| **Total General Fund** | **$ 761,687** | **$ 1,700,460** | **$ 1,757,460** | **$ 1,493,210** |
| **All other governmental funds:** | | | | |
| Nonspendable | $ 1,880 | $ 2,650 | $ 1,203 | $ 325 |
| Restricted | 470,707 | 560,510 | 489,950 | 2,739,960 |
| Committed | 32,502 | - | 40,739 | 75,367 |
| Assigned | 16,156 | 3,503 | 4,949 | 2,066 |
| Unassigned | - | - | - | - |
| **Total all other governmental funds** | **$ 521,245** | **$ 566,663** | **$ 536,841** | **$ 2,817,718** |

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

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

**Table A-6**

| 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|---|---|---|---|---|
| $ 56,662 | $ 80,356 | $ 76,519 | $ 25,997 | $ 33,988 | $ 31,452 |
| 2,085,461 | 4,074,546 | 9,170,640 | 11,184,510 | 16,144,308 | 17,894,207 |
| **$ 2,142,123** | **$ 4,154,902** | **$ 9,247,159** | **$ 11,210,507** | **$ 16,178,296** | **$ 17,925,659** |
| $ 990 | - | $ 11,445 | $ 10,749 | $ 1,189 | $ 38,755 |
| 1,297,038 | $ 994,377 | 1,346,895 | 1,547,259 | 2,294,351 | 2,506,050 |
| 90,037 | 210,583 | 324,320 | 4,871,025 | 4,869,162 | 9,650,511 |
| 441 | - | - | - | - | - |
| - | (97) | - | - | - | - |
| **$ 1,388,506** | **$ 1,204,863** | **$ 1,682,660** | **$ 6,429,033** | **$ 7,164,702** | **$ 12,195,316** |

## Yuma County Jail District

General Fund Changes in Fund Balances

Last Ten Fiscal Years

| Fiscal Year | Operating Revenues | Operating Uses | | | |
|---|---|---|---|---|---|
| | | Expenditures | | Transfers Out | |
| | | Amount | % Chng | Amount | % Chng |
| **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%) |
| **2021-22** | 26,835,943 | 19,604,884 | (0.16%) | (5,267,710) | 242.06% |
| **2022-23** | 28,771,523 | 21,964,562 | 12.04% | (1,925,179) | (63.45%) |
| **2023-24** | 32,269,836 | 25,397,746 | 15.63% | (5,124,727) | 166.19% |

## Table A-7

| Fund Balance | | | | | |
|---|---|---|---|---|---|
| Change in Balance | | Beginning Balance | | Ending Balance | |
| Amount | % Chng | Amount | % Chng | Amount | % Chng |
| $ 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% |
| 1,963,349 | (61.44%) | 9,247,158 | 122.56% | 11,210,507 | 21.23% |
| 4,967,789 | 153.03% | 11,210,507 | 21.23% | 16,178,296 | 44.31% |
| 1,747,363 | (64.83%) | 16,178,296 | 44.31% | 17,925,659 | 10.80% |

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

| | Fiscal Years | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2014-2015 | | 2015-2016 | | 2016-2017 | | 2017-2018 | | 2018-2019 | | 2019-2020 | |
| | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng |
| **Governmental Activities** | | | | | | | | | | | | |
| Net Investment in Capital Assets | $ 25,541,409 | (1.04%) | $ 25,339,980 | (0.79%) | $ 25,257,219 | (0.33%) | $ 25,324,618 | 0.27% | $ 25,229,056 | (0.38%) | $ 26,378,715 | 4.56% |
| **Restricted for:** | | | | | | | | | | | | |
| Public Safety | | - | | - | | - | | - | 28,349,359 | 100.00% | 5,028,990 | (82.26%) |
| Capital Projects | 31,533 | 1.83% | 31,727 | 0.62% | 31,943 | 0.68% | 2,060,949 | 6351.96% | 548,140 | (73.40%) | 523 | (99.90%) |
| Debt Service | 969 | (78.21%) | 7,473 | 671.21% | 8,796 | 17.70% | - | (100.00%) | 90,037 | 100.00% | 39,410 | (56.23%) |
| Pensions | - | (100.00%) | - | - | - | - | - | - | - | - | - | - |
| Unrestricted | (10,827,086) | (80205.70%) | (9,745,973) | (9.99%) | (9,275,153) | (4.83%) | (12,685,679) | 36.77% | (8,797,525) | (30.65%) | (11,237,685) | 27.74% |
| Total Net Position | $ 14,746,825 | (42.98%) | $ 15,633,207 | 6.01% | $ 16,022,805 | 2.49% | $ 14,699,888 | (8.26%) | $ 45,419,067 | 208.98% | $ 20,209,953 | (55.50%) |

Table A-8

| 2020-2021 | | 2021-2022 | | 2022-2023 | | 2023-2024 | |
|---|---|---|---|---|---|---|---|
| Amount | % Chng | Amount | % Chng | Amount | % Chng | Amount | % Chng |
| $ 26,801,093 | 1.60% | $ 27,035,517 | 0.87% | $ 27,294,907 | 0.96% | $ 26,707,953 | (2.15%) |
| 10,490,716 | 108.60% | 12,697,054 | 21.03% | 17,912,532 | 41.08% | 19,862,148 | 10.88% |
| - | - | - | - | - | - | - | - |
| 26,819 | (31.95%) | 34,715 | 29.44% | 526,127 | 1415.56% | 538,109 | 2.28% |
| - | - | - | - | - | - | 1,261,800 | N/A |
| (11,757,176) | 4.62% | 2,535,428 | (121.56%) | 2,329,079 | (8.14%) | 4,409,506 | 89.32% |
| $ 25,561,452 | 26.48% | $ 42,302,714 | 65.49% | $ 48,062,645 | 13.62% | $ 52,779,516 | 9.81% |

