

# YUMA COUNTY JAIL DISTRICT



**Comprehensive Annual  
Financial Report  
For the Fiscal Year  
Ended June 30, 2004**



**A Component Unit of  
Yuma County, Arizona  
141 S. 3rd Avenue  
Yuma, AZ 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, 2004

### BOARD OF DIRECTORS

Lucy Shipp, Chair  
2<sup>nd</sup> District

Lenore Loroña Stuart, 1<sup>st</sup> District  
Casey Prochaska, 3<sup>rd</sup> District

Marco A. (Tony) Reyes, 4<sup>th</sup> District  
Robert J. McLendon, 5<sup>th</sup> District

### SHERIFF

Ralph Ogden

### COUNTY ADMINISTRATOR

David R. Garcia

Prepared by Yuma County Department of Financial Services

### Director

Douglas W. Allen

Operations Manager  
Gilberto Villegas

### Accountants

Glenda McGuire  
LeeAnne Rachels

Toni Lindsay  
Suzanne Peterson  
Jim Brewer

Elizabeth Canela  
Mary Jo McIntyre

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**YUMA COUNTY JAIL DISTRICT**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2004**

**TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

|                            | Exhibit | Page |                                              | Exhibit | Page |
|----------------------------|---------|------|----------------------------------------------|---------|------|
| Letter of Transmittal..... | 2       |      | Certificate of Achievement for Excellence in |         |      |
| Organization Chart.....    | 6       |      | in Financial Reporting .....                 | 5       |      |

**FINANCIAL SECTION**

|                                                                                                                                                            | Exhibit | Page |                                                                                                                                             | Exhibit            | Page |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------|
| Independent Auditor's Report.....                                                                                                                          | -       | 9    | <b>Required Supplemental Information (RSI):</b><br>Schedule of Revenues, Expenditures, and<br>Changes in Fund Balances - Budget and Actual: |                    |      |
| Management's Discussion and Analysis .....                                                                                                                 | -       | 11   |                                                                                                                                             | General Fund ..... | F    |
| <b>Basic Financial Statements:</b>                                                                                                                         |         |      | Notes to Required Supplemental Information .....                                                                                            | -                  | 39   |
| Government-wide Financial Statements:                                                                                                                      |         |      | <b>Other Supplementary Information:</b>                                                                                                     |                    |      |
| Statement of Net Assets .....                                                                                                                              | A       | 18   | Nonmajor Governmental Funds:                                                                                                                |                    |      |
| Statement of Activities .....                                                                                                                              | B       | 19   | Combining Balance Sheet .....                                                                                                               | G                  | 44   |
| Fund Financial Statements:                                                                                                                                 |         |      | Combining Statement of Revenues,<br>Expenditures, and Changes in                                                                            |                    |      |
| Balance Sheet - Governmental Funds .....                                                                                                                   | C       | 22   | Fund Balances .....                                                                                                                         | H                  | 45   |
| Statement of Revenues, Expenditures,<br>and Changes in Fund Balances -<br>Governmental Funds .....                                                         | D       | 24   | Schedule of Revenues, Expenditures, and<br>Changes in Fund Balances-Budget and Actual:                                                      |                    |      |
| Reconciliation of the Statement of<br>Revenues, Expenditures, and Changes<br>in Fund Balances of Governmental Funds<br>to the Statement of Activities..... | E       | 25   | Debt Service Fund .....                                                                                                                     | I                  | 46   |
| Notes to the Financial Statements .....                                                                                                                    | -       | 27   | Capital Projects Fund .....                                                                                                                 | J                  | 47   |
|                                                                                                                                                            |         |      | Nonmajor Governmental Funds .....                                                                                                           | K                  | 48   |

**STATISTICAL SECTION**

|                                          | Table<br>Set | Page |                             | Table<br>Set | Page |
|------------------------------------------|--------------|------|-----------------------------|--------------|------|
| General History:                         |              |      | Taxes and Assessments ..... | C            | 61   |
| Government-Wide General History .....    | A            | 53   | Long-term Debt .....        | D            | 69   |
| Governmental Funds General History ..... | B            | 57   | Miscellaneous .....         | E            | 75   |

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## INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

|                                                                        |       |
|------------------------------------------------------------------------|-------|
| Letter of Transmittal .....                                            | 2 – 4 |
| Certificate of Achievement for Excellence in Financial Reporting ..... | 5     |
| Organization Chart .....                                               | 6     |

# FINANCIAL SERVICES DEPARTMENT



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

Douglas Allen  
Director

October 4, 2004

The Honorable Board of Supervisors  
and Citizens of Yuma County

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To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2004.

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## CAFR COMPOSITION

This report consists of management's representations concerning the finances of the Yuma County Jail District in the form of financial statements. The responsibility for the accuracy, completeness, and fairness of the presented data, including all disclosures and notes, rests with the management of the 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 Jail 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.

A CAFR consists of three main sections: the Introductory section, the Financial section, and the Statistical section.

The **Introductory Section** includes this transmittal letter and an organizational chart that lists the major divisions, components, and mechanisms of the Jail District. This 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 **Financial Section** contains all financial statements and supplemental information required to be disclosed by United States Generally Accepted Accounting Principles (GAAP) and Arizona State Law, as well as information on all individual funds. 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 the Yuma County Jail District. This section is parceled into five parts:

- (1) Independent Auditors' Report,
- (2) Management's Discussion and Analysis (MD&A),
- (3) The Basic Financial Statements (BFS),
- (4) Notes to the Financial Statements, and
- (5) Combining, Individual Fund Financial Statements and Schedules.

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 MD&A and should be read in conjunction with it.

The **Statistical Section** is unaudited. It includes various tables and charts that reflect financial, economic, social, and demographic information about the Yuma County Jail District since its establishment that are *interesting* and *relevant* to assessing the Yuma County Jail District's financial condition. This section is intended to assist the reader in understanding the environment in which the Yuma County Jail District operates.

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## THE 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 Supervisor's of Yuma County acts as the Jail District's Board of Directors.

The Yuma County Jail District was proposed by resolution of the Yuma County Board of Supervisor 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 to the principle of fund accounting to ensure that 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 that comprise of assets, liabilities, fund equity, revenues, and expenditures or expenses.

There is no limit to the number of funds that 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 Project funds are all classified as this fund type.

**General Fund:** The General Fund is the primary operating fund. It accounts for all financial resources of the 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. Yuma County has exercised the approach of establishing a different special revenue fund for each unique funding source.

**Debt Service Funds:** These funds are used to account for the resources that are accumulated for the payment of interest, principal, and related costs on general long-term debt, special assessments, and capital leases. This fund type is not used to account for the outstanding debt itself.

**Capital Projects Funds:** The Yuma County Jail District uses Capital Project Funds 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 that the cost for maintaining control procedures 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 that all internal control policies and procedures are inherently vulnerable to conspiracy, collusion, and deliberate management override.

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## BUDGETARY CONTROLS

The Yuma County Jail District complies with Arizona State Statute by operating under a balanced budget and appropriating all available resources. The Yuma County Jail District also stays within State regulated levy and expenditure limitations. 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 Project 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.

## **RISK MANAGEMENT**

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 Jail District. The County, upon resolution of litigation, may allocate losses to the Jail District. A description of the loss prevention and insurance policies of Yuma County as a whole can be found in their audited financial statements.

## **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, 2003. This was the first 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.

Respectfully submitted,

Douglas W. Allen  
Director – Financial Services

## **CASH MANAGEMENT**

The Yuma County Treasurer is responsible for cash management and investments for the District. Most cash assets, other than impress accounts, of the District are on deposit through that office. Cash that is temporarily idle during the year is invested on a short-term basis. Such investments benefited the Districts' General, Special Revenue, and Debt Service Funds in the amount of approximately \$347 thousand in fiscal year 2003-2004.

## **INDEPENDENT AUDIT**

Pursuant to Arizona Statute, the Yuma County Jail District has contracted with the accounting firm Miller, Allen & Co. to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2004. The results of this audit are outlined in the Independent Auditors' Report that is included in the Financial Section.

## **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 bestowal of 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.

# 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, 2003

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.

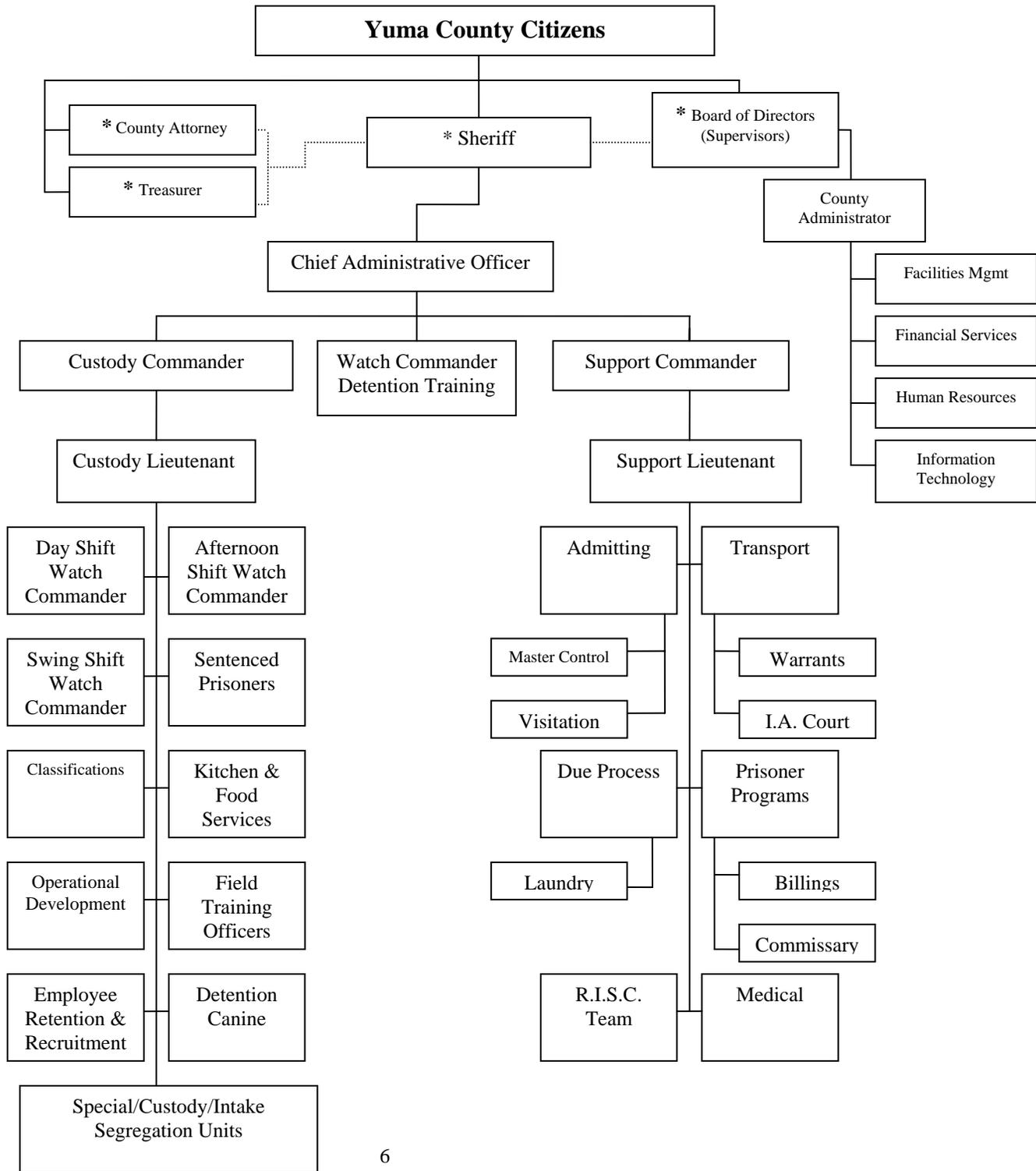


*Nancy L. Zielle*

President

*Jeffrey R. Enos*

Executive Director





## FINANCIAL SECTION

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

The following is contained in the Financial Section:

|                                            |       |
|--------------------------------------------|-------|
| Independent Auditor's Report .....         | 09-10 |
| Management's Discussion and Analysis ..... | 11-16 |
| Government-wide Financial Statements ..... | 17-20 |
| Fund Financial Statements .....            | 21-26 |
| Notes to the Financial Statements .....    | 27-36 |
| Required Supplementary Information .....   | 37-40 |
| Other Supplementary Information .....      | 41-50 |

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**MILLER, ALLEN & CO., P.C.**  
*Certified Public Accountants*

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5333 NORTH 7TH STREET, SUITE 100  
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FAX (602) 230-0348

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ROBERT L. MILLER, C.P.A.  
(1931 - 1992)

**Independent Auditor's Report**

Board of Supervisors  
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 the Yuma County Jail District, a component unit of Yuma County, Arizona, as of and for the year ended June 30, 2004, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Yuma County Jail 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 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.

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 as of June 30, 2004, 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.

The Management's Discussion and Analysis on pages 11 through 15 and the Budgetary Comparison Schedule on page 38 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Yuma County Jail District's basic financial statements. The introductory section, combining nonmajor fund financial statements, schedules of fund budgetary comparison information, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section, schedules of fund budgetary comparison information, and statistical tables have not been subjected to the auditing procedures applied in our audit of the basic financial statements and, accordingly, we express no opinion on them.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2004 on our consideration of the Yuma County Jail District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Miller, Allen & Co., P.C.*

September 24, 2004



## Management's Discussion and Analysis

As management of the Yuma County Jail 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, 2004. 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 2 to 4 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 \$23,614,271 (*net assets*). Of this amount, \$8,107,397 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- ❖ At the end of the fiscal year, unreserved fund balance for the general fund was \$5,671,220 or 32% of total general fund expenditures and transfers out.
- ❖ At the end of the fiscal year, unreserved fund balance for future capital construction or projects was \$2,248,247 and remaining construction commitments totaled \$3,491,095.

### 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 the 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).

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 include general government and public safety.

The government-wide financial statements can be found on pages 17 to 19 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*.

## 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 \$23,614,271 at the close of this fiscal year.

By far the largest portion of Yuma County Jail District's net assets (60%) reflects its cash and cash equivalents and other assets, less any related payables that are anticipated to be paid in the near future (e.g., accrued wages, accounts payable, claims & judgments, and debt principal & interest). Forty percent (40%) of the District's net assets is in its investment in capital assets (land, buildings, machinery, and equipment), less related debt used to acquire those assets that is 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. Following is a brief summary of the Yuma County Jail District's net assets.

An additional portion of the Yuma County Jail District's net assets (26%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$8,107,397) 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.

The Yuma County Jail District maintains six (6) 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 project funds, all of which are considered to be major funds. Data from the other three (3) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* on pages 43 to 49.

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 27 to 35 of this report.

## Other information

The combining statements referred to earlier in connection with nonmajor governmental funds are presented on pages 43 to 49 of this report.

|                                                           | Yuma County Jail District<br>Net Assets |               |
|-----------------------------------------------------------|-----------------------------------------|---------------|
|                                                           | Governmental Activities                 |               |
|                                                           | 2004                                    | 2003          |
| Current other assets                                      | \$ 1,823,799                            | \$ 1,663,464  |
| Cash and cash equivalents and investments held by trustee | 15,636,670                              | 17,550,465    |
| Capital assets                                            | 22,678,802                              | 21,817,119    |
| Total assets                                              | 40,139,271                              | 41,031,048    |
| Long-term liabilities outstanding                         | 12,689,753                              | 13,865,406    |
| Other liabilities                                         | 3,835,247                               | 4,692,948     |
| Total liabilities                                         | 16,525,000                              | 18,558,354    |
| Investment in capital assets, net of related debt         | 9,343,802                               | 7,357,119     |
| Restricted                                                | 6,163,072                               | 7,101,739     |
| Unrestricted                                              | 8,107,397                               | 8,013,836     |
| Total net assets                                          | \$ 23,614,271                           | \$ 22,472,694 |

## Governmental activities

Governmental activities increased the Yuma County Jail District's net assets by \$1,141,577. Key elements of this increase are as follows:

- Taxes (Sales) increased by \$1,099,623 (13.4%) during the year. This is a reflection of the stable economy in Yuma County.
- Maintenance of effort increased by \$53,229 (1.0%) during the year. This is formula driven based on the national GDP deflator.
- Grants increased by \$179,672 during the year. This is due to additional federal funding as well as timing in the reporting of revenue over multiple fiscal years.
- Personal services increased by \$579,188 (6.5%) during the year. This is a reflection of increase health insurance costs as well as a lowing turnover rate.
- Materials, supplies, services, and claims decreased by \$835,943 during the year. This is driven by increasing costs of prisoner services such as medical treatments and commissary, and a decrease in claims and judgments.
- Depreciation expense increased by \$17,521. This is a product of some capital assets aging having been fully depreciated but still in active service.

