

YUMA COUNTY JAIL DISTRICT



Comprehensive Annual Financial Report For Fiscal Year Ended June 30, 2011

A Component Unit of Yuma County, Arizona
141 S. 3rd Avenue
Yuma, Arizona 85364

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YUMA COUNTY

JAIL DISTRICT

"Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being, and future of our entire community."

Comprehensive Annual Financial Report

**For the Fiscal Year
Ended June 30, 2011**

BOARD OF DIRECTORS

Casey Prochaska, Chair
3rd District

Lenore Loroña Stuart, 1st District
Russell McCloud, 2nd District

Marco A. (Tony) Reyes, 4th District
Greg Ferguson, 5th District

SHERIFF

Ralph Ogden

COUNTY ADMINISTRATOR

Robert L. Pickels Jr.

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Deputy Director
Gilberto Villegas, Jr.

Accountants

Glenda McGuire
LeeAnne Rachels
Denise Perez
Debra Beyer

Toni Lindsay
Tammy Vasquez
Engracia Lopez

Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia
Denise Butler

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YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2011

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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**FINANCIAL
SERVICES
DEPARTMENT**



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

November 14, 2011

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits the Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2011.

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, the Yuma County has elected to issue a complete individual set of financial statements for the Yuma County Jail District with the purpose to better inform interested public of the finances and financial position of the Yuma County Jail District.

This report consists of management's representations concerning the finances of the Yuma County Jail District (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 Yuma County Jail 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 Yuma County Jail 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.

FINANCIAL INFORMATION

Accounting Policy: The Yuma County Jail 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, liabilities, 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 its intended purpose is no longer operating.

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

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

FINANCIAL INFORMATION (concluded)

General Fund: The General Fund is the primary operating fund. It accounts for all financial resources of the Yuma County Jail 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.

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 similar imposed restrictions to that of the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

Internal Control: In regards 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) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

Implemented internal control mechanisms should recognize the cost for maintaining control procedures but should not exceed the benefit derived as a result from their adherence. The evaluation of costs and benefits requires estimates and judgments by District management. It should also be recognized 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 State Statutes by operating under a balanced budget and appropriating all available resources. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

Budgetary Basis: The Yuma County Jail District prepares its budget with the accounting principles consistent with its financial reporting methods. Revenues are recognized when they are both available and measurable. Expenditure accruals are set up to 60 days after the fiscal year end. Open encumbrances lapse at fiscal year end.

Budget Administration: The Yuma County Jail District administration monitors the District's budget at the fund level for Special Revenue and Debt Service Funds. The General Fund and Capital Projects Funds are monitored at the Department and Project Level respectively. The budget is modified throughout the year as additional resources become available or anticipated resources dissipate, if permitted under A.R.S. 42-17105 and 42-17106. This methodology ensures that all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

MAJOR INITIATIVES

Management of the Yuma County Jail District is committed to continue to finding ways to reduce tax payers cost of operating the Adult Detention center. One major initiative has to do with providing more efficient and at the same time, less costing medical services to inmates. Jail District Management is looking to internally manage the medical contract to help achieve this goal.

The management staff within Yuma County and the Jail District has exhibited an unprecedented spirit of cooperation over the past several years in devising ways to limit their own departmental spending. This renewed commitment toward providing more cost effective services shows the strong character of Yuma County's leadership and will enable Yuma County and its districts to serve its constituents in a manner which is economically responsible in the current economical situation. Jail District management is striving to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the District and its constituents. Another major goal is to maintain a structural balance between recurring revenues and expenditures.

LONG-TERM FINANCIAL PLANNING

Total fund balance in the general fund (8.93% of total revenues) is within the guidelines set by the District's Board of Directors for budgetary and planning purposes (percentage should be between 5 and 15 percent). Currently reviewed strategic plan calls for the increase of fund balance in the following fiscal years to assure funding to Jail District Operations as well as reduce the amount that might be needed to finance future detention center expansion and/or construction.

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Yuma County Jail District has contracted with the accounting firm Heinfeld, Meech & Co., P.C. to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2011. The independent auditor has issued an unqualified ("clean") opinion on the Yuma County Jail District's financial statements for the year ended June 30, 2011. The results of this audit are outlined in the Independent Auditors' Report located at the front of the financial section of this report.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Yuma County Jail District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2010. This was the eighth consecutive year that the Yuma County Jail District has received this prestigious award. In order to be awarded a Certificate of Achievement, the Yuma County Jail District published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

ACKNOWLEDGMENTS

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

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

Respectfully submitted,

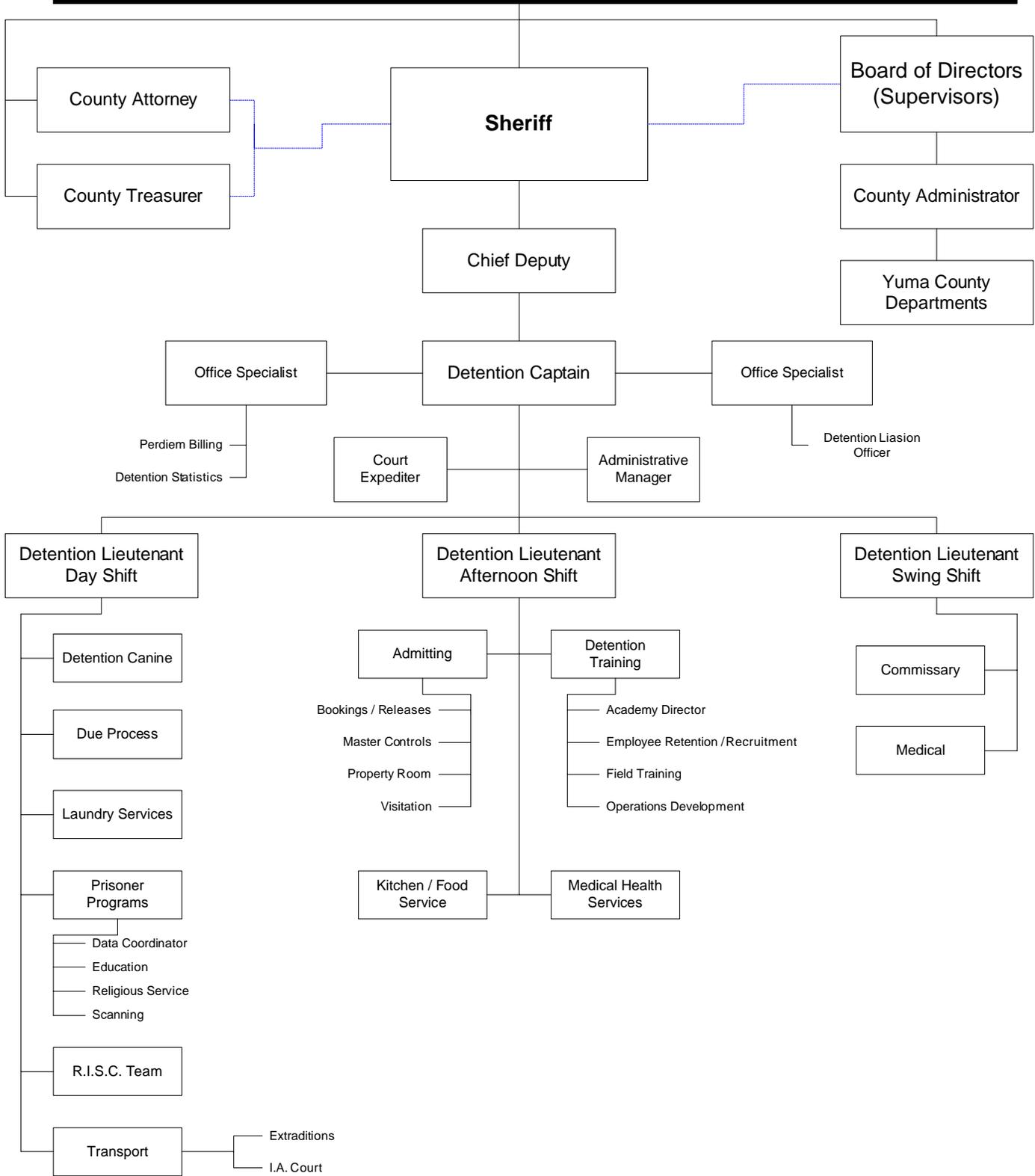


Scott G. Holt
Director- Financial Services



Gilberto Villegas, Jr.
Deputy Director- Financial Services

Yuma County Citizens



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Jail District
Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Davison

President

Jeffrey R. Emer

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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HEINFELD, MEECH & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS



INDEPENDENT AUDITORS' REPORT

The Board of Supervisors of
Yuma County Jail District

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County Jail District (the District) (a component unit of Yuma County, Arizona) as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the financial statements of the Yuma County Jail District are intended to present the financial position, and the changes in financial position of only that portion of the governmental-type activities and the major funds of Yuma County, Arizona that are attributable to the Yuma County Jail District. They do not purport to, and do not, present fairly the financial position of Yuma County, Arizona, as of June 30, 2011, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 Yuma County Jail District (a component unit of Yuma County, Arizona) as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 13 through 18 and budgetary comparison information on pages 44 through 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The accompanying supplementary information such as the introductory section, other supplementary information, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2011, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Heinfeld, Meech & Co., P.C.

HEINFELD, MEECH & CO., P.C.
Certified Public Accountants

November 14, 2011



Management's Discussion and Analysis

As management of the Yuma County Jail District (the District), we offer readers of the Yuma County Jail District's financial statements this narrative overview and analysis of the financial activities of the Yuma County Jail District for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3 to 5 of this report.

FINANCIAL HIGHLIGHTS

- ❖ The assets of the Yuma County Jail District exceeded its liabilities at the close of the most recent fiscal year by \$27,874,908 (*net assets*). Of this amount, \$1,017,502 (*unrestricted net assets*) may be used to meet the District's ongoing obligations to citizens and creditors.
- ❖ District's net assets increased \$523,664 or 1.91% was due primarily to conservative spending and additional support received from primary government.
- ❖ The General Fund experienced the most significant increase in fund balance 114.65% or \$906,074. The increase was due to additional support received from the primary government in aid to mitigate the previous years' low tax revenue collections and an increase in Jail operational cost. Ending fund balance for the general fund was \$1,696,353 which represents 9.37% of total general fund expenditures and transfers out.
- ❖ Debt Service Fund's fund balance recorded a decrease of (35.37%) or \$50,744. This reduction was due to additional closing costs incurred when early retiring the 1996 bond issuance at the beginning of the fiscal year. Yearend balance of \$92,718 represents the 8.97% of funds total expenditures.
- ❖ At the end of the fiscal year, Jail district's governmental funds reported a combined ending fund balance of \$2,320,236 an increase of \$752,514 or 48.00% in comparison with the prior year. Fiscal year end 2011 fund balances are categorized as follows: 0.08% or \$1,823 is Nonspendable; 96.57% or \$2,240,675 is Restricted; 2.89% or \$67,075 is Committed; and 0.46% or \$10,663 is Assigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Yuma County Jail District's basic financial statements. The Yuma County Jail 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 themselves.

Government-wide financial statements:

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

The **statement of net assets** presents information on all of the Yuma County Jail District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Yuma County Jail District is improving or deteriorating.

The **statement of activities** presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets 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 vacation leave).

Government-wide financial statements (Concluded)

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

The government-wide financial statements can be found on pages 20 to 21 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 Yuma County Jail 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 Yuma County Jail District maintains eight (8) 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 five (5) 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 54 to 58.

The Yuma County Jail 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 30 to 42 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report presents certain **required supplementary information** concerning the District's compliance with legally adopted budgets for its General Fund. Required supplementary information can be found on pages 43 to 46.

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 50 to 58 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Yuma County Jail District, assets exceeded liabilities by \$27,874,908 at the close of this fiscal year.

A major portion of Yuma County Jail District's net assets (96.01%) reflects its investment in capital assets (land, buildings, improvements other than buildings, and machinery and equipment) less related debt used to acquire those assets that are still outstanding. 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

An additional portion of the Yuma County Jail District's net assets (0.34%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$1,017,502) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Yuma County Jail District is able to report positive balances in all three categories of net assets. Following is a brief summary of the Yuma County Jail District's net assets.

Yuma County Jail District
Condensed Statement of Net Assets
As of June 30, 2011 and 2010

		Governmental Activities	
		2011	2010
Cash and cash equivalents and investments held by trustee		\$ 2,593,627	\$ 6,837,599
Current other assets		1,707,654	1,752,090
Capital assets, net		35,289,008	36,212,497
	Total assets	<u>39,590,289</u>	<u>44,802,186</u>
Long-term liabilities outstanding		10,374,336	16,078,975
Other liabilities		1,341,045	1,371,967
	Total liabilities	<u>11,715,381</u>	<u>17,450,942</u>
Investment in capital assets, net of related debt		26,764,008	22,037,497
Restricted		93,398	143,994
Unrestricted		1,017,502	5,169,753
	Total net assets	<u>\$ 27,874,908</u>	<u>\$ 27,351,244</u>

Governmental activities

Yuma County Jail District's activities increased by \$523,664. Below is a brief summary of District's change in net assets.

Yuma County Jail District
Condensed Statement of Activities
Years Ended June 30, 2011 and 2010

		Governmental Activities	
		2010	2009
Revenues:			
Program revenues:			
Operating grants and contributions		\$ 8,113,825	\$ 6,966,921
Charges for services (prisoner boarding fees)		685,079	403,380
General revenues:			
Sales tax (county wide half cent sales tax)		10,778,684	10,344,969
Unrestricted investment earnings		78,480	171,009
Miscellaneous		152,461	136,159
Total revenue		<u>19,808,529</u>	<u>18,022,438</u>
Expenses:			
Public safety:			
Personnel services (Salaries and benefits)		12,785,135	11,702,856
Operations (Materials, supplies, and claims)		5,054,888	5,851,419
Depreciation, interest and fiscal charges (assets and debt)		1,444,842	1,776,912
Total Expenses		<u>19,284,865</u>	<u>19,331,187</u>
Change in net assets		523,664	(1,308,749)
Net assets - beginning	July 1	<u>27,351,244</u>	<u>28,659,993</u>
Net assets - ending	June 30	<u>\$ 27,874,908</u>	<u>\$ 27,351,244</u>

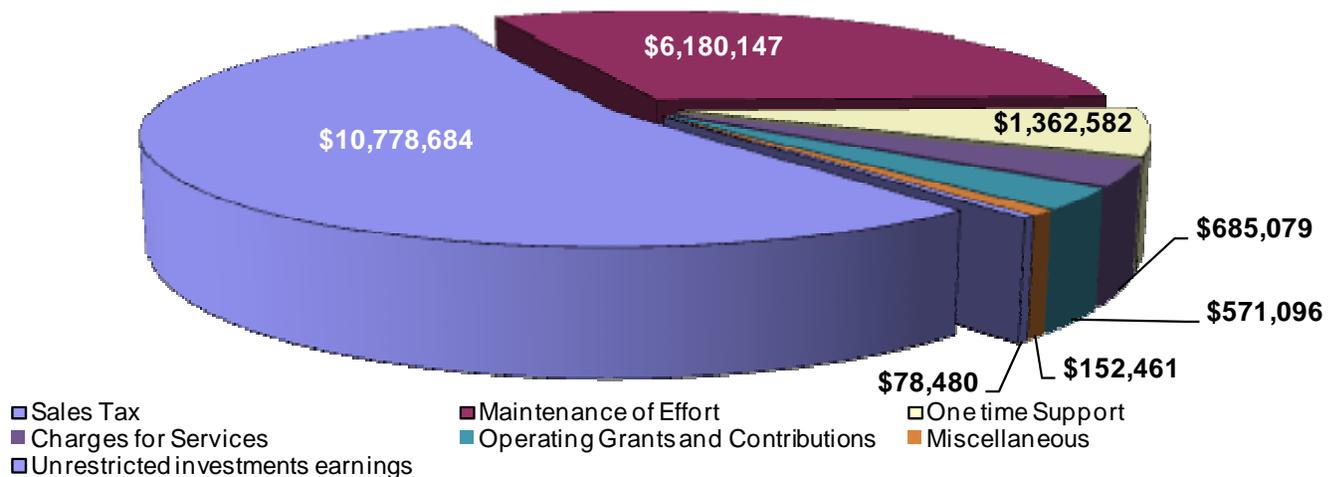
GOVERNMENT-WIDE FINANCIAL ANALYSIS (concluded)