## 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 |
| **2014-15** | $ 1,036,575 | (0.2%) | - | 0.0% | $ (1,045,460) | (8.5%) | - | - |
| **2015-16** | 1,040,175 | 0.3% | - | 0.0% | (1,040,175) | (0.5%) | - | - |
| **2016-17** | 1,038,914 | (0.1%) | - | 0.0% | (1,038,914) | (0.1%) | - | - |
| **2017-18** | 1,294,138 | 24.6% | $ 200,000 | 100.0% | (1,494,138) | 43.8% | - | - |
| **2018-19** | 1,301,718 | 0.6% | - | (100.0%) | (1,301,618) | (12.9%) | - | - |
| **2019-20** | 1,271,066 | (2.4%) | 445,200 | 100.0% | (1,701,076) | 30.7% | - | - |
| **2020-21** | 1,227,839 | (3.4%) | 312,167 | (29.9%) | (1,540,006) | (9.5%) | - | - |
| **2021-22** | 267,710 | (78.2%) | 5,000,000 | 1501.7% | (5,267,710) | 242.1% | - | - |
| **2022-23** | 1,690,179 | 531.3% | 235,000 | (95.3%) | (1,925,179) | (63.5%) | - | - |
| **2023-24** | - | (100.0%) | 5,125,000 | 2080.9% | (5,125,000) | 166.2% | - | - |

## 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 |
| **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% |
| **2021-22** | 276,271 | (16.84%) | 3,423 | (7.91%) | 229,720 | (12.49%) | 509,414 | (14.88%) |
| **2022-23** | 256,223 | (7.26%) | 3,255 | (4.91%) | 228,692 | (0.45%) | 488,170 | (4.17%) |
| **2023-24** | 181,297 | (29.24%) | 3,556 | 9.25% | 234,018 | 2.33% | 418,871 | (14.20%) |

# REVENUE CAPACITY

## Yuma County Jail District

Local Sales Tax Revenues

Last Ten Fiscal Years

Local taxes for entire Yuma County

| | Local Sales Taxes | | | |
|---|---|---|---|---|
| | Yuma County General Fund | | Jail District General Fund | |
| Fiscal Year | Amount | % Chng | Amount | % Chng |
| **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% |
| **2021-22** | 18,894,672 | 5.24% | 18,894,724 | 5.23% |
| **2022-23** | 20,241,192 | 7.13% | 20,239,005 | 7.11% |
| **2023-24** | 20,759,382 | 2.56% | 20,743,971 | 2.50% |

(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 |
| $ 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% |
| 199 | 2111.11% | 4,218,157 | 5.17% | 42,007,752 | 5.23% |
| 121 | (39.20%) | 4,519,294 | 7.14% | 44,999,612 | 7.12% |
| 4 | (96.69%) | 4,633,976 | 2.54% | 46,137,333 | 2.53% |

## Yuma County Jail District

**Table B-2**

Sales Tax by Category(1)

Current year and Ten years ago

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2014-2015 | 2023-2024 | | |
| Category | Amount | Amount | % Change | |
| **Utilities** | $ 1,285,403 | $ 1,473,303 | 14.62% | |
| **Communications** | 295,692 | 172,425 | (41.69%) | |
| **Publications** | 9,711 | 6,474 | (33.33%) | |
| **Restaurants & Bars** | 1,239,277 | 2,369,805 | 91.22% | |
| **Amusements** | 70,985 | 90,332 | 27.26% | |
| **Rental of Personal Prop** | 294,627 | 582,663 | 97.76% | |
| **Contracting** | 1,189,644 | 2,308,505 | 94.05% | |
| **Retail** | 7,215,253 | 13,100,426 | 81.57% | |
| **Hotel/Motel** | 267,588 | 431,562 | 61.28% | |
| **All Other** | 67,934 | 208,476 | 206.88% | |
| **TOTAL** | $ 11,936,114 | $ 20,743,971 | 73.79% | |

(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)

| Fiscal Year | Arizona State | Yuma County (2) | | | Cities (5) | | | |
|---|---|---|---|---|---|---|---|---|
| | | General | Jail District (3) | Health District (4) | San Luis | Somerton | Wellton | Yuma |
| **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 |
| **2021-22** | 5.60 | 0.50 | 0.50 | 0.11 | 4.00 | 3.30 | 2.50 | 1.70 |
| **2022-23** | 5.60 | 0.50 | 0.50 | 0.11 | 4.00 | 3.30 | 3.50 | 1.70 |
| **2023-24** | 5.60 | 0.50 | 0.50 | 0.11 | 4.00 | 3.30 | 3.50 | 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

| | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 |
|---|---|---|---|---|---|
| **Pledged Revenues** | | | | | |
| Jail District (1) | $ 11,936,114 | $ 12,198,328 | $ 12,580,956 | $ 12,846,259 | $ 13,614,191 |
| **Total Pledged Revenues** | $ 11,936,114 | $ 12,198,328 | $ 12,580,956 | $ 12,846,259 | $ 13,614,191 |
| **Debt Service Requirements** | | | | | |
| Jail District - Bonds | | | | | |
| Principal | $ 755,004 | $ 780,000 | $ 815,004 | $ 988,008 | $ 1,104,008 |
| Interest | 281,580 | 251,376 | 220,176 | 218,700 | 190,290 |
| Total Annual Requirements | $ 1,036,584 | $ 1,031,376 | $ 1,035,180 | $ 1,206,708 | $ 1,294,298 |
| Estimated Coverage | 11.51 | 11.83 | 12.15 | 10.65 | 10.52 |

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

| 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|---|---|---|---|
| $ 15,708,658 | $ 17,955,807 | $ 18,894,724 | $ 20,239,005 | $ 20,743,971 |
| $ 15,708,658 | $ 17,955,807 | $ 18,894,724 | $ 20,239,005 | $ 20,743,971 |
| | | | | |
| $ 1,154,008 | $ 1,204,000 | $ 224,000 | $ 1,205,491 | $ - |
| 140,571 | 15,722 | 34,010 | 2,439 | - |
| $ 1,294,579 | $ 1,219,722 | $ 258,010 | $ 1,207,930 | $ - |
| | | | | |
| 12.13 | 14.72 | 73.23 | 16.76 | N/A |