## Yuma County Jail District Changes in net assets

### Revenues:

#### Program revenues:

Operating grants (federal and state)  
Charges for services (prisoner boarding fees)

#### General revenues:

Taxes (county wide half cent sales tax)  
Maintenance of effort (county's contribution)  
Investment income (interest earnings)  
Miscellaneous

### Total revenue

### Expenses:

#### Public safety:

Personal services (employee salaries and benefits)  
Materials, supplies, services, and claims  
Depreciation, interest and fiscal charges (assets and debt)

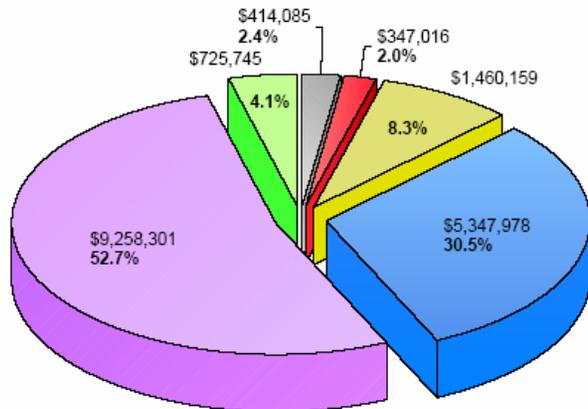
### Total Expenses

### Increase (decrease) in net assets

Net assets - beginning July 1  
Net assets - ending June 30

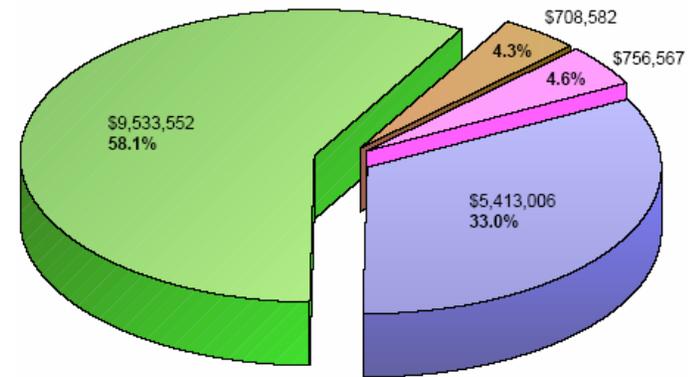
|                                                             | Governmental Activities |                      |
|-------------------------------------------------------------|-------------------------|----------------------|
|                                                             | 2004                    | 2003                 |
| Revenues:                                                   |                         |                      |
| Program revenues:                                           |                         |                      |
| Operating grants (federal and state)                        | \$ 414,085              | \$ 234,413           |
| Charges for services (prisoner boarding fees)               | 1,460,159               | 1,533,923            |
| General revenues:                                           |                         |                      |
| Taxes (county wide half cent sales tax)                     | 9,258,301               | 8,158,678            |
| Maintenance of effort (county's contribution)               | 5,347,978               | 5,294,749            |
| Investment income (interest earnings)                       | 347,016                 | 46,775               |
| Miscellaneous                                               | 725,745                 | 110,615              |
| <b>Total revenue</b>                                        | <b>17,553,284</b>       | <b>15,379,153</b>    |
| Expenses:                                                   |                         |                      |
| Public safety:                                              |                         |                      |
| Personal services (employee salaries and benefits)          | 9,533,552               | 8,954,364            |
| Materials, supplies, services, and claims                   | 5,413,006               | 6,248,949            |
| Depreciation, interest and fiscal charges (assets and debt) | 1,465,149               | 1,520,868            |
| <b>Total Expenses</b>                                       | <b>16,411,707</b>       | <b>16,724,181</b>    |
| <b>Increase (decrease) in net assets</b>                    | <b>1,141,577</b>        | <b>(1,345,028)</b>   |
| Net assets - beginning July 1                               | 22,472,694              | 23,817,722           |
| <b>Net assets - ending June 30</b>                          | <b>\$ 23,614,271</b>    | <b>\$ 22,472,694</b> |

District-Wide Revenue by Source



■ District sales tax     
 ■ Boarding fees     
 ■ Operating grants     
 ■ Miscellaneous  
■ Maintenance of Effort (County)     
 ■ Investment income

District-Wide Expenses by Category



■ Personnel services     
 ■ Depreciation  
■ Materials, supplies, services, and claims     
 ■ Interest and fiscal charges

## 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.

### 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. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$14,760,468, a decrease of \$1,860,513 in comparison with the prior year. Approximately 58% of this total amount (\$8,597,396) constitutes *unreserved fund balance*, which is available for spending at the District's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed:

- 1) To pay debt service (\$2,037,423), and
- 2) Restricted to capital construction or capital repair and replacement (\$4,125,649).

The *general fund* is the chief operating fund of the Yuma County Jail District. At the end of the current fiscal year, unreserved fund balance of the general fund was \$5,671,220. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 32% of total fund expenditures and transfers, and total fund balance also represents the same percentage.

The fund balance of the Yuma County Jail District's General fund decreased by \$1,740,844 during the current fiscal year. Key factors in this year are as follows:

- Increase in collections of the County-wide sales tax of \$1,099,521.
- Increase in transfers to the capital projects fund for various current and future construction projects of \$1,000,000.
- Increase in operating expenditures of \$2,072,308 (16%) due to increase in personnel expenditures through additional detention officers, increase in wages, and increased costs for health insurance.

The *debt service fund* balance had a fund balance at the end of the current fiscal year in the amount of \$2,037,423. This amount is dedicated to pay for future debt obligation of this Revenue bond issuance of 1996.

## GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original adopted and the final budget for the current fiscal year.

At the close of the current fiscal year, the Yuma County Jail District had received a total of \$74,285 more revenues than budgeted. This was mainly due to an increase over budget in sales tax collections \$741,738 that was off-set by under budget revenues for charges for service in the amount of \$195,589, and intergovernmental revenue was less than budget in the amount of \$526,272 for a grant that did not materialize this year.

Yuma County Jail District had \$5,510,874 less expenditure than budgeted for. This amount is mainly represented by the District's budget cash reserve.

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## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital assets

The Yuma County Jail District's investment in capital assets for its governmental and business type activities at June 30, 2004 amounts to \$22,678,802 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, and machinery and equipment. The total increase in the Yuma County Jail District's investment in capital assets for this fiscal year was four percent (4%). This is a product of the construction of a tunnel system and accompanying land acquisitions. Additional information on the Jail District's capital assets can be found in note 4 on page 31 of this report

### Long-term debt

At the end of this fiscal year, the Yuma County Jail District had total bonded debt outstanding of \$13,335,000 of which \$12,140,000 is considered long term (\$1,195,000 payable within one year). This entire amount is comprised of one Revenue bond issuance from 1996. Additional information on the Jail District's long-term debt can be found in note 5 on page 32 of this report

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## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Yuma County Jail District expects the collection of sales tax and the maintenance of effort to continue at the historical average rate of increase of 5% and 2% respectively. This increase is enough to continue the funding of the operations of the Jail facility with very astute financial management as historically the expenditures of the Jail District have increased by 12% annually. One solution to these lagging revenues is to further increase the leasing of prisoner beds to other governments (federal and state).

## **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 address to either:  
Douglas Allen, Director Financial Services, 198 Main Street, Yuma, AZ 85364 (928) 373-1012 or  
Sheriff Ralph Ogden, 141 S. 3<sup>rd</sup> Avenue, Yuma, AZ 85364. (928) 329-2250.

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**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**



**Statement of Activities**

For the Year Ended June 30, 2004

|                                                             | Function / Programs |                     |                    |                      |                  |
|-------------------------------------------------------------|---------------------|---------------------|--------------------|----------------------|------------------|
|                                                             | Total               | Administration      | General Assistance | Capital Improvements | Debt Service     |
| <b>Expenses:</b>                                            |                     |                     |                    |                      |                  |
| Public safety:                                              |                     |                     |                    |                      |                  |
| Personnel services (Salaries, wages, and benefits)          | \$9,533,552         | \$9,609,950         | \$389,845          | \$46,852             | -                |
| Materials, supplies, services, and claims                   | 5,413,006           | 5,112,601           | 279,558            | 20,847               | -                |
| Depreciation                                                | 756,567             | 661,226             | 57,090             | 38,251               | -                |
| Interest and fiscal charges                                 | 708,582             | -                   | -                  | -                    | \$708,582        |
| <b>Total expenses</b>                                       | <b>16,411,707</b>   | <b>15,383,777</b>   | <b>726,493</b>     | <b>105,950</b>       | <b>708,582</b>   |
| <b>Program revenues:</b>                                    |                     |                     |                    |                      |                  |
| Operating grants and contributions                          | 414,085             | 183,044             | 231,041            | -                    | -                |
| Charges for services                                        | 1,460,159           | 1,184,505           | 275,654            | -                    | -                |
| <b>Net program expense</b>                                  | <b>14,537,463</b>   | <b>\$14,016,228</b> | <b>\$219,798</b>   | <b>\$105,950</b>     | <b>\$708,582</b> |
| <b>General revenues:</b>                                    |                     |                     |                    |                      |                  |
| Sales tax                                                   | 9,258,301           |                     |                    |                      |                  |
| Contributions from Primary government-Maintenance of effort | 5,347,978           |                     |                    |                      |                  |
| Unrestricted investment earnings                            | 347,016             |                     |                    |                      |                  |
| Rent                                                        | 1,500               |                     |                    |                      |                  |
| Miscellaneous                                               | 724,245             |                     |                    |                      |                  |
| <b>Total general revenues</b>                               | <b>15,679,040</b>   |                     |                    |                      |                  |
| Change in net assets                                        | 1,141,577           |                     |                    |                      |                  |
| Net assets, July 1, 2003                                    | 22,472,694          |                     |                    |                      |                  |
| <b>Net assets, June 30, 2004</b>                            | <b>\$23,614,271</b> |                     |                    |                      |                  |

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, 2004

|                                                     | General            | Debt<br>Service    | Capital<br>Projects | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-----------------------------------------------------|--------------------|--------------------|---------------------|--------------------------------|--------------------------------|
| <b>Assets</b>                                       |                    |                    |                     |                                |                                |
| Cash and cash equivalents                           | \$4,854,495        | \$12,149           | \$2,308,453         | \$765,059                      | \$7,940,156                    |
| Receivables (net of allowances for uncollectibles): |                    |                    |                     |                                |                                |
| Property taxes                                      | -                  | 1,099              | -                   | -                              | 1,099                          |
| Accounts                                            | 257,904            | -                  | -                   | -                              | 257,904                        |
| Accrued interest                                    | 4,265              | 12                 | 2,301               | 719                            | 7,297                          |
| Due from:                                           |                    |                    |                     |                                |                                |
| Primary government - Yuma County                    | 10,062             | -                  | -                   | -                              | 10,062                         |
| Other funds                                         | 22,032             | -                  | -                   | 12,711                         | 34,743                         |
| State government                                    | 1,547,437          | -                  | -                   | -                              | 1,547,437                      |
| Investments held by trustee - restricted            | -                  | 3,570,865          | 4,125,649           | -                              | 7,696,514                      |
| <b>Total assets</b>                                 | <u>\$6,696,195</u> | <u>\$3,584,125</u> | <u>\$6,436,403</u>  | <u>\$778,489</u>               | <u>\$17,495,212</u>            |
| <b>Liabilities and Fund Balances</b>                |                    |                    |                     |                                |                                |
| Liabilities:                                        |                    |                    |                     |                                |                                |
| Accounts payable                                    | \$497,639          | -                  | \$60,857            | \$31,508                       | \$590,004                      |
| Accrued payroll and employee benefits               | 351,737            | -                  | 1,650               | 12,651                         | 366,038                        |
| Due to:                                             |                    |                    |                     |                                |                                |
| Primary government - Yuma County                    | 175,599            | -                  | -                   | 2,427                          | 178,026                        |
| Other funds                                         | -                  | -                  | -                   | 34,743                         | 34,743                         |
| Revenue bonds payable                               | -                  | \$1,195,000        | -                   | -                              | 1,195,000                      |
| Interest and fiscal charges payable                 | -                  | 350,603            | -                   | -                              | 350,603                        |
| Deferred revenue                                    | -                  | 1,099              | -                   | 19,231                         | 20,330                         |
| <b>Total liabilities</b>                            | <u>1,024,975</u>   | <u>1,546,702</u>   | <u>62,507</u>       | <u>100,560</u>                 | <u>2,734,744</u>               |

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

|                                            | General            | Debt<br>Service    | Capital<br>Projects | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------------------|--------------------|--------------------|---------------------|--------------------------------|--------------------------------|
| <b>Fund balances:</b>                      |                    |                    |                     |                                |                                |
| Reserved for:                              |                    |                    |                     |                                |                                |
| Debt service                               | -                  | \$2,037,423        | -                   | -                              | \$2,037,423                    |
| Capital projects                           | -                  | -                  | \$4,125,649         | -                              | 4,125,649                      |
| Unreserved, reported in:                   |                    |                    |                     |                                |                                |
| General fund                               | \$5,671,220        | -                  | -                   | -                              | 5,671,220                      |
| Special revenue funds                      | -                  | -                  | -                   | \$677,929                      | 677,929                        |
| Capital project funds                      | -                  | -                  | 2,248,247           | -                              | 2,248,247                      |
| <b>Total fund balances</b>                 | <u>5,671,220</u>   | <u>2,037,423</u>   | <u>6,373,896</u>    | <u>677,929</u>                 | <u>14,760,468</u>              |
| <b>Total liabilities and fund balances</b> | <u>\$6,696,195</u> | <u>\$3,584,125</u> | <u>\$6,436,403</u>  | <u>\$778,489</u>               |                                |

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.                    | \$22,678,802        |
| 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                                                                                                                        | (12,140,000)        |
| Compensated absences                                                                                                                         | (549,753)           |
| Claims and judgments                                                                                                                         | (1,135,246)         |
| Net assets of governmental activities                                                                                                        | <u>\$23,614,271</u> |

YUMA COUNTY JAIL DISTRICT

Exhibit D

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2004

|                                                                  | General            | Debt Service       | Capital Projects   | Other Governmental Funds | Total Governmental Funds |
|------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|
| <b>Revenues:</b>                                                 |                    |                    |                    |                          |                          |
| Sales tax                                                        | \$9,258,168        | \$133              | -                  | -                        | \$9,258,301              |
| Intergovernmental:                                               |                    |                    |                    |                          |                          |
| Primary government                                               | 5,347,978          | -                  | -                  | -                        | 5,347,978                |
| Other government                                                 | 183,044            | -                  | -                  | \$231,041                | 414,085                  |
| Charges for services                                             | 1,184,505          | -                  | -                  | 275,654                  | 1,460,159                |
| Investment income                                                | 89,229             | 192,059            | \$52,819           | 12,909                   | 347,016                  |
| Rent                                                             | 1,500              | -                  | -                  | -                        | 1,500                    |
| Miscellaneous                                                    | 115,679            | -                  | -                  | 156,907                  | 272,586                  |
| <b>Total revenues</b>                                            | <b>16,180,103</b>  | <b>192,192</b>     | <b>52,819</b>      | <b>676,511</b>           | <b>17,101,625</b>        |
| <b>Expenditures:</b>                                             |                    |                    |                    |                          |                          |
| Current:                                                         |                    |                    |                    |                          |                          |
| Public safety                                                    | 14,703,204         | -                  | 67,699             | 669,403                  | 15,440,306               |
| Capital outlay                                                   | 384,592            | -                  | 1,190,012          | 43,646                   | 1,618,250                |
| Debt service:                                                    |                    |                    |                    |                          |                          |
| Principal retirement                                             | -                  | 1,195,000          | -                  | -                        | 1,195,000                |
| Interest and fiscal charges                                      | -                  | 708,582            | -                  | -                        | 708,582                  |
| <b>Total expenditures</b>                                        | <b>15,087,796</b>  | <b>1,903,582</b>   | <b>1,257,711</b>   | <b>713,049</b>           | <b>18,962,138</b>        |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>1,092,307</b>   | <b>(1,711,390)</b> | <b>(1,204,892)</b> | <b>(36,538)</b>          | <b>(1,860,513)</b>       |
| <b>Other financing sources (uses):</b>                           |                    |                    |                    |                          |                          |
| Transfers in                                                     | -                  | 1,833,151          | 1,000,000          | -                        | 2,833,151                |
| Transfers out                                                    | (2,833,151)        | -                  | -                  | -                        | (2,833,151)              |
| <b>Total other financing sources (uses)</b>                      | <b>(2,833,151)</b> | <b>1,833,151</b>   | <b>1,000,000</b>   | <b>-</b>                 | <b>-</b>                 |
| Net change in fund balances                                      | (1,740,844)        | 121,761            | (204,892)          | (36,538)                 | (1,860,513)              |
| Fund balances - beginning (July 1, 2003)                         | 7,412,064          | 1,915,662          | 6,578,788          | 714,467                  | 16,620,981               |
| <b>Fund balances - ending (June 30, 2004)</b>                    | <b>\$5,671,220</b> | <b>\$2,037,423</b> | <b>\$6,373,896</b> | <b>\$677,929</b>         | <b>\$14,760,468</b>      |

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

**Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities**

Year Ended June 30, 2004

Amounts reported for governmental activities in the statement of activities  
are different because:

|                                                        |               |
|--------------------------------------------------------|---------------|
| Net change in fund balances - total governmental funds | (\$1,860,513) |
|--------------------------------------------------------|---------------|

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. This is the amount by which capital outlays (\$1,618,250) exceeded depreciation (\$756,567) in current period.

