

YUMA COUNTY JAIL DISTRICT



**Comprehensive Annual
Financial Report
For the Fiscal Year
Ended June 30, 2005**



**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, 2005

BOARD OF DIRECTORS

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3rd District

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Russell McCloud, 2nd District

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

SHERIFF

Ralph Ogden

COUNTY ADMINISTRATOR

David R. Garcia

Prepared by Yuma County Department of Financial Services

Director

Douglas W. Allen, CPA

Assistant Director
Gilberto Villegas, Jr.

Accountants

Glenda McGuire
LeeAnne Rachels

Toni Lindsay
Mary Jo McIntyre
Jim Brewer

Elizabeth Canela
Tammy Vasquez

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YUMA COUNTY JAIL DISTRICT
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2005

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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FINANCIAL SERVICES DEPARTMENT



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

Gilberto Villegas, Jr.
Interim Financial Services
Director

November 7, 2005

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2005.

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.

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.

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, 2004. This was the second consecutive year that the Yuma County Jail District has received this prestigious award. In order to be awarded a Certificate of Achievement, the Yuma County Jail District published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

Respectfully submitted,

Gilberto Villegas, Jr.
Interim Financial Services Director

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 \$397 thousand in fiscal year 2004-2005.

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, 2005. 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 bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have allowed for the completion of the annual audit and this report.

We would like to express our appreciation to all members of the District 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, 2004

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.

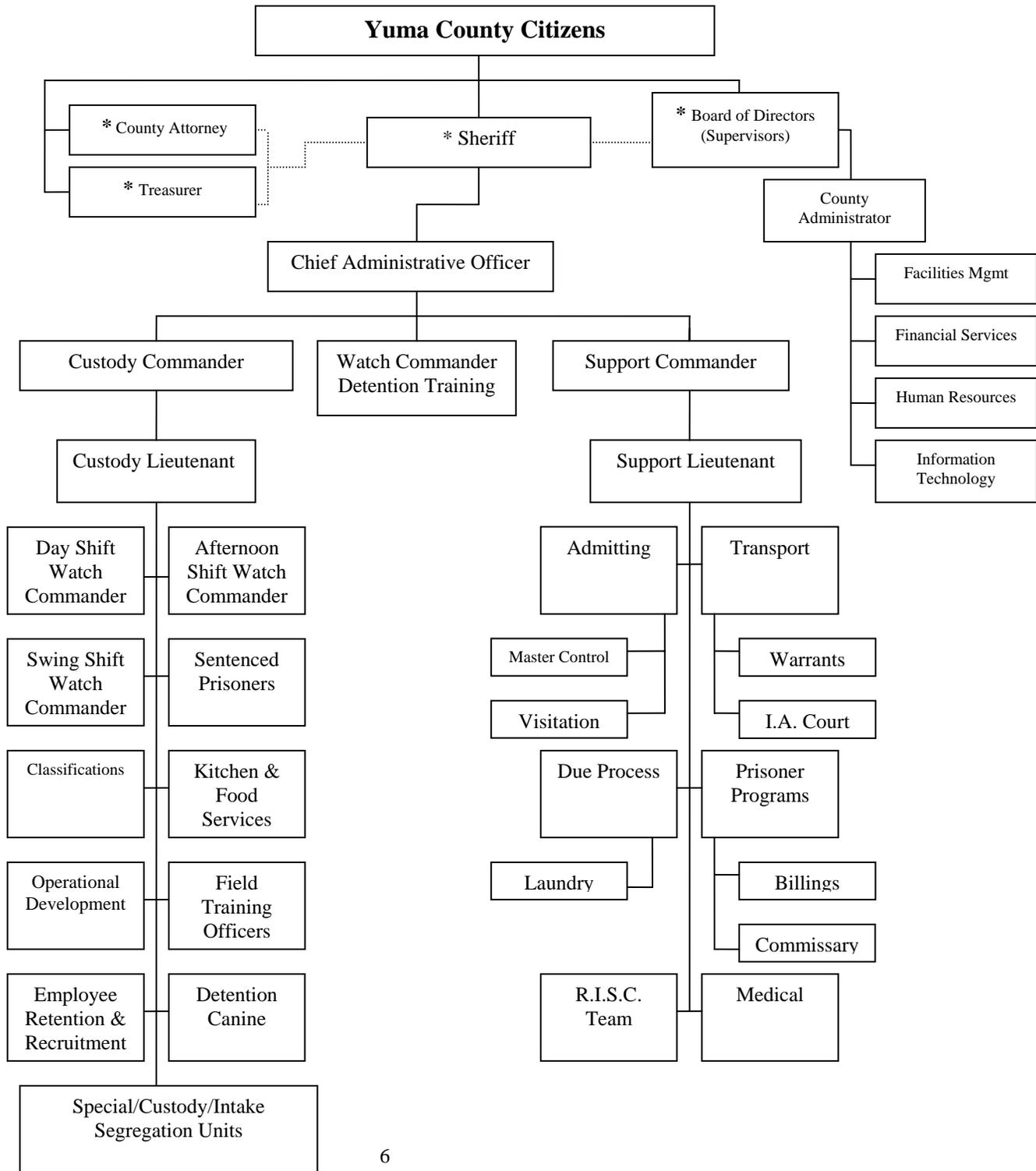


Nancy L. Zjelke

President

Jeffrey R. Emer

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:

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

MARK L. LANDY, C.P.A.
STEPHEN T. HARRIS, C.P.A.

5333 NORTH 7TH STREET, SUITE 100
PHOENIX, ARIZONA 85014
TEL (602) 264-3888
FAX (602) 230-0348

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 Yuma County Jail District, a component unit of Yuma County, Arizona, as of and for the year ended June 30, 2005, which collectively comprise Yuma County Jail District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of 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 Yuma County Jail District as of June 30, 2005, 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.

As described in Note 1, Yuma County Jail District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*, for the year ended June 30, 2005, which represents a change in accounting principle.

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 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 November 4, 2005, on our consideration of 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



November 4, 2005

**FINANCIAL
SERVICES
DEPARTMENT**



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

Gilberto Villegas, Jr.
Interim Director

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, 2005. 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 \$25,518,848 (*net assets*). Of this amount, \$6,567,157 (*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 \$4,331,119 or 22% of total general fund expenditures and transfers out.
- ❖ At the end of the fiscal year, unreserved and reserved fund balances for future capital construction projects are \$1,350,471 and \$4,165,097 respectively.

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 \$25,518,848 at the close of this fiscal year.