## Yuma County Jail District

**Table C-2**

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) | |
| 2013-14 | $ 6,745,000 | $ 1,378,413 | $ 676,435 | 3.23 | $ 1,035,576 | $ 20,980,068 | 4.94% |
| 2014-15 | 6,019,996 | 1,082,338 | 591,881 | 2.79 | 1,036,584 | 19,002,993 | 5.45% |
| 2015-16 | 5,264,996 | 815,863 | 507,327 | 2.36 | 1,031,376 | 18,932,476 | 5.45% |
| 2016-17 | 4,484,996 | 580,088 | 422,773 | 1.94 | 1,035,180 | 20,361,956 | 5.08% |
| 2017-18* | 5,878,992 | 667,654 | 338,219 | 1.53 | 1,206,708 | 21,002,091 | 5.75% |
| 2018-19 | 4,890,992 | 470,208 | 253,665 | 1.13 | 1,294,298 | 22,643,903 | 5.72% |
| 2019-20 | 3,786,992 | 302,293 | 169,111 | 0.74 | 1,294,579 | 22,655,963 | 5.71% |
| 2020-21 | 2,632,992 | 185,227 | 84,557 | 0.36 | 1,219,722 | 21,760,796 | 5.61% |
| 2021-22 | 1,429,000 | 121,380 | 84,554 | 0.40 | 258,010 | 21,093,664 | 1.22% |
| 2022-23 | - | - | - | 0.00 | 1,207,930 | 24,171,048 | 5.00% |
| 2022-23 | - | - | - | 0.00 | - | - | N/A |

(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, 2024

| Jurisdiction | Net Assessed Value | Net General Debt Outstanding | Percentage Applicable to County | Amount Applicable to Jail District |
|---|---|---|---|---|
| **Overlapping Debt- Primary Government** | | | | |
| Yuma County: General Obligation Bond | $ 1,534,810,237 | $ 24,390,000 | 100.00% | $ 24,390,000 |
| Yuma County: Revenue Bond | 1,534,810,237 | 82,680,000 | 100.00% | 82,680,000 |
| Yuma County: Premiums | 1,534,810,237 | 4,288,077 | 100.00% | 4,288,077 |
| Yuma County: Leases Payable | 1,534,810,237 | 647,843 | 100.00% | 647,843 |
| Yuma County: Capital Leases | 1,534,810,237 | 193,836 | 100.00% | 193,836 |
| Total Yuma County Direct Bonded Debt: | | $ 112,199,756 | | $ 112,199,756 |
| **Overlapping Debt- Other** | | | | |
| Arizona Western College (1) | 1,534,810,237 | 69,090,000 | 100.00% | 69,090,000 |
| Somerton Elementary School District No. 11 | 108,672,727 | - | 7.08% | - |
| Crane Elementary School District No. 13 | 286,453,973 | 15,735,000 | 18.66% | 2,936,750 |
| Gasden Elementary School District No. 32 | 86,495,446 | 5,260,000 | 5.64% | 296,431 |
| Antelope Union High School District No. 50 | 101,925,984 | - | 7.29% | - |
| Yuma Elementary District | 951,262,107 | 24,035,000 | 61.24% | 14,896,685 |
| Yuma Union High School District No. 70 (2) | 1,432,884,253 | 59,209,000 | 93.36% | 55,276,960 |
| Total Overlapping General Obligation Bonded Debt | | $ 173,329,000 | | $ 142,496,826 |
| Total Direct and Overlapping General Obligation Bonded Debt | | | | $254,696,582 |

(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 | % |
| 2014 | 212,012 | 92,838 | 71,198 | 23.3% | 32,400 | 45.5% | 9,900 | 13.9% | 1,700 | 2.4% | 20,800 | 29.2% | 17,680 | 24.8% |
| 2015 | 214,991 | 91,627 | 71,263 | 22.2% | 32,400 | 45.5% | 10,300 | 14.5% | 1,800 | 2.5% | 21,900 | 30.7% | 20,430 | 28.7% |
| 2016 | 217,730 | 94,100 | 76,517 | 18.7% | 34,900 | 45.6% | 10,200 | 13.3% | 1,900 | 2.5% | 22,800 | 29.8% | 17,920 | 23.4% |
| 2017 | 221,648 | 95,153 | 78,928 | 17.1% | 35,200 | 44.6% | 10,900 | 13.8% | 1,900 | 2.4% | 22,400 | 28.4% | 14,844 | 18.8% |
| 2018 | 225,212 | 97,462 | 80,878 | 17.0% | 36,200 | 44.8% | 11,100 | 13.7% | 2,000 | 2.5% | 23,100 | 28.6% | 14,444 | 17.9% |
| 2019 | 229,957 | 100,491 | 83,878 | 16.5% | 37,000 | 44.1% | 11,800 | 14.1% | 2,100 | 2.5% | 23,100 | 27.5% | 13,850 | 16.5% |
| 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% |
| 2021 | 209,920 | 96,004 | 78,953 | 17.8% | 40,266 | 51.0% | 12,811 | 16.2% | 3,158 | 4.0% | 24,297 | 30.8% | 17,418 | 22.1% |
| 2022 | 214,264 | 100,191 | 89,402 | 10.8% | 38,900 | 43.5% | 12,200 | 13.6% | 2,100 | 2.3% | 24,600 | 27.5% | 10,020 | 11.2% |
| 2023 | 217,978 | 98,253 | 85,733 | 12.7% | 39,408 | 46.0% | 12,592 | 14.7% | 1,992 | 2.3% | 24,825 | 29.0% | 7,470 | 8.7% |

| 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 | % |
| 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% |
| 2021 | 209,920 | 6,692 | 8.5% | 3,418 | 4.3% | 3,274 | 4.1% | 14,577 | 18.5% | 3,620 | 4.6% | 10,957 | 13.9% |
| 2022 | 214,264 | 6,900 | 7.7% | 3,800 | 4.3% | 3,100 | 3.5% | 14,600 | 16.3% | 3,700 | 4.1% | 10,900 | 12.2% |
| 2023 | 217,978 | 6,467 | 7.5% | 3,717 | 4.3% | 2,750 | 3.2% | 15,267 | 17.8% | 3,850 | 4.5% | 11,417 | 13.3% |