861,683

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 repayments:

|                       |           |
|-----------------------|-----------|
| Revenue bonds payable | 1,195,000 |
|-----------------------|-----------|

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

964,754

Compensated absences

(19,347)

Change in net assets of governmental activities

\$1,141,577

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

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**NOTES TO THE  
FINANCIAL STATEMENTS**

## Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Yuma County Jail District (the District) conform to U. S. generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). 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 Supervisor's 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-based 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, operating grants, and contributions from Yuma County.

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

The District reports the following major governmental funds:

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

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

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

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**C. Basis of Accounting**

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. 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-based 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 general 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 general 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 authorizes 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:

|                                   | <u>Capitalization<br/>Threshold</u> | <u>Depreciation<br/>Method</u> | <u>Estimated<br/>Useful Life</u> |
|-----------------------------------|-------------------------------------|--------------------------------|----------------------------------|
| Land                              | All                                 |                                |                                  |
| Construction in progress          | -                                   |                                |                                  |
| Buildings                         | \$ 10,000                           | Straight line                  | 15-50                            |
| Machinery and equipment           | 5,000                               | Straight line                  | 05-25                            |
| Improvements other than buildings | 10,000                              | Straight line                  | 20-40                            |

**F. Investment Income**

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

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

**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 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.

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 terminating employees are compensated for actual sick leave up to 1,000 hours at \$3 per hour.

**Note 2 - Deposits and Investments**

The District is a component unit of Yuma County and by Arizona Statute 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 and amounts as a whole can be viewed in Yuma County's financial statements.

*Deposits* – At June 30, 2004, the District had \$7,940,156 in the Yuma County Treasurer's investment pool. The District's deposits with the County Treasurer's investment pool represent a proportionate interest in the pools' portfolio; however, the District's portion is not identified with specific investments, and is not subject to custodial credit risk.

*Investments* – At June 30, 2004, investments are categorized below to give an indication of the level of risk the District assumed at year-end.

Category 1— insured or registered in the District's name, or securities held by the District or its agent in the District's name.

Category 2— uninsured and unregistered with securities held by the counterparty's trust department or agent in the District's name.

Category 3— uninsured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the District's name.

All investments are held by the Trustee for the Debt Service and the Repair & Replacement Funds. The Trustee at June 30, 2004 is the Bank of New York and the carrying amount of Investments held by the Trustee was \$7,696,514. Carrying amounts for all investments approximate market. The District's investments held by trustee are comprised of repurchase agreements and money market funds.

|                                          | Category |          |                    | Reported Amount    | Fair Value         |
|------------------------------------------|----------|----------|--------------------|--------------------|--------------------|
|                                          | 1        | 2        | 3                  |                    |                    |
| Investments held by trustee:             |          |          |                    |                    |                    |
| Debt service fund:                       |          |          |                    |                    |                    |
| Repurchase agreements                    | -        | -        | \$1,899,916        | \$1,899,916        | \$1,899,916        |
| Money market funds                       | -        | -        | 1,670,949          | 1,670,949          | 1,670,949          |
| Total debt service fund                  | -        | -        | 3,570,865          | 3,570,865          | 3,570,865          |
| Capital project fund                     |          |          |                    |                    |                    |
| Money market funds                       | -        | -        | 4,125,649          | 4,125,649          | 4,125,649          |
| Total capital projects fund              | -        | -        | 4,125,649          | 4,125,649          | 4,125,649          |
| <b>Total investments held by trustee</b> | <b>-</b> | <b>-</b> | <b>\$7,696,514</b> | <b>\$7,696,514</b> | <b>\$7,696,514</b> |

**Note 2 - Deposits and Investments (Concluded)**

Types of investments authorized can be found in the Official Statement of the Pledged Revenue Obligations Series 1996. All of the above listed investments are authorized by the Official Statement. A reconciliation of cash and investments to amounts shown on the statement of net assets follows:

|                                      |                            |
|--------------------------------------|----------------------------|
| Combined balance sheet:              |                            |
| Cash and cash equivalents            | \$ 7,940,156               |
| Cash and investments held by trustee | <u>7,696,514</u>           |
| Total                                | <u><u>\$15,636,670</u></u> |

**Note 3 - Due from Other Governments**

Amounts due from other governments reported in the Governmental Fund Types totaling \$1,547,437 at June 30, 2004 was exclusively 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, 2004, but not remitted to the District as of June 30, 2004.

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2004, was as follows:

| <b>Governmental activities:</b>                    | Balance<br>July 1, 2003    | Additions               | Balance<br>June 30, 2004   |
|----------------------------------------------------|----------------------------|-------------------------|----------------------------|
| Capital assets, not being depreciated:             |                            |                         |                            |
| Land                                               | \$ 759,885                 | \$550,000               | \$1,309,885                |
| Construction in progress                           | 126,957                    | 640,012                 | 766,969                    |
| Total capital assets not being depreciated         | <u>886,842</u>             | <u>1,190,012</u>        | <u>2,076,854</u>           |
| Capital assets, being depreciated:                 |                            |                         |                            |
| Buildings                                          | 23,590,961                 | 120,300                 | 23,711,261                 |
| Machinery and equipment                            | 1,872,103                  | 307,938                 | 2,180,041                  |
| Improvements other than buildings                  | 64,024                     | -                       | 64,024                     |
| Total capital assets being depreciated             | <u>25,527,088</u>          | <u>428,238</u>          | <u>25,955,326</u>          |
| Less accumulated depreciation for:                 |                            |                         |                            |
| Buildings                                          | (3,504,209)                | (546,609)               | (4,050,818)                |
| Machinery and equipment                            | (1,087,441)                | (207,984)               | (1,295,425)                |
| Improvements other than buildings                  | (5,161)                    | (1,974)                 | (7,135)                    |
| Total accumulated depreciation                     | <u>(4,596,811)</u>         | <u>(756,567)</u>        | <u>(5,353,378)</u>         |
| Total capital assets, being depreciated, net       | <u>20,930,277</u>          | <u>(328,329)</u>        | <u>20,601,948</u>          |
| <b>Governmental activities capital assets, net</b> | <u><b>\$21,817,119</b></u> | <u><b>\$861,683</b></u> | <u><b>\$22,678,802</b></u> |

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

|                                 |                         |
|---------------------------------|-------------------------|
| <b>Governmental activities:</b> |                         |
| Public safety                   | <u><u>\$756,567</u></u> |

**Note 5 - Long-Term Liabilities**

The following schedule details the District's long-term liability and obligation activity for the year ended June 30, 2004.

|                                    | <u>Balance</u><br><u>July 1, 2003</u> | <u>Additions</u> | <u>Reductions</u>  | <u>Balance</u><br><u>June 30, 2004</u> | <u>Amount</u><br><u>due within</u><br><u>One year</u> |
|------------------------------------|---------------------------------------|------------------|--------------------|----------------------------------------|-------------------------------------------------------|
| Compensated absences               | \$530,406                             | \$19,347         | -                  | \$549,753                              | -                                                     |
| Claims and judgments               | 2,100,000                             | 78,500           | \$1,043,254        | 1,135,246                              | \$1,135,246                                           |
| Revenue bonds payable              | 14,460,000                            | -                | 1,125,000          | 13,335,000                             | 1,195,000                                             |
| <b>Total Long-Term Liabilities</b> | <u>\$17,090,406</u>                   | <u>\$97,847</u>  | <u>\$2,168,254</u> | <u>\$15,019,999</u>                    | <u>\$2,330,246</u>                                    |

On the Statement of Net Assets, the current portion of long-term debt of \$2,330,246 is individually stated. Compensated absences and claims and judgments are generally liquidated by the general fund. Revenue bonds payable original issuance was for \$19,400,000 (refer to note 6 for additional information on Revenue Bonds).

**Note 6 - Bonds Payable**

The District's bonded debt consists of one revenue bond issue.

**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 are generally callable with interest payable semiannually. The obligations are secured by the pledge of net revenues from County Maintenance of Effort Payments and transaction privilege (sales) tax approved by the County's voters on May 16, 1995. The bond resolution also requires the County to use a portion of the proceeds to establish and maintain a bond reserve fund, which the County has done by placing \$950,000 of the proceeds in an escrow account in the custody of a trustee. Yuma County employs the early recognition option for payments of principal and interest when due early in the subsequent year. Principal and interest requirements at June 30, 2004, were as follows:

| <u>Description</u>            | <u>Interest</u><br><u>Rates</u> | <u>Maturities</u> | <u>Outstanding</u><br><u>Principal</u><br><u>July 1, 2003</u> | <u>Issues /</u><br><u>(Retirements)</u> | <u>Outstanding</u><br><u>Principal</u><br><u>June 30, 2004</u> |
|-------------------------------|---------------------------------|-------------------|---------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------|
| Pledged Revenue<br>Obligation |                                 |                   |                                                               |                                         |                                                                |
| Series 1996                   | 4.1-6.0%                        | 07/98 - 07/12     | \$14,460,000                                                  | \$ (1,125,000)                          | \$13,335,000                                                   |
| <b>Total</b>                  |                                 |                   | <u>\$14,460,000</u>                                           | <u>\$ (1,125,000)</u>                   | <u>\$ 13,335,000</u>                                           |

**Note 6 - Bonds Payable (Concluded)**

Revenue bond debt service requirements to maturity, including \$3,327,088 of interest, are as follows:

| Fiscal<br>Year | Principal           | Interest           | Annual<br>Debt Service |
|----------------|---------------------|--------------------|------------------------|
| 2005           | \$1,195,000         | \$665,355          | \$1,860,355            |
| 2006           | 1,265,000           | 597,880            | 1,862,880              |
| 2007           | 1,330,000           | 533,005            | 1,863,005              |
| 2008           | 1,395,000           | 463,834            | 1,858,834              |
| 2009           | 1,470,000           | 389,693            | 1,859,693              |
| 2010           | 1,545,000           | 310,530            | 1,855,530              |
| 2011           | 1,625,000           | 226,931            | 1,851,931              |
| 2012           | 1,710,000           | 92,610             | 1,802,610              |
| 2013           | 1,800,000           | 47,250             | 1,847,250              |
| <b>Total</b>   | <b>\$13,335,000</b> | <b>\$3,327,088</b> | <b>\$16,662,088</b>    |

**Note 7- 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 \$1,135,246, which has been accrued as a liability in the government-wide statement of net assets. The following schedule details the District's claims and judgments payables for the last two fiscal years ending June 30, 2003 and 2004.

|                              | Balance<br>July 1, 2002 | Additions   | Reductions | Balance<br>June 30, 2003 | Additions | Reductions  | Balance<br>June 30, 2004 |
|------------------------------|-------------------------|-------------|------------|--------------------------|-----------|-------------|--------------------------|
| Claims and judgments payable | \$500,000               | \$1,600,000 | -          | \$2,100,000              | \$78,500  | \$1,043,254 | \$1,135,246              |

**Note 8- Risk of Loss**

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

These risks of loss are accounted for and financed by the following described insurance coverage and internal risk management programs. The Jail District as a component unit of Yuma County participates in these programs.

The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 11 member counties. The pool provides member counties with workers' compensation coverage, as required by law, and risk management services. The County is responsible for paying a premium, based on an experience rating formula that allocates pool expenditures and liabilities among the members. The Arizona Counties Workers' Compensation Pool receives an independent audit annually and an audit by the Arizona Department of Insurance triennially. It accrues liabilities for losses that have been incurred but not reported. These liabilities are determined annually based on an independent actuarial valuation.

**Note 8- Risk of Loss (Concluded)**

The County maintains a limited risk management program for general liability and property damage to finance uninsured risks of loss up to \$350,000 for each occurrence. The County purchases commercial insurance to cover claims in excess of this amount up to \$10,000,000 for each occurrence and in aggregate for each year. The County retains liability for covered losses that exceed these limits. Settled claims resulting from these risks have not exceeded insurance coverage in the past three fiscal years.

**Note 9 - Retirement Plans**

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 four plans described below. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits.

The *Arizona State Retirement System (ASRS)* administers a cost-sharing multiple-employer defined benefit pension plan that covers general employees of the District. 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.

The *Public Safety Personnel Retirement System (PSPRS)* is an agent multiple-employer defined benefit pension plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or one of its political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a five-member board, known as The Fund Manager, and 189 local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

The *Corrections Officer Retirement Plan (CORP)* is an agent multiple-employer defined benefit pension plan that covers certain employees of the State of Arizona, Departments of Corrections and Juvenile Corrections, and District employees whose primary duties require direct inmate contact. The CORP is governed by The Fund Manager of PSPRS and 12 local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The *Elected Officials Retirement Plan (EORP)* is a cost-sharing multiple-employer defined benefit pension plan that covers elected officials and judges of certain state and local governments. The EORP is governed by The Fund Manager of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3.

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, CORP, and EORP**

1020 E. Missouri Ave.  
Phoenix, AZ 85014

(602) 255-5575

A full disclosure of these retirement plans regarding: fund policy, cost-sharing plans, agent plans, annual pension cost, trend information, analysis of funding progress can be obtained from the Yuma County's Financial Statements.

**Note 10- Interfund Balances and Due to / from Primary Government**

Balances at June 30, 2004, were as follows:

| Payable from:               | Payable to:  |                             |                    |            |
|-----------------------------|--------------|-----------------------------|--------------------|------------|
|                             | General Fund | Nonmajor Governmental funds | Primary Government | Total      |
| General fund                | -            | -                           | \$ 175,599         | \$ 175,599 |
| Nonmajor governmental funds | \$ 22,032    | \$ 12,711                   | 2,427              | 37,170     |
| Primary Government          | 10,062       | -                           | -                  | 10,062     |
| Total                       | \$ 32,094    | \$ 12,711                   | \$ 178,026         | \$ 222,831 |

Payables to general fund are due to payroll reclassifications in the amount of \$23,919 and reclassifications to the primary government for \$8,175. Payables to nonmajor governmental funds are due to payroll reclassification in the amount of \$12,711. Payables to primary government relate to a \$159,316 refund for overpayment of the maintenance of effort, payroll reclassifications in the amount of \$9,191 and correct posting to the primary government in the amount of \$9,519.