By far the largest portion of Yuma County Jail District's net assets (53%) 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-seven percent (47%) 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 (24%)

represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$6,567,157) 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 seven (7) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital project funds, all of which are considered to be major funds. Data from the other four (4) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these 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 36 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 Net Assets

	Governmental Activities	
	2005	2004 as restated
Current other assets	\$ 2,567,544	\$ 1,845,652
Cash and cash equivalents and investments held by trustee	15,274,769	15,636,670
Capital assets	24,857,224	22,678,802
Total assets	42,699,537	40,161,124
Long-term liabilities outstanding	13,311,997	15,019,999
Other liabilities	3,868,692	1,505,001
Total liabilities	17,180,689	16,525,000
Investment in capital assets, net of related debt	12,717,224	9,343,802
Restricted	6,234,467	6,163,072
Unrestricted	6,567,157	8,129,250
Total net assets	\$ 25,518,848	\$ 23,636,124

Governmental activities

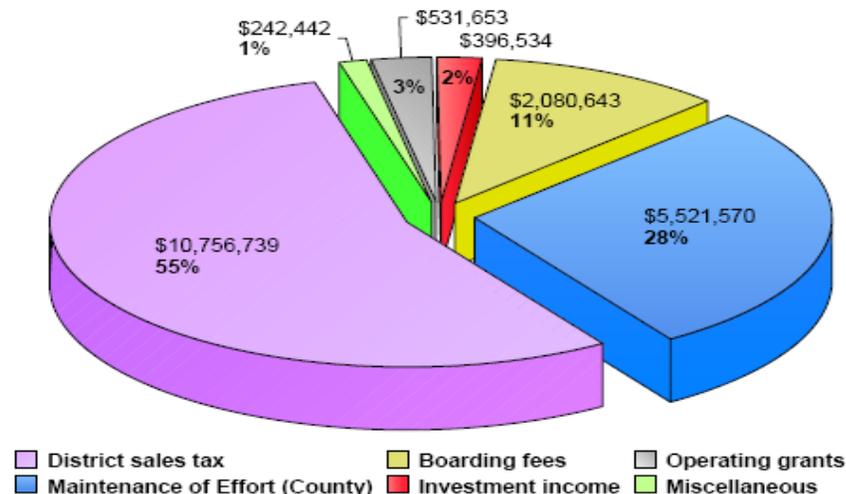
Governmental activities increased the Yuma County Jail District's net assets by \$1,882,724. Key elements of this increase are as follows:

- Taxes (Sales) increased by \$1,498,438 (16.2%) during the year. This is a reflection of the stable economy in Yuma County.
- Maintenance of effort increased by \$173,592 (3.3%) during the year. This is formula driven based on the national GDP deflator.
- Grants increased by \$117,568 (28.4%) 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 \$430,973 (4.5%) during the year. This is a reflection of increase health insurance costs as well as a lower turnover rate.
- Materials, supplies, services, and claims increased by \$860,470 during the year. This is driven by increasing costs of prisoner services such as medical treatments and commissary.
- Depreciation expense increased by \$15,166 (2.0%) This is a product of some capital assets aging having been fully depreciated but still in active service.

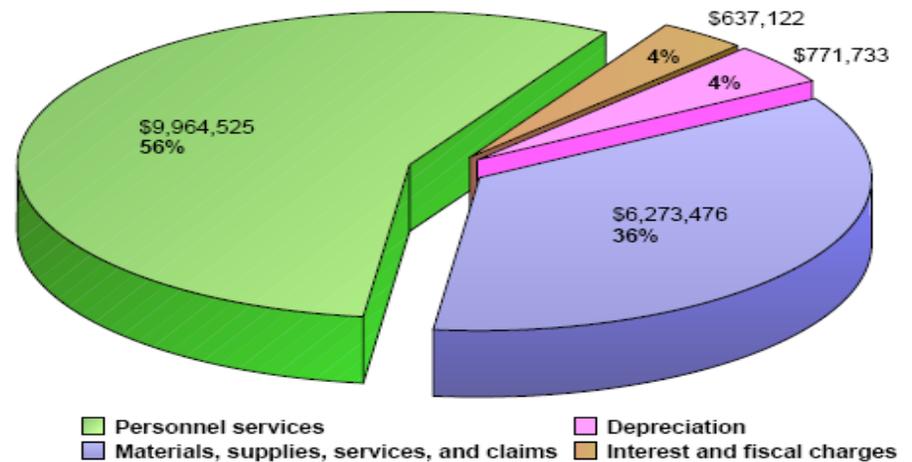
**Yuma County Jail District
Changes in net assets**

	Governmental Activities	
	2005	2004 as restated
Revenues:		
Program revenues:		
Operating grants (federal and state)	\$ 531,653	\$ 414,085
Charges for services (prisoner boarding fees)	2,080,643	1,460,159
General revenues:		
Taxes (county wide half cent sales tax)	10,756,739	9,258,301
Maintenance of effort (county's contribution)	5,521,570	5,347,978
Investment income (interest earnings)	396,533	347,016
Miscellaneous	242,442	725,745
Total revenue	19,529,580	17,553,284
Expenses:		
Public safety:		
Personal services (employee salaries and benefits)	9,964,525	9,533,552
Materials, supplies, services, and claims	6,273,476	5,391,153
Depreciation, interest and fiscal charges (assets and debt)	1,408,855	1,465,149
Total Expenses	17,646,856	16,389,854
Increase (decrease) in net assets	1,882,724	1,163,430
Net assets - beginning July 1, as restated (2005)	23,636,124	22,472,694
Net assets - ending June 30	\$ 25,518,848	\$ 23,636,124

District-Wide Revenue by Source



District-Wide Expenses by Category



FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

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

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 \$12,708,621, a decrease of \$2,073,700 in comparison with the prior year. Approximately 51% of this total amount (\$6,468,801) 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 (\$2,069,370),
- 2) Restricted to capital construction or capital repair and replacement (\$4,165,097), and
- 3) Reserved for prepaid items (\$5,353).

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 \$4,331,119. 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 22.1% 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 \$1,295,389 during the current fiscal year. Key factors in this year are as follows:

- Increase in collections of the County-wide sales tax of \$1,498,438.
- Increase in transfers to the capital projects fund for various current and future construction projects from \$1,000,000 to \$2,000,000.
- Increase in operating expenditures of \$781,071 (5.2%) 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 \$2,069,370. 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 \$1,442,360 more revenues than budgeted. This was mainly due to an increase over budget in sales tax collections \$1,501,696 that was off-set by under budget revenues for charges for service in the amount of \$43,865, and intergovernmental revenue was less than budget in the amount of \$52,263 for a grant that did not materialize this year.