Governmental activities (concluded)

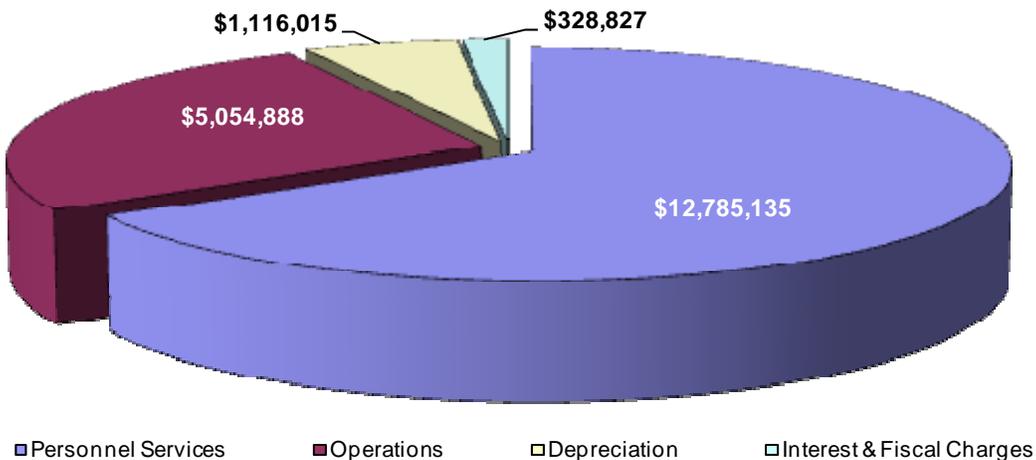
Following are some key elements that contributed to the district's 1.91% increase in governmental activities:

- Operating grants and contributions again experienced the most significant increase. The increase of \$1,146,904 during the current fiscal year was largely due to additional support provided by the primary government and as permitted by State law in the amount of \$1,362,582. This support was in addition to the required Maintenance of effort that was reduced (3.63%) or (\$232,654) and regular operational grants that experienced a minimum increase of \$16,977 or 3.06%
- Sales tax revenue increased by \$433,715 or 4.19% perhaps reflection of a positive recovery on the local economies after a couple of years of decreases.
- Charges for services also increased by \$281,699 or 69.83% as compared with prior year. This is attributed to increase on correctional housing in the amount of \$272,563. Federal inmates alone increased \$269,650; the rest of the increase was from housing city and other inmates. The remainder \$9,136, was due to collections in the commissary department.
- Unrestricted investment earnings also decreased by \$92,530 or (-54.11%) as a result of the District's use of cash reserves to support ongoing operations and offset tax revenues decrease.
- Overall, total expenses decreased (0.24%) or (\$46,322) mainly due to conservative spending measurements implemented by management to cope with revenue reductions due to current nationwide economic slowdown. Although district was able to reduce the cost of operations, personnel expenditures increased \$1,082,279 or 9.25% due to needed deputies to continue with the same level of service.
- Total Operations (Materials, supplies, and claims) expenditures decreased (13.61%) or (\$796,531) during the year. This is primarily the result of the conservative operational spending placed by management.

District Wide Revenues by Source



District Wide Expenses by Category



FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

The Yuma County Jail District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District implemented the provision of GASB Statement No.54, *Fund Balance Reporting and Governmental Fund type Definitions* (see Note 1, summary of significant accounting policies). Since this is the first year of implementation, the comparative analysis and discussion of the fund balance classifications between the years might not be meaningful.

Governmental funds

The focus of the Yuma County Jail 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 Yuma County Jail District's financing requirements.

At the end of the fiscal year, Jail district's governmental funds reported a combined ending fund balance of \$2,320,236 an increase of \$752,514 or 48.00% in comparison with the prior year. Fiscal year end 2011 fund balances are categorized as follows: 0.08% or \$1,823 is Nonspendable; 96.57% or \$2,240,675 is Restricted; 2.89% or \$67,075 is Committed; and 0.46% or \$10,663 is Assigned.

Below is a year to year comparison of the District's governmental funds revenues and expenditures:

**Yuma County Jail District
Governmental Funds Revenues by Source
Years Ended June30, 2011 and 2010**

	2011		2010		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	\$ 10,778,684	54.41%	\$ 10,344,969	57.40%	\$ 433,715	4.19%
Intergovernmental	8,113,825	40.96%	6,966,920	38.66%	1,146,905	16.46%
Charges for services	685,079	3.46%	403,380	2.24%	281,699	69.83%
Investment income	78,480	0.40%	171,010	0.95%	(92,530)	-54.11%
Miscellaneous	152,461	0.77%	136,159	0.76%	16,302	11.97%
Total Revenues	\$ 19,808,529	100.00%	\$ 18,022,438	100.00%	\$ 1,786,091	9.91%

Intergovernmental revenue was the most important element that contributed to the revenue increase of 16.46% as compared to prior year. As explained above in the Governmental activities section, the onetime additional support in the amount of \$1,362,582 from the primary government allowed the District to mitigate the increase in operation expenditures and establish an acceptable fund balance at year end.

**Yuma County Jail District
Governmental Funds Expenditures by Function
Years Ended June30, 2011 and 2010**

	2011		2010		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	\$ 17,930,260	94.09%	\$ 17,723,145	73.44%	\$ 207,115	1.17%
Capital outlay	156,928	0.82%	115,798	0.48%	41,130	35.52%
Debt service:						
Principal retirement	640,000	3.36%	5,650,000	23.41%	(5,010,000)	-88.67%
Interest and fiscal charges	328,827	1.73%	645,338	2.67%	(316,511)	-49.05%
Total Expenditures	\$ 19,056,015	100.00%	\$ 24,134,281	100.00%	\$ (5,078,266)	-21.04%

Required debt service payments recorded the most significant decrease in expenditures. Last fiscal year the Board of Directors approved the early retirements of the 1996 bond issuance. Fiscal Year 2011 debt service reflects the only required payments for the outstanding 2007 revenue bond issuance.

The *general fund* is the chief operating fund of the Yuma County Jail District. At the end of the current fiscal year total fund balance was \$1,696,353. The net increase in fund balance was \$906,074 mainly due to the \$1,869,913 revenue increase driven by the factors explained before. Almost the entire General Fund fund balance is Restricted as it is legally restricted to Jail operations.

Governmental funds (Concluded)

The *debt service* fund had a fund balance at the end of the current fiscal year in the amount of \$92,718. This amount is dedicated to pay for future debt obligation of the Revenue bond issuances of 2007. The fund experienced a (\$50,744) or (35.37%) decrease in fund balance, due primarily to additional cost resulting from the 1996 bond early retirement.

The *capital projects* fund balance had a minimal fund balance increase of \$148. No capital projects were approved for current fiscal year due to lack of cash flow in the district.

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no variances between the adopted and final budgeted amounts for the fiscal year ending June 30, 2011 in the General fund. At yearend, The Jail District had \$2,154,046 less expenditure than budgeted. Management implemented strategies to reduce operational cost. The most significant was bringing in house the inmate health services. In the past this required service was contracted out. On the other hand, revenues were below than projected \$72,418 despite the \$145,878 positive variance in sales tax. Although the charge for services revenues increased as compared to last year, the budgetary projection was not met by \$214,560 causing the revenues to be below target.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The Yuma County Jail District's investment in capital assets for its governmental activities at June 30, 2011 amounts to \$35,289,008 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, and machinery and equipment. The total increase in the Yuma County Jail District's investment in capital assets net of related debt for this fiscal year was 21.45% due to the reduction in related debt. Additional information on the District's capital assets can be found in note 6 on page 35 of this report.

Long-term debt

At the end of this fiscal year, the Yuma County Jail District had total bonded debt outstanding of \$8,525,000 of which \$7,885,000 is considered long term and \$640,000 is payable within one year. The entire balance belongs to the 2007 revenue bond issuance scheduled to be completely paid by the end of fiscal year 2016. Additional information on the District's long-term debt can be found in notes 7-9 on pages 36-37 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Yuma County Jail District expects the collection of sales tax to continue in a stabilization mode based on observed local economic activity this fiscal year. In the last quarter of fiscal year 2011, the district observed the local economy appears to be trending along with the overall state economic activity which may be a reflection the economy is returning back to normal and perhaps recovering from prior years. The maintenance of effort is expected to remain at least at its current level but may increase by the growth factor based on latest economic trends in the country's economy. The District's management is committed to continue implementing conservative measurements to their expenditures so their level of service is not decremented. The County of Yuma Government is also committed to continue supporting the District's operations.

Although the District continues to look for new sources of revenues and reduce its level of expenditures, it will require diligent and effective management of the District's resources both in revenues and expenditures to meet the challenge of the existing economic conditions.

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: Scott G. Holt, Director- Financial Services; Gilberto Villegas Jr., Deputy Director- Financial Services at 198 South Main Street, Yuma, AZ 85364 (928) 373-1012, or Sheriff Ralph Ogden, 141 South 3rd Avenue, Yuma, AZ 85364 (928) 329-2250.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

YUMA COUNTY JAIL DISTRICT
Statement of Net Assets
June 30, 2011

Exhibit A- 1

	Governmental Activities
	<u> </u>
ASSETS	
Cash and cash equivalents	\$ 1,776,052
Receivables (net of allowances for uncollectibles):	
Property taxes	2,537
Accounts	52,276
Accrued interest	3,834
Due from:	
Primary government - Yuma County	41,498
State governments	1,605,686
Prepaid items	1,823
Investment held by trustee - restricted	817,575
Capital assets (net of accumulated depreciation):	
Land	2,254,719
Buildings	31,682,454
Improvements other than buildings	850,486
Machinery and equipment	500,899
Construction in progress	450
	<u> </u>
Total Assets	\$ 39,590,289
	<u> </u>
LIABILITIES	
Accounts payable	\$ 314,916
Accrued payroll and employee benefits	763,690
Due to:	
Primary government - Yuma County	109,311
Interest and fiscal charges payable	151,252
Unearned revenue	1,876
Noncurrent liabilities:	
Due within one year	2,098,606
Due in more than one year	8,275,730
	<u> </u>
Total Liabilities	\$ 11,715,381
	<u> </u>
NET ASSETS	
Invested in capital assets, net of related debt	\$ 26,764,008
Restricted for:	
Debt service	92,718
Capital projects	680
Unrestricted	1,017,502
	<u> </u>
Total Net Assets	\$ 27,874,908
	<u> </u>

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

YUMA COUNTY JAIL DISTRICT
Statement of Activities
Year Ended June 30, 2011

Exhibit A- 2

	Function / Program				Total
	Administration	General Assistance	Capital Improvements	Debt Service	
Expenses:					
Public safety:					
Personnel services (Salaries and benefits)	\$ 12,270,553	\$ 514,582	-	-	\$ 12,785,135
Operations (Materials, supplies, and claims)	4,597,816	391,823	\$ 11	\$ 65,238	5,054,888
Depreciation	644,282	46,734	424,999	-	1,116,015
Interest and fiscal charges	-	-	-	328,827	328,827
Total expenses	17,512,651	953,139	425,010	394,065	19,284,865
Program revenues:					
Operating grants and contributions	7,718,050	395,775	-	-	8,113,825
Charges for services	416,440	268,639	-	-	685,079
Net program expenses	\$ 9,378,161	\$ 288,725	\$ 425,010	\$ 394,065	\$ 10,485,961
General revenues:					
Sales tax					10,778,684
Unrestricted investment earnings					78,480
Miscellaneous					152,461
Total general revenues					11,009,625
Change in net assets					523,664
Net assets, July 1, 2010					27,351,244
Net Assets, June 30, 2011					\$ 27,874,908

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

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FUND FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT
Balance Sheet
 Governmental Funds
 June 30, 2011

Exhibit B- 1

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 1,118,742	\$ 65,719	\$ 679	\$ 590,912	\$ 1,776,052
Receivables (net of allowances for uncollectibles):					
Property taxes	-	2,537	-	-	2,537
Accounts	7,113	-	-	45,163	52,276
Accrued interest	2,756	15	1	1,062	3,834
Due from:					
Primary government- Yuma County	41,498	-	-	-	41,498
Other funds	-	-	-	8,570	8,570
State governments	1,573,703	-	-	31,983	1,605,686
Prepaid items	30	-	-	1,793	1,823
Investment held by trustee- restricted	-	817,575	-	-	817,575
Total Assets	\$ 2,743,842	\$ 885,846	\$ 680	\$ 679,483	\$ 4,309,851
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 289,929	-	-	\$ 24,987	\$ 314,916
Accrued payroll and employee benefits	734,135	-	-	29,555	763,690
Due to:					
Primary government- Yuma County	23,425	-	-	85,886	109,311
Other funds	-	-	-	8,570	8,570
Revenue bonds payable	-	\$ 640,000	-	-	640,000
Interest and fiscal charges payable	-	151,252	-	-	151,252
Deferred revenue	-	1,876	-	-	1,876
Total Liabilities	1,047,489	793,128	-	148,998	1,989,615
Fund balances:					
Nonspendable	30	-	-	1,793	1,823
Restricted	1,696,323	26,323	-	518,029	2,240,675
Committed	-	66,395	\$ 680	-	67,075
Assigned	-	-	-	10,663	10,663
Total fund balances	1,696,353	92,718	680	530,485	2,320,236
Total liabilities and fund balances	\$ 2,743,842	\$ 885,846	\$ 680	\$ 679,483	\$ 4,309,851

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

YUMA COUNTY JAIL DISTRICT
Reconciliation of the Balance Sheet to the Statement of Net Assets

Exhibit B- 2

June 30, 2011

Fund balance - total governmental funds		\$ 2,320,236
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		35,289,008
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.		
Revenue bonds payable	\$ (7,885,000)	
Compensated absences	(837,110)	
Claims and judgments	(1,012,226)	
Total		<u>(9,734,336)</u>
Net assets of governmental activities		<u>\$ 27,874,908</u>

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

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2011

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	\$ 10,778,684	-	-	-	\$ 10,778,684
Intergovernmental:					
Primary government	7,542,729	-	-	\$ 668	7,543,397
Other government	174,653	-	-	395,775	570,428
Charges for services	416,440	-	-	268,639	685,079
Investment income	70,447	\$ 171	\$ 159	7,703	78,480
Miscellaneous	21,805	-	-	130,656	152,461
Total Revenue	19,004,758	171	159	803,441	19,808,529
Expenditures:					
Current:					
Public safety	16,958,606	65,238	11	906,405	17,930,260
Capital outlay	156,928	-	-	-	156,928
Debt service:					
Principal retirement	-	640,000	-	-	640,000
Interest and fiscal charges	-	328,827	-	-	328,827
Total Expenditures	17,115,534	1,034,065	11	906,405	19,056,015
Excess (deficiency) of revenues over expenditures	1,889,224	(1,033,894)	148	(102,964)	752,514
Other financing sources (uses):					
Transfers in	-	983,150	-	-	983,150
Transfers out	(983,150)	-	-	-	(983,150)
Total other financing sources (uses)	(983,150)	983,150	-	-	-
Net change in fund balance	906,074	(50,744)	148	(102,964)	752,514
Fund balances- beginning (July 1, 2010)	790,279	143,462	532	633,449	1,567,722
Fund balances - ending (June 30, 2011)	\$ 1,696,353	\$ 92,718	\$ 680	\$ 530,485	\$ 2,320,236

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

YUMA COUNTY JAIL DISTRICT
**Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities**

Exhibit B- 4

Year Ended June 30, 2011

Net change in fund balances - total governmental funds	\$	752,514
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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 expenditures	\$ 192,526	
Depreciation expense	<u>(1,116,015)</u>	
Total		(923,489)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long - term debt consumes the current financial resources of governmental funds. Neither transactions, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal paid	<u>640,000</u>	
Total		640,000

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Claims and judgments	122,774	
Compensated absences	<u>(68,135)</u>	
Total		<u>54,639</u>

Change in net assets of governmental activities	\$	<u>523,664</u>
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The notes to the financial statements are an integral part of this statement.