Interfund transfer – Interfund transfers for the year ended June 30, 2004, were as follows:

| Transfer from: | Transfer to:      |                       |                          |
|----------------|-------------------|-----------------------|--------------------------|
|                | Debt Service Fund | Capital Projects Fund | Total Governmental Funds |
| General fund   | \$1,833,151       | \$1,000,000           | \$2,833,151              |
| Total          | \$1,833,151       | \$1,000,000           | \$2,833,151              |

In the fund-based financial statements, the transfer of \$1,833,151 was for debt service bond payment requirements and \$1,000,000 for future capital projects.

**Note 11- Construction Commitments**

The District has started design and construction of two major projects as of June 30, 2004. One project consisted of the design and construction of two underground tunnels to accommodate future construction of an addition to the existing Detention facility intended to house remanded juvenile offenders. The second project is for the conceptual design for a future facility. At year end District's commitments with contractors are as follows:

| Project Description                    | Expenditures to date | Total Project Cost | Remaining Commitments |
|----------------------------------------|----------------------|--------------------|-----------------------|
| Design and construction of tunnels     | \$ 535,759           | \$ 3,378,593       | \$ 2,842,834          |
| Conceptual design of a future facility | 231,210              | 879,471            | 648,261               |
| Totals                                 | \$ 766,969           | \$ 4,258,064       | \$ 3,491,095          |

**Note 12 - 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 fiscal year ended June 30, 2004 \$5,347,978.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

YUMA COUNTY JAIL DISTRICT  
**Required Supplementary Information**  
 Budgetary Comparison Schedule - General Fund  
 Year Ended June 30, 2004

**Exhibit F**

|                                                                  | General Fund       |                    |                    |                                |
|------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------------------|
|                                                                  | Budgeted Amounts   |                    | Actual<br>Amounts  | Variance with<br>Final Budget* |
|                                                                  | Original           | Final              |                    |                                |
| <b>Revenues:</b>                                                 |                    |                    |                    |                                |
| Sales tax                                                        | \$8,516,430        | \$8,516,430        | \$9,258,168        | \$741,738                      |
| Intergovernmental:                                               |                    |                    |                    |                                |
| Primary government                                               | 5,507,294          | 5,507,294          | 5,347,978          | (159,316)                      |
| Other government                                                 | 550,000            | 550,000            | 183,044            | (366,956)                      |
| Charges for services                                             | 1,380,094          | 1,380,094          | 1,184,505          | (195,589)                      |
| Investment income                                                | 150,000            | 150,000            | 89,229             | (60,771)                       |
| Rent                                                             | -                  | -                  | 1,500              | 1,500                          |
| Miscellaneous                                                    | 2,000              | 2,000              | 115,679            | 113,679                        |
| <b>Total revenues</b>                                            | <b>16,105,818</b>  | <b>16,105,818</b>  | <b>16,180,103</b>  | <b>74,285</b>                  |
| <b>Expenditures:</b>                                             |                    |                    |                    |                                |
| Current:                                                         |                    |                    |                    |                                |
| Public safety                                                    | 20,313,670         | 20,313,670         | 14,703,204         | 5,610,466                      |
| Capital outlay                                                   | 285,000            | 285,000            | 384,592            | (99,592)                       |
| <b>Total expenditures</b>                                        | <b>20,598,670</b>  | <b>20,598,670</b>  | <b>15,087,796</b>  | <b>5,510,874</b>               |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>(4,492,852)</b> | <b>(4,492,852)</b> | <b>1,092,307</b>   | <b>5,585,159</b>               |
| <b>Other financing sources (uses):</b>                           |                    |                    |                    |                                |
| Transfers out                                                    | (3,905,405)        | (3,905,405)        | (2,833,151)        | 1,072,254                      |
| <b>Total other financing sources (uses)</b>                      | <b>(3,905,405)</b> | <b>(3,905,405)</b> | <b>(2,833,151)</b> | <b>1,072,254</b>               |
| Net change in fund balances                                      | (8,398,257)        | (8,398,257)        | (1,740,844)        | 6,657,413                      |
| Fund balances, July 1, 2003                                      | 8,398,257          | 8,398,257          | 7,412,064          | (986,193)                      |
| <b>Fund balances, June 30, 2004</b>                              | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$5,671,220</b> | <b>\$5,671,220</b>             |

\* Variance = Positive / (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 principals, except for the present value of net minimum capital lease payments.

**OTHER SUPPLEMENTARY  
INFORMATION**

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## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Jail District had the following special revenue funds at year end:

**Detention Facility Commissary.** 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.

**Jail Enhancement.** 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.** Accounts for fees collected from inmates for miscellaneous medical services, and the related expenditures.

**Jail District Other Grants.** Currently funds are from the County education equalization program. This grant was established with funds from School Superintendent office for educating juveniles housed at the Adult detention.

### Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities. Jail district had only one capital projects fund at year end.

**Jail District Repair and Replacement Fund.** With proceeds provided by the Jail District sales tax, funds are used for repairs, replacements, and additions of Jail facilities.

### Debt Service Funds

Debt service funds are used to account for the resources that are accumulated for the payment of interest and principal and related costs on general long-term debt special assessments, and capital leases. Jail district had only one debt service fund at year end.

**Jail District Debt Service.** With proceeds from the jail district sales tax, funds are used to retire and make interest payments on bonds issued for jail constructions.

YUMA COUNTY JAIL DISTRICT  
**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 June 30, 2004

**Exhibit G**

|                                                    | Special Revenue     |                           |                            |                 | Total<br>Non major<br>Governmental<br>Funds |
|----------------------------------------------------|---------------------|---------------------------|----------------------------|-----------------|---------------------------------------------|
|                                                    | Jail<br>Enhancement | Inmate<br>Health Services | Detention<br>Facility Comm | Other<br>Grants |                                             |
| <b>Assets</b>                                      |                     |                           |                            |                 |                                             |
| Cash and cash equivalents                          | \$477,762           | \$2,420                   | \$250,737                  | \$34,140        | \$765,059                                   |
| Receivable (net of allowances for uncollectible):  |                     |                           |                            |                 |                                             |
| Accounts                                           | -                   | -                         | -                          | -               | -                                           |
| Accrued interest                                   | 463                 | 2                         | 230                        | 24              | 719                                         |
| Due from:                                          |                     |                           |                            |                 |                                             |
| Primary government                                 | -                   | -                         | -                          | -               | -                                           |
| Other funds                                        | 12,676              | -                         | 35                         | -               | 12,711                                      |
| Other governments                                  | -                   | -                         | -                          | -               | -                                           |
| State government                                   | -                   | -                         | -                          | -               | -                                           |
| Prepaid items                                      | -                   | -                         | -                          | -               | -                                           |
| Cash and investments held by trustees - restricted | -                   | -                         | -                          | -               | -                                           |
| <b>Total Assets</b>                                | <b>\$490,901</b>    | <b>\$2,422</b>            | <b>\$251,002</b>           | <b>\$34,164</b> | <b>\$778,489</b>                            |
| <b>Liabilities and Fund Equity</b>                 |                     |                           |                            |                 |                                             |
| Liabilities:                                       |                     |                           |                            |                 |                                             |
| Accounts payable                                   | \$15,087            | \$139                     | \$9,919                    | \$6,363         | \$31,508                                    |
| Accrued payroll and employee benefits              | 4,032               | -                         | 8,619                      | -               | 12,651                                      |
| Due to:                                            |                     |                           |                            |                 |                                             |
| Primary government - Yuma County                   | 2,112               | -                         | 315                        | -               | 2,427                                       |
| Other funds                                        | 22,067              | -                         | 4,106                      | 8,570           | 34,743                                      |
| Deferred revenue                                   | -                   | -                         | -                          | 19,231          | 19,231                                      |
| <b>Total Liabilities</b>                           | <b>43,298</b>       | <b>139</b>                | <b>22,959</b>              | <b>34,164</b>   | <b>100,560</b>                              |
| Fund equity:                                       |                     |                           |                            |                 |                                             |
| Fund balances:                                     |                     |                           |                            |                 |                                             |
| Unreserved                                         | 447,603             | 2,283                     | 228,043                    | -               | 677,929                                     |
| <b>Total fund equity</b>                           | <b>447,603</b>      | <b>2,283</b>              | <b>228,043</b>             | <b>-</b>        | <b>677,929</b>                              |
| <b>Total liabilities and fund equity</b>           | <b>\$490,901</b>    | <b>\$2,422</b>            | <b>\$251,002</b>           | <b>\$34,164</b> | <b>\$778,489</b>                            |

YUMA COUNTY JAIL DISTRICT

Exhibit H

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

Nonmajor Governmental Funds

Year Ended June 30, 2004

|                                                                                  | Special Revenue     |                           |                            |                 | Total<br>Non major<br>Governmental<br>Funds |
|----------------------------------------------------------------------------------|---------------------|---------------------------|----------------------------|-----------------|---------------------------------------------|
|                                                                                  | Jail<br>Enhancement | Inmate<br>Health Services | Detention<br>Facility Comm | Other<br>Grants |                                             |
| <b>Revenues:</b>                                                                 |                     |                           |                            |                 |                                             |
| Intergovernmental                                                                | \$216,476           | -                         | -                          | \$14,565        | \$231,041                                   |
| Charges for services                                                             | -                   | \$5,651                   | \$270,003                  | -               | 275,654                                     |
| Investment income                                                                | 8,853               | 43                        | 3,644                      | 369             | 12,909                                      |
| Miscellaneous                                                                    | 631                 | -                         | 156,276                    | -               | 156,907                                     |
| <b>Total revenues</b>                                                            | <u>225,960</u>      | <u>5,694</u>              | <u>429,923</u>             | <u>14,934</u>   | <u>676,511</u>                              |
| <b>Expenditures:</b>                                                             |                     |                           |                            |                 |                                             |
| Current:                                                                         |                     |                           |                            |                 |                                             |
| Public safety                                                                    | 281,463             | 5,790                     | 367,216                    | 14,934          | 669,403                                     |
| Capital outlay                                                                   | 29,439              | -                         | 14,207                     | -               | 43,646                                      |
| <b>Total expenditures</b>                                                        | <u>310,902</u>      | <u>5,790</u>              | <u>381,423</u>             | <u>14,934</u>   | <u>713,049</u>                              |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b>             | <u>(84,942)</u>     | <u>(96)</u>               | <u>48,500</u>              | <u>-</u>        | <u>(36,538)</u>                             |
| <b>Other financing sources (uses):</b>                                           |                     |                           |                            |                 |                                             |
| Transfers in                                                                     | -                   | -                         | -                          | -               | -                                           |
| Transfers out                                                                    | -                   | -                         | -                          | -               | -                                           |
| <b>Total other financing sources (uses)</b>                                      | <u>-</u>            | <u>-</u>                  | <u>-</u>                   | <u>-</u>        | <u>-</u>                                    |
| Excess of revenues and other sources<br>over (under) expenditures and other uses | (84,942)            | (96)                      | 48,500                     | -               | (36,538)                                    |
| Fund balances, July 1, 2003                                                      | 532,545             | 2,379                     | 179,543                    | -               | 714,467                                     |
| <b>Fund balances, June 30, 2004</b>                                              | <u>\$447,603</u>    | <u>\$2,283</u>            | <u>\$228,043</u>           | <u>-</u>        | <u>\$677,929</u>                            |

YUMA COUNTY JAIL DISTRICT  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
 Budget and Actual - Debt Service Fund  
 Year Ended June 30, 2004

Exhibit I

|                                                                                  | Debt Service Fund  |                    |                    |                                |
|----------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------------------|
|                                                                                  | Budgeted Amounts   |                    | Actual<br>Amounts  | Variance with<br>Final Budget* |
|                                                                                  | Original           | Final              |                    |                                |
| <b>Revenues:</b>                                                                 |                    |                    |                    |                                |
| Sales tax                                                                        | -                  | -                  | \$133              | \$133                          |
| Investment income                                                                | \$130,180          | \$130,180          | 192,059            | 61,879                         |
| Miscellaneous                                                                    | -                  | -                  | -                  | -                              |
| <b>Total revenues</b>                                                            | <u>130,180</u>     | <u>130,180</u>     | <u>192,192</u>     | <u>62,012</u>                  |
| <b>Expenditures:</b>                                                             |                    |                    |                    |                                |
| Debt service                                                                     |                    |                    |                    | -                              |
| Principal retirement                                                             | 1,195,000          | 1,195,000          | 1,195,000          | -                              |
| Interest and fiscal charges                                                      | 710,405            | 710,405            | 708,582            | 1,823                          |
| <b>Total expenditures</b>                                                        | <u>1,905,405</u>   | <u>1,905,405</u>   | <u>1,903,582</u>   | <u>1,823</u>                   |
| <b>Excess of revenues over (under) expenditure</b>                               | <u>(1,775,225)</u> | <u>(1,775,225)</u> | <u>(1,711,390)</u> | <u>63,835</u>                  |
| <b>Other financing sources (uses):</b>                                           |                    |                    |                    |                                |
| Operating transfers in                                                           | 1,905,405          | 1,905,405          | 1,833,151          | (72,254)                       |
| Operating transfers out                                                          | -                  | -                  | -                  | -                              |
| <b>Total other financing sources (uses)</b>                                      | <u>1,905,405</u>   | <u>1,905,405</u>   | <u>1,833,151</u>   | <u>(72,254)</u>                |
| Excess of revenues and other sources<br>over (under) expenditures and other uses | 130,180            | 130,180            | 121,761            | (8,419)                        |
| Fund balances, July 1, 2003                                                      | (130,180)          | (130,180)          | 1,915,662          | 2,045,842                      |
| <b>Fund balances, June 30, 2004</b>                                              | <u>-</u>           | <u>-</u>           | <u>\$2,037,423</u> | <u>\$2,037,423</u>             |

\* Variance = Positive / (Negative)

YUMA COUNTY JAIL DISTRICT

Exhibit J

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**

Budget and Actual - Capital Projects Fund

Year Ended June 30, 2004

|                                                                                  | Capital Projects Fund |             |                   |                                |
|----------------------------------------------------------------------------------|-----------------------|-------------|-------------------|--------------------------------|
|                                                                                  | Budgeted Amounts      |             | Actual<br>Amounts | Variance with<br>Final Budget* |
|                                                                                  | Original              | Final       |                   |                                |
| <b>Revenues:</b>                                                                 |                       |             |                   |                                |
| Investment income                                                                | \$90,000              | \$90,000    | \$52,819          | (\$37,181)                     |
| <b>Total revenues</b>                                                            | 90,000                | 90,000      | 52,819            | (37,181)                       |
| <b>Expenditures:</b>                                                             |                       |             |                   |                                |
| Current:                                                                         |                       |             |                   |                                |
| Public safety                                                                    | -                     | -           | 67,699            | (67,699)                       |
| Capital outlay                                                                   | 3,000,000             | 3,000,000   | 1,190,012         | 1,809,988                      |
| <b>Total expenditures</b>                                                        | 3,000,000             | 3,000,000   | 1,257,711         | 1,742,289                      |
| <b>Excess of revenues over (under) expenditure</b>                               | (2,910,000)           | (2,910,000) | (1,204,892)       | 1,705,108                      |
| <b>Other financing sources (uses):</b>                                           |                       |             |                   |                                |
| Transfers in                                                                     | 2,000,000             | 2,000,000   | 1,000,000         | (1,000,000)                    |
| <b>Total other financing sources (uses)</b>                                      | 2,000,000             | 2,000,000   | 1,000,000         | (1,000,000)                    |
| Excess of revenues and other sources<br>over (under) expenditures and other uses | (910,000)             | (910,000)   | (204,892)         | 705,108                        |
| Fund balances, July 1, 2003                                                      | 910,000               | 910,000     | 6,578,788         | 5,668,788                      |
| <b>Fund balances, June 30, 2004</b>                                              | -                     | -           | \$6,373,896       | \$6,373,896                    |

\* Variance = Positive / (Negative)