Yuma County Jail District had \$4,362,496 less expenditure than budgeted for. This amount is mainly represented by the District's budget cash reserve.

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, 2005 amounts to \$24,857,224 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, and construction in progress. The total increase in the Yuma County Jail District's investment in capital assets for this fiscal year was ten percent (10%). This is a product of the construction of a tunnel system and reprimanded juvenile facility. Additional information on the Jail District's capital assets can be found in note 5 on page 32 of this report.

Long-term debt

At the end of this fiscal year, the Yuma County Jail District had total bonded debt outstanding of \$12,140,000 of which \$10,875,000 is considered long term (\$1,265,000 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 4 on page 31 of this report

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: Gilberto Villegas Jr., Interim Financial Services Director, 198 Main Street, Yuma, AZ 85364 (928) 373-1012 or Sheriff Ralph Ogden, 141 S. 3rd Avenue, Yuma, AZ 85364. (928) 329-2250.

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**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

Statement of Activities

For the Year Ended June 30, 2005

	Function / Programs				
	Total	Administration	General Assistance	Capital Improvements	Debt Service
Expenses:					
Public safety:					
Personnel services (Salaries, wages, and benefits)	\$9,964,525	\$9,483,956	\$479,077	\$1,492	-
Materials, supplies, services, and claims	6,273,476	5,915,038	342,867	15,571	-
Depreciation	771,733	680,393	55,843	35,497	-
Interest and fiscal charges	637,122	-	-	-	\$637,122
Total expenses	17,646,856	16,079,387	877,787	52,560	637,122
Program revenues:					
Operating grants and contributions	531,653	218,607	313,046	-	-
Charges for services	2,080,643	1,709,225	371,418	-	-
Net program expense	15,034,560	\$14,151,555	\$193,323	\$52,560	\$637,122
General revenues:					
Sales tax	10,756,739				
Contributions from Primary government-Maintenance of effort	5,521,570				
Unrestricted investment earnings	396,533				
Miscellaneous	242,442				
Total general revenues	16,917,284				
Change in net assets	1,882,724				
Net assets, July 1, 2004, as restated	23,636,124				
Net assets, June 30, 2005	\$25,518,848				

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, 2005

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$2,613,576	\$1,933,833	\$2,100,372	\$846,317	\$7,494,098
Receivables (net of allowances for uncollectibles):					
Property taxes	-	1,099	-	-	1,099
Accounts	379,891	-	-	12,327	392,218
Accrued interest	5,891	3,421	3,893	1,655	14,860
Due from:					
Primary government - Yuma County	227,313	-	-	96,552	323,865
Other funds	2,012,371	-	2,000,000	9,042	4,021,413
State government	1,778,726	-	-	51,423	1,830,149
Prepaid items	4,592	-	-	761	5,353
Investments held by trustee - restricted	-	3,615,574	4,165,097	-	7,780,671
Total assets	<u>\$7,022,360</u>	<u>\$5,553,927</u>	<u>\$8,269,362</u>	<u>\$1,018,077</u>	<u>\$21,863,726</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$248,474	-	\$24,785	\$12,575	\$285,834
Accrued payroll and employee benefits	264,205	-	-	13,081	277,286
Due to:					
Primary government - Yuma County	173,970	-	2,729,009	86,740	2,989,719
Other funds	2,000,000	\$1,903,705	-	117,708	4,021,413
Revenue bonds payable	-	1,265,000	-	-	1,265,000
Interest and fiscal charges payable	-	314,753	-	-	314,753
Deferred revenue	-	1,099	-	1	1,100
Total liabilities	<u>\$2,686,649</u>	<u>\$3,484,557</u>	<u>\$2,753,794</u>	<u>\$230,105</u>	<u>\$9,155,105</u>

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

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Fund balances:					
Reserved for:					
Debt service	-	\$2,069,370	-	-	\$2,069,370
Capital projects	-	-	\$4,165,097	-	4,165,097
Prepaid items	\$4,592	-	-	\$761	5,353
Unreserved, reported in:					
General fund	4,331,119	-	-	-	4,331,119
Special revenue funds	-	-	-	787,211	787,211
Capital project funds	-	-	1,350,471	-	1,350,471
Total fund balances	<u>4,335,711</u>	<u>2,069,370</u>	<u>5,515,568</u>	<u>787,972</u>	<u>12,708,621</u>
Total liabilities and fund balances	<u>\$7,022,360</u>	<u>\$5,553,927</u>	<u>\$8,269,362</u>	<u>\$1,018,077</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.	\$24,857,224
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	(10,875,000)
Compensated absences	(593,997)
Claims and judgments	(578,000)
Net assets of governmental activities	<u>\$25,518,848</u>

YUMA COUNTY JAIL DISTRICT

Exhibit D

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2005

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	\$10,756,739	-	-	-	\$10,756,739
Intergovernmental:					
Primary government	5,521,570	-	-	-	5,521,570
Other government	218,607	-	-	\$313,046	531,653
Charges for services	1,709,225	-	-	371,418	2,080,643
Investment income	103,998	\$164,937	\$107,099	20,499	396,533
Miscellaneous	32,444	27	4,456	205,515	242,442
Total revenues	18,342,583	164,964	111,555	910,478	19,529,580
Expenditures:					
Current:					
Public safety	15,690,429	-	17,063	821,944	16,529,436
Capital outlay	178,438	-	2,952,820	40,464	3,171,722
Debt service:					
Principal retirement	-	1,265,000	-	-	1,265,000
Interest and fiscal charges	-	637,122	-	-	637,122
Total expenditures	15,868,867	1,902,122	2,969,883	862,408	21,603,280
Excess (deficiency) of revenues over (under) expenditures	2,473,716	(1,737,158)	(2,858,328)	48,070	(2,073,700)
Other financing sources (uses):					
Transfers in	-	1,769,105	2,000,000	-	3,769,105
Transfers out	(3,769,105)	-	-	-	(3,769,105)
Total other financing sources (uses)	(3,769,105)	1,769,105	2,000,000	-	-
Net change in fund balances	(1,295,389)	31,947	(858,328)	48,070	(2,073,700)
Fund balances - beginning (July 1, 2004), as restated	5,631,100	2,037,423	6,373,896	739,902	14,782,321
Fund balances - ending (June 30, 2005)	\$4,335,711	\$2,069,370	\$5,515,568	\$787,972	\$12,708,621

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, 2005

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

Net change in fund balances - total governmental funds (\$2,073,700)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost
of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital expenditures	3,171,722
Depreciation expense	(771,733)

In the Statement of Activities, only the gain / loss on the sale of capital assets is reported whereas in the
governmental funds, the proceeds from the sale increase financial resources. Thus, the change in
net assets differ from the change in fund balance by the book value of the capital assets sold.