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**NOTES TO
FINANCIAL STATEMENTS**

Note 1- Summary of Significant Accounting Policies

The accounting policies of the Yuma County Jail District (the District) conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). For the year ended June 30, 2011, the District implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement No. 54 applies only to governmental funds and establishes a new criteria to classify fund balances into new categories to make the nature and extent of the constraints placed on fund balances more transparent and clarifies existing fund type definitions. A summary of the District's significant accounting policies follows.

A. Reporting Entity

The Yuma County Jail District is a component unit of Yuma County, Arizona. It is a tax-levying public improvement district established to acquire, construct, operate, maintain, and finance county jails and jail systems. By Arizona Statute, the Board of Supervisors of Yuma County acts as the District's Board. The financial statements present only the financial position and the changes in financial position of the Yuma County Jail 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 usefulness of the information.

1. Government-wide statements – provide information about the District. The statements include a *statement of net assets* and a *statement of activities*. These statements report the financial activities of the overall District. Governmental activities generally are financed through sales taxes, charges for services, and operating grants and contributions from Yuma County (the primary government). The District has no business-type activities or discretely presented component units.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses to programs or functions. Program revenues include:

- Charges for boarding and transporting prisoners
- Operating grants and contributions

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double counting of internal activities. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values.

2. Fund financial statements – provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Note 1- Summary of Significant Accounting Policies (Continued)

The District reports the following *major* governmental funds:

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

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

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

C. Basis of Accounting

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

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. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

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 assets available to finance the program. The District applies grant resources to such programs before using general revenues.

D. Cash and Investments

Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest-earning investment contracts with a remaining maturity of 1 year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Arizona Revised Statutes authorize the District to invest public monies in the State or County Treasurer's investment pool; U.S. Treasury obligations; specified state and local government bonds; and interest-earning investments such as savings accounts, certificates of deposits, and repurchase agreements in eligible depositories. The statutes require collateral for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by Federal depository insurance.

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 estimated fair value at the time received.

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

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

Note 1- Summary of Significant Accounting Policies (Continued)

F. Investment Income

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

G. Sales Tax Revenue

Sales tax revenues are collected by the State of Arizona and are generally remitted to the County Treasurer on a monthly basis. Sales tax revenue is recognized as revenues for the month reported and collected by the State of Arizona.

H. Compensated Absences

Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered.

Employees may accumulate up to 240 hours of vacation depending on years of service, but any vacation hours in excess of the maximum amount that are unused at calendar year-end are forfeited. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements. Compensated absences are reported in governmental funds only if they have matured.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative, but are forfeited upon termination of employment. However, for employees who terminate with a minimum of five years continuous service, sick leave benefits do vest, and, therefore, are accrued. Upon termination, eligible employees are compensated for actual sick leave up to 1,000 hours at \$3 per hour. Vested accumulated sick hours are recorded and accrued as a liability in the government wide financial statements similar to the vacation benefits. A liability for sick hours is reported in the financial statements only when vested employees depart from the District.

I. Inventories and Prepaid Items

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

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

K. Fund Balance Classifications

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. 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 spendable form such as inventories, 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 approved by the District's Board of Directors, which in the highest level of decision-making authority within the District. The committed fund balances constraints can only be removed or changed by Board action.

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 has authorized the elected Sheriff, who in turn has authorized the Jail Administrator to make assignments of resources for a specific purposes for the fund assigned under their custody.

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 uses restricted fund balances first. The District has not formally adopted a policy specifying the hierarchy in use of unrestricted fund balances; however, the District considers that the committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

Note 2- Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2011 were as follows:

Fund balance	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
Nonspendable:					
Prepaid items	\$ 30	-	-	\$ 1,793	\$ 1,823
Total nonspendable	30	-	-	1,793	1,823
Restricted for:					
Jail operations	1,696,323	-	-	197,835	1,894,158
Debt service payments	-	\$ 26,323	-	-	26,323
Inmate welfare services	-	-	-	273,375	273,375
Inmate education	-	-	-	46,819	46,819
Total restricted	1,696,323	26,323	-	518,029	2,240,675
Committed to:					
Capital projects					
Jail facility enhancement	-	-	\$ 680	-	680
Debt service reserves	-	66,395	-	-	66,395
Total Committed	-	66,395	680	-	67,075
Assigned to:					
Inmate health costs	-	-	-	10,663	10,663
Total Assigned	-	-	-	10,663	10,663
Total fund balances	\$ 1,696,353	\$ 92,718	\$ 680	\$ 530,485	\$ 2,320,236

Note 3- Stewardship, Compliance, and Accountability

Expenditures exceeding final budget— At June 30, 2011 the following fund exceeded its budgeted expenditures at the department level (the legal level of budgetary control):

<u>Funds</u>	<u>Number</u>	<u>Amount</u>
Governmental Fund: Debt Service	3500	\$ 18,915

Excess in final budget was caused by additional unplanned closing expenditures, for a debt retired early. The Board of Directors opted for early retirement of the 1996 bond issuance. The District is working on creating additional reporting mechanisms to enable a more frequent and more comprehensive analysis of budget to actual expenditures throughout the year.

Note 4- 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. The schedules below list only the District's portion of the Treasurer's pool. A full description of the entire 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 – At June 30, 2011, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Yuma County Treasurer's investment pool	\$ 1,776,052
Investments held by trustee: U.S. Treasury; money market fund	817,575
Total investments	\$ 2,593,627

Credit Risk- As of June 30, 2011 credit risk for the District's investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
Yuma County Treasurer's investment pool	AAA	Weighted average	\$ 1,776,052
Investments held by trustee: U.S. Treasury; money market fund	Aaa-mf	Moody's	817,575
Total investments			\$ 2,593,627

Custodial credit risk— For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's total U.S. Treasury securities of \$ 817,575 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

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

Concentration of credit risk— More than 5 percent of the District's investments at June 30, 2011 was in short cash term Treasury securities with the Bank of New York. This investment was 31.5% of the District's total investments.

Note 4- Deposits and Investments (Concluded)

Interest rate risk– At June 30, 2011 the District had the following investments in debt securities:

Investment Type	Amount	Weighted Average Maturity (In Years)
Yuma County Treasurer's investment pool	\$ 1,776,052	.13
Investments held by trustee:		
U.S. Treasury; money market funds	817,575	.05
Total investments	\$2,593,627	

Note 5- Due from Other Governments

Amounts due from State governments reported in the Governmental Fund Types totaling \$ 1,605,686 at June 30, 2011 was primarily for the County Jail District sales taxes. The amount of County Jail District sales taxes represents the amount of sales tax collected by the State of Arizona for the period ending June 30, 2011, but not remitted to the District as of June 30, 2011.

Note 6- Capital Assets

Capital asset activity for the year ended June 30, 2011, was as follows:

Government activities:	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011
Capital assets, not being depreciated:				
Land	\$ 2,254,719	-	-	\$ 2,254,719
Construction in progress	-	\$ 450	-	450
Total capital assets not being depreciated	2,254,719	450	-	2,255,169
Capital assets, being depreciated:				
Buildings	40,522,686	-	-	40,522,686
Machinery and equipment	2,046,304	194,651	(416,762)	1,824,193
Improvements other than buildings	1,102,941	-	-	1,102,941
Total capital assets being depreciated	43,671,931	194,651	(416,762)	43,449,820
Less accumulated depreciation for:				
Buildings	(7,939,858)	(900,374)	-	(8,840,232)
Machinery and equipment	(1,601,117)	(136,364)	414,187	(1,323,294)
Improvements other than buildings	(173,178)	(79,277)	-	(252,455)
Total accumulated depreciation	(9,714,153)	(1,116,015)	414,187	(10,415,981)
Total capital assets, being depreciated, net	33,957,778	(921,364)	(2,575)	33,033,839
Governmental activities capital assets, net	\$36,212,497	\$ (920,414)	\$ (2,575)	\$ 35,289,008

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

Governmental activities:	
Public safety	\$ 1,116,015

The Jail District just started a capital facility renovation project as of June 30, 2011. The project has to do with renovating and expanding some of the jail's restroom area. Restroom project has an estimated total cost of \$15,000 and project is expected to be completed by the end of next fiscal year. Remaining commitment amounts to approximately \$14,550.

Note 7- Changes in Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2011:

	Balance July 1, 2010	Additions	Reductions	Balance June 30, 2011	Due within One year
Compensated absences	\$ 768,975	\$ 478,183	\$ 410,048	\$ 837,110	\$ 446,380
Claims and judgments	1,135,000	-	122,774	1,012,226	1,012,226
Revenue bonds payable	14,175,000	-	5,650,000	8,525,000	640,000
Total Long-Term Liabilities	\$ 16,078,975	\$ 478,183	\$ 6,182,822	\$ 10,374,336	\$ 2,098,606

On the Statement of Net Assets, the current portion of long-term debt of \$ 2,098,606 is individually stated. Compensated absences and claims and judgments are generally liquidated by the general operations fund. Revenue bonds payable original issuance was for \$29,400,000.

Note 8- Bonds Payable

The District's bonded debt consists of two revenue bond issues:

Revenue Bonds — The Yuma County Jail District Revenue Bonds of 1996 were issued to finance the expansion of Yuma County's correction facilities. The bonds were generally callable with interest payable semiannually. The District's Board of Directors opted to early retire total outstanding bonds for the 1996 series. The final payment was submitted to trustee and total outstanding bonds were liquidated on July 1, 2010 using funds available from required reserve fund, Capital projects fund and a transfer from the District general operations' fund.

During the year ending June 30, 2007, the District issued \$10,000,000 Revenue bonds with an interest rate of 3.75 – 4.75 percent to fund the building of the Jail Annex. Interest on the bond is payable semiannually.

Principal and interest requirements at June 30, 2011, were as follows:

Description	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2010	Issues / (Retirements)	Outstanding Principal June 30, 2011
Pledged revenue obligations, series 1996	4.1- 6.0%	7/98 - 7/12	\$ 5,135,000	\$ (5,135,000)	-
Pledged revenue obligations, series 2007	3.75- 4.75%	7/08 - 7/15	9,040,000	(515,000)	\$ 8,525,000
		Total	\$ 14,175,000	\$ (5,650,000)	\$ 8,525,000

Revenue bond debt service principal and interest requirements to maturity at June 30, 2011, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds Series 2007
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	\$ 640,000	\$ 343,150	\$ 983,150
2013	1,850,000	294,150	2,144,150
2014	1,925,000	218,650	2,143,650
2015	2,010,000	139,950	2,149,950
2016	2,100,000	49,875	2,149,875
Total	\$ 8,525,000	\$ 1,045,775	\$ 9,570,775

Note 9- Pledged Revenues

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

<u>Type</u>	<u>Pledged revenue</u>	<u>Purpose</u>	<u>Amount Remaining</u>	<u>Term</u>
Revenue bonds	Sales tax	Construction and Acquisition	\$ 9,570,775	7/15

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

<u>Revenue</u>	<u>Net Revenue Available</u>	<u>Principal and Interest Paid</u>	<u>Percentage of available net pledged revenue</u>	<u>Total Revenue Available</u>	<u>Percentage Pledged of Total</u>
Jail district sales tax and maintenance of effort	\$ 1,126,783	\$ 968,827	85.99%	\$16,958,831	6.65%

For further information on long-term debt, refer to Note 7. For additional information on pledged revenues refer to Table C-3 (pages 86-87).

Note 10- Claims and Judgments Payable

The District is a defendant in various legal proceedings incidental to the District's normal operations. In the opinion of the County Attorney and District management, probable losses not covered by insurance from these proceedings total \$ 1,012,226, which has been accrued as a liability in the government-wide statement of net assets. The District's claims and judgments payables for the current and two preceding years were as follows.

<u>Fiscal Year Ended</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
2011	\$ 1,135,000	\$ -	\$ 122,774	\$ 1,012,226
2010	1,308,000	-	173,000	1,135,000
2009	1,515,000	-	207,000	1,308,000

Note 11- 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.

These risks of loss are accounted for and financed by the following described insurance coverage and internal risk management programs. The District as a component unit of Yuma County participates in these programs. For the below mentioned liabilities, the claims have not exceeded insurance coverage for any of the past three fiscal years.

Workers' Compensation – Effective January 1, 2008, the County became self-insured for its workers' compensation insurance program. Initial contributions to the workers' compensation fund were based upon loss history, previous premium amounts paid to the County's prior insurer State Compensation Fund Arizona ("SCF Arizona"), and requirements of the Industrial Commission of Arizona. Future contributions to the fund, as well as overall funding levels, will be based upon actuarial analysis. Adjustment and payment of all claims arising from losses prior to January 1, 2008 remain the sole responsibility of SCF Arizona and all claims arising from losses after January 1, 2008 are the sole responsibility of the County.

Note 11- Risk of Loss (Concluded)

Excess Workers' Compensation – To limit the County's exposure to loss in its workers' compensation self-insurance program, the County purchases excess insurance coverage through a commercial insurer. The insurance currently in place limits the loss exposure of the County to \$ 500,000 per injury.

Property Insurance – To insure its real and personal property against loss, the County purchases insurance through a commercial insurer. Premiums are based, in part, upon the appraised value of the County's properties. Losses are covered by the insurer after the exhaustion of various deductibles.

General Liability – The County maintains an insured retention of \$400,000 for its general liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of \$10,500,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of \$10,500,000 per occurrence/aggregate.

Employment Practices Liability – The County maintains an insured retention of \$500,000 for its employment practices liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of \$10,000,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of \$10,000,000 per occurrence/aggregate.

Crime – The County's employee crime and faithful performance exposures are covered by a commercial crime insurance policy to a limit of \$1,000,000 per claim for employee dishonesty/faithful performance/funds transfer fraud (with a \$10,000 deductible) and \$50,000 per claim for money orders and counterfeit currency (with no deductible).