YUMA COUNTY JAIL DISTRICT

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2004

|                                                                                  | Jail Enhancement |                  |                   |                                | Inmate Health Services |                |                   |                                |
|----------------------------------------------------------------------------------|------------------|------------------|-------------------|--------------------------------|------------------------|----------------|-------------------|--------------------------------|
|                                                                                  | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget* | Budgeted Amounts       |                | Actual<br>Amounts | Variance with<br>Final Budget* |
|                                                                                  | Original         | Final            |                   |                                | Original               | Final          |                   |                                |
| <b>Revenues:</b>                                                                 |                  |                  |                   |                                |                        |                |                   |                                |
| Intergovernmental                                                                | \$223,500        | \$223,500        | \$216,476         | (\$7,024)                      | -                      | -              | -                 | -                              |
| Charges for services                                                             | -                | -                | -                 | -                              | \$5,500                | \$5,500        | \$5,651           | \$151                          |
| Investment income                                                                | 14,000           | 14,000           | 8,853             | (5,147)                        | 70                     | 70             | 43                | (27)                           |
| Miscellaneous                                                                    | -                | -                | 631               | 631                            | -                      | -              | -                 | -                              |
| <b>Total revenues</b>                                                            | <b>237,500</b>   | <b>237,500</b>   | <b>225,960</b>    | <b>(11,540)</b>                | <b>5,570</b>           | <b>5,570</b>   | <b>5,694</b>      | <b>124</b>                     |
| <b>Expenditures:</b>                                                             |                  |                  |                   |                                |                        |                |                   |                                |
| Current:                                                                         |                  |                  |                   |                                |                        |                |                   |                                |
| Public safety                                                                    | 605,923          | 605,923          | 281,463           | 324,460                        | 7,969                  | 7,969          | 5,790             | 2,179                          |
| Capital outlay                                                                   | -                | -                | 29,439            | (29,439)                       | -                      | -              | -                 | -                              |
| <b>Total expenditures</b>                                                        | <b>605,923</b>   | <b>605,923</b>   | <b>310,902</b>    | <b>295,021</b>                 | <b>7,969</b>           | <b>7,969</b>   | <b>5,790</b>      | <b>2,179</b>                   |
| <b>Excess of revenues over (under) expenditures</b>                              | <b>(368,423)</b> | <b>(368,423)</b> | <b>(84,942)</b>   | <b>283,481</b>                 | <b>(2,399)</b>         | <b>(2,399)</b> | <b>(96)</b>       | <b>2,303</b>                   |
| <b>Other financing sources (uses):</b>                                           |                  |                  |                   |                                |                        |                |                   |                                |
| Transfers in                                                                     | -                | -                | -                 | -                              | -                      | -              | -                 | -                              |
| Transfers out                                                                    | -                | -                | -                 | -                              | -                      | -              | -                 | -                              |
| <b>Total other financing sources (uses)</b>                                      | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>                       | <b>-</b>               | <b>-</b>       | <b>-</b>          | <b>-</b>                       |
| Excess of revenues and other sources<br>over (under) expenditures and other uses | (368,423)        | (368,423)        | (84,942)          | 283,481                        | (2,399)                | (2,399)        | (96)              | 2,303                          |
| Fund balances, July 1, 2003                                                      | 368,423          | 368,423          | 532,545           | 164,122                        | 2,399                  | 2,399          | 2,379             | (20)                           |
| <b>Fund balances, June 30, 2004</b>                                              | <b>-</b>         | <b>-</b>         | <b>\$447,603</b>  | <b>\$447,603</b>               | <b>-</b>               | <b>-</b>       | <b>\$2,283</b>    | <b>\$2,283</b>                 |

\* Variance = Positive / (Negative)

| Detention Facility Commission |           |                |                             | Jail District Other |          |                |                             | Total Nonmajor Governmental Funds |           |                |                             |
|-------------------------------|-----------|----------------|-----------------------------|---------------------|----------|----------------|-----------------------------|-----------------------------------|-----------|----------------|-----------------------------|
| Budgeted Amounts              |           | Actual Amounts | Variance with Final Budget* | Budgeted Amounts    |          | Actual Amounts | Variance with Final Budget* | Budgeted Amounts                  |           | Actual Amounts | Variance with Final Budget* |
| Original                      | Final     |                |                             | Original            | Final    |                |                             | Original                          | Final     |                |                             |
| -                             | -         | -              | -                           | -                   | \$20,828 | \$14,565       | (\$6,263)                   | \$223,500                         | \$244,328 | \$231,041      | (\$13,287)                  |
| \$155,950                     | \$155,950 | \$270,003      | \$114,053                   | -                   | -        | -              | -                           | 161,450                           | 161,450   | 275,654        | 114,204                     |
| 4,500                         | 4,500     | 3,644          | (856)                       | -                   | -        | 369            | 369                         | 18,570                            | 18,570    | 12,909         | (5,661)                     |
| 80,000                        | 80,000    | 156,276        | 76,276                      | -                   | -        | -              | -                           | 80,000                            | 80,000    | 156,907        | 76,907                      |
| 240,450                       | 240,450   | 429,923        | 189,473                     | -                   | 20,828   | 14,934         | (5,894)                     | 483,520                           | 504,348   | 676,511        | 172,163                     |
| 435,875                       | 435,875   | 367,216        | 68,659                      | -                   | 20,828   | 14,934         | 5,894                       | 1,049,767                         | 1,070,595 | 669,403        | 401,192                     |
| -                             | -         | 14,207         | (14,207)                    | -                   | -        | -              | -                           | -                                 | -         | 43,646         | (43,646)                    |
| 435,875                       | 435,875   | 381,423        | 54,452                      | -                   | 20,828   | 14,934         | 5,894                       | 1,049,767                         | 1,070,595 | 713,049        | 357,546                     |
| (195,425)                     | (195,425) | 48,500         | 243,925                     | -                   | -        | -              | -                           | (566,247)                         | (566,247) | (36,538)       | 529,709                     |
| -                             | -         | -              | -                           | -                   | -        | -              | -                           | -                                 | -         | -              | -                           |
| -                             | -         | -              | -                           | -                   | -        | -              | -                           | -                                 | -         | -              | -                           |
| -                             | -         | -              | -                           | -                   | -        | -              | -                           | -                                 | -         | -              | -                           |
| (195,425)                     | (195,425) | 48,500         | 243,925                     | -                   | -        | -              | -                           | (566,247)                         | (566,247) | (36,538)       | 529,709                     |
| 195,425                       | 195,425   | 179,543        | (15,882)                    | -                   | -        | -              | -                           | 566,247                           | 566,247   | 714,467        | 148,220                     |
| -                             | -         | \$228,043      | \$228,043                   | -                   | -        | -              | -                           | -                                 | -         | \$677,929      | \$677,929                   |

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## STATISTICAL SECTION

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

The following is contained in the Statistical Section:

|                                          |       |
|------------------------------------------|-------|
| Government-Wide General History .....    | 53-56 |
| Governmental Funds General History ..... | 57-60 |
| Taxes and Assessments .....              | 61-68 |
| Long-Term Debt .....                     | 69-74 |
| Miscellaneous .....                      | 75-82 |

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**GOVERNMENT-WIDE  
GENERAL HISTORY**

Yuma County Jail District  
 Government-wide Expenses by Function  
 Last Two Fiscal Years

**Table A-1**

| Fiscal Year | Public Safety:    |                                           |              |                             |                       | Totals       |
|-------------|-------------------|-------------------------------------------|--------------|-----------------------------|-----------------------|--------------|
|             | Personal Services | Materials, supplies, Services, and claims | Depreciation | Interest and Fiscal Charges | Claims and Judgements |              |
| 2002-03     | \$8,954,364       | \$4,648,949                               | \$739,046    | \$781,822                   | \$1,600,000           | \$16,724,181 |
| 2003-04     | 9,533,552         | 5,413,006                                 | 756,567      | 708,582                     | -                     | 16,411,707   |

Yuma County Jail District  
 Government-wide Revenues by Source  
 Last Two Fiscal Years

**Table A-2**

| Fiscal Year | General Revenues |                   |                        |                     | Program Revenues                 |                      | Government Wide Grand Total |
|-------------|------------------|-------------------|------------------------|---------------------|----------------------------------|----------------------|-----------------------------|
|             | Sales Tax        | Investment Income | Rent and Miscellaneous | Maintance of effort | Operating Grants & Contributions | Charges for Services |                             |
| 2002-03     | \$8,158,678      | \$46,775          | \$110,615              | \$5,294,749         | \$234,413                        | \$1,533,923          | \$15,379,153                |
| 2003-04     | 9,258,301        | 347,016           | 725,745                | 5,347,978           | 414,085                          | 1,460,159            | 17,553,284                  |

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**GOVERNMENTAL FUNDS  
GENERAL HISTORY**

Yuma County Jail District  
 General Government Expenditures by Function (1)  
 Last Nine Fiscal Years

**Table B-1**

| <b>Fiscal Year</b> | <b>Public Safety</b> | <b>Capital Outlay</b> | <b>Debt Service</b> | <b>Total</b> |
|--------------------|----------------------|-----------------------|---------------------|--------------|
| 1995-96 (2)        | \$3,439,375          | \$1,890,604           | -                   | \$5,329,979  |
| 1996-97            | 6,891,964            | 3,908,461             | \$604,559           | 11,404,984   |
| 1997-98            | 7,492,631            | 15,779,165            | 1,896,659           | 25,168,455   |
| 1998-99            | 8,848,143            | 3,639,990             | 1,900,085           | 14,388,218   |
| 1999-00            | 9,064,345            | 433,068               | 1,900,973           | 11,398,386   |
| 2000-01            | 10,056,197           | 656,543               | 1,901,581           | 12,614,321   |
| 2001-02            | 12,004,767           | 922,644               | 1,897,702           | 14,825,113   |
| 2002-03            | 13,532,305           | 206,132               | 1,906,822           | 15,645,259   |
| 2003-04            | 15,440,306           | 1,618,250             | 1,903,582           | 18,962,138   |

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

(2) Yuma County Jail District was operating for approximately half of fiscal year 1995-1996

Yuma County Jail District  
 General Revenues by Source (1)  
 Last Nine Fiscal Years

**Table B-2**

| Fiscal Year | Taxes       | Federal / State Grants | Charges for Services | Investment Income | Rent and Miscellaneous | Maintenace of Effort (2) | Totals      |
|-------------|-------------|------------------------|----------------------|-------------------|------------------------|--------------------------|-------------|
| 1995-96 (3) | \$2,721,486 | \$162,159              | \$300,641            | \$11,232          | \$58,576               | \$2,324,123              | \$5,578,217 |
| 1996-97     | 5,631,891   | 182,879                | 600,195              | 756,418           | 69,934                 | 4,749,113                | 11,990,430  |
| 1997-98     | 6,299,807   | 215,626                | 611,135              | 875,693           | 86,364                 | 4,844,321                | 12,932,946  |
| 1998-99     | 6,660,541   | 495,736                | 1,671,899            | 415,277           | 84,602                 | 4,893,447                | 14,221,502  |
| 1999-00     | 7,002,127   | 412,218                | 2,552,070            | 525,276           | 72,713                 | 4,951,701                | 15,516,105  |
| 2000-01     | 7,397,340   | 938,178                | 1,914,341            | 721,578           | 99,053                 | 5,050,121                | 16,120,611  |
| 2001-02     | 7,709,886   | 1,147,554              | 1,642,500            | 495,924           | 104,413                | 5,167,467                | 16,267,744  |
| 2002-03     | 8,158,678   | 234,413                | 1,533,923            | 46,775            | 110,615                | 5,294,749                | 15,379,153  |
| 2003-04     | 9,258,301   | 414,085                | 1,460,159            | 347,016           | 274,086                | 5,347,978                | 17,101,625  |

(1) Includes General, Special Revenue, Debt Service, and Capital Project Funds

(2) Maintenance of Effort

(3) Yuma County Jail District was operating for approximately half of fiscal year 1995-1996

Yuma County Jail District  
 General Fund Changes in Fund Balance  
 Last Nine Fiscal Years

Table B-3

| Fiscal Year | Operating Sources |              |             | Operating Uses |               |             | Operating Net Income |
|-------------|-------------------|--------------|-------------|----------------|---------------|-------------|----------------------|
|             | Revenues          | Transfers In | Total       | Expenditures   | Transfers Out | Total       |                      |
| 1995-96     | \$2,889,999       | \$2,324,123  | \$5,214,122 | \$5,063,038    | -             | \$5,063,038 | \$151,084            |
| 1996-97     | 6,160,083         | 4,749,113    | 10,909,196  | 7,522,991      | \$788,913     | 8,311,904   | 2,597,292            |
| 1997-98     | 6,920,033         | 4,844,321    | 11,764,354  | 8,515,695      | 2,210,343     | 10,726,038  | 1,038,316            |
| 1998-99     | 8,628,747         | 4,893,447    | 13,522,194  | 10,206,585     | 4,378,316     | 14,584,901  | (1,062,707)          |
| 1999-00     | 9,714,945         | 5,032,373    | 14,747,318  | 9,043,498      | 4,791,726     | 13,835,224  | 912,094              |
| 2000-01     | 10,084,983        | 5,050,121    | 15,135,104  | 10,034,180     | 3,155,274     | 13,189,454  | 1,945,650            |
| 2001-02     | 10,254,494        | 5,167,467    | 15,421,961  | 11,722,549     | 1,632,045     | 13,354,594  | 2,067,367            |
| 2002-03     | 9,515,124         | 5,294,749    | 14,809,873  | 13,015,488     | 1,759,283     | 14,774,771  | 35,102               |
| 2003-04     | 10,832,125        | 5,347,978    | 16,180,103  | 15,087,796     | 2,833,151     | 17,920,947  | (1,740,844)          |

| Fiscal Year | Prior Period Adjustment | General Fund - Fund Balance |             |           |          |
|-------------|-------------------------|-----------------------------|-------------|-----------|----------|
|             |                         | Beginning                   | Change in   | Ending    | % Change |
| 1995-96     | -                       | -                           | \$151,084   | \$151,084 | N/A      |
| 1996-97     | \$35                    | \$151,084                   | 2,597,327   | 2,748,411 | 1719.1%  |
| 1997-98     | 17,062                  | 2,748,411                   | 1,055,378   | 3,803,789 | 38.4%    |
| 1998-99     | -                       | 3,803,789                   | (1,062,707) | 2,741,082 | -28%     |
| 1999-00     | (239,894)               | 2,741,082                   | 672,200     | 3,413,282 | 24.5%    |
| 2000-01     | -                       | 3,413,282                   | 1,945,650   | 5,358,932 | 57.0%    |
| 2001-02     | (49,337)                | 5,358,932                   | 2,018,030   | 7,376,962 | 37.7%    |
| 2002-03     | -                       | 7,376,962                   | 35,102      | 7,412,064 | 0.5%     |
| 2003-04     | -                       | 7,412,064                   | (1,740,844) | 5,671,220 | -23%     |

## **TAXES AND ASSESSMENTS**

Yuma County Jail District  
Yuma County's General Fund - Property Tax Levied and Collections (by Year Collected)  
Last Nine Fiscal Years

**Table C-1**

| Fiscal Year | Tax Levy    | Current Tax Collections (1) | Percent of Levy Collected | Interest & Penalty Collections (1) | Total Tax Collections | Total Collection as Percent of Current Levy |
|-------------|-------------|-----------------------------|---------------------------|------------------------------------|-----------------------|---------------------------------------------|
| 1994-95     | \$7,823,982 | \$7,997,580                 | 102.22%                   | \$702,410                          | \$8,699,990           | 111.20%                                     |
| 1995-96     | 8,116,301   | 8,460,285                   | 104.24%                   | 967,814                            | 9,428,099             | 116.16%                                     |
| 1996-97     | 8,386,116   | 8,376,411                   | 99.88%                    | 854,618                            | 9,231,029             | 110.08%                                     |
| 1997-98     | 10,638,276  | 10,753,776                  | 101.09%                   | 768,954                            | 11,522,730            | 108.31%                                     |
| 1998-99     | 11,033,320  | 10,859,823                  | 98.43%                    | 503,329                            | 11,363,152            | 102.99%                                     |
| 1999-00     | 11,474,506  | 11,217,960                  | 97.76%                    | 786,207                            | 12,004,167            | 104.62%                                     |
| 2000-01     | 12,439,581  | 12,177,500                  | 97.89%                    | 682,463                            | 12,859,963            | 103.38%                                     |
| 2001-02     | 13,826,873  | 12,531,081                  | 90.63%                    | 631,218                            | 13,162,299            | 95.19%                                      |
| 2002-03     | 14,648,440  | 13,734,084                  | 93.76%                    | 683,016                            | 14,417,100            | 98.42%                                      |

(1) Included in year collected / received.