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

* Source: azcommerce.com from 2022 to current

## 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 |
| 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% |
| 2021 | 3,531,104 | 3.9% | 209,920 | 96,004 | 17.8% | 27,776 | 25,151 | 5.5% | 34,827 | 25,205 | 10.0% |
| 2022 | 3,640,559 | 4.0% | 214,264 | 100,191 | 10.8% | 29,297 | 7,651 | 8.4% | 38,149 | 15,722 | 20.0% |
| 2023 | 3,085,095 | 6.8% | 217,978 | 98,253 | 12.7% | 28,541 | 8,797 | 25.2% | 33,190 | 19,040 | 49.0% |

| Calendar Year | City of Somerton | | | Town of Wellton | | | City of Yuma | | |
|---|---|---|---|---|---|---|---|---|---|
| | Pop. | Labor Force | Unemp. Rate | Pop. | Labor Force | Unemp. Rate | Pop. | Labor Force | Unemp. Rate |
| 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% |
| 2021 | 14,311 | 11,964 | 7.8% | 2,546 | 2,640 | 0.1% | 99,600 | 73,289 | 8.3% |
| 2022 | 14,723 | 6,915 | 11.0% | 2,603 | 903 | 2.0% | 101,018 | 46,837 | 10.0% |
| 2023 | 15,499 | 7,480 | 30.1% | 3,083 | 976 | 44.4% | 96,522 | 41,263 | 15.4% |

Source: Arizona Department of Administration (azstats.gov) & azcommerce.com
* Source: bestneighborhood.org/employment-rate-fortuna-foothills-az/ & paint2homes.com

## Yuma County Jail District

**Table D-3**

Principal Taxpayers
Current Year and Ten Year Comparison

| Taxpayer | 2024 Actual Assessed Valuation | 2024 Rank | 2024 Percent of County's Net Assessed Valuation * | 2014 Actual Assessed Valuation | 2014 Rank | 2014 Percent of County's Net Assessed Valuation |
|---|---|---|---|---|---|---|
| Arizona Public Service Company | $ 87,958,530 | 1 | 4.85% | $ 61,498,738 | 1 | 23.18% |
| Agua Caliente Solar LLC | 25,182,300 | 2 | 1.39% | 51,155,980 | 2 | 22.01% |
| Southwest Gas Corporation (T&D) | 15,276,893 | 3 | 0.84% | 7,117,271 | 6 | 3.06% |
| Union Pacific Railroad CO | 7,536,789 | 4 | 0.42% | 10,769,169 | 3 | 4.63% |
| Arizona Public Service Company (CWIP) | 5,989,961 | 5 | 0.33% | 7,887,621 | | 3.39% |
| Wal-Mart Stores Inc de Corp | 5,961,757 | 6 | 0.33% | - | 4 | 0.00% |
| Imperial Irrigation District (T&D) | 5,960,828 | 7 | 0.33% | - | - | 0% |
| Yuma Palms 1031 Delaware LLC ET AL | 5,889,578 | 8 | 0.32% | - | 5 | 0.00% |
| P R Normandale Hotels AZ LLC | 4,394,460 | 9 | 0.24% | - | - | 0% |
| San Diego Gas & Electric Co. | 4,198,899 | 10 | 0.23% | 6,490,322 | - | 2.79% |
| Qwest Corporation | - | - | - | 7,096,268 | 7 | 3.05% |
| North Baja Pipeline LLC | - | - | - | 5,256,968 | 8 | 2.26% |
| Dole Fresh Vegetable Inc CA Corp | - | - | - | 3,257,675 | 9 | 1.40% |
| Cottonwood Camelot H De LLC | - | - | - | 3,092,212 | 10 | 1.33% |
| | $ 168,349,995 | | 9.28% | $ 163,622,224 | | 67.10% |

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

| | 2024 | | | 2015 | | |
|---|---|---|---|---|---|---|
| **Employers** | **Total Employment** | **Rank** | **% of Total Employed** | **Total Employment** | **Rank** | **% of Total Employed** |
| Yuma Regional Medical Center | 4,723 | 1 | 4.71% | 1,340 | 3 | 1.46% |
| Yuma Proving Ground | 2,510 | 2 | 2.51% | 2,319 | - | 3% |
| U.S. Marine Corps Air Station | 1,991 | 3 | 1.99% | 2,080 | 1 | 2.26% |
| Yuma County | 1,400 | 4 | 1.40% | 1,700 | 5 | 1.85% |
| Yuma Elementary School District #1 | 1,336 | 5 | 1.33% | 1,350 | 4 | 1.47% |
| Yuma Union High School District | 1,262 | 6 | 1.26% | | - | |
| TRAX International | 1,262 | 7 | 1.26% | | 7 | |
| City of Yuma | 1,200 | 8 | 1.20% | 1,388 | 6 | 1.51% |
| Crane Elementary School District #13 | 1,000 | 9 | 1.00% | 920 | - | 1% |
| ACCT | 1,000 | 10 | 1.00% | | 10 | |
| U.S. Army | - | | - | 1,394 | 2 | 1.51% |
| U.S Border Patrol | - | | - | 1,300 | 8 | 1.41% |
| Cocopah Tribe | - | | - | 814 | 9 | 0.88% |
| **Total Top Employers Yuma County** | **17,684** | | **17.66%** | **14,605** | | **16.35%** |
| **Total County Employment** | **100,191** | | | **92,015** | | |