Fiduciary Liability – The fiduciary liability exposure of the Yuma County Employee Benefit Trust is covered by a commercial insurance policy with a limit of \$2,000,000 per claim.

Underground Storage Tank Liability – The County's underground storage tank liability (tanks operated and maintained by the Yuma County Sheriff) is covered by a commercial insurance policy to a limit of \$1,000,000 per occurrence/aggregate after the application of a \$5,000 deductible.

Pollution Legal Liability – The Yuma County Housing Department operates a water treatment and water production plant that provides water service for the County's Valle Vista Apartments at 8450 Highway 95, Somerton, Arizona. To cover the risk of any pollution caused by the plant, an insurance policy was purchased. Limits on the insurance are \$5,000,000 per loss/aggregate with a \$25,000 deductible.

Tourist Auto Liability – The County purchases a tourist auto liability policy to cover County vehicles that are driven into Mexico. Policy limits are \$100,000 for property damage/liability, \$2,000 medical, and \$100,000 legal assistance.

Note 12- Pension and other Postemployment Benefits

The District is a component unit of Yuma County and participates in the same retirement plans as the County.

Plan Descriptions—The District contributes to the three plans described below. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits. The retirement benefits are generally paid at a percentage, based on years of service, of the retirees' average compensation. Long-term disability benefits vary by circumstance, but generally pay a percentage of the employee's monthly compensation. Health insurance premium benefits are generally paid as a fixed dollar amount per month towards the retiree's healthcare insurance premiums, in amounts based on whether the benefit is for the retiree or for the retiree and his or her dependents.

The *Arizona State Retirement System* (ASRS) administers a cost-sharing multiple-employer defined benefit pension plan; a cost-sharing multiple-employer defined benefit health insurance premium plan; and a cost-sharing, multiple-employer defined benefit long-term disability plan that covers employees of the State of Arizona and employees of participating political subdivisions and school districts. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

Note 12- Pension and other Postemployment Benefits (Continued)

The *Public Safety Personnel Retirement System (PSPRS)* administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or participating political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a seven-member board, known as The Board of Trustees, and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

The *Corrections Officer Retirement Plan (CORP)* administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers certain employees of the State of Arizona's Department of Corrections and Department of Juvenile Corrections, and county employees whose primary duties require direct inmate contact. The CORP is governed by The Board of Trustees of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

Each plan issues a publicly available financial report that includes its financial statements and required supplementary information. A report may be obtained by writing or calling the applicable plan.

ASRS

3300 N. Central Ave.
P.O. Box 33910
Phoenix, AZ 85067-3910
(602) 240-2000 or (800) 621-3778

PSPRS and CORP

3010 E. Camelback Road
Suite 200
Phoenix, AZ 85016-4416
(602) 255-5575

Funding Policy—The Arizona State Legislature establishes and may amend active plan members' and the County's contribution rates, for the ASRS, PSPRS, and CORP.

Cost-sharing plans— For the year ended June 30, 2011, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.85 percent (9.60 percent retirement and 0.25 percent long-term disability) of the members' annual covered payroll and the District was required by statute to contribute at the actuarially determined rate of 9.85 percent (9.01 percent for retirement, 0.59 percent for health insurance premium and 0.25 percent for long-term disability) of the members' annual covered payroll.

The District's contributions for the current and two preceding years, all of which were equal to the required contributions are as follows:

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund
2011	\$ 261,974	\$ 17,155	\$ 7,269
2010	201,654	15,958	9,672
2009	212,380	25,518	13,290

Agent plans—For the year ended June 30, 2011, active PSPRS members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 20.30 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.15% of covered payroll.

Active CORP members were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 5.00 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.69% of covered payroll.

Active Administrative Office of the Courts (AOC) CORP members (non-dispatch members) were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 11.64 percent. The health insurance premium portion of the contribution rate was actuarially set at 1.33% of covered payroll.

Note 12- Pension and other Postemployment Benefits (Continued)

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2011, were established by the June 30, 2009, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plans and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on 1) the plans as understood by the District and plans' members and include the types of benefits in force at the valuation date, and 2) the pattern of sharing benefit costs between the District and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2011 contribution requirements, are as follows:

Actuarial valuation date:	June 30, 2009
Actuarial cost method:	Projected unit credit
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period:	27 years for unfunded actuarial accrued liability, 20 years for excess.
Asset valuation method	7-year smoothed market value
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for CORP and PSPRS
Inflation rate	5.50% for PSPRS and CORP.

Annual Pension/OPEB Cost- The Jail District's pension/OPEB cost for the agent plans for the year ended June 30, 2011, and related information follows.

	<u>PSPRS</u>	<u>CORP</u>
Contribution rates:		
County	20.30%	5.00%
Plan members	7.65%	8.41%
Required contributions		
Annual pension cost	\$ 37,078	\$ 231,715
Health insurance premium	2,227	43,219
Contributions made:		
Pension	\$ 37,078	\$ 236,993
Health insurance premium	2,227	37,941

Note 12- Pension and other Postemployment Benefits (Concluded)

Trend Information—Annual pension and OPEB cost information for the current and two preceding years follows for each of the agent plans:

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2011	\$ 37,078	100 %	-
Health insurance	2011	2,227	100 %	-
Pension	2010	24,464	106 %	\$ 1,132
Health insurance	2010	1,445	27 %	(1,132)
Pension	2009	20,038	102 %	309
Health insurance	2009	686	55 %	(309)
CORP				
Pension	2011	\$ 231,715	102 %	\$ 5,278
Health insurance	2011	43,219	88 %	(5,278)
Pension	2010	300,060	112 %	34,601
Health insurance	2010	35,168	2 %	(34,601)
Pension	2009	299,896	105 %	15,223
Health insurance	2009	23,420	35 %	(15,223)

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2010, along with actuarial assumptions and methods used in those valuations follow. PSPRS does not publish actuarial valuations on the District, but instead publishes a comprehensive valuation for the County. The following information reflects those actuarial evaluations the County receives for each retirement plan.

	PSPRS		CORP	
	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	\$ 21,560,771	\$ 485,986	\$ 10,663,857	\$ 220,916
Actuarial value of assets (b)	13,867,657	-	11,068,507	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	7,693,114	485,986	(404,650)	220,916
Funded ratio (b)/(a)	64.32%	0.00%	103.79%	0.00%
Covered payroll (c)	\$ 5,302,661	\$ 5,302,661	\$ 5,702,635	\$ 5,702,635
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll $[(a) - (b)] / (c)$	145.08%	9.16%	0.00%	3.87%

The actuarial methods and assumptions used are the same for all plans and related benefits, and for the most recent valuation date, are as follows:

Actuarial valuation date	June 30, 2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	26 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-Year smoothed market value
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for PSPRS and CORP
Inflation rate	5.50% for PSPRS and CORP

Note 13- Interfund Balances and Due to / from Primary Government

Interfund transfer – The Interfund transfer for the year ended June 30, 2011 amounted to \$983,150. It was transferred from the General fund to Debt service fund for the bond payment requirement of the 2007 bond issuance.

Interfund receivables and payables – Interfund balances at June 30, 2011, were as follows:

Payable to:	Receivable from			Total Governmental funds
	General fund	Primary Government	Non-Major Governmental funds	
General fund	-	\$ 41,498	-	\$ 41,498
Primary Government fund	\$ 23,425	-	\$ 85,886	109,911
Non-Major Governmental funds	-	-	8,570	8,570
Total	\$ 23,425	\$ 41,498	\$ 94,456	\$ 159,379

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' purpose and the District's policy. All interfund balances are expected to be repaid within one year.

Note 14 - 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 current fiscal year is \$6,180,147.

Note 15 – Subsequent Events

On September 15, 2011, the Board authorized the issuance of an additional \$8,000,000 on bank qualified tax exempt obligations, to refinance the 2007 revenue bonds. The new 2011 pledged revenue refunding obligations have an interest rate of 2% to 5% with interest payable semiannually on each January 1 and July 1, commencing January 1, 2012. The new refinancing will provide the Jail district with the cash relief needed to cope with current operational needs.

**REQUIRED SUPPLEMENTARY
INFORMATION**

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
 Budgetary Comparison Schedule - General Fund
 Year Ended June 30, 2011

Exhibit C- 1

	General Fund		Actual Amounts	2300
	Budgeted Amounts			Variance with
	Original	Final		Final Budget *
Revenues:				
Sales tax	\$ 10,632,806	\$ 10,632,806	\$ 10,778,684	\$ 145,878
Intergovernmental:				
Primary government	7,542,729	7,542,729	7,542,729	-
Other government	223,244	223,244	174,653	(48,591)
Charges for services	631,000	631,000	416,440	(214,560)
Investment income	21,865	21,865	70,447	48,582
Miscellaneous	25,532	25,532	21,805	(3,727)
Total Revenue	19,077,176	19,077,176	19,004,758	(72,418)
Expenditures:				
Current:				
Public safety	19,269,583	19,269,583	16,958,606	2,310,977
Capital outlay	-	-	156,928	(156,928)
Total Expenditures	19,269,583	19,269,583	17,115,534	2,154,049
Excess (deficiency) of revenues over expenditures	(192,407)	(192,407)	1,889,224	2,081,631
Other financing sources (uses):				
Transfers out	(983,150)	(983,150)	(983,150)	-
Total other financing sources (uses)	(983,150)	(983,150)	(983,150)	-
Net change in fund balance	(1,175,557)	(1,175,557)	906,074	2,081,631
Fund balances- beginning (July 1, 2010)	1,175,557	1,175,557	790,279	(385,278)
Fund balances - ending (June 30, 2011)	\$ -	\$ -	\$ 1,696,353	\$ 1,696,353

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

**NOTES TO REQUIRED
SUPPLEMENTARY INFORMATION**

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 Supervisors 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. The District adopts its budget at the fund level.

Encumbrance accounting, under which purchase orders, contracts, and other commitments to expend monies are recorded to reserve that portion of the applicable fund balance, is employed as an extension of formal budgetary control. Encumbrances outstanding at year-end for goods or services that were not received before fiscal year-end are canceled. However, the District must encumber amounts necessary and available to pay liabilities outstanding for goods or services received but unpaid at June 30, after which warrants may be drawn against the encumbered amounts for 60 days immediately following the close of the fiscal year. After 60 days, the remaining encumbered balances lapse.

Note 2 -Budgetary Basis of Accounting

The District's budget is prepared on a basis consistent with generally accepted accounting principles.

**OTHER SUPPLEMENTARY
INFORMATION**

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SUPPLEMENTARY INFORMATION

Major Governmental Funds

Debt Service Fund

Capital Projects Fund

YUMA COUNTY JAIL DISTRICT
 Budgetary Comparison Schedule - Debt Service Fund
 Year Ended June 30, 2011

Exhibit D- 1

	Debt Service		3500	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income	\$ 1,000	\$ 1,000	\$ 171	\$ (829)
Total Revenue	1,000	1,000	171	(829)
Expenditures:				
Current:				
Public safety	32,000	32,000	65,238	(33,238)
Debt service:				
Principal retirement	640,000	640,000	640,000	-
Interest and fiscal charges	343,150	343,150	328,827	14,323
Total Expenditures	1,015,150	1,015,150	1,034,065	(18,915)
Excess (deficiency) of revenues over expenditures	(1,014,150)	(1,014,150)	(1,033,894)	(19,744)
Other financing sources (uses):				
Transfers in	983,150	983,150	983,150	-
Total other financing sources (uses)	983,150	983,150	983,150	-
Net change in fund balance	(31,000)	(31,000)	(50,744)	(19,744)
Fund balances- beginning (July 1, 2010)	31,000	31,000	143,462	112,462
Fund balances- ending (June 30, 2011)	\$ -	\$ -	\$ 92,718	\$ 92,718

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
 Budgetary Comparison Schedule - Capital Projects Fund
 Year Ended June 30, 2011

Exhibit D- 2

	Capital Projects		4403	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income	-	-	\$ 159	\$ 159
Total Revenue	-	-	159	159
Expenditures:				
Current:				
Public safety	-	-	11	(11)
Capital outlay	\$ 530	\$ 530	-	530
Total Expenditures	530	530	11	519
Excess (deficiency) of revenues over expenditures	(530)	(530)	148	678
Net change in fund balance	(530)	(530)	148	678
Fund balances- beginning (July 1, 2010)	530	530	532	2
Fund balances- ending (June 30, 2011)	\$ -	\$ -	\$ 680	\$ 680

* Variance = Positive or (Negative)

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SUPPLEMENTARY INFORMATION

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). State provided revenue based on the prisoner population. Expenditures are for goods and services which enhance the training and the working condition at the Adult Detention facility.

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

Detention Facility Commissary (2286). This Adult Detention facility fund receives revenue from the sale of products to prisoners. Expenditures are for the purchase of products sold to the prisoners.

Other Jail Grants (2308). Currently funds are 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.

Bureau of Justice Assistance (2338). This fund was recently transferred from the Office of the Yuma County Attorney. It is a reimbursement grant meant to assist with expenditures resulting from the fight against local crime.

YUMA COUNTY JAIL DISTRICT
Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Exhibit E

	Special Revenue					Total Nonmajor Governmental Funds
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Bureau of Justice Assistance 2338	
Assets						
Cash and cash equivalents	\$ 187,441	\$ 9,822	\$ 316,745	\$ 76,710	\$ 194	\$ 590,912
Receivables (net of allowances for uncollectibles):						
Accounts	-	824	44,339	-	-	45,163
Accrued interest	324	17	584	137	-	1,062
Due from:						
Other funds	8,570	-	-	-	-	8,570
State governments	21,593	-	-	10,390	-	31,983
Prepaid items	-	-	736	1,057	-	1,793
Total Assets	\$ 217,928	\$ 10,663	\$ 362,404	\$ 88,294	\$ 194	\$ 679,483
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	-	-	\$ 24,987	-	-	\$ 24,987
Accrued payroll and employee benefits	\$ 11,798	-	13,834	\$ 3,923	-	29,555
Due to:						
Primary government- Yuma County	9,443	-	49,472	26,777	\$ 194	85,886
Other funds	-	-	-	8,570	-	8,570
Total Liabilities	21,241	-	88,293	39,270	194	148,998
Fund balances:						
Nonspendable	-	-	736	1,057	-	1,793
Restricted	196,687	-	273,375	47,967	-	518,029
Committed	-	-	-	-	-	-
Assigned	-	\$ 10,663	-	-	-	10,663
Unassigned	-	-	-	-	-	-
Total fund balances	196,687	10,663	274,111	49,024	-	530,485
Total liabilities and fund balances	\$ 217,928	\$ 10,663	\$ 362,404	\$ 88,294	\$ 194	\$ 679,483

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

Nonmajor Governmental Funds

Year Ended June 30, 2011

	Special Revenue					Total Nonmajor Governmental Funds
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Bureau of Justice Assistance 2338	
Revenues:						
Intergovernmental:						
Primary government	-	-	-	-	\$ 668	\$ 668
Other governments	\$ 273,177	-	-	\$ 55,133	67,465	395,775
Charges for services	-	\$ 8,517	\$ 260,122	-	-	268,639
Investment income	1,615	110	4,677	1,301	-	7,703
Miscellaneous	2,200	-	128,456	-	-	130,656
Total Revenue	276,992	8,627	393,255	56,434	68,133	803,441
Expenditures:						
Current:						
Public safety	217,498	5,576	520,840	95,026	67,465	906,405
Total Expenditures	217,498	5,576	520,840	95,026	67,465	906,405
Excess (deficiency) of revenues over expenditures	59,494	3,051	(127,585)	(38,592)	668	(102,964)
Net change in fund balance	59,494	3,051	(127,585)	(38,592)	668	(102,964)
Fund balances- beginning (July 1, 2010)	137,193	7,612	401,696	87,616	(668)	633,449
Fund balances- ending (June 30, 2011)	\$ 196,687	\$ 10,663	\$ 274,111	\$ 49,024	\$ -	\$ 530,485