(2) Included in year levied / billed.

N/A Not available at time of printing.

Data is per Yuma County's fiscal year 2003 CAFR

FY 2003 is the most current data available at time of printing

Yuma County Jail District  
Yuma County's General Fund - Property Tax Levied and Collections (by Year Levied)  
Last Nine Fiscal Years

**Table C-2**

| Fiscal Year | General Tax Levy | Current Tax Collection | Percent of Levy Collected | Collected in Subsequent Year (2) | Total Tax Collections | Percent of Total Tax Collected to Tax Levy | Outstanding Delinquent Taxes | Percent of Delinquent Taxes to Tax Levy |
|-------------|------------------|------------------------|---------------------------|----------------------------------|-----------------------|--------------------------------------------|------------------------------|-----------------------------------------|
| 1994-95     | \$7,823,982      | \$7,276,858            | 93.01%                    | \$368,726                        | \$7,645,584           | 97.72%                                     | \$178,398                    | 2.28%                                   |
| 1995-96     | 8,116,301        | 7,603,629              | 93.68%                    | 328,639                          | 7,932,268             | 97.73%                                     | 184,033                      | 2.27%                                   |
| 1996-97     | 8,386,116        | 7,630,515              | 90.99%                    | 284,500                          | 7,915,015             | 94.38%                                     | 471,101                      | 5.62%                                   |
| 1997-98     | 10,638,276       | 9,818,600              | 92.30%                    | 239,885                          | 10,058,485            | 94.55%                                     | 579,791                      | 5.45%                                   |
| 1998-99     | 11,033,320       | 10,230,377             | 92.72%                    | 245,419                          | 10,475,796            | 94.95%                                     | 557,524                      | 5.05%                                   |
| 1999-00     | 11,474,506       | 10,712,424             | 93.36%                    | 275,465                          | 10,987,889            | 95.76%                                     | 486,617                      | 4.24%                                   |
| 2000-01     | 12,439,581       | 11,670,056             | 93.81%                    | 324,751                          | 11,994,807            | 96.42%                                     | 444,774                      | 3.58%                                   |
| 2001-02     | 13,826,873       | 12,196,378             | 88.21%                    | 324,441                          | 12,520,819            | 90.55%                                     | 1,306,054                    | 9.45%                                   |
| 2002-03     | 14,648,440       | 13,409,643             | 91.54%                    | -                                | 13,409,643            | 91.54%                                     | 1,238,797                    | 8.46%                                   |

(1) Included in year collected / received.

(2) Included in year levied / billed.

N/A Not available at time of printing.

Data is per Yuma County's fiscal year 2003 CAFR

FY 2003 is the most current data available at time of printing

Yuma County Jail District  
Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)  
(Per \$100 of Assessed Value)  
Last Twelve Years

| <b>GENERAL TAXING AUTHORITIES</b> |           | State of Arizona | Yuma County | Equalization | City of Yuma | City of Somerton | Somerton-Amistade Estates Unit #3 | Somerton-Amistade Estates Unit #4 | Downtown Mall Maintenance District | San Luis-Ranchos Los Oros | San Luis- Los Portales |
|-----------------------------------|-----------|------------------|-------------|--------------|--------------|------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|------------------------|
| Primary Tax Authority Number      |           | 00986            | 02000       | 02001        | 04154        | 04152            | 31001                             | 31,004                            | 28204                              | 31,003                    | 31,002                 |
| Secondary Tax Authority No.       |           | -                | 52000       | -            | -            | 54152            | -                                 | -                                 | -                                  | -                         | -                      |
| 1992                              | Primary   | \$0.4700         | \$1.9342    | n/a          | \$1.8887     | n/a              | -                                 | -                                 | n/a                                | -                         | -                      |
| (1992-1993)                       | Secondary | -                | 0.3135      | -            | 0.1115       | n/a              | -                                 | -                                 | -                                  | -                         | -                      |
| 1993                              | Primary   | 0.4700           | 1.9342      | \$0.5300     | 1.9399       | -                | -                                 | -                                 | \$14.3383                          | -                         | -                      |
| (1993-1994)                       | Secondary | -                | -           | -            | -            | \$0.2513         | -                                 | -                                 | -                                  | -                         | -                      |
| 1994                              | Primary   | 0.4700           | 1.9342      | 0.5300       | 1.9628       | -                | -                                 | -                                 | 15.1952                            | -                         | -                      |
| (1994-1995)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |
| 1995                              | Primary   | 0.4700           | 1.9200      | 0.5300       | 1.9771       | -                | -                                 | -                                 | 14.3383                            | -                         | -                      |
| (1995-1996)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |
| 1996                              | Primary   | -                | 1.9200      | 0.5300       | 1.9771       | -                | -                                 | -                                 | 9.6067                             | -                         | -                      |
| (1996-1997)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |
| 1997                              | Primary   | -                | 2.3180      | 0.5300       | 1.9902       | -                | -                                 | -                                 | 4.7747                             | -                         | -                      |
| (1997-1998)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |
| 1998                              | Primary   | -                | 2.3180      | 0.5300       | 1.9902       | -                | -                                 | -                                 | 4.7747                             | -                         | -                      |
| (1998-1999)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |
| 1999                              | Primary   | -                | 2.3180      | 0.5217       | 1.9902       | -                | \$688.5879                        | -                                 | 4.7747                             | -                         | -                      |
| (1999-2000)                       | Secondary | -                | -           | -            | -            | -                | 2.0000                            | -                                 | -                                  | -                         | -                      |
| 2000                              | Primary   | -                | 2.3180      | 0.5123       | 1.9902       | -                | 729.6651                          | -                                 | 4.7747                             | -                         | -                      |
| (2000-2001)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |
| 2001                              | Primary   | -                | 2.3180      | 0.4974       | 1.9192       | -                | 780.0312                          | -                                 | 4.7747                             | -                         | -                      |
| (2001-2002)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |
| 2002                              | Primary   | -                | 2.3180      | 0.4889       | 1.8621       | -                | 157.5663                          | \$287.5561                        | 4.7747                             | \$492.2007                | \$196.4004             |
| (2002-2003)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |
| 2003                              | Primary   | -                | 2.3180      | 0.4717       | 1.8693       | -                | 157.5663                          | 287.5561                          | 4.7747                             | 492.2007                  | 196.3651               |
| (2003-2004)                       | Secondary | -                | -           | -            | -            | -                | -                                 | -                                 | -                                  | -                         | -                      |

**Table C-3**

| <b>GENERAL TAXING AUTHORITIES</b> |           | Yuma Elementary School District #1 | Somerton Elementary | Crane School District No. 13 | Hyder Elementary | Mohawk Elementary | Wellton Elementary | Gadsden Elementary | Antelope Union High | Yuma Union High School District #70 | Arizona Western Community College |
|-----------------------------------|-----------|------------------------------------|---------------------|------------------------------|------------------|-------------------|--------------------|--------------------|---------------------|-------------------------------------|-----------------------------------|
| Tax Year (Fiscal Year)            | Type      |                                    |                     |                              |                  |                   |                    |                    |                     |                                     |                                   |
| Primary Tax Authority Number      |           | 05001                              | 05011               | 05013                        | 05016            | 05017             | 05024              | 05032              | 06101               | 06103                               | 08150                             |
| Secondary Tax Authority No.       |           | 55001                              | 55011               | 55013                        | 55016            | 55017             | 55024              | 55032              | 56101               | 56103                               | 58150                             |
| 1992                              | Primary   | n/a                                | n/a                 | n/a                          | n/a              | n/a               | n/a                | n/a                | n/a                 | n/a                                 | n/a                               |
| (1992-1993)                       | Secondary | n/a                                | n/a                 | n/a                          | n/a              | -                 | -                  | n/a                | n/a                 | n/a                                 | n/a                               |
| 1993                              | Primary   | \$2.4097                           | \$2.4932            | \$2.3084                     | \$2.3794         | \$1.9455          | \$1.7495           | -                  | \$2.3044            | \$2.5603                            | \$1.8595                          |
| (1993-1994)                       | Secondary | 1.1627                             | 1.6503              | 1.5468                       | 1.8133           | -                 | -                  | \$1.8386           | 0.2094              | 0.6848                              | 0.3483                            |
| 1994                              | Primary   | 2.3268                             | 2.3494              | 2.2909                       | 2.3076           | 2.4441            | 1.7089             | -                  | 2.3110              | 2.4774                              | 1.8722                            |
| (1994-1995)                       | Secondary | 1.2895                             | 1.7486              | 1.6007                       | 2.0202           | -                 | 1.2439             | 1.5624             | 0.2224              | 1.1110                              | 0.3517                            |
| 1995                              | Primary   | 2.2859                             | 2.5639              | 2.3071                       | 2.4135           | 2.4160            | 1.7929             | 1.8241             | 2.5246              | 2.5670                              | 1.8356                            |
| (1995-1996)                       | Secondary | 1.2157                             | 2.5220              | 1.4129                       | 2.2101           | -                 | 1.1886             | 3.0371             | 0.7818              | 1.1040                              | 0.3301                            |
| 1996                              | Primary   | 2.1009                             | 2.9841              | 2.1925                       | 2.5636           | 2.4232            | 1.8657             | 2.2821             | 2.1196              | 2.2593                              | 1.8329                            |
| (1996-1997)                       | Secondary | 1.3851                             | 2.3097              | 1.4367                       | 2.2567           | 1.7437            | 1.2332             | 2.8274             | 0.4928              | 1.1058                              | 0.3454                            |
| 1997                              | Primary   | 2.1470                             | 3.4801              | 2.6131                       | 2.4151           | 2.4891            | 2.9633             | 2.6246             | 1.6377              | 2.3611                              | 1.8218                            |
| (1997-1998)                       | Secondary | 1.4867                             | 1.8924              | 1.1248                       | 2.0999           | 1.1141            | 1.0263             | 2.8007             | 0.9637              | 0.9954                              | 0.3305                            |
| 1998                              | Primary   | 2.5027                             | 2.3175              | 2.6191                       | 2.1940           | 2.3175            | 3.1215             | 2.4139             | 2.1910              | 2.3759                              | 1.8072                            |
| (1998-1999)                       | Secondary | 1.3002                             | 2.0274              | 1.3949                       | 2.6026           | 1.3916            | 1.1025             | 2.9363             | 0.8292              | 0.9307                              | 0.3138                            |
| 1999                              | Primary   | 2.5612                             | 2.2772              | 2.1935                       | 1.9211           | 2.2850            | 2.8843             | 2.2616             | 2.1561              | 2.2269                              | 1.8216                            |
| (1999-2000)                       | Secondary | 1.5050                             | 2.0365              | 1.2755                       | 2.6258           | 1.7151            | 1.1705             | 2.4499             | 0.8260              | 0.9121                              | 0.3013                            |
| 2000                              | Primary   | 2.4934                             | 2.2649              | 2.0975                       | 2.2283           | 2.3175            | 2.9713             | 2.2793             | 2.1439              | 2.2387                              | 1.8281                            |
| (2000-2001)                       | Secondary | 1.5377                             | 1.8395              | 1.4225                       | 2.2662           | 1.4579            | 0.9630             | 2.4326             | 0.6416              | 0.8793                              | 0.2815                            |
| 2001                              | Primary   | 2.8157                             | 3.1700              | 2.5481                       | 2.0595           | 2.2604            | 3.2301             | 2.6029             | 2.0319              | 2.4303                              | 1.8267                            |
| (2001-2002)                       | Secondary | 1.2510                             | 1.4349              | 1.3288                       | 2.2116           | 1.3362            | 0.8903             | 2.1103             | 0.6612              | 0.8753                              | 0.2759                            |
| 2002                              | Primary   | 2.5956                             | 3.1446              | 2.7172                       | 2.4703           | 2.9200            | 2.8881             | 2.7750             | 2.1123              | 2.7563                              | 1.8267                            |
| (2002-2003)                       | Secondary | 1.4277                             | 1.4519              | 1.2473                       | 2.2844           | 1.0884            | 0.9098             | 1.9231             | 0.6347              | 0.7880                              | 0.2550                            |
| 2003                              | Primary   | 2.0527                             | 3.1439              | 2.5066                       | 2.1697           | 2.1605            | 2.9292             | 4.0216             | 2.2942              | 2.2323                              | 1.8267                            |
| (2003-2004)                       | Secondary | 1.3679                             | 2.2545              | 1.1845                       | 2.5056           | 1.0295            | 0.8229             | 1.6510             | 0.6555              | 0.7868                              | 0.2301                            |

Yuma County Jail District  
Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)  
(Per \$100 of Assessed Value)  
Last Twelve Years

| <b>SPECIAL DISTRICT TAXING AUTHORITIES</b> |           | Yuma Hospital District | Maricop Electrical District #8 | Library District | Flood Control District | Yuma - Mesa Irrigation District | Yuma Irrigation District | North Gila Valley Irrigation District | Wellton - Mohawk Irrigation District | Hillander C Irrigation District |
|--------------------------------------------|-----------|------------------------|--------------------------------|------------------|------------------------|---------------------------------|--------------------------|---------------------------------------|--------------------------------------|---------------------------------|
| Tax Year (Fiscal Year)                     | Type      |                        |                                |                  |                        |                                 |                          |                                       |                                      |                                 |
| Special District Authority No.             |           | 10699                  | 12001                          | 14900            | 15829                  | 16701                           | 16702                    | 16703                                 | 16704                                | 16705                           |
| 1992                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (1992-1993)                                | Secondary | -                      | -                              | \$0.4730         | \$0.5000               | n/a                             | n/a                      | n/a                                   | n/a                                  | n/a                             |
| 1993                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (1993-1994)                                | Secondary | -                      | -                              | 0.4352           | 0.5000                 | \$50.0000                       | \$25.0000                | \$21.0000                             | \$1.0000                             | \$3.5499                        |
| 1994                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (1994-1995)                                | Secondary | -                      | -                              | 0.4730           | 0.5000                 | 52.5000                         | 25.0000                  | 21.0000                               | 1.0000                               | 5.3248                          |
| 1995                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (1995-1996)                                | Secondary | -                      | -                              | 0.4831           | 0.5000                 | 55.0000                         | 25.0000                  | 21.0000                               | 1.0017                               | 5.3258                          |
| 1996                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (1996-1997)                                | Secondary | -                      | -                              | 0.4831           | 0.5000                 | 55.0000                         | 25.0000                  | 21.0000                               | 1.0000                               | 6.8051                          |
| 1997                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (1997-1998)                                | Secondary | -                      | -                              | 0.5040           | 0.2490                 | 55.0000                         | 25.0000                  | 26.0000                               | 0.8099                               | 4.4381                          |
| 1998                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (1998-1999)                                | Secondary | \$0.0045               | -                              | 0.5040           | 0.3500                 | 52.5000                         | 25.0000                  | 26.0000                               | 1.0000                               | 4.4381                          |
| 1999                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (1999-2000)                                | Secondary | -                      | -                              | 0.5040           | 0.3500                 | 50.0000                         | 30.0000                  | 26.0000                               | 1.0000                               | 4.4381                          |
| 2000                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (2000-2001)                                | Secondary | -                      | \$5.5788                       | 0.5040           | 0.3500                 | 50.0000                         | 30.0000                  | 26.0000                               | 1.0000                               | -                               |
| 2001                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (2001-2002)                                | Secondary | -                      | -                              | 0.5040           | 0.3500                 | 50.0000                         | 30.0000                  | 26.0000                               | 0.5542                               | -                               |
| 2002                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (2002-2003)                                | Secondary | -                      | 0.6646                         | 0.5040           | 0.3500                 | 50.0000                         | 30.0000                  | 26.0000                               | 0.5499                               | -                               |
| 2003                                       | Primary   | -                      | -                              | -                | -                      | -                               | -                        | -                                     | -                                    | -                               |
| (2003-2004)                                | Secondary | -                      | 3.5248                         | 0.5040           | 0.3500                 | 50.0000                         | 30.0000                  | 26.0000                               | 1.0000                               | 8.6928                          |