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 2014-2015 | | | Employees 2015-2016 | | | Employees 2016-2017 | | | Employees 2017-2018 | | | Employees 2018-2019 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid |
| **General Government** | | | | | | | | | | | | | | | |
| Assessor | 29 | 29 | 29 | 31 | 31 | 31 | 27 | 27 | 27 | 26 | 26 | 26 | 30 | 30 | 30 |
| BOS / County Admin | 26 | 28 | 28 | 31 | 32 | 33 | 28 | 28 | 29 | 29 | 29 | 29 | 28 | 28 | 28 |
| Development Services | 48 | 48 | 48 | 57 | 57 | 57 | 42 | 42 | 42 | 44 | 44 | 44 | 45 | 45 | 45 |
| Election Services | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 |
| Financial Services | 20 | 20 | 20 | 19 | 19 | 19 | 20 | 20 | 20 | 19 | 19 | 19 | 19 | 19 | 19 |
| General Services | 40 | 40 | 40 | 40 | 40 | 40 | 41 | 41 | 42 | 41 | 41 | 42 | 42 | 42 | 43 |
| Human Resources | 10 | 10 | 11 | 16 | 16 | 17 | 14 | 14 | 14 | 13 | 13 | 13 | 15 | 15 | 15 |
| ITS | 24 | 24 | 24 | 23 | 23 | 23 | 27 | 27 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| Recorder | 10 | 10 | 10 | 9 | 9 | 10 | 8 | 8 | 8 | 9 | 9 | 9 | 10 | 10 | 10 |
| Treasurer | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Total General Government | 219 | 222 | 223 | 238 | 240 | 243 | 220 | 220 | 223 | 222 | 222 | 223 | 229 | 229 | 230 |
| **Public Safety** | | | | | | | | | | | | | | | |
| Adult Probation | 86 | 86 | 86 | 91 | 91 | 91 | 79 | 79 | 79 | 78 | 78 | 78 | 77 | 77 | 77 |
| Sheriff | 300 | 308 | 310 | 304 | 307 | 310 | 313 | 315 | 316 | 309 | 311 | 312 | 317 | 319 | 321 |
| Total Public Safety | 386 | 394 | 396 | 395 | 398 | 401 | 392 | 394 | 395 | 387 | 389 | 390 | 394 | 396 | 398 |
| **Highway & Streets** | | | | | | | | | | | | | | | |
| Public Works | 68 | 68 | 68 | 87 | 87 | 87 | 70 | 70 | 70 | 68 | 68 | 68 | 75 | 75 | 75 |
| Total Highway & Streets | 68 | 68 | 68 | 87 | 87 | 87 | 70 | 70 | 70 | 68 | 68 | 68 | 75 | 75 | 75 |
| **Health** | | | | | | | | | | | | | | | |
| Health | 96 | 101 | 104 | 108 | 112 | 116 | 90 | 96 | 99 | 90 | 95 | 98 | 94 | 97 | 99 |
| Total Health | 96 | 101 | 104 | 108 | 112 | 116 | 90 | 96 | 99 | 90 | 95 | 98 | 94 | 97 | 99 |
| **Cultural & Recreation** | | | | | | | | | | | | | | | |
| Library | 82 | 94 | 107 | 81 | 93 | 105 | 81 | 95 | 107 | 80 | 94 | 106 | 80 | 92 | 104 |
| Total Cultural & Recreation | 82 | 94 | 107 | 81 | 93 | 105 | 81 | 95 | 107 | 80 | 94 | 106 | 80 | 92 | 104 |
| **Welfare** | | | | | | | | | | | | | | | |
| Housing | 15 | 15 | 15 | 15 | 15 | 15 | 16 | 16 | 16 | 16 | 16 | 16 | 17 | 17 | 17 |
| Public Fiduciary | 7 | 7 | 7 | 8 | 8 | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 9 | 9 | 9 |
| Total Welfare | 22 | 22 | 22 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 26 | 26 | 26 |
| **Education** | | | | | | | | | | | | | | | |
| School Superintendent | 5 | 5 | 5 | 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 | 5 | 5 | 5 |
| **Legal Activities** | | | | | | | | | | | | | | | |
| Clerk of Superior Court | 39 | 39 | 39 | 44 | 44 | 44 | 39 | 39 | 39 | 38 | 38 | 38 | 41 | 42 | 42 |
| Constable Precinct #1 | 4 | 4 | 4 | 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 | 1 | 1 | 1 |
| Constable Precinct #3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Attorney | 61 | 61 | 61 | 61 | 61 | 61 | 62 | 62 | 62 | 61 | 61 | 61 | 65 | 65 | 65 |
| County Attorney: Victim Svc | 10 | 10 | 11 | 13 | 13 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 11 | 11 | 11 |
| Justice Court #1 | 17 | 17 | 17 | 27 | 27 | 27 | 20 | 20 | 20 | 20 | 20 | 20 | 17 | 17 | 18 |
| Justice Court #2 | 6 | 6 | 6 | 7 | 7 | 7 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 6 |
| Justice Court #3 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 |
| Juvenile Court | 129 | 129 | 129 | 161 | 162 | 162 | 123 | 124 | 126 | 124 | 125 | 127 | 123 | 125 | 127 |
| Legal Defender | 12 | 12 | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 12 | 12 | 12 |
| Public Defender | 24 | 24 | 24 | 24 | 24 | 24 | 20 | 20 | 20 | 22 | 22 | 22 | 24 | 24 | 24 |
| Superior Court | 70 | 71 | 72 | 82 | 83 | 83 | 70 | 71 | 72 | 68 | 69 | 71 | 65 | 67 | 70 |
| Total Legal Activities | 377 | 377 | 380 | 440 | 442 | 443 | 371 | 374 | 377 | 370 | 373 | 377 | 374 | 379 | 385 |
| **Total Employee Count:** | 1,255 | 1,283 | 1,305 | 1,377 | 1,400 | 1,423 | 1,252 | 1,277 | 1,299 | 1,245 | 1,269 | 1,290 | 1,277 | 1,299 | 1,322 |