YUMA COUNTY JAIL DISTRICT

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

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2011

	Jail Enhancement			Inmate Health Services		
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
			2237			2238
Revenues:						
Intergovernmental:						
Primary government	-	-	-	-	-	-
Intergovernmental	\$ 265,000	\$ 273,177	\$ 8,177	-	-	-
Charges for services	-	-	-	\$ 7,649	\$ 8,517	\$ 868
Investment income	255	1,615	1,360	90	110	20
Miscellaneous	6,746	2,200	(4,546)	-	-	-
Total Revenue	272,001	276,992	4,991	7,739	8,627	888
Expenditures:						
Current:						
Public safety	252,002	217,498	34,504	7,739	5,576	2,163
Total Expenditures	252,002	217,498	34,504	7,739	5,576	2,163
Excess (deficiency) of revenues over expenditures	19,999	59,494	39,495	-	3,051	3,051
Net change in fund balance	19,999	59,494	39,495	-	3,051	3,051
Fund balances- beginning (July 1, 2010)	(19,999)	137,193	157,192	-	7,612	7,612
Fund balances- ending (June 30, 2011)	\$ -	\$ 196,687	\$ 196,687	\$ -	\$ 10,663	\$ 10,663

* Variance = Positive or (Negative)

Exhibit G
(Continued)

Detention Facility Comm			Other Jail Grants			Bureau of Justice Assistance		
2286			2308			2338		
Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
-	-	-	-	-	-	-	\$ 668	\$ 668
-	-	-	\$ 48,000	\$ 55,133	\$ 7,133	\$ 68,100	67,465	(635)
\$ 223,726	\$ 260,122	\$ 36,396	-	-	-	-	-	-
13,120	4,677	(8,443)	549	1,301	752	-	-	-
169,957	128,456	(41,501)	-	-	-	-	-	-
406,803	393,255	(13,548)	48,549	56,434	7,885	68,100	68,133	33
607,068	520,840	86,228	95,674	95,026	648	68,100	67,465	635
607,068	520,840	86,228	95,674	95,026	648	68,100	67,465	635
(200,265)	(127,585)	72,680	(47,125)	(38,592)	8,533	-	668	668
(200,265)	(127,585)	72,680	(47,125)	(38,592)	8,533	-	668	668
200,265	401,696	201,431	47,125	87,616	40,491	-	(668)	(668)
\$ -	\$ 274,111	\$ 274,111	\$ -	\$ 49,024	\$ 49,024	\$ -	\$ -	\$ -

YUMA COUNTY JAIL DISTRICT

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

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2011

Exhibit G

(Concluded)

	Total Nonmajor Governmental Funds		
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
Revenues:			
Intergovernmental:			
Primary government	-	\$ 668	\$ 668
Intergovernmental	\$ 381,100	395,775	14,675
Charges for services	231,375	268,639	37,264
Investment income	14,014	7,703	(6,311)
Miscellaneous	176,703	130,656	(46,047)
Total Revenue	803,192	803,441	249
Expenditures:			
Current:			
Public safety	1,030,583	906,405	124,178
Total Expenditures	1,030,583	906,405	124,178
Excess (deficiency) of revenues over expenditures	(227,391)	(102,964)	124,427
Net change in fund balance	(227,391)	(102,964)	124,427
Fund balances- beginning (July 1, 2010)	227,391	633,449	406,058
Fund balances- ending (June 30, 2011)	\$ -	\$ 530,485	\$ 530,485

* Variance = Positive or (Negative)



STATISTICAL SECTION

The Statistical Section should assist the user of the CAFR (Comprehensive Annual Financial Report) in understanding the environment in which Yuma County Jail District operates. This section discloses economic, financial, and demographic information that is interesting and relevant to assessing Yuma County Jail District’s financial condition. A listing of the statistical topics is provided on the following pages.

Financial Trends..... 61-76
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..... 77-82
These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

Debt Capacity..... 83-88
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 89-98
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..... 99-104
These schedules contain service and infrastructure data to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive financial reports for the relevant year

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FINANCIAL TRENDS

Yuma County Jail District
 Government-wide Revenues by Source
 Last nine fiscal years (1)

	Fiscal Year							
	2002-03		2003-04		2004-05		2005-06	
	Amount		Amount	% Chng	Amount	% Chng	Amount	% Chng
Sales Tax	\$8,158,678		\$9,258,301	13.48%	\$10,756,744	16.18%	\$11,883,461	10.47%
Investment Income	46,778		347,016	641.84%	396,533	14.27%	497,520	25.47%
Rents & Miscellaneous	110,615		725,745	556.10%	242,442	(66.59%)	376,992	55.50%
Maintenance of Effort	5,294,749		5,347,978	1.01%	5,521,570	3.25%	5,729,789	3.77%
Operating Grants & Contributions	234,413		414,085	76.65%	531,653	28.39%	496,072	(6.69%)
Charges for Services	1,533,923		1,460,159	(4.81%)	2,080,643	42.49%	1,827,032	(12.19%)
Total - Revenues	\$15,379,156		\$17,553,284	14.14%	\$19,529,585	11.26%	\$20,810,866	6.56%
Change in Net Assets (2)	\$ (1,345,028)	\$	1,163,430	(186.50%)	\$ 1,874,344	61.11%	\$ 2,281,927	21.75%
Beginning Net Assets (2)	23,817,722		22,472,694	(5.65%)	23,636,124	5.18%	25,510,468	7.93%
Ending Net Assets (2)	\$ 22,472,694	\$	23,636,124	5.18%	\$ 25,510,468	7.93%	\$ 27,792,395	8.95%

(1) Prior to implementation of GASB 34 in FY 2002-03 information not available

(2) Includes restatement of ending net assets and beginning net assets in fiscal years 2004-05 and 2005-06

Table A-1

Fiscal Year									
2006-07		2007-08		2008-09		2009-10		2010-11	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$12,427,423	4.58%	\$12,372,890	(0.44%)	\$11,826,297	(4.42%)	\$10,344,969	(12.53%)	\$10,778,684	4.19%
598,629	20.32%	796,174	33.00%	271,620	(65.88%)	171,010	(37.04%)	78,480	(54.11%)
110,514	(70.69%)	158,704	43.61%	162,601	2.46%	136,159	(16.26%)	152,461	11.97%
5,839,544	1.92%	6,011,009	2.94%	6,311,558	5.00%	6,412,801	1.60%	7,543,397	17.63%
593,539	19.65%	870,832	46.72%	541,422	(37.83%)	554,119	2.35%	570,428	2.94%
1,527,607	(16.39%)	809,335	(47.02%)	629,852	(22.18%)	403,380	(35.96%)	685,079	69.83%
\$21,097,256	1.38%	\$21,018,944	(0.37%)	\$19,743,350	(6.07%)	\$18,022,438	(8.72%)	\$19,808,529	9.91%
\$ 144,714	(93.66%)	\$ 1,200,994	729.91%	\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)
27,792,395	8.95%	27,937,109	0.52%	29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)
\$ 27,937,109	0.52%	\$ 29,138,103	4.30%	\$ 28,659,993	(1.64%)	\$ 27,351,244	(4.57%)	\$ 27,874,908	1.91%

Yuma County Jail District
 Government-wide Expenses by Category
 Last nine fiscal years (1)

	Fiscal Year							
	2002-03		2003-04		2004-05		2005-06	
	Amount	Amount	% Chng	Amount	% Chng	Amount	% Chng	
Personnel Services	\$8,954,364	\$9,533,552	6.47%	\$9,964,525	4.52%	\$10,431,605	4.69%	
Operations	4,648,949	5,413,006	16.44%	6,273,476	15.90%	6,770,174	7.92%	
Depreciation	739,046	756,567	2.37%	771,733	2.00%	752,963	(2.43%)	
Interest & Fiscal Charges	781,822	708,582	(9.37%)	637,122	(10.08%)	574,197	(9.88%)	
Total - Expenses	\$15,124,181	\$16,411,707	8.51%	\$17,646,856	7.53%	\$18,528,939	5.00%	
Change in Net Assets (2)	\$ (1,345,028)	\$ 1,163,430	(186.50%)	\$ 1,874,344	61.11%	\$ 2,281,927	21.75%	
Beginning Net Assets (2)	23,817,722	22,472,694	(5.65%)	23,636,124	5.18%	25,510,468	7.93%	
Ending Net Assets (2)	\$ 22,472,694	\$ 23,636,124	5.18%	\$ 25,510,468	7.93%	\$ 27,792,395	8.95%	

(1) Prior to implementation of GASB 34 in FY 2002-03 information not available
 (2) Includes restatement of beginning fund balances in fiscal years 2004-05 and 2005-06.

Table A-2

Fiscal Year									
2006-07		2007-08		2008-09		2009-10		2010-11	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$12,805,799	22.76%	\$11,622,271	(9.24%)	\$12,417,169	6.84%	\$11,702,856	(5.75%)	\$12,785,135	9.25%
6,687,504	(1.22%)	6,525,004	(2.43%)	6,163,807	(5.54%)	5,851,419	(5.07%)	5,054,888	(13.61%)
868,601	15.36%	828,612	(4.60%)	893,661	7.85%	1,131,574	26.62%	1,116,015	(1.37%)
590,638	2.86%	842,063	42.57%	746,823	(11.31%)	645,338	(13.59%)	328,827	(49.05%)
\$20,952,542	13.08%	\$19,817,950	(5.42%)	\$20,221,460	2.04%	\$19,331,187	(4.40%)	\$19,284,865	(0.24%)
\$ 144,714	(93.66%)	\$ 1,200,994	729.91%	\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)
27,792,395	8.95%	27,937,109	0.52%	29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)
\$ 27,937,109	0.52%	\$ 29,138,103	4.30%	\$ 28,659,993	(1.64%)	\$ 27,351,244	(4.57%)	\$ 27,874,908	1.91%

Yuma County Jail District

Governmental Funds Expenditures by Function (1)

Last Ten Fiscal Years

Fiscal Year	Public Safety		Capital Outlay		Debt Service				Total	% Chng
	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng		
2001-02 ⁽²⁾	\$ 12,004,767	19.38%	\$ 922,644	40.53%	\$ 1,075,000	4.37%	\$ 822,702	(5.61%)	\$ 1,897,702	(0.20%)
2002-03	13,532,305	12.72%	206,132	(77.66%)	1,125,000	4.65%	781,822	(4.97%)	1,906,822	0.48%
2003-04	15,440,306	14.10%	1,618,250	685.06%	1,195,000	6.22%	708,582	(9.37%)	1,903,582	(0.17%)
2004-05	16,529,436	7.05%	3,171,722	96.00%	1,265,000	5.86%	637,122	(10.08%)	1,902,122	(0.08%)
2005-06 ⁽²⁾	17,628,311	6.65%	1,696,435	(46.51%)	1,330,000	5.14%	574,197	(9.88%)	1,904,197	0.11%
2006-07	18,332,796	10.91%	1,866,822	(41.14%)	1,395,000	4.89%	590,638	2.86%	1,985,638	4.28%
2007-08	17,780,389	(3.01%)	11,001,616	489.32%	1,940,000	39.07%	842,063	42.57%	2,782,063	40.11%
2008-09	18,713,405	5.25%	1,305,794	(88.13%)	2,035,000	4.90%	746,823	(11.31%)	2,781,823	(0.01%)
2009-10	17,723,145	(5.29%)	115,798	(91.13%)	5,650,000	177.64%	645,338	(13.59%)	6,295,338	126.30%
2010-11	17,930,260	1.17%	156,928	35.52%	640,000	(88.67%)	328,827	(49.05%)	968,827	(84.61%)

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

(2) Includes restatement of beginning fund balances in fiscal years indicated

Table A-3

Total Expenditures		Change in Fund Balance		Fund Balance Beginning		Fund Balance Ending	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 14,825,113	17.53%	\$ 1,442,631	(58.86%)	\$ 15,444,456	28.83%	\$ 16,887,087	9.34%
15,645,259	5.53%	(266,106)	(118.45%)	16,887,087	9.34%	16,620,981	(1.58%)
18,962,138	21.20%	(1,860,513)	599.16%	16,620,981	(1.58%)	14,760,468	(11.19%)
21,603,280	13.93%	(2,073,700)	11.46%	14,760,468	(11.19%)	12,700,241	(13.96%)
21,228,943	(1.73%)	(418,077)	(79.84%)	12,700,241	(13.96%)	12,282,164	(3.29%)
22,185,256	2.69%	9,000,207	(2252.76%)	12,282,164	(3.29%)	21,282,371	73.28%
31,564,068	42.27%	(10,545,124)	(217.17%)	21,282,371	73.28%	10,737,247	(49.55%)
22,801,022	(27.76%)	(3,057,682)	(71.00%)	10,737,247	(49.55%)	7,679,565	(28.48%)
24,134,281	5.85%	(6,111,843)	99.88%	7,679,565	(28.48%)	1,567,722	(79.59%)
19,056,015	(21.04%)	752,514	(112.31%)	1,567,722	(79.59%)	2,320,236	48.00%

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 ⁽³⁾	% Chg	Amount	% Chg	
2001-02	\$ 12,004,767	19.38%	\$ 1,897,702	(0.20%)	15.81%
2002-03	13,532,305	12.72%	1,906,822	0.48%	14.09%
2003-04	15,440,306	14.10%	1,903,582	(0.17%)	12.33%
2004-05	16,529,436	7.05%	1,902,122	(0.08%)	11.51%
2005-06	17,628,311	6.65%	1,904,197	0.11%	10.80%
2006-07	18,332,796	4.00%	1,985,638	4.28%	10.83%
2007-08	17,780,389	(3.01%)	2,782,063	40.11%	15.65%
2008-09	18,713,405	5.25%	2,781,823	(0.01%)	14.87%
2009-10	17,723,145	(5.29%)	6,295,338	126.30%	35.52%
2010-11	17,930,259	1.17%	968,827	(84.61%)	5.40%

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

(2) Prior to FY2002-03 and implementation of GASB 34, information for fund balances obtained from prior year financial reports

(3) Column is excluding debt

Table A-4

Change in Balance (2)		Fund Balance Beginning (1)		Fund Balance Ending(1)	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 1,442,631	(58.86%)	\$ 15,444,456	28.88%	\$ 16,887,087	9.34%
(266,106)	(118.45%)	16,887,087	9.34%	16,620,981	(1.58%)
(1,860,513)	599.16%	16,620,981	(1.58%)	14,760,468	(11.19%)
(2,073,700)	11.46%	14,760,468	(11.19%)	12,700,241	(13.96%)
(418,077)	(79.84%)	12,700,241	(13.96%)	12,282,164	(3.29%)
9,000,207	(2252.76%)	12,282,164	(3.29%)	21,282,371	73.28%
(10,545,124)	(217.17%)	21,282,371	73.28%	10,737,247	(49.55%)
(3,057,682)	(71.00%)	10,737,247	(49.55%)	7,679,565	(28.48%)
(6,111,843)	99.88%	7,679,565	(28.48%)	1,567,722	(79.59%)
752,514	(112.31%)	1,567,722	(79.59%)	2,320,236	48.00%