**Table C-4**

| <b>SPECIAL DISTRICT TAXING AUTHORITIES</b> |           | Unit B Irrigation District O & M | Unit B Irrigation District Contract | Unit B Irrigation District Non Coop | Unit B Irrigation District Special | Hyder Valley Irrigation District | County Citrus Pest Control District | County Pest Abatement District | Del Sur Estates Units 1 & 2 |
|--------------------------------------------|-----------|----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|----------------------------------|-------------------------------------|--------------------------------|-----------------------------|
| Tax Year (Fiscal Year)                     | Type      |                                  |                                     |                                     |                                    |                                  |                                     |                                |                             |
| Special District Authority No.             |           | 16706                            | 16707                               | 16708                               | 16709                              | 17851                            | 19709                               | 19710                          | 28876                       |
| 1992                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (1992-1993)                                | Secondary | -                                | -                                   | -                                   | -                                  | n/a                              | n/a                                 | n/a                            | -                           |
| 1993                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (1993-1994)                                | Secondary | -                                | -                                   | -                                   | -                                  | \$39.9925                        | \$5.0000                            | \$0.5000                       | -                           |
| 1994                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (1994-1995)                                | Secondary | -                                | -                                   | -                                   | -                                  | 31.6167                          | 10.0000                             | 0.5000                         | -                           |
| 1995                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (1995-1996)                                | Secondary | -                                | -                                   | -                                   | -                                  | 22.6771                          | 10.0000                             | 0.5000                         | -                           |
| 1996                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (1996-1997)                                | Secondary | -                                | -                                   | -                                   | -                                  | 24.6930                          | 9.0000                              | 0.4750                         | -                           |
| 1997                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (1997-1998)                                | Secondary | -                                | -                                   | -                                   | -                                  | -                                | 7.5000                              | 0.4500                         | -                           |
| 1998                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (1998-1999)                                | Secondary | \$105.0000                       | \$8.6800                            | \$1.0000                            | \$1.0000                           | -                                | 6.5000                              | 0.4250                         | -                           |
| 1999                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (1999-2000)                                | Secondary | 105.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | 20.7300                          | 6.5000                              | 0.3800                         | \$1.0000                    |
| 2000                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (2000-2001)                                | Secondary | 105.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | -                                | 6.5000                              | 0.3500                         | -                           |
| 2001                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (2001-2002)                                | Secondary | 115.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | -                                | 6.5000                              | 0.3000                         | -                           |
| 2002                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (2002-2003)                                | Secondary | 125.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | -                                | 6.5000                              | 0.2500                         | -                           |
| 2003                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              | -                           |
| (2003-2004)                                | Secondary | 125.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | -                                | 7.0000                              | 0.2500                         | -                           |

Yuma County Jail District  
 Assessed and Estimated Actual Value of Taxable Property  
 Last Twelve Fiscal Years

Table C-5

| Tax<br>(fiscal)<br>Year | Type                 | Secured Personal Property<br>and Real Property |          |                        |          | Ratio of<br><b>Assessed</b><br>Value to Total<br>Estimated<br>Value | Secured Personal Property<br>and Real Property |        |                    |        | Ratio of<br><b>Net Assessed</b><br>Value to Total<br>Estimated<br>Value |
|-------------------------|----------------------|------------------------------------------------|----------|------------------------|----------|---------------------------------------------------------------------|------------------------------------------------|--------|--------------------|--------|-------------------------------------------------------------------------|
|                         |                      | Assessed Value                                 |          | Estimated Actual Value |          |                                                                     | Exempt Assessed Value                          |        | Net Assessed Value |        |                                                                         |
|                         |                      | Amount                                         | % change | Amount                 | % change | Amount                                                              | % change                                       | Amount | % change           |        |                                                                         |
| 1992<br>(1993)          | Primary<br>Secondary | \$476,583,083                                  | -1.68%   | \$3,034,242,002        | -0.38%   | 15.71%                                                              | \$89,585,774                                   | -9.84% | \$386,997,309      | 0.42%  | 12.75%                                                                  |
| 1993<br>(1994)          | Primary<br>Secondary | 486,495,816                                    | -2.30%   | 3,095,418,782          | -0.58%   | 15.72%                                                              | 90,414,247                                     | -9.57% | 396,081,569        | -0.47% | 12.80%                                                                  |
| 1994<br>(1995)          | Primary<br>Secondary | 481,959,087                                    | 1.13%    | 3,105,000,150          | 2.33%    | 15.52%                                                              | 89,028,103                                     | -0.62% | 392,930,984        | 1.53%  | 12.65%                                                                  |
| 1995<br>(1996)          | Primary<br>Secondary | 489,246,079                                    | 0.57%    | 3,154,749,387          | 1.92%    | 15.51%                                                              | 89,811,024                                     | -0.67% | 399,435,055        | 0.85%  | 12.66%                                                                  |
| 1996<br>(1997)          | Primary<br>Secondary | 492,772,019                                    | 2.24%    | 3,223,009,531          | 3.80%    | 15.29%                                                              | 88,264,142                                     | -0.86% | 404,507,877        | 2.95%  | 12.55%                                                                  |
| 1997<br>(1998)          | Primary<br>Secondary | 503,612,023                                    | 2.94%    | 3,303,492,819          | 4.71%    | 15.24%                                                              | 89,277,244                                     | -0.59% | 414,334,779        | 3.73%  | 12.54%                                                                  |
| 1998<br>(1999)          | Primary<br>Secondary | 511,445,058                                    | 3.79%    | 3,410,256,104          | 5.81%    | 15.00%                                                              | 88,721,055                                     | 0.52%  | 422,724,003        | 4.50%  | 12.40%                                                                  |
| 1999<br>(2000)          | Primary<br>Secondary | 522,946,428                                    | 3.84%    | 3,493,061,715          | 5.74%    | 14.97%                                                              | 89,787,989                                     | 0.57%  | 433,158,439        | 4.54%  | 12.40%                                                                  |
| 2000<br>(2001)          | Primary<br>Secondary | 525,851,099                                    | 2.82%    | 3,545,150,312          | 3.96%    | 14.83%                                                              | 89,074,445                                     | 0.40%  | 436,776,654        | 3.32%  | 12.32%                                                                  |
| 2001<br>(2002)          | Primary<br>Secondary | 533,011,421                                    | 1.92%    | 3,595,365,074          | 2.93%    | 14.82%                                                              | 90,054,094                                     | 0.30%  | 442,957,327        | 2.26%  | 12.32%                                                                  |
| 2002<br>(2003)          | Primary<br>Secondary | 548,861,661                                    | 4.38%    | 3,740,286,519          | 5.50%    | 14.67%                                                              | 89,919,792                                     | 0.95%  | 458,941,869        | 5.07%  | 12.27%                                                                  |
| 2003<br>(2004)          | Primary<br>Secondary | 556,324,752                                    | 4.37%    | 3,773,216,763          | 4.95%    | 14.74%                                                              | 92,539,564                                     | 2.76%  | 463,785,188        | 4.70%  | 12.29%                                                                  |
| 2004<br>(2005)          | Primary<br>Secondary | 567,344,229                                    | 3.37%    | 3,888,894,763          | 3.97%    | 14.59%                                                              | 91,359,778                                     | 1.60%  | 475,984,451        | 3.71%  | 12.24%                                                                  |
| 2005<br>(2006)          | Primary<br>Secondary | 582,796,793                                    | 4.76%    | 3,984,557,784          | 5.60%    | 14.63%                                                              | 92,831,660                                     | 0.32%  | 489,965,133        | 5.64%  | 12.30%                                                                  |
| 2006<br>(2007)          | Primary<br>Secondary | 591,278,819                                    | 4.22%    | 4,093,500,261          | 5.26%    | 14.44%                                                              | 96,261,323                                     | 5.37%  | 495,017,496        | 4.00%  | 12.09%                                                                  |
| 2007<br>(2008)          | Primary<br>Secondary | 612,075,635                                    | 5.02%    | 4,226,225,993          | 6.07%    | 14.48%                                                              | 98,637,667                                     | 6.25%  | 513,437,968        | 4.79%  | 12.15%                                                                  |
| 2008<br>(2009)          | Primary<br>Secondary | 629,200,408                                    | 6.41%    | 4,350,253,856          | 6.27%    | 14.46%                                                              | 92,548,945                                     | -3.86% | 536,651,463        | 8.41%  | 12.34%                                                                  |
| 2009<br>(2010)          | Primary<br>Secondary | 652,259,213                                    | 6.57%    | 4,471,843,447          | 5.81%    | 14.59%                                                              | 99,389,668                                     | 0.76%  | 552,869,545        | 7.68%  | 12.36%                                                                  |
| 2010<br>(2011)          | Primary<br>Secondary | 650,512,570                                    | 3.39%    | 4,475,957,325          | 2.89%    | 14.53%                                                              | 101,242,437                                    | 9.39%  | 549,270,133        | 2.35%  | 12.27%                                                                  |
| 2011<br>(2012)          | Primary<br>Secondary | 667,517,264                                    | 2.34%    | 4,637,294,033          | 3.70%    | 14.39%                                                              | 98,861,560                                     | -0.53% | 568,655,704        | 2.86%  | 12.26%                                                                  |
| 2012<br>(2013)          | Primary<br>Secondary | 694,983,151                                    | 6.84%    | 4,862,083,195          | 8.63%    | 14.29%                                                              | 98,483,034                                     | -2.73% | 596,500,117        | 8.60%  | 12.27%                                                                  |
| 2013<br>(2014)          | Primary<br>Secondary | 716,632,240                                    | 7.36%    | 5,017,610,685          | 8.20%    | 14.28%                                                              | 100,712,011                                    | 1.87%  | 615,920,229        | 8.31%  | 12.28%                                                                  |
| 2014<br>(2015)          | Primary<br>Secondary | n/a                                            | n/a      | n/a                    | n/a      | n/a                                                                 | n/a                                            | n/a    | 631,943,062        | 5.94%  | n/a                                                                     |
| 2015<br>(2016)          | Primary<br>Secondary | n/a                                            | n/a      | n/a                    | n/a      | n/a                                                                 | n/a                                            | n/a    | 650,434,765        | 5.60%  | n/a                                                                     |

## **LONG-TERM DEBT**

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Yuma County Jail District  
 Legal Debt Margin for Yuma County  
 (Constitutional General Obligation Bond Capacity)  
 June 30, 2003

Table D-1

|                                                                                     |             |                                 |
|-------------------------------------------------------------------------------------|-------------|---------------------------------|
| Assessed Valuation (Secondary)                                                      |             | \$615,920,229                   |
| Gross Indebtedness                                                                  | 40,843,200  |                                 |
| Less Exempt Debt:                                                                   |             |                                 |
| Revenue Bond - Jail District                                                        | 14,460,000  |                                 |
| Special Assessment Bond - Del Sur                                                   | 87,000      |                                 |
| Special Assessment Bond - Donovan Estates                                           | 361,300     |                                 |
| Special Assessment Notes - El Prado Estates                                         | 129,900     |                                 |
| Certificate of Participation 1998 - Health Building                                 | 3,590,000   |                                 |
| Certificate of Participation 1999 - Adult Probation                                 | 3,385,000   |                                 |
| Certificate of Participation 2001A - Juvenile & Justice Centers                     | 16,440,000  |                                 |
| Certificate of Participation 2001B - Juvenile & Justice Centers                     | 2,390,000   |                                 |
|                                                                                     | <hr/>       |                                 |
| Total Exempt Debt                                                                   | 40,843,200  |                                 |
| Total Non-exempt Debt                                                               | <hr/> <hr/> | 0                               |
| Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)                 |             | 36,955,214                      |
| Total Limited - Non-exempt Bonds Outstanding                                        |             | <hr/> 0                         |
| <b>Debt Margin within 6% Unvoted Debt Limitation</b>                                |             | <hr/> <hr/> <b>36,955,214</b>   |
| Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation) |             | 92,388,034                      |
| Total Non-exempt Bonds Outstanding                                                  |             | <hr/> 0                         |
| <b>Debt Margin within 15% Debt Limitation</b>                                       |             | <hr/> <hr/> <b>\$92,388,034</b> |

Per the Arizona Constitution, Counties may issue general obligation bonds up to 6% of the jurisdiction's net secondary assessed valuation without voter approval. Voter approval is required before issuing over the 6%. With voter approval counties may issue general obligation bonds up to 15% of the jurisdiction's net secondary assessed valuation.  
 (Arizona Constitution, Article 9, Section 8)

\* Information from Yuma County's 2003 CAFR is the most available data at time of printing

Yuma County Jail District  
 Ratio of Net General Obligation Bonded Debt  
 to Assessed Value and Net Bonded Debt Per Capita  
 Last Nine Years

**Table D-2**

| Fiscal Year | Population | Assessed Net Value (Secondary) | Gross Bonded Debt | Debt Service Available Principal | Net Bonded Debt | Ratio of Net Bonded Debt to Assessed Value | Net Bonded Debt Per Capita |
|-------------|------------|--------------------------------|-------------------|----------------------------------|-----------------|--------------------------------------------|----------------------------|
| 1995-96 (1) | 131,437    | \$433,158,439                  | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |
| 1996-97     | 139,650    | 442,957,327                    | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |
| 1997-98     | 160,026    | 463,785,188                    | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |
| 1998-99     | 165,280    | 489,965,133                    | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |
| 1999-00     | 169,760    | 513,437,968                    | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |
| 2000-01     | 174,004    | 552,869,545                    | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |
| 2001-02     | 167,407    | 568,655,704                    | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |
| 2002-03     | 171,592    | 615,920,229                    | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |
| 2003-04     | 175,882    | 650,434,765                    | 0                 | 0                                | 0               | 0.00%                                      | 0.00                       |

(1) Yuma County Jail District was operating for approximately half of fiscal year 1995-1996

Yuma County Jail District  
 Ratio of Annual Debt Service Expenditures for  
 General Bonded Debt to Total General Expenditures (1)  
 Last Nine Years

**Table D-3**

| Fiscal Year | Outstanding Debt |              | Total Expenditures |             | Ratio (6) |
|-------------|------------------|--------------|--------------------|-------------|-----------|
|             | Principal        | Interest (3) | Debt Service (4)   | General (5) |           |
| 1995-96 (2) | 0                | 0            | 0                  | \$5,329,979 | 0.0%      |
| 1996-97     | 0                | 0            | 0                  | 11,404,984  | 0.0%      |
| 1997-98     | 0                | 0            | 0                  | 25,168,455  | 0.0%      |
| 1998-99     | 0                | 0            | 0                  | 14,388,218  | 0.0%      |
| 1999-00     | 0                | 0            | 0                  | 11,398,386  | 0.0%      |
| 2000-01     | 0                | 0            | 0                  | 12,614,321  | 0.0%      |
| 2001-02     | 0                | 0            | 0                  | 14,825,113  | 0.0%      |
| 2002-03     | 0                | 0            | 0                  | 15,645,259  | 0.0%      |
| 2003-04     | 0                | 0            | 0                  | 18,962,138  | 0.0%      |

- (1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds
- (2) Yuma County Jail District was operating for approximately half of fiscal year 1995-1996
- (3) Includes Agent and Other Fees
- (4) Includes only Debt Service expenditures related to General Bonded Debt
- (5) Includes General, Special Revenue, and Debt Service Funds
- (6) Ratio of Debt Service related expenditures to Total General expenditures

Yuma County Jail District  
 Computation of Direct and Overlapping Debt\*  
 June 30, 2003

Table D-4

| Jurisdiction                                                | Net Assessed Value | Net Debt Outstanding | Percentage Applicable to Jail District | Amount Applicable to Jail District |
|-------------------------------------------------------------|--------------------|----------------------|----------------------------------------|------------------------------------|
| Arizona Western Junior College                              | \$596,500,117      | \$11,155,000         | 100%                                   | \$11,155,000                       |
| City of Yuma                                                | 299,108,816        | 11,385,000           | 100%                                   | 11,385,000                         |
| Yuma Elementary School District No. 1                       | 387,698,816        | 27,635,000           | 100%                                   | 27,635,000                         |
| Somerton Elementary School District No. 11                  | 23,288,486         | 1,670,000            | 100%                                   | 1,670,000                          |
| Crane Elementary School District No. 13                     | 113,050,563        | 11,460,000           | 100%                                   | 11,460,000                         |
| Hyder Elementary School District No.16                      | 10,588,642         | 330,000              | 100%                                   | 330,000                            |
| Mohawk Valley Elementary School District No.17              | 18,357,686         | 1,670,000            | 100%                                   | 1,670,000                          |
| Wellton Elementary School District No.24                    | 14,025,202         | 940,000              | 100%                                   | 940,000                            |
| Gadsden Elementary School District No. 32                   | 29,490,722         | 1,055,000            | 100%                                   | 1,055,000                          |
| Antelope Union High School District No. 50                  | 42,971,530         | 1,015,000            | 100%                                   | 1,015,000                          |
| Yuma Union High School District No. 70                      | 553,528,587        | 4,995,000            | 100%                                   | 4,995,000                          |
| Total Direct and Overlapping General Obligation Bonded Debt |                    |                      |                                        | \$73,310,000                       |

\*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue. Information from Yuma County's 2003 CAFR is the most available data at time of printing

## MISCELLANEOUS

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Yuma County Jail District  
 Principal Taxpayers \*  
 June 30, 2003  
 (unaudited)

Table E-1

| Taxpayer                       | Actual<br>Assessed<br>Valuation | As Percent of<br>County's<br>Net Assessed<br>Valuation |
|--------------------------------|---------------------------------|--------------------------------------------------------|
| Arizona Public Service         | \$35,156,866                    | 5.41%                                                  |
| Qwest Corporation              | 15,020,317                      | 2.31                                                   |
| Santa Fe Pacific Pipeline L.P. | 10,167,086                      | 1.56                                                   |
| Union Pacific Railroad         | 7,429,049                       | 1.14                                                   |
| Level 3 Communications, LLC.   | 6,287,615                       | 0.97                                                   |
| Southwest Gas Corporation      | 5,677,262                       | 0.87                                                   |
| Yuma Cogeneration Associates   | 4,694,500                       | 0.72                                                   |
| Dole Fresh Vegetable Inc.      | 3,921,777                       | 0.60                                                   |
| Imperial Irrigation District   | 3,593,808                       | 0.55                                                   |
| Quest Communication Corp.      | 3,328,635                       | 0.51                                                   |
|                                | \$95,276,915                    | 14.65%                                                 |

\* Arizona Department of Revenue  
 FY 2003 represents the most recent data available at time of printing.