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

(2) Numbers from county payroll records

## Table D-5

| Employees 2019-2020 | | | Employees 2020-2021 | | | Employees 2021-2022 | | | Employees 2022-2023 | | | Employees 2023-2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 28 | 28 | 28 | 35 | 35 | 26 | 35 | 35 | 29 | 35 | 35 | 29 |
| 31 | 31 | 31 | 32 | 32 | 32 | 37 | 37 | 33 | 37 | 37 | 38 | 38 | 40 | 40 |
| 44 | 44 | 44 | 44 | 44 | 44 | 29 | 29 | 44 | 31 | 31 | 47 | 21 | 21 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 |
| 18 | 18 | 18 | 19 | 19 | 19 | 19 | 19 | 18 | 20 | 20 | 21 | 20 | 20 | 18 |
| 43 | 43 | 44 | 40 | 40 | 41 | 37 | 38 | 35 | 37 | 37 | 39 | 37 | 39 | 35 |
| 13 | 13 | 13 | 15 | 15 | 15 | 13 | 14 | 15 | 16 | 16 | 15 | 16 | 17 | 15 |
| 27 | 27 | 27 | 28 | 28 | 28 | 31 | 31 | 24 | 30 | 30 | 27 | 30 | 30 | 26 |
| 9 | 9 | 9 | 9 | 9 | 9 | 14 | 14 | 10 | 16 | 16 | 11 | 12 | 13 | 10 |
| 10 | 10 | 10 | 9 | 9 | 9 | 10 | 10 | 12 | 12 | 12 | 12 | 12 | 12 | 8 |
| 229 | 229 | 230 | 227 | 227 | 228 | 229 | 231 | 221 | 238 | 238 | 242 | 224 | 232 | 204 |
| 79 | 79 | 79 | 77 | 77 | 77 | 85 | 86 | 76 | 88 | 88 | 72 | 81 | 82 | 65 |
| 333 | 334 | 335 | 333 | 333 | 333 | 395 | 396 | 318 | 397 | 397 | 329 | 402 | 403 | 318 |
| 412 | 413 | 414 | 410 | 410 | 410 | 480 | 482 | 394 | 485 | 485 | 401 | 483 | 485 | 383 |
| 73 | 73 | 73 | 70 | 70 | 70 | 80 | 80 | 70 | 80 | 80 | 71 | 71 | 71 | 70 |
| 73 | 73 | 73 | 70 | 70 | 70 | 80 | 80 | 70 | 80 | 80 | 71 | 71 | 71 | 70 |
| 95 | 98 | 100 | 100 | 104 | 106 | 124 | 125 | 100 | 144 | 144 | 99 | 144 | 145 | 70 |
| 95 | 98 | 100 | 100 | 104 | 106 | 124 | 125 | 100 | 144 | 144 | 99 | 144 | 145 | 70 |
| 76 | 89 | 100 | 67 | 82 | 96 | 95 | 95 | 81 | 77 | 77 | 72 | 77 | 94 | 91 |
| 76 | 89 | 100 | 67 | 82 | 96 | 95 | 95 | 81 | 77 | 77 | 72 | 77 | 94 | 91 |
| 16 | 16 | 16 | 16 | 16 | 16 | 18 | 18 | 16 | 17 | 17 | 15 | 17 | 17 | 15 |
| 9 | 9 | 9 | 8 | 8 | 9 | 10 | 10 | 10 | 10 | 10 | 9 | 10 | 10 | 10 |
| 25 | 25 | 25 | 24 | 24 | 25 | 28 | 28 | 26 | 27 | 27 | 24 | 27 | 27 | 25 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 37 | 37 | 37 | 41 | 41 | 37 | 40 | 40 | 39 | 42 | 42 | 42 | 43 | 43 | 42 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| - | - | - | - | - | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| 61 | 61 | 61 | 61 | 61 | 61 | 65 | 65 | 60 | 66 | 66 | 60 | 66 | 66 | 60 |
| 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 5 |
| 22 | 22 | 23 | 20 | 20 | 23 | 20 | 20 | 18 | 22 | 22 | 20 | 21 | 22 | 16 |
| 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 6 | 6 | 7 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 5 | 6 | 7 | 4 |
| 121 | 122 | 123 | 118 | 119 | 123 | 134 | 134 | 104 | 117 | 117 | 101 | 65 | 66 | 45 |
| 12 | 12 | 12 | 10 | 10 | 12 | 11 | 11 | 9 | 11 | 11 | 10 | 11 | 12 | 12 |
| 24 | 24 | 24 | 24 | 24 | 24 | 25 | 25 | 22 | 25 | 25 | 22 | 25 | 25 | 21 |
| 65 | 66 | 68 | 65 | 67 | 68 | 74 | 75 | 68 | 77 | 77 | 76 | 85 | 86 | 72 |
| 370 | 372 | 376 | 367 | 370 | 376 | 398 | 399 | 348 | 391 | 391 | 359 | 346 | 352 | 287 |
| 1,284 | 1,303 | 1,322 | 1,269 | 1,291 | 1,315 | 1,438 | 1,444 | 1,244 | 1,446 | 1,446 | 1,272 | 1,376 | 1,410 | 1,134 |

## 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 |
| **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%) |
| **2021** | 209,920 | 44,299 | 21.13% | 9,169,548 | 34,082 | (8.47%) | 10,059 | 44.34% |
| **2022** | 214,264 | 44,811 | 1.16% | 9,313,549 | 38,336 | 12.48% | 12,755 | 26.80% |
| **2023** | 217,978 | 46,441 | 3.64% | 9,902,239 | 38,237 | (0.26%) | 12,479 | (2.16%) |

(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 |
| **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** | 239,971,693 | 27.01% | 1,446 | 17.66% | 2,865,211,000 | 17.39% | 1,989,152,074 | 13.25% |
| **2021** | 217,328,377 | (9.44%) | 1,346 | (6.92%) | 3,060,094,000 | 6.80% | 2,202,053,383 | 10.70% |
| **2022** | 137,771,375 | (36.61%) | 870 | (35.36%) | 2,909,333,000 | (4.93%) | 2,291,368,777 | 4.06% |