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
2001-02	\$ 7,709,886	4.23%	\$ 1,147,554	22.32%	\$ 1,642,500	(14.20%)
2002-03	8,158,678	5.82%	234,413	(79.57%)	1,533,923	(6.61%)
2003-04	9,258,301	13.48%	414,085	76.65%	1,460,159	(4.81%)
2004-05	10,756,739	16.18%	531,653	28.39%	2,080,643	42.49%
2005-06	11,883,461	10.47%	496,072	(6.69%)	1,827,032	(12.19%)
2006-07	12,427,423	4.58%	593,539	19.65%	1,527,607	(16.39%)
2007-08	12,372,890	(0.44%)	870,832	46.72%	809,335	(47.02%)
2008-09	11,826,297	(4.42%)	541,422	(37.83%)	629,852	(22.18%)
2009-10	10,344,969	(12.53%)	554,120	2.35%	403,380	(35.96%)
2010-11	10,778,684	4.19%	570,428	2.94%	685,079	69.83%

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

(2) The Maintenance of Effort is formula driven based on the national GDP deflator

Table A-5

Investment Income		Rents & Miscellaneous		Maintenance of Effort (2)		Total	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 495,924	(31.27%)	\$ 104,413	5.41%	\$ 5,167,467	2.32%	\$ 16,267,744	0.91%
46,775	(90.57%)	110,615	5.94%	5,294,749	2.46%	15,379,153	(5.46%)
347,016	641.88%	725,745	556.10%	5,347,978	1.01%	17,553,284	14.14%
396,533	14.27%	242,442	(66.59%)	5,521,570	3.25%	19,529,580	11.26%
497,520	25.47%	376,992	55.50%	5,729,789	3.77%	20,810,866	6.56%
598,629	20.32%	110,514	(70.69%)	5,839,544	1.92%	21,097,256	1.38%
796,174	33.00%	158,704	43.61%	6,011,009	2.94%	21,018,944	(0.37%)
271,620	(65.88%)	162,601	2.46%	6,311,558	5.00%	19,743,350	(6.07%)
171,009	(37.04%)	136,159	(16.26%)	6,412,801	1.60%	18,022,438	(8.72%)
78,479	(54.11%)	152,461	11.97%	7,543,397	17.63%	19,808,528	9.91%

Yuma County Jail District
Fund Balances of Governmental Funds
Last Ten Fiscal Years ⁽¹⁾

	Fiscal Year				
	2001/02	2002/03	2003/04	2004/05	2005/06
General fund:					
Reserved	\$ 637	\$ 804	-	\$ 4,592	\$ 4,014
Unreserved	7,376,325	7,411,260	\$ 5,671,220	4,331,119	2,657,662
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Total general fund	\$ 7,376,962	\$ 7,412,064	\$ 5,671,220	\$ 4,335,711	\$ 2,661,676
All other governmental funds:					
Reserved	\$ 2,044,282	\$ 7,101,739	\$ 6,163,072	\$ 6,235,228	\$ 6,506,235
Unreserved, reported in:					
Debt service funds	-	-	-	-	-
Special revenue funds	772,852	714,467	677,929	787,211	435,211
Capital projects funds	6,692,991	1,392,711	2,248,247	1,350,471	2,679,042
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total all other governmental funds	\$ 9,510,125	\$ 9,208,917	\$ 9,089,248	\$ 8,372,910	\$ 9,620,488

(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

Yuma County Jail District
General Fund Changes in Fund Balances
Last Ten Fiscal Years

Fiscal Year	Operating Sources				Operating Uses	
	Revenues		Transfers In & Maint. of Effort		Expenditures	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
2001-02	\$ 10,254,494	1.68%	\$ 5,167,467	2.32%	\$ 11,722,549	16.83%
2002-03	9,515,124	(7.21%)	5,294,749	2.46%	13,015,488	11.03%
2003-04	10,832,125	13.84%	5,347,978	1.01%	15,087,796	15.92%
2004-05	12,821,013	18.36%	5,521,570	3.25%	15,868,867	5.18%
2005-06	13,741,760	7.18%	5,729,789	3.77%	17,823,283	12.32%
2006-07	13,680,887	(0.44%)	5,839,544	1.92%	17,601,205	(1.25%)
2007-08	13,586,137	(0.69%)	6,011,009	2.94%	17,147,212	(2.58%)
2008-09	12,464,955	(8.25%)	6,311,558	5.00%	18,163,900	5.93%
2009-10	10,722,044	(21.08%)	6,412,801	1.60%	17,094,222	(0.31%)
2010-11	11,462,029	(8.05%)	7,542,729	17.62%	17,115,534	(5.77%)

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

Table A-6

2006/07	2007/08	2008/09	2009/10	2010/11 ⁽²⁾
\$ 16,001	\$ 4,725	-	-	-
2,822,132	3,103,342	\$ 989,600	\$ 799,279	-
-	-	-	-	\$ 30
-	-	-	-	1,696,323
\$ 2,838,133	\$3,108,067	\$ 989,600	\$ 799,279	\$ 1,696,353
\$ 2,003,908	\$1,625,436	-	-	-
-	-	\$2,104,683	\$ 143,462	-
473,206	457,912	586,311	633,449	-
15,966,764	5,545,832	3,998,971	532	-
-	-	-	-	\$ 1,793
-	-	-	-	544,352
-	-	-	-	67,075
-	-	-	-	10,663
\$18,443,878	\$7,629,180	\$6,689,965	\$ 777,443	\$ 623,883

Table A-7

Operating Uses		Fund Balances					
Transfers Out		Change in Fund Balance		Fund Blc- Beginning		Fund Blc- Ending	
Amount	% Chng	Amount	% Chng	Amount ⁽¹⁾	% Chng	Amount	% Chng
\$ 1,632,045	(48.28%)	\$2,067,367	6.26%	\$ 5,309,595	55.56%	\$7,376,962	37.66%
1,759,283	7.80%	35,102	(98.30%)	7,376,962	38.94%	7,412,064	0.48%
2,833,151	61.04%	(1,740,844)	(5059.39%)	7,412,064	0.48%	5,671,220	(23.49%)
3,769,105	33.04%	(1,295,389)	(25.59%)	5,631,591	(24.02%)	4,336,202	(23.54%)
3,322,792	(11.84%)	(1,674,526)	29.27%	4,336,202	(23.00%)	2,661,676	(38.62%)
1,742,769	(47.55%)	176,457	(110.54%)	2,661,676	(38.62%)	2,838,133	6.63%
2,180,000	25.09%	269,934	52.97%	2,838,133	6.63%	3,108,067	9.51%
2,731,080	25.28%	(2,118,467)	(884.81%)	3,108,067	9.51%	989,600	(68.16%)
2,865,617	31.45%	(199,321)	(173.84%)	989,600	(65.13%)	790,279	(74.57%)
983,150	(64.00%)	906,074	(142.77%)	790,279	(74.57%)	1,696,353	71.42%

Yuma County Jail District

Net Assets by Category

Last Nine Fiscal Years ⁽¹⁾

	Fiscal Year									
	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Amount	% Chng							
Governmental Activities										
Invested in Capital Assets, net of related debt	\$ 7,367,119	\$ 7,658,803	66.05%	\$ 12,717,224	66.05%	\$ 14,925,696	17.37%	\$ 15,259,738	2.24%	
Restricted for:										
Debt Service	1,915,662	2,037,423	1.57%	2,069,370	1.57%	2,218,866	7.22%	2,003,908	(9.69%)	
Capital Projects	5,166,077	4,125,649	0.96%	4,165,097	0.96%	4,287,369	2.94%	5,966,764	39.17%	
Prepaid Items	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Unrestricted	8,013,836	9,792,396	(32.94%)	6,567,157	(32.94%)	6,360,464	(3.15%)	4,706,699	(26.00%)	
Total governmental net assets	\$ 22,462,694	\$ 23,614,271	8.07%	\$ 25,518,848	8.07%	\$ 27,792,395	8.91%	\$ 27,937,109	0.52%	

(1) Data only available for the last nine fiscal years due to the implementation of GASB34 in fiscal year 2002-03.

Table A-8

Fiscal Year							
2007-08		2008-09		2009-10		2010-11	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 18,636,093	22.13%	\$ 21,018,273	12.78%	\$ 22,037,497	4.85%	\$ 26,764,008	21.45%
1,625,436	(18.89%)	2,104,683	29.48%	143,462	(93.18%)	92,718	(35.37%)
5,545,832	(7.05%)	3,998,971	(27.89%)	532	(99.99%)	680	27.82%
-	0.00%	-	0.00%	-	0.00%	1,823	0.00%
3,330,742	(29.23%)	1,538,066	(53.82%)	5,169,753	236.12%	1,015,679	(80.35%)
\$ 29,138,103	4.30%	\$ 28,659,993	(1.64%)	\$ 27,351,244	(4.57%)	\$ 27,874,908	1.91%

Yuma County Jail District
Other Financing Sources (Uses)
Last Ten Fiscal Years

Table A-9

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
2001-02	\$ 1,632,045	63.3%	-	(100.0%)	\$ (1,632,045)	(48.3%)	-	-
2002-03	1,759,283	7.8%	-	-	(1,759,283)	7.8%	-	-
2003-04	1,833,151	4.2%	\$ 1,000,000	-	(2,833,151)	61.0%	-	-
2004-05	1,769,105	(3.5%)	2,000,000	100.0%	(3,769,105)	33.0%	-	-
2005-06	1,822,792	3.0%	1,500,000	(25.0%)	(3,322,792)	(11.8%)	-	-
2006-07	1,742,769	(4.4%)	-	(100.0%)	(1,742,769)	(47.6%)	-	-
2007-08	2,188,528	25.6%	-	-	(2,180,000)	25.1%	\$ (8,528)	100%
2008-09	3,141,080	43.5%	-	-	(2,731,080)	25.3%	(410,000)	4707.7%
2009-10	4,216,991	34.3%	-	-	(2,865,617)	4.9%	(3,977,047)	200%
2010-11	983,150	(76.7%)	-	-	(983,150)	(65.7%)	-	(100.0%)

Yuma County Jail District
Charges for Services by Source
Last Ten Fiscal Years

Table A-10

Fiscal Year	General Admin.		Inmate Health		Commissary		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2001-02	\$ 35,542	(56.00%)	\$ 303,650	32.91%	\$ 334,668	(2.79%)	\$ 673,860	3.11%
2002-03	1,362,991	3734.87%	5,249	(98.27%)	165,683	(50.49%)	1,533,923	127.63%
2003-04	1,184,505	(13.10%)	5,647	7.58%	270,003	62.96%	1,460,155	(4.81%)
2004-05	1,709,225	44.30%	8,043	42.43%	363,375	34.58%	2,080,643	42.49%
2005-06	1,401,446	(18.01%)	8,016	(0.34%)	417,571	14.91%	1,827,033	(12.19%)
2006-07	1,154,038	(17.65%)	6,918	(13.70%)	366,651	(12.19%)	1,527,607	(16.39%)
2007-08	565,254	(51.02%)	7,730	11.74%	236,351	(35.54%)	809,335	(47.02%)
2008-09	369,823	(34.57%)	8,813	14.01%	251,216	6.29%	629,852	(22.18%)
2009-10	143,877	(61.10%)	8,697	(1.32%)	250,806	(0.16%)	403,380	(35.96%)
2010-11	416,440	189.44%	8,517	(2.07%)	260,122	3.71%	685,079	69.83%

**REVENUE
CAPACITY**

Yuma County Jail District

Local Sales Tax Revenues

Last Ten Fiscal Years

Local taxes for entire Yuma County

Fiscal Year	Local Sales Taxes			
	Yuma County General Fund		Jail District General Fund	
	Amount	% Chng	Amount	% Chng
2001-02	\$ 7,712,672	4.20%	\$ 7,709,721	4.22%
2002-03	8,140,216	5.54%	8,158,678	5.82%
2003-04	9,259,931	13.76%	9,258,301	13.48%
2004-05	10,736,927	15.95%	10,756,744	16.18%
2005-06	11,883,146	10.68%	11,883,461	10.47%
2006-07	12,427,290	4.58%	12,427,423	4.58%
2007-08	12,373,201	(0.44%)	12,372,890	(0.44%)
2008-09	11,826,051	(4.42%)	11,826,297	(4.42%)
2009-10	10,344,860	(12.52%)	10,344,969	(12.53%)
2010-11	10,778,810	4.19%	10,778,684	4.19%

(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 Yuma County Local Sales Taxes Collected	
Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 7,650,510	107.59%	-	-	\$ 23,072,903	24.82%
8,085,935	5.69%	-	-	24,384,829	5.69%
9,222,550	14.06%	-	-	27,740,782	13.76%
10,732,670	16.37%	-	-	32,226,341	16.17%
11,826,904	10.20%	\$ 1,999,216	-	37,592,727	16.65%
7,292,550	(38.34%)	2,465,086	23.30%	34,612,349	(7.93%)
54,809	(99.25%)	2,481,331	0.66%	27,282,231	(21.18%)
60,702	10.75%	2,351,261	(5.24%)	26,064,311	(4.46%)
19,339	(68.14%)	2,059,420	(12.41%)	22,768,588	(12.64%)
37,088	91.78%	2,141,873	4.00%	23,736,455	4.25%

Yuma County Jail District

Table B-2

Sales Tax by Category -Jail District Only (1)

June 30, 2011

Current year and six years ago.

Category	2004-05	2010-11	
	Amount (2)	Amount	% Change
Utilities	\$ 928,721	\$ 1,232,647	32.73%
Communications	408,689	354,730	(13.20%)
Publishing	15,928	9,978	(37.36%)
Restaurants & Bars	801,704	1,049,311	30.89%
Amusements	50,406	67,695	34.30%
Rental of Personal Prop	313,024	326,241	4.22%
Contracting	2,050,920	1,080,828	(47.30%)
Retail	5,921,496	6,062,568	2.38%
Hotel/Motel	211,173	272,330	28.96%
All Other	54,683	322,356	489.50%
TOTAL	\$ 10,756,744	\$ 10,778,684	0.20%

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

(2) Information prior to fiscal year 2004-05 unavailable

Yuma County Jail District

Table B-3

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

Last Ten Fiscal Years

(Rates in cents per dollar) *

Fiscal Year	Arizona State	Yuma County ⁽²⁾				Cities ⁽⁶⁾			
		General	Jail District ⁽³⁾	Capital Projects ⁽⁴⁾	Health District ⁽⁵⁾	San Luis	Somerton	Welton	Yuma
2001-02	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2002-03	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2003-04	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2004-05	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2005-06	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7
2006-07	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7
2007-08	5.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7
2008-09	5.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7
2009-10	6.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7
2010-11	6.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7

* Information from 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; ends in Dec 31, 2015 unless extension approved.
- (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
- (6) Governing body is elected City Council

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DEBT CAPACITY

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

Ratio of General Bonded Debt to Assessed Value and
 Bonded Debt Per Capita
 Last Ten Fiscal Years

Fiscal Year	*Population (1)	Assessed Net Value (Secondary) (2)	Gross Bonded Debit	Ratio of Bonded Debt to Assessed Value	Bonded Debt Per Capita	Total Debt as a % of Personal Income
2001-02	164,395	\$ 568,655,704	\$ 15,535,000	2.73%	94.50	0.52%
2002-03	167,608	615,920,229	14,460,000	2.35%	86.27	0.43%
2003-04	172,033	650,434,765	13,335,000	2.05%	77.51	0.40%
2004-05	177,209	678,720,689	12,140,000	1.79%	68.51	0.34%
2005-06	183,659	729,269,392	10,875,000	1.49%	59.21	0.28%
2006-07	189,163	917,331,539	19,545,000	2.13%	103.32	0.48%
2007-08	192,699	1,106,578,203	18,150,000	1.64%	94.19	0.45%
2008-09	193,869	1,369,161,501	16,210,000	1.18%	83.61	0.35%
2009-10	194,737	1,477,891,304	14,175,000	0.96%	72.79	0.29%
2010-11	195,751	1,418,967,607	8,525,000	0.60%	43.55	0.16%

(1) Estimates obtained from azstats.gov

(2) 2010 Census obtained from azstats.gov

Note:

Includes all long-term general obligation bonds outstanding.
 Does not include bonded debt of Yuma County Flood Control
 District or Various County Improvement Districts.