Yuma County Jail District  
 Demographic Statistics - Population and Employment - by Sector  
 Last Ten Years

Table E-2

| Calendar Year | Total Population* | Civilian    |          |             | Service Producing |       |                    |      |          |       |                          |      |               |       |
|---------------|-------------------|-------------|----------|-------------|-------------------|-------|--------------------|------|----------|-------|--------------------------|------|---------------|-------|
|               |                   | Labor Force | Employed | Unemp. Rate | Grand Total       |       | Trnsp., Comm. Util |      | Trade    |       | Fin., Insur., Real Estat |      | Service Misc. |       |
|               |                   |             |          |             | Employed          | %     | Employed           | %    | Employed | %     | Employed                 | %    | Employed      | %     |
| 1994 (1)      | N/A               | 64,650      | 43,875   | 32.1%       | 21,400            | 48.8% | 1,500              | 3.4% | 11,200   | 25.5% | 1,200                    | 2.7% | 7,500         | 17.1% |
| 1995 (1)      | 121,097           | 68,650      | 49,000   | 28.6%       | 22,625            | 46.2% | 1,800              | 3.7% | 11,475   | 23.4% | 1,275                    | 2.6% | 8,075         | 16.5% |
| 1996 (1)      | 128,210           | 67,975      | 47,025   | 30.8%       | 22,900            | 48.7% | 1,750              | 3.7% | 11,525   | 24.5% | 1,225                    | 2.6% | 8,400         | 17.9% |
| 1997 (1)      | 128,171           | 63,850      | 46,125   | 27.8%       | 22,700            | 49.2% | 1,600              | 3.5% | 11,450   | 24.8% | 1,275                    | 2.8% | 8,375         | 18.2% |
| 1998 (1)      | 131,437           | 63,875      | 45,850   | 28.2%       | 22,525            | 49.1% | 1,700              | 3.7% | 11,325   | 24.7% | 1,175                    | 2.6% | 8,325         | 18.2% |
| 1999 (1)      | 139,650           | 66,700      | 46,800   | 29.8%       | 22,600            | 48.3% | 1,525              | 3.3% | 11,000   | 23.5% | 1,175                    | 2.5% | 8,900         | 19.0% |
| 2000 (2)      | 160,026           | 65,700      | 47,600   | 27.5%       | 23,750            | 49.9% | 1,550              | 3.3% | 11,250   | 23.6% | 1,325                    | 2.8% | 9,625         | 20.2% |
| 2001 (3)      | 165,280           | 69,350      | 52,525   | 24.3%       | 24,800            | 47.2% | N/A                | N/A  | 10,075   | 19.2% | 1,275                    | 2.4% | 13,450        | 25.6% |
| 2002 (3)      | 169,760           | 72,800      | 55,450   | 23.8%       | 25,075            | 34.4% | N/A                | N/A  | 9,775    | 17.6% | 1,300                    | 2.3% | 14,000        | 25.2% |
| 2003 (3)      | 175,045           | 71,650      | 54,275   | 24.2%       | 25,025            | 34.9% | N/A                | N/A  | 9,450    | 17.4% | 1,400                    | 2.6% | 14,175        | 26.1% |

| 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        | %     |
| 1994 (1)      | N/A                | 10,475                | 23.9% | 3,400           | 7.7%  | 1,700        | 3.9% | 1,700         | 3.9% | 8,400       | 19.1% | N/A      | N/A  | N/A             | N/A   |
| 1995 (1)      | 121,097            | 13,675                | 27.9% | 3,400           | 6.9%  | 1,775        | 3.6% | 1,625         | 3.3% | 9,300       | 19.0% | N/A      | N/A  | N/A             | N/A   |
| 1996 (1)      | 128,210            | 10,950                | 23.3% | 3,625           | 7.7%  | 1,950        | 4.1% | 1,675         | 3.6% | 9,550       | 20.3% | N/A      | N/A  | N/A             | N/A   |
| 1997 (1)      | 128,171            | 8,775                 | 19.0% | 4,100           | 8.9%  | 2,300        | 5.0% | 1,800         | 3.9% | 10,550      | 22.9% | N/A      | N/A  | N/A             | N/A   |
| 1998 (1)      | 131,437            | 7,925                 | 17.3% | 4,525           | 9.9%  | 2,500        | 5.5% | 2,025         | 4.4% | 10,875      | 23.7% | 2,425    | 5.3% | 8,450           | 18.4% |
| 1999 (1)      | 139,650            | 8,525                 | 18.2% | 4,950           | 10.6% | 2,775        | 5.9% | 2,175         | 4.6% | 10,725      | 22.9% | 2,400    | 5.1% | 8,325           | 17.8% |
| 2000 (2)      | 160,026            | 7,475                 | 15.7% | 4,950           | 10.4% | 2,750        | 5.8% | 2,200         | 4.6% | 11,425      | 24.0% | 2,075    | 4.4% | 9,350           | 19.6% |
| 2001 (3)      | 165,280            | 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 (3)      | 169,760            | 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 (3)      | 175,045            | 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% |

\* Actual Census in 2000 & Special Census in 1995, all other years are estimated totals per State of Arizona Department of Economic Security.

(1) Source: Yuma County Statistical Review - Norton Consulting (Estimated Population)

(2) Source: (Preliminary)

(3) Source: Prepared in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics, by State of Arizona, Department of Economic Security.

All figures are based on the Average per Year spread over a Calander Year (Jan-Dec) State of Arizona DES Work force division ([www.workforce.az.gov](http://www.workforce.az.gov))

Yuma County Jail District  
Demographic Statistics - Population and Employment - by City  
Last Ten Years

Table E-3

| Calendar Year | State of Arizona |             | Yuma County |             |             | Fortuna Foothills CDP |             |             | City of San Luis |             |             |
|---------------|------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|------------------|-------------|-------------|
|               | Labor Force      | Unemp. Rate | Pop.        | Labor Force | Unemp. Rate | Pop.                  | Labor Force | Unemp. Rate | Pop.             | Labor Force | Unemp. Rate |
|               |                  |             | (2)         | (1)         | (1)         | (2)                   | (1)         | (1)         | (2)              | (1)         | (1)         |
| 1994          | 2,013,045        | 6.4%        | N/A         | 64,650      | 32.1%       | 11,897                | 3,661       | 31.3%       | 8,015            | 4,400       | 74.4%       |
| 1995 (a)      | 2,190,700        | 5.1%        | 121,097     | 68,650      | 28.6%       | 11,855                | 3,893       | 27.9%       | 8,026            | 4,354       | 71.1%       |
| 1996          | 2,209,458        | 5.5%        | 128,210     | 67,975      | 30.8%       | 12,782                | 3,852       | 30.0%       | 9,344            | 4,508       | 73.2%       |
| 1997          | 2,182,073        | 4.6%        | 128,171     | 63,850      | 27.8%       | 13,561                | 3,622       | 27.0%       | 9,618            | 3,978       | 70.2%       |
| 1998          | 2,254,983        | 4.1%        | 131,437     | 63,875      | 28.2%       | 13,907                | 3,622       | 27.5%       | 9,863            | 4,017       | 70.6%       |
| 1999          | 2,359,071        | 4.4%        | 139,650     | 66,700      | 29.8%       | 15,288                | 3,781       | 29.1%       | 15,015           | 4,336       | 72.3%       |
| 2000 (b)      | 2,346,997        | 3.9%        | 160,026     | 65,700      | 27.5%       | 20,478                | 3,727       | 26.8%       | 15,322           | 4,073       | 69.9%       |
| 2001 (c)      | 2,579,520        | 4.7%        | 165,280     | 69,347      | 24.3%       | 21,297                | 3,939       | 23.6%       | 17,090           | 4,001       | 66.3%       |
| 2002 (c)      | 2,671,705        | 6.2%        | 169,760     | 72,786      | 23.8%       | 22,149                | 4,135       | 23.2%       | 18,345           | 4,156       | 65.7%       |
| 2003 (c)      | 2,665,322        | 5.6%        | 175,045     | 71,657      | 24.3%       | 23,035                | 4,070       | 23.6%       | 19,745           | 4,132       | 66.2%       |

| Calendar Year | City of Somerton |             |             | Town of Wellton |             |             | City of Yuma |             |             |
|---------------|------------------|-------------|-------------|-----------------|-------------|-------------|--------------|-------------|-------------|
|               | Pop.             | Labor Force | Unemp. Rate | Pop.            | Labor Force | Unemp. Rate | Pop.         | Labor Force | Unemp. Rate |
|               | (2)              | (1)         | (1)         | (2)             | (1)         | (1)         | (2)          | (1)         | (1)         |
| 1994          | 5,795            | 3,162       | 53.9%       | 1,126           | 584         | 31.4%       | 60,335       | 33,275      | 23.1%       |
| 1995 (a)      | 5,795            | 3,240       | 49.8%       | 1,126           | 621         | 27.9%       | 61,446       | 35,847      | 20.3%       |
| 1996          | 6,405            | 3,280       | 52.4%       | 1,142           | 615         | 30.1%       | 62,487       | 35,175      | 22.0%       |
| 1997          | 6,675            | 2,986       | 48.7%       | 1,183           | 578         | 27.0%       | 64,250       | 33,459      | 19.6%       |
| 1998          | 6,898            | 3,062       | 49.3%       | 1,213           | 578         | 27.5%       | 65,887       | 33,403      | 20.0%       |
| 1999          | 7,120            | 3,187       | 51.3%       | 1,405           | 603         | 29.0%       | 69,055       | 34,659      | 21.3%       |
| 2000 (b)      | 7,266            | 3,065       | 48.5%       | 1,829           | 595         | 26.9%       | 77,515       | 34,459      | 19.4%       |
| 2001 (c)      | 7,520            | 3,125       | 44.2%       | 1,860           | 628         | 23.6%       | 79,530       | 36,852      | 16.9%       |
| 2002 (c)      | 7,895            | 3,264       | 43.6%       | 1,870           | 660         | 23.2%       | 81,380       | 38,748      | 16.6%       |
| 2003 (c)      | 8,180            | 3,228       | 44.2%       | 1,880           | 649         | 23.6%       | 83,330       | 38,083      | 16.9%       |

- (1) AZ Department of Revenue
- (2) Source: Yuma County Statistical Review - Norton Consulting
- (a) Special Census for Yuma County
- (b) Per U.S. Census
- (c) Source: Arizona State Department of Economic Security. Local Area Unemployment Statistics ( www.work force .az.gov)

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

Table E-4

| Calendar Year | Per Capita Income * | Average Daily School Membership (through Grade 12) | College and University Enrollment * |
|---------------|---------------------|----------------------------------------------------|-------------------------------------|
| 1992          | \$14,338            | 23,134                                             | 5,316                               |
| 1993          | 14,912              | 24,147                                             | 5,366                               |
| 1994          | 14,566              | 25,619                                             | 5,649                               |
| 1995          | 16,634              | 26,238                                             | 5,756                               |
| 1996          | 15,091              | 26,594                                             | 6,010                               |
| 1997          | 15,403              | 28,520                                             | 6,198                               |
| 1998          | 16,404              | 28,315                                             | 5,889                               |
| 1999          | 16,004              | 29,913                                             | 6,321                               |
| 2000          | 15,819              | 30,771                                             | 5,833                               |
| 2001          | 16,839              | **                                                 | 6,025                               |

\* Source: Arizona Department of Economic Security

\*\* Source: "Arizona Statistical Abstract 2003", University of Arizona

\*\*\* Information is not available at time of printing.

Yuma County Jail District  
 County - Wide Building Permits, Bank Deposits, and Retail Sales \*  
 Last Ten Years

Table E-5

| Calendar Year | Value of Building Permits Issued | New Housing Units Authorized * | Bank Deposits * | Retail Sales ** |
|---------------|----------------------------------|--------------------------------|-----------------|-----------------|
| 1992          | \$83,974,000                     | 776                            | \$636,281,000   | \$521,932,759   |
| 1993          | 95,338,000                       | 1,017                          | 599,336,000     | 535,681,402     |
| 1994          | 136,241,000                      | 749                            | 625,241,000     | 590,452,004     |
| 1995          | 151,387,000                      | 816                            | 651,312,000     | 626,043,128     |
| 1996          | 132,928,000                      | 1,376                          | 587,168,000     | 650,113,599     |
| 1997          | 126,820,000                      | 1,029                          | 578,793,000     | 688,778,023     |
| 1998          | 155,725,000                      | 2,824                          | 782,120,000     | 739,769,407     |
| 1999          | 133,174,000                      | 2,940                          | 666,631,000     | 782,030,227     |
| 2000          | 160,310,000                      | 1,288                          | 711,099,000     | 843,250,996     |
| 2001          | ***                              | 1,310                          | 792215000       | 866,261,447     |

\* Source: "Arizona Statistical Abstract 2003", University of Arizona

\*\* Source: Arizona Department of Revenue

\*\*\* Information is not available at time of printing.

Yuma County Jail District  
 Miscellaneous  
 For fiscal year June 30, 2004

**Table E-6**

|                                |        |                        |         |
|--------------------------------|--------|------------------------|---------|
| Prisoner capacity:             | 675    | Food Service:          |         |
| Average daily population rate: | 454    | Total meals provided   | 589,566 |
| Prisoner composition:          |        | Avg prepared per day   | 1,614   |
| Male                           | 86.49% | Avg cost per meal      | \$1.00  |
| Female                         | 12.42% | Laundry Service:       |         |
| Juvenile                       | 1.09%  | Total tons             | 278.25  |
| At risk (safety)               | 3.50%  | Total pounds           | 556,500 |
| Total prisoners processed:     | 18,459 | Pounds per day         | 1,525   |
| Total bookings:                | 9,220  | Medical Service:       |         |
| Total released:                | 9,239  | Initial screenings     | 7,301   |
| Prisoners transported:         | 13,638 | Response to sick calls | 7,286   |
| Arrest warrants:               | 1,799  | Seen by doctor         | 971     |
| Canceled warrants:             | 1,033  |                        |         |
| Validated warrants:            | 3,100  |                        |         |
| Fugitives extradited:          | 161    |                        |         |