(221,567)

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	1,265,000

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	557,246
Compensated absences	(44,244)

Change in net assets of governmental activities	<u>\$1,882,724</u>
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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.

During the year ended June 30, 2005, the District implemented the provisions of GASB Statement No.40, *Deposit and Investment Risk Disclosures*. GASB Statement No. 40 establishes and modifies the risk disclosures about the District's deposits and investments. The implementation of GASB Statement No. 40 requires only additional disclosures, and had no effect on reported amounts for deposits, investments, net assets, or changes in net assets.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All		
Construction in progress	-	Straight line	15-50
Buildings	\$ 10,000		
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, amounts, and credit risks as a whole can be viewed in Yuma County's financial statements.

Since the District is a component unit of Yuma County, it follows the County's policies. Presently, the District does not have a formal investment policy that refers to credit risk, custodial credit risk, concentration of credit risk, and interest rate risk or foreign currency risk.

Investments – At June 30, 2005, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Yuma County Treasurer's investment pool	\$ 7,494,098
Investments held by trustee:	
Repurchase agreements	1,899,916
U.S. Treasuries Money market funds	5,880,755
Total investments held by trustee	<u>7,780,671</u>
Total investments	<u>\$15,274,769</u>

Credit Risk- As of June 30, 2005 credit risk for the District's investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
Yuma County Treasurer's investment pool	Unrated	Not Applicable	\$ 7,494,098
Investments held by trustee:			
Repurchase agreement	AAA	Standard & Poor's	1,899,916
U.S. Treasuries money market fund	Unrated	Not Applicable	5,880,755
Total investments held by trustee			<u>7,780,671</u>
Total investments			<u>\$ 15,274,769</u>

Note 2 - Deposits and Investments (Concluded)

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the counterparty’s failure, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District’s total U.S. Treasuries money market fund and repurchase agreement of \$7,780,671 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District’s name.

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

Concentration of credit risk – More than 5 percent of the District’s investments at June 30, 2005 were in a repurchase agreement with HSBC Bank of New York. This investment was 12.4% of the District’s total investments.

Interest rate risk – At June 30, 2005 District had the following investments in debt securities:

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity in Years</u>
Yuma County Treasurer’s investment pool	\$ 7,494,098	1.2
Investments held by trustee:		
Repurchase agreements	1,899,916	.5
U.S. Treasuries Money market funds	5,880,755	.1
Total investments held by trustee	<u>7,780,671</u>	
Total investments	<u><u>\$15,274,769</u></u>	

Note 3 - Due from Other Governments

Amounts due from other governments reported in the Governmental Fund Types totaling \$1,830,149 at June 30, 2005 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, 2005, but not remitted to the District as of June 30, 2005.

Note 4 - Long-Term Liabilities

The following schedule details the District’s long-term liability and obligation activity for the year ended June 30, 2005.

	<u>Balance July 1, 2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2005</u>	<u>Amount due within One year</u>
Compensated absences	\$549,753	\$44,244	-	\$593,997	-
Claims and judgments	1,135,246	-	\$557,246	578,000	\$578,000
Revenue bonds payable	13,335,000	-	1,195,000	12,140,000	1,265,000
Total Long-Term Liabilities	<u><u>\$15,019,999</u></u>	<u><u>\$44,244</u></u>	<u><u>\$1,752,246</u></u>	<u><u>\$13,311,997</u></u>	<u><u>\$1,843,000</u></u>

On the Statement of Net Assets, the current portion of long-term debt of \$1,843,000 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).

Yuma County Jail District
Notes to Financial Statements
June 30, 2005

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2005, was as follows:

Government activities:	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
Capital assets, not being depreciated:				
Land	\$ 1,309,885	-	-	\$ 1,309,885
Construction in progress	766,969	\$ 2,986,712	-	3,753,681
Total capital assets not being depreciated	<u>2,076,854</u>	<u>2,986,712</u>	<u>-</u>	<u>5,063,566</u>
Capital assets, being depreciated:				
Buildings	23,711,261	15,277	\$ (137,652)	23,588,886
Machinery and equipment	2,180,041	169,733	(432,831)	1,916,943
Improvements other than buildings	64,024	-	-	64,024
Total capital assets being depreciated	<u>25,955,326</u>	<u>185,010</u>	<u>(570,483)</u>	<u>25,569,853</u>
Less accumulated depreciation for:				
Buildings	(4,050,818)	(545,668)	8,267	(4,588,219)
Machinery and equipment	(1,295,425)	(224,091)	340,649	(1,178,867)
Improvements other than buildings	(7,135)	(1,974)	-	(9,109)
Total accumulated depreciation	<u>(5,353,378)</u>	<u>(771,733)</u>	<u>348,916</u>	<u>(5,776,195)</u>
Total capital assets, being depreciated, net	<u>20,601,948</u>	<u>(586,723)</u>	<u>(221,567)</u>	<u>19,793,658</u>
Governmental activities capital assets, net	<u>\$ 22,678,802</u>	<u>\$ 2,399,989</u>	<u>\$ (221,567)</u>	<u>\$ 24,857,224</u>

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

Governmental activities:

Public safety	<u>\$ 771,733</u>
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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.

Note 6 - Bonds Payable (Concluded)

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, 2005, were as follows:

<u>Description</u>	<u>Interest Rates</u>	<u>Maturities</u>	<u>Outstanding Principal July 1, 2004</u>	<u>Issues / (Retirements)</u>	<u>Outstanding Principal June 30, 2005</u>
Pledged Revenue Obligation					
Series 1996	4.1-6.0%	07/98 – 07/12	\$13,335,000	\$ (1,195,000)	\$12,140,000
		Total	\$13,335,000	\$ (1,195,000)	\$ 12,140,000

Revenue bond debt service requirements to maturity, including \$2,661,733 of interest, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Annual Debt Service</u>
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
Total	\$12,140,000	\$2,661,733	\$14,801,733

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 \$578,000, 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, 2004 and 2005.

	<u>Balance July 1, 2003</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2005</u>
Claims and judgments payable	\$2,100,000	\$78,500	\$1,043,254	\$1,135,246	-	\$557,246	\$578,000

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.

The County maintains a limited risk management program for general liability and property damage to finance uninsured risks of loss up to \$400,000 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, Art. 3.