* 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

{This page is intentionally left blank}

# OPERATIONAL INFORMATION

{This page is intentionally left blank}

## Yuma County Jail District

**Table E-1**

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

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Function/Program** | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 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 | 132 | 140 | 136 | 149 | 149 | 151 | 151 | 151 | 149 | 153 |
| Sheriff sub-stations | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| Boats | 5 | 5 | 6 | 6 | 6 | 5 | 5 | 5 | 5 | 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 | 1 | 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 | 2014-15 | % Chng | 2015-16 | % Chng | 2016-17 | % Chng | 2017-18 | % Chng | 2018-19 | % Chng |
|---|---|---|---|---|---|---|---|---|---|---|
| Prisoner capacity: | 756 | 0.00% | 756 | 0.00% | 756 | 0.00% | 756 | 0.00% | 756 | 0.00% |
| Average Daily | | | | | | | | | | |
| Population rate | 545 | (0.91%) | 486 | (10.83%) | 424 | (12.76%) | 444 | 4.72% | 476 | 7.21% |
| Prisoner composition | | | | | | | | | | |
| Male | 467 | 1.97% | 410 | (12.21%) | 355 | (13.41%) | 370 | 4.23% | 386 | 4.32% |
| Female | 77 | (11.49%) | 73 | (5.19%) | 67 | (8.22%) | 69 | 2.99% | 82 | 18.84% |
| Juvenile | 2 | (60.00%) | 3 | 50.00% | 2 | (33.33%) | 5 | 150.00% | 8 | 60.00% |
| Prisoner processed (All) | 14,570 | 2.92% | 13,651 | (6.31%) | 13,926 | 2.01% | 12,984 | (6.76%) | 12,553 | (3.32%) |
| Total Bookings: | 7,301 | 3.08% | 6,798 | (6.89%) | 6,955 | 2.31% | 6,494 | (6.63%) | 6,268 | (3.48%) |
| Total released: | 7,269 | 2.76% | 6,853 | (5.72%) | 6,971 | 1.72% | 6,490 | (6.90%) | 6,285 | (3.16%) |
| Prisoner transported: | 18,412 | 0.66% | 16,889 | (8.27%) | 16,347 | (3.21%) | 17,077 | 4.47% | 18,380 | 7.63% |
| Arrest warrants | 612 | (68.58%) | 2,318 | 278.76% | 3,232 | 39.43% | 2,004 | (38.00%) | 2,146 | 7.09% |
| Canceled warrants | N/A | | 405 | | 535 | 32.10% | 333 | (37.76%) | 327 | (1.80%) |
| Validated warrants | 6,392 | 5.57% | 1,257 | (80.33%) | 7,266 | 478.04% | 6,889 | (5.19%) | 6,837 | (0.75%) |
| Extraditions | 29 | (81.99%) | 86 | 196.55% | 212 | 146.51% | 210 | (0.94%) | 318 | 51.43% |
| Food Service: | | | | | | | | | | |
| Total meals provided | 648,164 | (2.04%) | 572,794 | (11.63%) | 533,206 | (6.91%) | 535,749 | 0.48% | 577,556 | 7.80% |
| Avg prepared per day | 1,776 | (8.59%) | 1,485 | (16.39%) | 1,436 | (3.30%) | 1,468 | 2.23% | 1,613 | 9.88% |
| Ave cost per meal | $ 1.08 | (6.90%) | $ 1.09 | 0.93% | $ 1.11 | 1.83% | $ 1.15 | 3.60% | $ 1.18 | 2.61% |
| Laundry Service: | | | | | | | | | | |
| Total tons | 222 | (1.33%) | 218 | (1.80%) | 192.96 | (11.49%) | 224.84 | 16.52% | 229.00 | 1.85% |
| Total Pounds | 444,180 | (1.42%) | 435,100 | (2.04%) | 385,140 | (11.48%) | 450,630 | 17.00% | 460,290 | 2.14% |
| Pounds per day | 1,217 | (1.46%) | 1,192 | (2.05%) | 1,055 | (11.49%) | 1,235 | 17.06% | 1,261 | 2.11% |
| Medical Services: | | | | | | | | | | |
| Initial screenings | 7,240 | 4.32% | 6,646 | (8.20%) | 6,713 | 1.01% | 6,286 | (6.36%) | 5,844 | (7.03%) |
| Response to sick calls | 4,799 | 18.93% | 6,096 | 27.03% | 7,371 | 20.92% | 5,253 | (28.73%) | 6,167 | 17.40% |
| Seen by doctor | 811 | (0.49%) | 946 | 16.65% | 2,083 | 120.19% | 1,975 | (5.18%) | 1,780 | (9.87%) |

All information derived from Yuma County Records.

(1) Information Prior to Fiscal Year 2003 unavailable.

**Table E-2**

| 2019-20 | % Chng | 2020-21 | % Chng | 2021-22 | % Chng | 2022-23 | % Chng | 2023-24 | % Chng |
|---|---|---|---|---|---|---|---|---|---|
| 756 | 0.00% | 756 | 0.00% | 756 | 0.00% | 756 | 0.00% | 756 | 0.00% |
| 401 | (15.76%) | 436 | 8.73% | 457 | 4.82% | 428 | (6.35%) | 439 | 2.57% |
| 320 | (17.10%) | 360 | 12.50% | 377 | 4.72% | 351 | (6.90%) | 333 | (5.13%) |
| 78 | (4.88%) | 75 | (3.85%) | 77 | 2.67% | 76 | (1.30%) | 105 | 38.16% |
| 3 | (62.50%) | 1 | (66.67%) | 3 | 200.00% | 1 | (66.67%) | 1 | 0.00% |
| 10,258 | (18.28%) | 13,580 | 32.38% | 7,200 | (46.98%) | 10,679 | 48.32% | 10,529 | (1.40%) |
| 5,086 | (18.86%) | 6,847 | 34.62% | 5,098 | (25.54%) | 5,327 | 4.49% | 5,258 | (1.30%) |
| 5,172 | (17.71%) | 6,733 | 30.18% | 2,102 | (68.78%) | 5,352 | 154.61% | 5,271 | (1.51%) |
| 9,860 | (46.35%) | 10,200 | 3.45% | 11,770 | 15.39% | 12,227 | 3.88% | 1,204 | (90.15%) |
| 1,818 | (15.28%) | 1,547 | (14.91%) | 1,749 | 13.06% | 1,140 | (34.82%) | 1,533 | 34.47% |
| 281 | (14.07%) | - | 0.00% | 226 | (19.57%) | 221 | (2.21%) | 290 | 31.22% |
| 6,682 | (2.27%) | - | 0.00% | 728 | (89.11%) | 3,844 | 428.02% | 6,593 | 71.51% |
| 295 | (7.23%) | - | 0.00% | - | 0.00% | 144 | 0.00% | 174 | 0.00% |
| 494,676 | (14.35%) | 408,470 | (17.43%) | 532,818 | 30.44% | 498,292 | (6.48%) | 478,533 | (3.97%) |
| 1,376 | (14.69%) | 1,286 | (6.54%) | 1,464 | 13.84% | 1,365 | (6.76%) | 1,424 | 4.32% |
| $ 1.17 | (0.85%) | $1.23 | 5.13% | $1.35 | 9.76% | $1.42 | 5.19% | $1.49 | 4.93% |
| 252.10 | 10.09% | 189.80 | (24.71%) | 168.00 | (11.49%) | 159.00 | (5.36%) | 143.00 | (10.06%) |
| 503,850 | 9.46% | 189,800 | (62.33%) | 335,340 | 76.68% | 317,840 | (5.22%) | 285,060 | (10.31%) |
| 1,380 | 9.44% | 520 | (62.32%) | 919 | 76.73% | 871 | (5.22%) | 781 | (10.33%) |
| 5,166 | (11.60%) | 4,259 | (17.56%) | 4,781 | 12.26% | 5,027 | 5.15% | 4,925 | (2.03%) |
| 3,119 | (49.42%) | 3,697 | 18.53% | 4,603 | 24.51% | 4,897 | 6.39% | 25,352 | 417.70% |
| 1,168 | (34.38%) | 3,210 | 174.83% | 3,591 | 11.87% | 4,051 | 12.81% | 4,642 | 14.59% |