Yuma County Jail District

Table C-2

Ratio of Annual Debt Service Expenditures for General Bonded Debt to
 Total General Expenditures
 Last Ten Fiscal Years

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
2001-02	\$ 15,535,000	\$ 4,870,748	\$ 2,031,246	\$ 14,825,113	13.70%
2002-03	14,460,000	4,052,043	1,906,822	15,645,259	12.19%
2003-04	13,335,000	3,327,088	1,903,582	18,962,138	10.04%
2004-05	12,140,000	2,661,733	1,902,122	21,602,428	8.81%
2005-06	10,875,000	2,063,853	1,896,256	21,228,943	8.93%
2006-07	19,545,000	4,077,110	1,985,638	22,185,256	8.95%
2007-08	18,150,000	3,315,317	2,782,063	31,564,068	8.81%
2008-09	16,210,000	2,520,874	2,781,823	22,801,022	12.20%
2009-10	14,175,000	1,824,794	6,295,338	24,134,281	26.08%
2010-11	8,525,000	1,045,775	968,827	19,056,014	5.08%

(1) Includes Agent and Other Fees

(2) Includes only Debt Service expenditures related to General Bonded Debt

(3) Includes General, Special Revenue, Capital Projects, and Debt Service Funds

(4) Ratio of Debt Service related expenditures to Total General expenditures

Yuma County Jail District

Pledged Revenues
Last Ten Fiscal Years

	2001-02	2002-03	2003-04	2004-05
<u>Pledged Revenues</u>				
Jail District (1)	\$ 7,709,721	\$ 8,158,678	\$ 9,258,301	\$ 10,756,744
Total Projected Revenues	\$ 7,709,721	\$ 8,158,678	\$ 9,258,301	\$ 10,756,744
<u>Debt Service Requirements</u>				
Jail District - Bonds				
Principal	\$ 1,075,000	\$ 1,125,000	\$ 1,195,000	\$ 1,265,000
Interest	822,702	781,822	708,582	637,122
Total Annual Requirements	\$ 1,897,702	\$ 1,906,822	\$ 1,903,582	\$ 1,902,122
Estimated Coverage	4.06	4.28	4.86	5.66

(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-3

2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
\$ 11,883,461	\$ 12,427,423	\$ 12,372,890	\$ 11,826,297	\$ 10,344,969	\$ 10,778,684
\$ 11,883,461	\$ 12,427,423	\$ 12,372,890	\$ 11,826,297	\$ 10,344,969	\$ 10,778,684
\$ 1,330,000	\$ 1,395,000	\$ 1,940,000	\$ 2,035,000	\$ 5,650,000	\$ 640,000
566,256	590,638	842,063	746,823	645,388	328,827
\$ 1,896,256	\$ 1,985,638	\$ 2,782,063	\$ 2,781,823	\$ 6,295,388	\$ 968,827
6.27	6.26	4.45	4.25	1.64	11.13

Yuma County Jail District**Table C-4**

Computation of Direct and Overlapping Debt *

June 30, 2011

Entire Yuma County

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
Arizona Western Junior College (1)	\$ 1,418,967,607	\$ 66,825,000	100%	\$ 66,825,000
City of Yuma (2)	725,870,297	2,765,000	100%	2,765,000
Yuma Elementary School District No. 1	934,647,548	8,585,000	100%	8,585,000
Somerton Elementary School District No. 11	72,863,685	2,235,000	100%	2,235,000
Crane Elementary School District No. 13	264,991,076	13,725,000	100%	13,725,000
Hyder Elementary School District No. 16	8,936,687	-	100%	-
Mohawk Valley Elementary School District No. 17	20,518,646	760,000	100%	760,000
Wellton Elementary School District No. 24	34,313,416	150,000	100%	150,000
Gadsden Elementary School District No. 32	82,696,869	450,000	100%	450,000
Antelope Union High School District No. 50	63,768,749	-	100%	-
Yuma County Library District	1,418,967,607	47,875,000	100%	47,875,000
Yuma Union High School District No. 70	1,355,198,858	38,175,000	100%	38,175,000
				<u>\$ 181,545,000</u>

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

(1) Total debt is shared with La Paz County. Estimated 50% allocation to each County Source: lynette.minear@azwestern.edu

(2) Source: City of Yuma website "CAFR" notes long-term liabilities GO Bonds

**ECONOMIC AND
DEMOGRAPHIC
INFORMATION**

Yuma County Jail District

Table D-1

Demographic Statistics - Population and Employment - by Sector for the Entire Yuma County
Last Ten Years

Calendar Year	Total Population*	Civilian			Service Producing							
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trmp., Comm		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%
2001 (1)	164,395	69,350	52,525	24.3%	24,800	47.2%	10,075	19.2%	1,275	2.4%	13,450	25.6%
2002 (1)	167,608	72,800	55,450	23.8%	25,075	45.2%	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003 (1)	172,033	71,650	54,275	24.2%	25,025	46.1%	9,450	17.4%	1,400	2.6%	14,175	26.1%
2004 (1)	177,209	72,800	61,400	15.7%	27,800	45.3%	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005 (1)	183,659	75,470	63,370	16.0%	29,600	46.7%	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006 (1)	189,163	76,237	64,878	14.9%	30,100	46.4%	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007 (1)	192,699	79,100	70,200	11.3%	30,100	42.9%	10,700	15.2%	1,500	2.1%	17,900	25.5%
2008 (1)	193,869	82,525	69,300	16.0%	29,900	42.6%	10,500	15.2%	1,500	2.2%	17,900	25.8%
2009 (1)	194,737	85,600	67,500	21.1%	27,700	41.0%	9,500	14.1%	1,600	2.4%	16,600	24.6%
2010 (1)	195,751	92,372	67,789	26.6%	29,200	43.3%	9,100	13.4%	1,400	2.1%	18,700	27.6%

Calendar Year	Total Population*	Farming / Agriculture		Goods Producing						Government					
		Employed	%	Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
				Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2001 (1)	164,395	10,475	19.9%	5,250	10.0%	3,075	5.9%	2,175	4.1%	12,000	22.8%	2,600	5.0%	9,400	17.9%
2002 (1)	167,608	12,200	22.0%	5,425	9.8%	3,425	6.2%	2,000	3.6%	12,750	23.0%	2,725	4.9%	10,025	18.1%
2003 (1)	172,033	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004 (1)	177,209	12,900	21.0%	7,300	11.9%	4,300	7.0%	3,000	4.9%	13,400	21.8%	2,900	4.7%	10,500	17.1%
2005 (1)	183,659	12,170	19.2%	7,800	12.3%	4,800	7.6%	3,000	4.7%	13,800	21.8%	3,000	4.7%	10,800	17.0%
2006 (1)	189,163	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007 (1)	192,699	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008 (1)	193,869	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%
2009 (1)	194,737	17,600	26.1%	5,200	7.7%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%
2010 (1)	195,751	14,730	21.7%	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%

* Actual Census in 2000 & Special Census in 1995, all other years are estimated totals per State of Arizona Department of Economic Security, as of 2008 using "Arizona Department of Commerce".

(1) Information is from azstats.gov (estimates 2010)

Yuma County Jail District

Table D-2

Demographic Statistics - Population and Employment - by City for the Entire Yuma County Last Ten Years

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
2001 (a)	2,579,520	4.7%	164,395	69,350	16.5%	21,297	5,290	8.9%	17,090	5,226	35.2%
2002 (a)	2,671,705	6.2%	167,608	72,800	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003 (a)	2,665,322	5.6%	172,033	71,650	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004 (a)	2,837,052	4.6%	177,209	72,800	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005 (a)	2,866,800	4.7%	183,659	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006 (a)	3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007 (a)	3,029,090	3.8%	192,699	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008 (a)	3,136,231	7.4%	193,869	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
2009 (a)	3,142,641	7.4%	194,737	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%
2010 (a)	3,181,532	10.1%	195,751	92,372	26.6%	27,325	7,110	15.1%	25,505	8,467	50.0%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
2001 (a)	7,520	3,103	25.5%	1,860	622	18.2%	79,530	35,279	12.6%
2002 (a)	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003 (a)	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004 (a)	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005 (a)	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006 (a)	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007 (a)	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008 (a)	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
2009 (a)	11,713	4,184	38.3%	2,393	825	28.7%	94,361	46,243	20.8%
2010 (a)	14,329	4,712	38.6%	2,884	897	29.0%	93,275	48,814	21.0%

(1) AZ Department of Revenue

(2) Source: Yuma County Statistical Review - Azstats.gov

(a) Source: Arizona State Department of Economic Security. Local Area Unemployment Statistics (www.work force .az.gov) 2010 all information are from azstats.gov (they do not provide farming information).

Yuma County Jail District

Principal Taxpayers for the Entire Yuma County (1)
 Current Year and Nine Year Comparison

Table D-3

Taxpayer	2011			2002		
	Actual	Rank	Percent of	Actual	Rank	Percent of
	Assessed		County's Net	Assessed		County's Net
Valuation	Valuation	Assessed	Valuation	Valuation	Assessed	Valuation
Arizona Public Service	\$58,630,415	1	4.70%	\$ 35,475,367	1	6.24%
Walmart Stores Inc DE Corp.	9,529,698	2	0.76%	-	-	-
Southwest Gas Corporation	7,818,055	3	0.63%	5,348,595	6	0.94%
Yuma Palms 1030 Delaware LLC	7,744,056	4	0.62%	-	-	-
Qwest Corporation	7,516,984	5	0.60%	16,913,296	2	2.19%
Union Pacific Railroad	6,538,183	6	0.52%	6,303,657	4	1.11%
Dole Fresh Vegetable Inc.	4,432,119	7	0.36%	4,050,653	9	0.71%
Far West Water Co.	3,491,399	8	0.28%	-	-	-
Level 3 Communications, LLC.	3,263,176	9	0.26%	2,635,628	5	0.46%
Yuma Congeneration Associates	3,178,200	10	0.25%	4,694,500	7	0.83%
Kinder Morgan Energy Partners	-	-	-	14,425,747	3	2.97%
Imperial Irrigation District	-	-	-	3,635,309	8	0.64%
Totals	\$112,142,285		8.99%	\$93,482,752		16.09%

(1) Source: Yuma County Assessor's

Yuma County Jail District

Table D-4

Demographic Statistics - Top Employers for the Entire Yuma County
 Current Year and Five Years Ago ^{(1) (2)}

	FY2011 (3)			FY2006 (4)		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Army	2,319	1	2.51%	1,176	6	1.56%
Yuma Regional Medical Center	2,080	2	2.25%	1,500	2	1.99%
Yuma Elementary School D #1	1,700	3	1.84%	1,200	5	1.59%
Wal-Mart Stores	1,394	4	1.51%	-	-	-
Yuma City Government	1,388	5	1.50%	864	10	1.14%
Yuma County	1,350	6	1.46%	1,289	4	1.71%
U.S. Marine Corps Air Station	1,350	7	1.46%	6,043	1	8.01%
Bose Corporation	1,300	8	1.41%	-	-	-
U.S. Border Patrol	920	9	1.00%	-	-	-
ACT, Advanced Call Ctr Tech	814	10	0.88%	-	-	-
Yuma Union High School District	-	-	-	690	9	0.91%
Grower's Company	-	-	-	1,500	3	1.99%
Sayler American Fresh Foods	-	-	-	1,000	7	1.33%
Dole Corporation	-	-	0.00%	1,000	8	1.33%
Total Top Employers Yuma County	14,615		15.82%	16,262		21.55%
Total County Employment	92,372			75,470		

(1) Greater Yuma Economic Development Corporation
 (2) Information prior to fiscal year 2005-06 unavailable
 (3) Based on last available full calander year info as of 12/31/2011
 (4) Based on last available full calander year info as of 12/31/2006

Yuma County Jail District

Demographic Statistics - County Employees - by Activity for the Entire Yuma County

Last Ten Fiscal Years (1) (2)

	2001-2002 Employees			2002-2003 Employees			2003-2004 Employees			2004-2005 Employees		
	Full Time	FTEs	Total Paid									
General Government												
Assessor	27	28	29	28	28	28	28	28	28	29	29	29
Board of Supervisors / County Admin	17	17	17	17	17	17	17	17	17	17	17	17
Development Services	66	67	68	67	68	68	67	67	67	70	72	73
Election Services	2	2	2	2	2	2	2	3	3	2	2	2
Financial Services	15	15	15	16	16	16	16	16	16	17	17	17
General Services	24	26	27	29	30	30	29	30	31	34	34	34
Human Resources	9	9	9	9	9	9	8	8	8	8	8	8
Information Technology Services	17	18	18	20	20	20	20	20	20	20	22	23
Recorder	10	10	10	10	10	10	10	10	10	10	10	10
Treasurer	9	10	10	9	10	10	9	10	10	9	10	10
YMPO	3	6	9	2	6	10	2	6	10	2	6	10
Total General Government	199	208	214	209	216	220	208	215	220	218	227	233
Public Safety												
Adult Probation	87	87	87	79	79	79	79	80	80	82	82	82
Sheriff	287	287	287	299	300	301	293	294	294	303	304	305
Total Public Safety	374	374	374	378	379	380	372	374	374	385	386	387
Highway & Streets												
Public Works	91	92	92	90	90	90	89	89	89	92	92	92
Total Highway & Streets	91	92	92	90	90	90	89	89	89	92	92	92
Health												
Health	83	86	88	83	88	92	86	90	93	90	93	95
Total Health	83	86	88	83	88	92	86	90	93	90	93	95
Cultural & Recreation												
Library	54	58	61	51	57	62	50	56	61	51	57	62
Total Cultural & Recreation	54	58	61	51	57	62	50	56	61	51	57	62
Welfare												
Housing	18	28	37	19	23	26	20	22	24	18	20	21
Public Fiduciary	4	4	4	4	4	4	4	4	4	7	8	8
Total Welfare	22	32	41	23	27	30	24	26	28	25	28	29
Education												
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities												
Clerk of Superior Court	29	29	29	31	32	32	31	31	31	36	36	36
Constable Precinct #1	2	3	3	2	3	3	3	4	4	3	4	4
Constable Precinct #2	-	-	-	-	-	-	1	1	1	1	1	1
Constable Precinct #3	-	-	-	-	-	-	1	1	1	1	1	1
County Attorney	51	51	51	53	54	54	56	56	56	57	58	58
County Attorney: Victim Services	10	10	10	10	10	10	10	10	10	11	11	11
Justice Court #1	17	17	17	19	19	19	17	17	17	17	18	18
Justice Court #2	3	4	4	3	3	3	3	3	3	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	116	116	116	129	131	132	141	142	142	142	143	144
Legal Defender	8	8	8	9	9	9	9	9	9	7	7	7
Public Defender	13	13	13	18	18	18	17	17	17	16	16	16
Superior Court	38	39	39	43	45	47	46	48	50	46	49	52
Total Legal Activities	291	294	294	321	328	331	339	343	345	344	351	355
Total Employee Count:	1,119	1,149	1,169	1,160	1,190	1,210	1,173	1,198	1,215	1,210	1,239	1,258