Note 9 - Retirement Plans (Concluded)

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

3010 E. Camelback Road.
Suite 200
Phoenix, AZ 85016-4416
(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, 2005, were as follows:

Payable from:	Payable to:				
	General Fund	Capital Projects	Nonmajor Governmental funds	Primary Government	Total
General fund	-	\$2,000,000	-	\$ 173,970	\$ 2,173,970
Capital projects fund	-	-	-	2,729,009	2,729,009
Debt service fund	\$1,903,705	-	-	-	1,903,705
Nonmajor governmental funds	108,666	-	\$ 9,042	86,740	204,448
Primary Government	227,313	-	96,552	-	323,865
Total	\$2,239,684	\$2,000,000	\$ 105,594	\$2,989,719	\$ 7,334,997

Payables to general fund are due to payroll reclassifications to the jail enhancement fund in the amount of \$108,666; to the primary government for \$7,614; invoices reclassifications to primary government in an amount of 219,699; and a posting correction for a double entry in the amount of \$1,903,705. Payable to capital projects has to do with a \$2,000,000 transfer of funds for various current and future construction projects. Payables to nonmajor governmental funds are due to payroll reclassification in the amount of \$9,042 and invoice reclassifications in the amount of \$96,552. Payables to primary government relate to a \$260,710 invoice reclassifications and to post billings from the tunnels construction in the amount of \$2,729,009.

Interfund transfer – Interfund transfers for the year ended June 30, 2005, were as follows:

Transfer from:	Transfer to:		
	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
General fund	\$1,769,105	\$2,000,000	\$3,769,105
Total	\$1,769,105	\$2,000,000	\$3,769,105

In the fund-based financial statements, the transfer of \$1,769,105 was for debt service bond payment requirements and \$2,000,000 for future capital projects.

Note 11 – Reporting Changes – Fund Balances

Net Assets:

The July 1, 2004, fund balances of the General and Other Governmental Funds do not agree to the prior year financial statements due to corrections of errors in postings as follows:

	Governmental Activities
Net Assets, June 30, 2004, as previously reported	\$ 23,614,271
General Fund Activity	(40,120)
Other Governmental Fund Activity	61,973
Net Assets, July 01, 2004, as restated	<u>\$ 23,636,124</u>

Fund Balances:

The July 1, 2004, fund balances of the General and Other Governmental Funds do not agree to the prior year financial statements due to corrections of errors in postings as follows:

	General Fund	Other Governmental Funds
Fund balance, June 30, 2004, as previously reported	\$ 5,671,220	\$ 677,929
General Fund	(40,120)	-
Inmate Health Services Fund	-	139
Detention Facility Commissary	-	15,893
Jail Enhancement	-	19,988
Other Jail Grants	-	25,953
Fund balance, July 01, 2004, as restated	<u>\$ 5,631,100</u>	<u>\$ 739,902</u>

Note 12- Construction Commitments

The District has two major ongoing construction projects as of June 30, 2005. One project, which is almost completed, 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:

<u>Project Description</u>	<u>Expenditures to date</u>	<u>Total Project Cost</u>	<u>Remaining Commitments</u>
Design and construction of tunnels	\$ 3,264,853	\$ 3,378,593	\$ 113,740
Conceptual design of a future facility	454,936	879,471	424,535
Totals	<u>\$ 3,719,789</u>	<u>\$ 4,258,064</u>	<u>\$ 538,275</u>

Note 13 - Contributions from Primary Government - Maintenance of Effort

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the District. The amount of this maintenance of effort for fiscal year ended June 30, 2005 is \$5,521,570.

**REQUIRED SUPPLEMENTARY
INFORMATION**

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
 Budgetary Comparison Schedule - General Fund
 Year Ended June 30, 2005

Exhibit F

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget*
	Original	Final		
Revenues:				
Sales tax	\$9,255,043	\$9,255,043	\$10,756,739	\$1,501,696
Intergovernmental:				
Primary government	5,617,440	5,617,440	5,521,570	(95,870)
Other government	175,000	175,000	218,607	43,607
Charges for services	1,753,090	1,753,090	1,709,225	(43,865)
Investment income	95,000	95,000	103,998	8,998
Miscellaneous	4,650	4,650	32,444	27,794
Total revenues	16,900,223	16,900,223	18,342,583	1,442,360
Expenditures:				
Current:				
Public safety	20,063,463	20,063,463	15,690,429	4,373,034
Capital outlay	167,900	167,900	178,438	(10,538)
Total expenditures	20,231,363	20,231,363	15,868,867	4,362,496
Excess (deficiency) of revenues over (under) expenditures	(3,331,140)	(3,331,140)	2,473,716	5,804,856
Other financing sources (uses):				
Transfers out	(3,903,705)	(3,903,705)	(3,769,105)	134,600
Total other financing sources (uses)	(3,903,705)	(3,903,705)	(3,769,105)	134,600
Net change in fund balances	(7,234,845)	(7,234,845)	(1,295,389)	5,939,456
Fund balances, July 1, 2004, as restated	7,234,845	7,234,845	5,631,100	(1,603,745)
Fund balances, June 30, 2005	-	-	\$4,335,711	\$4,335,711

* 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, 2005

Exhibit G

	Special Revenue				Total Non major Governmental Funds
	Jail Enhancement	Inmate Health Services	Detention Facility Comm	Other Grants	
Assets					
Cash and cash equivalents	\$421,718	\$3,144	\$386,609	\$34,846	\$846,317
Receivable (net of allowances for uncollectible):					
Accounts	-	-	12,327	-	12,327
Accrued interest	856	6	730	63	1,655
Due from:					
Primary government	10,417	385	44,505	41,245	96,552
Other funds	-	-	472	8,570	9,042
Other governments	-	-	-	-	-
State government	51,423	-	-	-	51,423
Prepaid items	30	-	731	-	761
Cash and investments held by trustees - restricted	-	-	-	-	-
Total Assets	\$484,444	\$3,535	\$445,374	\$84,724	\$1,018,077
Liabilities and Fund Equity					
Liabilities:					
Accounts payable	\$8,740	\$242	\$3,593	-	\$12,575
Accrued payroll and employee benefits	6,443	-	6,638	-	13,081
Due to:					
Primary government - Yuma County	(16,193)	385	93,978	\$8,570	86,740
Other funds	117,708	-	-	-	117,708
Deferred revenue	-	-	-	1	1
Total Liabilities	116,698	627	104,209	8,571	230,105
Fund equity:					
Fund balances:					
Reserved for prepaid items	30	-	731	-	761
Unreserved	367,716	2,908	340,434	76,153	787,211
Total fund equity	367,746	2,908	341,165	76,153	787,972
Total liabilities and fund equity	\$484,444	\$3,535	\$445,374	\$84,724	\$1,018,077