**Yuma County Jail District, Arizona** **Table E-3**
Schedule of Insurance Coverage
June 30, 2024

| Type of Policy | Details of Coverage | Agency | Expiration Date | Annual Premium |
|---|---|---|---|---|
| Public Entity - General Liability<br>Policy #ACIP070124 | $15,000,000 per Occurrence<br>$75,000 Deductible<br>$2,000,000 per Occurrence (Strip Search Class Action Liab.)<br>$2,000,000 Aggregate<br>$5,000 per Occurrence (Designated Special District Liability and Defense Costs)<br>$10,000 Aggregate per Member<br>$125,000 per Occurrence (Land Use Liability)<br>$25,000 Deductible<br>$200,000 per Claim (COVID-19 Claims Defense Costs/Expense)<br>$400,000 Aggregate per Member<br>$75,000 Deductible<br>$5,000,000 each Claim (Public Officials Errors and Omissions Liability)<br>$5,000,000 Aggregate per Member<br>$1,000,000 per Claim (MedMal)<br>$3,000,000 Aggregate per Member; $5,000,000 Aggregate MOC<br>$75,000 Deductible<br>$5,000,000 per Claim (Employee Benefits Liability)<br>$5,000,000 Aggregate per Member<br>$75,000 Deductible<br>$5,000,000 per Claim (Employment Practices Liability)<br>$5,000,000 Aggregate per Member<br>$75,000 Deductible | ACIP | 07/01/25 | $1,091,523 |
| Property<br>Policy #ACIPPROP070124 | $300,000,000 per Occurrence<br>$25,000 Deductible<br>$15,000,000 per occurrence - Flood<br>$ 25,000 deductible<br>$ 5,000 deductible - Auto Physical Damage (comp/collision) | ACIP | 07/01/25 | |
| Commercial Crime<br>Policy #01-310-00-35 | $1,000,000 per Occurrence (employee dishonesty, forgery, alteration, inside/outside premises, computer fraud)<br>$100,000 Deductible<br>$100,000 per Occurrence (money orders and counterfeit money)<br>$5,000 Deductible | ACIP<br>(Arthur J. Gallagher) | 07/01/25 | |
| Drone | $1,000,000 per Occurrence Liability<br>5% (or 10% of the drone value) - Property Damage | ACIP<br>(Global Aerospace) | 07/01/25 | $16,697 |
| Flood<br>Policy #CPR000153-0724 | $5,000,000 per Occurrence<br>$100,000 Deductible | ACIP<br>(Convex) | 07/01/25 | $3,890 |
| Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy and Media Communications | $10,000,000 Aggregate Limit<br>$3,000,000 per incident<br>$150,000 deductible | ACIP<br>(Crum & Forster) | 07/01/25 | |
| Workers' Compensation<br>Policy #ACIPWC070124 | Workers' Compensation (Statutory, No Deductible)<br>$8,000,000 per Life and Aggregate (Aircraft-Related Losses)<br>$4,000,000 (Employer Liability, No Deductible) | ACIP | 7/1/2025 | $828,088 Fiscal Year Premium (Estimated) |
| Tourist Auto Liability | $500,000 Liability<br>$10,000 per person $50,000 per accident Medical<br>$500,000 Legal Assistance<br>$500 Collision Deductible<br>$1,000 Theft Deductible | Chubb | 11/01/24 | $2,081 |
| Fiduciary Liability Insurance for YCEBT & Trustees | $2,000,000 each loss<br>$2,000,000 each policy period<br>$0.00 Deductible | Chubb/Federal Insurance Company | 07/01/25 | $9,525 |
| Reinsurance for Medical Self Insurance Plan | Individual Claims exceeding $150,000 (Specific)<br>$150,000 - deductible | Blue Cross Blue Shield of AZ | | |
| Medical Insurance | No Policy Limits<br>$1,100 deductible per person (In-network, PTO Plan A)<br>$2,200 deductible per person (Out-of-network, PTO Plan A)<br>$3,300 deductible per family (In-network, PTO Plan A)<br>$6,600 deductible per family (Out-of-network, PTO Plan A)<br>$5,000 out-of-pocket limit per person (In-network, PTO Plan A)<br>$10,000 out-of-pocket limit per person (Out-of-network, PTO Plan A)<br>$1,400 deductible per person (In-network, PTO Plan B)<br>$2,500 deductible per person (Out-of-network, PTO Plan B)<br>$2,800 deductible per family (In-network, PTO Plan B)<br>$5,000 deductible per family (Out-of-network, PTO Plan B)<br>$6,200 out-of-pocket limit per person (In-network, PTO Plan B)<br>$12,200 out-of-pocket limit per person (Out-of-network, PTO Plan B)<br>$12,400 out-of-pocket limit per family (In-network, PTO Plan B)<br>$24,400 out-of-pocket limit per family (Out-of-network, PTO Plan B)<br>$1,500 deductible per person (In-network, HDHP/HSA Plan)<br>$3,000 deductible per person (Out-of-network, HDHP/HSA Plan)<br>$4,500 out-of-pocket limit per person (In-network HDHP/HSA)<br>$9,000 out-of-pocket limit per person (Out-of-network HDHP/HSA)<br>$3,000 deductible per family (In-network, HDHP/HSA Plan)<br>$6,000 deductible per family (Out-of-network, HDHP/HSA Plan) | Yuma County Employee Benefit | Perpetual | |

{This page is intentionally left blank}

**Www.yumacountyaz.gov**