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

(2) Numbers from county payroll records

Table D-5

2005-2006 Employees			2006-2007 Employees			2007-2008 Employees			2008-2009 Employees			2009-2010 Employees			2010-2011 Employees		
Full Time	FTEs	Total Paid															
28	28	28	29	30	30	29	29	29	30	30	30	31	31	31	32	32	32
21	21	21	22	22	22	25	25	25	23	23	23	25	25	25	25	25	26
76	77	78	77	77	77	81	81	81	62	62	62	73	73	73	70	70	70
2	3	3	2	3	3	2	2	2	2	2	2	2	2	3	2	2	3
19	20	20	20	21	21	20	20	20	20	20	20	20	20	20	20	20	20
40	40	40	39	39	39	38	38	38	40	40	40	40	40	40	39	39	39
8	8	8	9	10	10	11	11	11	12	12	12	11	11	11	11	11	11
22	23	24	24	24	24	25	25	25	20	20	20	23	23	23	19	19	19
8	8	8	10	10	10	9	9	9	11	11	11	10	10	10	10	10	10
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
4	6	8	4	3	10	3	4	5	1	3	3	5	5	5	5	5	13
238	244	248	246	249	256	253	254	255	231	233	233	250	250	251	243	243	253
85	85	85	86	88	88	87	89	91	83	84	86	82	84	86	84	84	84
311	313	314	302	303	304	317	318	318	320	321	321	329	331	331	342	343	344
396	398	399	388	391	392	404	407	409	403	405	407	411	415	417	426	427	428
91	91	91	90	90	90	77	77	77	73	73	73	75	75	75	69	69	70
91	91	91	90	90	90	77	77	77	73	73	73	75	75	75	69	69	70
88	91	94	87	94	98	91	98	102	89	95	98	97	102	105	97	105	109
88	91	94	87	94	98	91	98	102	89	95	98	97	102	105	97	105	109
51	57	62	54	58	61	53	57	61	63	68	73	78	86	95	78	90	105
51	57	62	54	58	61	53	57	61	63	68	73	78	86	95	78	90	105
17	18	18	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
6	6	6	8	8	8	7	7	7	8	8	8	7	7	7	8	8	8
23	24	24	24	24	24	23	23	23	24	24	24	23	23	23	24	24	24
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
38	38	38	37	38	38	40	41	41	40	41	41	39	39	39	40	40	40
3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	1	1	1	1	-	-	-	1	1	1	1	1	1	1	1	1
59	60	60	61	61	61	65	65	65	65	65	65	65	65	65	65	65	65
10	10	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
18	19	19	20	20	20	22	22	23	21	21	22	20	20	21	21	21	22
3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	2	2	2	4	4	4	3	3	4
143	144	145	152	154	155	144	144	144	136	136	136	132	132	132	131	131	131
9	10	11	10	10	10	9	9	9	11	11	11	8	8	8	11	11	12
14	14	14	15	16	16	22	22	22	23	23	23	22	22	22	23	23	24
51	54	56	57	59	61	55	56	57	52	58	62	55	56	57	60	61	64
354	362	366	376	382	385	381	383	385	371	378	383	366	367	369	374	375	383
1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377

Yuma County Jail District
 County - Wide Other Demographic Statistics
 Last Ten Years

Table D-6

Calendar Year	County Population	Per Capita Income		Total Personal Income (In 000's)	Average Daily School Membership (through Grade 12)		College and University Enrollment	
		Amount	% Chg		Amount	% Chg	Amount	% Chg
2001	164,395	\$ 18,201	10.26%	\$ 2,992,153	\$ 31,647	2.85%	\$ 6,025	3.29%
2002	167,608	19,861	9.12%	3,328,862	31,465	-0.58%	6,166	2.34%
2003	172,033	19,171	-3.47%	3,298,045	31,791	1.04%	6,284	1.91%
2004	177,209	20,265	5.71%	3,591,140	34,514	8.57%	6,450	2.64%
2005	183,659	21,005	3.65%	3,857,757	35,621	3.21%	7,468	15.78%
2006	189,163	21,336	1.58%	4,035,982	37,320	4.77%	7,707	3.20%
2007	192,699	22,772	6.73%	4,388,142	37,886	1.52%	7,600	-1.39%
2008	193,869	23,988	5.34%	4,650,530	37,229	-1.73%	7,898	3.92%
2009	194,737	25,496	6.29%	4,965,015	37,967	1.98%	8,655	9.58%
2010	195,751	34,999	37.27%	5,196,000	37,858	-0.29%	8,834	2.07%

Sources:
 Bureau of Economic Analysis
 Arizona Department of Economic Security
 "Arizona Statistical Abstract 2003", University of Arizona

Yuma County Jail District

Table D-7

County - Wide Building Permits, Bank Deposits, and Retail Sales
Last Ten Years

Calendar Year	Value of Building Construction Cost (1)		New Housing Units Authorized (1)		Bank Deposits (2)		Retail Sales (3)	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2001	\$ 111,058,880	(30.72%)	1,310	1.71%	\$ 792,215,000	11.41%	\$ 866,261,447	2.73%
2002	149,800,941	34.88%	1,607	22.67%	922,000,000	16.38%	893,498,570	3.14%
2003	217,343,008	45.09%	1,805	12.32%	997,000,000	8.13%	966,672,745	8.19%
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	1,225,866,861	16.35%
2006	182,228,696	(64.37%)	1,307	(49.46%)	1,347,000,000	10.14%	1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	4.83%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)
2009	83,645,949	(10.23%)	881	(22.45%)	1,314,000,000	(1.87%)	1,197,319,952	(10.05%)
2010	57,114,289	(31.72%)	637	(27.70%)	1,362,000,000	3.65%	1,271,566,415	6.20%

(1) Source: "Arizona Statistical Abstracts", University of Arizona for prior years and from compilation of data from local governmental agencies

(2) Source Federal Deposit Insurance Corp (www.2.fdic.gov)

(3) Source: Arizona Department of Revenue, as of 2008 using "YumaStats" (Assessor's subscribe)

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OPERATIONAL INFORMATION

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Yuma County Jail District

Table E-1

Capital Asset & Infrastructure Statistics by Function/Program
Last Nine Fiscal Years

Function/Program	Fiscal Year ⁽¹⁾								
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Public safety									
Administration buildings	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1	1	2	2
Aircraft	3	2	1	-	-	-	-	-	-
Patrol units	60	70	75	80	85	96	138	134	137
Sheriff sub-stations	4	4	4	4	4	4	4	4	4
Boats	3	3	3	3	4	5	5	5	5
Criminal investigation bldg	2	2	2	3	3	3	3	3	3
Boat Storage Unit	-	-	-	-	-	1	1	1	1
Emergency Communications Site							1	1	1

Facilities for public safety include those owned by the jail district and the county as both are intricately related
(All information developed from 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 Nine Fiscal Years ⁽¹⁾

<u>Function / Program</u>	<u>2002-03</u>	<u>2003-04</u>	<u>% Chng</u>	<u>2004-05</u>	<u>% Chng</u>	<u>2005-06</u>	<u>% Chng</u>
Prisoner capacity:	675	675	0.00%	748	10.81%	748	0.00%
Average daily population rate	454	454	0.00%	571	25.77%	596	4.38%
Prisoner composition							
Male	87%	86%	(0.02%)	87%	0.22%	87%	0.44%
Female	12%	12%	0.00%	12%	0.56%	12%	(2.64%)
Juvenile	1%	1%	0.00%	1%	(40.37%)	1%	20.00%
Prisoner processed (All)	18,459	18,459	0.00%	19,574	6.04%	19,347	(1.16%)
Total Bookings:	9,220	9,220	0.00%	9,743	5.67%	9,712	(0.32%)
Total released:	9,239	9,239	0.00%	9,831	6.41%	9,635	(1.99%)
Prisoner transported:	13,638	13,638	0.00%	17,137	25.66%	18,484	7.86%
Arrest warrants	1,799	1,799	0.00%	2,186	21.51%	2,009	(8.10%)
Canceled warrants	1,033	1,033	0.00%	647	(37.37%)	789	21.95%
Validated warrants	3,100	3,100	0.00%	3,424	10.45%	3,526	2.98%
Extraditions	161	161	0.00%	129	(19.88%)	231	79.07%
Food Service:							
Total meals provided	599,566	589,566	(1.67%)	739,667	25.46%	799,278	8.06%
Avg prepared per day	1,614	1,614	0.00%	2,028	25.65%	2,079	2.51%
Ave cost per meal	\$1.00	\$1.00	0.00%	\$1.12	12.00%	\$1.13	0.89%
Laundry Service:							
Total tons	278	278	0.09%	309	11.05%	302	(2.27%)
Total Pounds	556,500	556,500	0.00%	618,000	11.05%	603,845	(2.29%)
Pounds per day	1,525	1,525	0.00%	1,693	11.02%	1,654	(2.30%)
Medical Services:							
Initial screenings	7,301	7,301	0.00%	7,827	7.20%	9,427	20.44%
Response to sick calls	7,286	7,286	0.00%	4,771	(34.52%)	4,660	(2.33%)
Seen by doctor	971	971	0.00%	697	(28.22%)	1,828	162.27%

(1) Information Prior to Fiscal Year 2003 unavailable. All Information provided by Jail District.

Table E-2

2006-07	% Chng	2007-08	% Chng	2008-09	% Chng	2009-10	% Chng	2010-11	% Chng
748	0.00%	748	0.00%	756	1.1%	756	0.0%	756	0.0%
566	(5.03%)	562	(0.71%)	609	8.4%	593	(2.6%)	582	(1.9%)
87%	(0.07%)	83%	(4.60%)	83%	0.6%	83%	0.0%	80%	(4.2%)
12%	(1.32%)	14%	16.67%	15%	4.8%	15%	0.0%	17%	15.9%
1%	28.21%	3%	200.00%	2%	(38.2%)	2%	0.0%	3%	61.7%
17,995	(6.99%)	18,470	2.64%	14,319	(22.5%)	14,440	0.8%	14,426	(0.1%)
9,146	(5.83%)	10,823	18.34%	7,276	(32.8%)	7,172	(1.4%)	7,224	0.7%
8,849	(8.16%)	7,647	(13.58%)	7,043	(7.9%)	7,268	3.2%	7,202	(0.9%)
18,183	(1.63%)	17,582	(3.31%)	18,160	3.3%	17,801	(2.0%)	17,960	0.9%
2,309	14.93%	1,242	(46.21%)	2,530	103.7%	2,548	0.7%	2,563	0.6%
554	(29.78%)	588	6.14%	602	2.4%	310	(48.5%)	667	115.2%
3,892	10.38%	2,730	(29.86%)	4,440	62.6%	2,533	(43.0%)	5,425	114.2%
231	0.00%	200	(13.42%)	217	8.5%	146	(32.7%)	167	14.4%
736,624	(7.84%)	692,318	(6.01%)	768,670	11.0%	709,331	(7.7%)	708,735	(0.1%)
2,019	(2.89%)	1,897	(6.04%)	2,106	11.0%	1,943	(7.7%)	1,941	(0.1%)
\$1.03	(8.85%)	\$0.92	(10.68%)	\$ 0.97	5.3%	\$ 0.99	1.8%	\$ 0.99	0.0%
356	17.88%	311	(12.64%)	279	(10.2%)	259	(7.3%)	218	(15.8%)
713,170	18.10%	621,760	(12.82%)	558,495	(10.2%)	517,400	(7.4%)	435,200	(15.9%)
1,954	18.14%	1,703	(12.85%)	1,530	(10.2%)	1,417	(7.4%)	1,192	(15.9%)
9,146	(2.98%)	6,839	(25.22%)	7,054	3.1%	6,272	(11.1%)	7,047	12.4%
4,521	(2.98%)	4,003	(11.46%)	6,116	52.8%	5,281	(13.7%)	6,337	20.0%
1,773	(3.01%)	402	(77.33%)	804	100.0%	1,446	79.9%	1,404	(2.9%)

Yuma County Jail District

Schedule of Insurance in Force

June 30, 2011

Table E-3

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$ 10,000,000 per Occurrence \$ 10,000,000 Errors & Omissions Annual Aggregate \$500,000 deductible for employment practices \$400,000 deductible for all others	Everest National Insurance Company	08/01/2011	\$285,800
Property	\$281,768 blanket limit (\$25,000 earthquake/flood) \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$100,000 deductible - Earth Movement \$100,000 deductible - Flood	The Travelers Insurance Companies	08/01/2011	\$161,531
Excess Liability	\$10,000,000 per Occurrence \$10,000,000 Aggregate \$10,500,000 deductible for employment practices \$10,400,000 deductible for all others	Allied World Assurance Company	08/01/2011	\$47,600
Commercial Crime	\$1,000,000 Limit Employee Theft and Fraud \$50,000 Limit Money Orders/Counterfeit Currency \$10,000 Deductible	Fidelity and Deposit Company of Maryland	08/01/2011	\$3,271
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 aggregate \$5,000 deductible each claim	ACE American Insurance Co.	04/26/2012	\$10,482
Tourist Auto Liability	\$100,000 Property Damage and Liability \$2,000 Medical \$100,000 Legal Assistance \$400 collision deductible \$800 total theft deductible	AXA Seguros, S.A. de C.V.	11/01/2011	\$1,735
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	HM Insurance Co.	07/12/2011	\$625,155
Medical Self Insurance Plan 1 Plan 1 Plan 2 Plan 2 Plan 1 Plan 1 Plan 2 Plan 2	\$2,000,000 limit \$250 deductible maximum per person PPO \$500 deductible maximum per person non-PPO \$750 deductible maximum per person PPO \$2,000 deductible maximum per person non-PPO \$1,000 deductible maximum per family PPO \$2,500 deductible maximum per family non-PPO \$2,000 deductible maximum per family PPO \$6,000 deductible maximum per family non-PPO	Yuma County Employee Benefit Trust	Perpetual	\$10,779,652
Fiduciary Liability Insurance for YCEBT & Trustees	\$2,000,000 limit \$0.00 deductible	Chubb	7/1/2011	\$6,500
Worker's Compensation Self Insurance	\$500,000 law enforcement self insured retention \$400,000 all other self insured retention	Yuma County Workers' Comp Fund	Perpetual	\$552,670 Fiscal 10/11 Premium
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease \$2,000,000 Employers' Liability	Safety National Casualty Company	1/1/2012	\$50,981
Healthcare Professional Liability Insurance for Nursing Staff at Jail	\$2,000,000 aggregate limit \$1,000,000 per incident limit \$10,000 deductible	Lexington Insurance Co	10/30/2011	\$35,000
Pollution Legal Liability Insurance for Wastewater/ Water Treatment Plant at Somerton Housing	\$5,000,000 aggregate limit \$5,000,000 per incident limit \$25,000 deductible	XL Insurance Group/ Indian Harbor Insurance Co.	8/1/2011	\$10,910