YUMA COUNTY JAIL DISTRICT

Exhibit H

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

Nonmajor Governmental Funds

Year Ended June 30, 2005

	Special Revenue				Total Non major Governmental Funds
	Jail Enhancement	Inmate Health Services	Detention Facility Comm	Other Grants	
Revenues:					
Intergovernmental	\$257,231	-	-	\$55,815	\$313,046
Charges for services	-	\$8,043	\$363,375	-	371,418
Investment income	11,488	68	8,159	784	20,499
Miscellaneous	1,746	8	203,761	-	205,515
Total revenues	<u>270,465</u>	<u>8,119</u>	<u>575,295</u>	<u>56,599</u>	<u>910,478</u>
Expenditures:					
Current:					
Public safety	339,322	7,633	468,590	6,399	821,944
Capital outlay	30,988	-	9,476	-	40,464
Total expenditures	<u>370,310</u>	<u>7,633</u>	<u>478,066</u>	<u>6,399</u>	<u>862,408</u>
Excess (deficiency) of revenues over (under) expenditures	(99,845)	486	97,229	50,200	48,070
Fund balances, July 1, 2004, as restated	467,591	2,422	243,936	25,953	739,902
Fund balances, June 30, 2005	<u>\$367,746</u>	<u>\$2,908</u>	<u>\$341,165</u>	<u>\$76,153</u>	<u>\$787,972</u>

YUMA COUNTY JAIL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
 Budget and Actual - Debt Service Fund
 Year Ended June 30, 2005

Exhibit I

	Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget*
	Original	Final		
Revenues:				
Investment income	\$190,110	\$190,110	\$164,937	(\$25,173)
Miscellaneous	-	-	27	27
Total revenues	<u>190,110</u>	<u>190,110</u>	<u>164,964</u>	<u>(25,146)</u>
Expenditures:				
Debt service				
Principal retirement	1,265,000	1,265,000	1,265,000	-
Interest and fiscal charges	638,705	638,705	637,122	1,583
Total expenditures	<u>1,903,705</u>	<u>1,903,705</u>	<u>1,902,122</u>	<u>1,583</u>
Excess of revenues over (under) expenditure	<u>(1,713,595)</u>	<u>(1,713,595)</u>	<u>(1,737,158)</u>	<u>(23,563)</u>
Other financing sources (uses):				
Operating transfers in	1,903,705	1,903,705	1,769,105	(134,600)
Total other financing sources (uses)	<u>1,903,705</u>	<u>1,903,705</u>	<u>1,769,105</u>	<u>(134,600)</u>
Excess of revenues and other sources over (under) expenditures and other uses	190,110	190,110	31,947	(158,163)
Fund balances, July 1, 2004	(190,110)	(190,110)	2,037,423	2,227,533
Fund balances, June 30, 2005	<u>-</u>	<u>-</u>	<u>\$2,069,370</u>	<u>\$2,069,370</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, 2005

	Capital Projects Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget*
	Original	Final		
Revenues:				
Investment income	\$42,000	\$42,000	\$107,099	\$65,099
Miscellaneous	-	-	4,456	4,456
Total revenues	<u>42,000</u>	<u>42,000</u>	<u>111,555</u>	<u>69,555</u>
Expenditures:				
Current:				
Public safety	-	-	17,063	(17,063)
Capital outlay	7,505,827	7,505,827	2,952,820	4,553,007
Total expenditures	<u>7,505,827</u>	<u>7,505,827</u>	<u>2,969,883</u>	<u>4,535,944</u>
Excess of revenues over (under) expenditure	<u>(7,463,827)</u>	<u>(7,463,827)</u>	<u>(2,858,328)</u>	<u>4,605,499</u>
Other financing sources (uses):				
Transfers in	2,000,000	2,000,000	2,000,000	-
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	(5,463,827)	(5,463,827)	(858,328)	4,605,499
Fund balances, July 1, 2004	5,463,827	5,463,827	6,373,896	910,069
Fund balances, June 30, 2005	<u>-</u>	<u>-</u>	<u>\$5,515,568</u>	<u>\$5,515,568</u>

* 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, 2005

	Jail Enhancement				Inmate Health Services			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget*	Budgeted Amounts		Actual Amounts	Variance with Final Budget*
	Original	Final			Original	Final		
Revenues:								
Intergovernmental	\$230,000	\$230,000	\$257,231	\$27,231	-	-	-	-
Charges for services	-	-	-	-	\$5,000	\$5,000	\$8,043	\$3,043
Investment income	10,000	10,000	11,488	1,488	-	-	68	68
Miscellaneous	-	-	1,746	1,746	-	-	8	8
Total revenues	<u>240,000</u>	<u>240,000</u>	<u>270,465</u>	<u>30,465</u>	<u>5,000</u>	<u>5,000</u>	<u>8,119</u>	<u>3,119</u>
Expenditures:								
Current:								
Public safety	726,628	726,628	339,322	387,306	12,228	12,228	7,633	4,595
Capital outlay	-	-	30,988	(30,988)	-	-	-	-
Total expenditures	<u>726,628</u>	<u>726,628</u>	<u>370,310</u>	<u>356,318</u>	<u>12,228</u>	<u>12,228</u>	<u>7,633</u>	<u>4,595</u>
Excess of revenues over (under) expenditures	<u>(486,628)</u>	<u>(486,628)</u>	<u>(99,845)</u>	<u>386,783</u>	<u>(7,228)</u>	<u>(7,228)</u>	<u>486</u>	<u>7,714</u>
Fund balances, July 1, 2004, as restated	486,628	486,628	467,591	(19,037)	7,228	7,228	2,422	(4,806)
Fund balances, June 30, 2005	<u>-</u>	<u>-</u>	<u>\$367,746</u>	<u>\$367,746</u>	<u>-</u>	<u>-</u>	<u>\$2,908</u>	<u>\$2,908</u>

* 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		
-	-	-	-	-	\$6,747	\$55,815	\$49,068	\$230,000	\$236,747	\$313,046	\$76,299
\$270,500	\$270,500	\$363,375	\$92,875	-	-	-	-	275,500	275,500	371,418	95,918
4,500	4,500	8,159	3,659	\$200	200	784	584	14,700	14,700	20,499	5,799
160,000	160,000	203,761	43,761	-	-	-	-	160,000	160,000	205,515	45,515
435,000	435,000	575,295	140,295	200	6,947	56,599	49,652	680,200	686,947	910,478	223,531
630,975	630,975	468,590	162,385	21,265	28,012	6,399	21,613	1,391,096	1,397,843	821,944	575,899
-	-	9,476	(9,476)	-	-	-	-	-	-	40,464	(40,464)
630,975	630,975	478,066	152,909	21,265	28,012	6,399	21,613	1,391,096	1,397,843	862,408	535,435
(195,975)	(195,975)	97,229	293,204	(21,065)	(21,065)	50,200	71,265	(710,896)	(710,896)	48,070	758,966
195,975	195,975	243,936	47,961	21,065	21,065	25,953	4,888	710,896	710,896	739,902	29,006
-	-	\$341,165	\$341,165	-	-	\$76,153	\$76,153	-	-	\$787,972	\$787,972

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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 Three 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
2004-05	9,964,525	6,273,476	771,733	637,122	-	17,646,856

Yuma County Jail District
 Government-wide Revenues by Source
 Last Three 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
2004-05	10,756,739	396,533	242,442	5,521,570	531,653	2,080,643	19,529,580

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**GOVERNMENTAL FUNDS
GENERAL HISTORY**

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

Table B-1

Fiscal Year	Public Safety	Capital Outlay	Debt Service	Total
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
2004-05	16,529,436	3,171,722	1,902,122	21,603,280

(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 Ten 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
2004-05	10,756,739	531,653	2,080,643	396,533	242,442	5,521,570	19,529,580

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

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

(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 Ten 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)
2004-05	12,821,013	5,521,570	18,342,583	15,868,867	3,769,105	19,637,972	(1,295,389)

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%
2004-05	(40,120)	5,631,100	(1,335,509)	4,335,711	-24%

TAXES AND ASSESSMENTS

Yuma County Jail District
Yuma County's General Fund - Property Tax Levied and Collections (by Year Collected)
Last Ten 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%
2003-04	15,270,136	14,750,989	96.60%	627,908	15,378,897	100.71%

(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 2004 CAFR

FY 2004 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 Ten 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%	332,098	13,409,643	91.54%	1,238,797	8.46%
2003-04	15,270,136	14,418,891	94.43%	-	14,418,891	94.43%	851,245	5.57%

(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 2004 CAFR

FY 2004 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

GENERAL TAXING AUTHORITIES		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	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
2004	Primary	-	2.3180	0.4560	1.8693	-	117.0047	162.9726	0.4775	448.1113	187.7277
(2004-2005)	Secondary	-	-	-	-	-	-	-	-	-	-

Table C-3

GENERAL TAXING AUTHORITIES		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
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
2004	Primary	1.7880	3.1189	2.4501	2.1278	2.5582	2.9278	3.9794	2.3254	2.3305	1.8605
(2004-2005)	Secondary	1.2566	2.2783	0.7018	2.6591	1.0194	0.8253	1.6807	0.0682	0.7428	0.2178

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

SPECIAL DISTRICT TAXING AUTHORITIES		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
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
2004	Primary	-	-	-	-	-	-	-	-	-
(2004-2005)	Secondary	-	4.2448	0.5740	0.3500	50.0000	30.0000	26.0000	1.0000	5.2157

Table C-4

SPECIAL DISTRICT TAXING AUTHORITIES		Unit B Irrigation District O & M (1)	Unit B Irrigation District O & M (2)	Unit B Irrigation District O & M (3)	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District	Links at Coyote Wash Community
Tax Year (Fiscal Year)	Type									
Special District Authority No.		16706(1)	16706(2)	16706(3)	16707	16708	17851	19709	19710	3101401
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	-	6.5000	0.4250	-
1999	Primary	-	-	-	-	-	-	-	-	-
(1999-2000)	Secondary	105.0000	-	-	8.6800	1.0000	20.7300	6.5000	\$0.3800	-
2000	Primary	-	-	-	-	-	-	-	-	-
(2000-2001)	Secondary	105.0000	-	-	8.6800	1.0000	-	6.5000	0.3500	-
2001	Primary	-	-	-	-	-	-	-	-	-
(2001-2002)	Secondary	115.0000	-	-	8.6800	1.0000	-	6.5000	0.3000	-
2002	Primary	-	-	-	-	-	-	-	-	-
(2002-2003)	Secondary	125.0000	-	-	8.6800	1.0000	-	6.5000	0.2500	-
2003	Primary	-	-	-	-	-	-	-	-	-
(2003-2004)	Secondary	125.0000	-	-	8.6800	1.0000	-	7.0000	0.2500	-
2004	Primary	-	-	-	-	-	-	-	-	-
(2004-2005)	Secondary	125.0000	\$145.0000	\$155.0000	8.6800	1.0000	-	7.0000	0.2500	\$0.3000

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

Table C-5

Tax (fiscal) Year	Type	Secured Personal Property and Real Property				Ratio of Assessed Value to Total Estimated Value	Secured Personal Property and Real Property				Ratio of Net Assessed Value to Total Estimated Value
		Assessed Value		Estimated Actual Value			Exempt Assessed Value		Net Assessed Value		
		Amount	% change	Amount	% change	Amount	% change	Amount	% change		
1993 (1994)	Primary Secondary	\$481,959,087 489,246,079	1.22% 0.57%	\$3,105,000,150 3,154,749,387	2.45% 1.92%	15.52% 15.51%	\$89,028,103 89,811,024	-0.62% -0.67%	\$392,930,984 399,435,055	1.64% 0.85%	12.65% 12.66%
1994 (1995)	Primary Secondary	492,772,019 503,612,023	2.24% 2.94%	3,223,009,531 3,303,492,819	3.80% 4.71%	15.29% 15.24%	88,264,142 89,277,244	-0.86% -0.59%	404,507,877 414,334,779	2.95% 3.73%	12.55% 12.54%
1995 (1996)	Primary Secondary	511,450,969 522,946,428	3.79% 3.84%	3,410,354,483 3,493,061,715	5.81% 5.74%	15.00% 14.97%	88,719,290 89,786,096	0.52% 0.57%	422,731,679 433,158,439	4.51% 4.54%	12.40% 12.40%
1996 (1997)	Primary Secondary	525,850,693 533,011,421	2.82% 1.92%	3,545,129,947 3,595,365,074	3.95% 2.93%	14.83% 14.82%	89,074,039 90,054,094	0.40% 0.30%	436,776,654 442,957,327	3.32% 2.26%	12.32% 12.32%
1997 (1998)	Primary Secondary	554,862,529 556,324,752	5.52% 4.37%	3,740,288,359 3,773,216,763	5.50% 4.95%	14.83% 14.74%	95,920,476 92,539,564	7.69% 2.76%	458,942,053 463,785,188	5.07% 4.70%	12.27% 12.29%
1998 (1999)	Primary Secondary	567,344,229 582,796,793	2.25% 4.76%	3,888,894,763 3,984,557,784	3.97% 5.60%	14.59% 14.63%	91,359,778 92,831,660	-4.75% 0.32%	475,984,451 489,965,133	3.71% 5.64%	12.24% 12.30%
1999 (2000)	Primary Secondary	591,278,819 612,075,635	4.22% 5.02%	4,093,500,261 4,226,225,993	5.26% 6.07%	14.44% 14.48%	96,261,323 98,637,667	5.37% 6.25%	495,017,496 513,437,968	4.00% 4.79%	12.09% 12.15%
2000 (2001)	Primary Secondary	633,970,458 652,259,213	7.22% 6.57%	4,350,253,856 4,471,843,447	6.27% 5.81%	14.57% 14.59%	97,318,995 99,389,668	1.10% 0.76%	536,651,463 552,869,545	8.41% 7.68%	12.34% 12.36%
2001 (2002)	Primary Secondary	646,287,094 667,517,264	1.94% 2.34%	4,475,957,325 4,637,294,033	2.89% 3.70%	14.44% 14.39%	97,016,961 98,861,560	-0.31% -0.53%	549,270,133 568,655,704	2.35% 2.86%	12.27% 12.26%
2002 (2003)	Primary Secondary	694,983,151 716,632,240	7.53% 7.36%	4,862,083,195 5,017,610,685	8.63% 8.20%	14.29% 14.28%	98,483,034 100,712,011	1.51% 1.87%	596,500,117 615,920,229	8.60% 8.31%	12.27% 12.28%
2003 (2004)	Primary Secondary	734,852,978 771,600,322	5.74% 7.67%	5,161,887,329 5,394,833,720	6.17% 7.52%	14.24% 14.30%	102,909,916 121,165,557	4.50% 20.31%	631,943,062 650,434,765	5.94% 5.60%	12.24% 12.06%
2004 (2005)	Primary Secondary	775,088,708 795,421,099	5.48% 3.09%	5,484,294,110 5,632,972,757	6.25% 4.41%	14.13% 14.12%	116,325,312 116,700,410	13.04% -3.69%	658,763,396 678,720,689	4.24% 4.35%	12.01% 12.05%

LONG-TERM DEBT

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Yuma County Jail District
 Legal Debt Margin for Yuma County
 (Constitutional General Obligation Bond Capacity)
 June 30, 2004

Table D-1

Assessed Valuation (Secondary)		\$650,434,765
Gross Indebtedness	38,988,770	
Less Exempt Debt:		
Revenue Bond - Jail District	13,335,000	
Special Assessment Bond - Del Sur	73,000	
Special Assessment Bond - Donovan Estates	342,700	
Special Assessment Notes - El Prado Estates	123,070	
Certificate of Participation 1998 - Health Building	3,240,000	
Certificate of Participation 1999 - Adult Probation	3,045,000	
Certificate of Participation 2001A - Juvenile & Justice Centers	16,440,000	
Certificate of Participation 2001B - Juvenile & Justice Centers	2,390,000	
	38,988,770	
Total Exempt Debt		0
Total Non-exempt Debt		0
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		39,026,086
Total Limited - Non-exempt Bonds Outstanding		0
Debt Margin within 6% Unvoted Debt Limitation		39,026,086
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		97,565,215
Total Non-exempt Bonds Outstanding		0
Debt Margin within 15% Debt Limitation		\$97,565,215

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 2004 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 Ten 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
2004-05	180,279	678,720,689	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 Ten 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%
2004-05	0	0	0	21,602,428	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, 2004

Table D-4

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to Jail District	Amount Applicable to Jail District
Arizona Western Junior College	\$650,434,765	\$11,155,000	100%	\$11,155,000
City of Yuma	315,700,166	11,385,000	100%	11,385,000
Yuma Elementary School District No. 1	42,314,455	27,635,000	100%	27,635,000
Somerton Elementary School District No. 11	25,724,027	1,670,000	100%	1,670,000
Crane Elementary School District No. 13	122,937,502	11,460,000	100%	11,460,000
Hyder Elementary School District No.16	10,379,126	330,000	100%	330,000
Mohawk Valley Elementary School District No.17	18,617,885	1,670,000	100%	1,670,000
Wellton Elementary School District No.24	14,679,939	940,000	100%	940,000
Gadsden Elementary School District No. 32	34,981,831	1,055,000	100%	1,055,000
Antelope Union High School District No. 50	43,676,950	1,015,000	100%	1,015,000
Yuma Union High School District No. 70	606,757,815	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 2004 CAFR is the most available data at time of printing

MISCELLANEOUS

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Yuma County Jail District
 Principal Taxpayers *
 June 30, 2004
 (unaudited)

Table E-1

Taxpayer	Actual Assessed Valuation	As Percent of County's Net Assessed Valuation
Arizona Public Service	\$33,463,619	5.14%
Qwest Corporation	14,743,232	2.27
Santa Fe Pacific Pipeline L.P.	9,867,576	1.52
Union Pacific Railroad	6,576,405	1.01
Level 3 Communications, LLC.	6,485,170	1.00
Southwest Gas Corporation	6,181,464	0.95
Yuma Cogeneration Associates	4,815,251	0.74
Imperial Irrigation District	3,784,509	0.58
Dole Fresh Vegetable Inc.	3,504,169	0.54
Underhill Transfer Company	2,374,649	0.37
	\$91,796,044	14.12%

* Arizona Department of Revenue
 FY 2004 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	%
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%
2004 (3)	181,470	73,938	62,523	15.4 %	27,900	44.6%	N/A	N/A	9,700	15.5%	1,400	2.2%	16,800	26.9%

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	%
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%
2004 (3)	181,740	13,623	21.8%	7,300	11.7%	4,400	7.0%	2,900	4.6%	13,700	21.9%	2,900	4.6%	10,800	17.3%

* 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)

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)
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%
2004 (c)	2,774,244	5.0%	181,470	73,938	15.4%	23,610	4,318	22.2%	21,780	4,242	64.5%

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)
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%
2004 (c)	8,855	4,001	57.27%	1,900	689	22.2%	86,070	40,328	11.80%

- (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 (www.workforce.az.gov). and YumaData Bank (www.yumadata.com)

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, 2005

Table E-6

Prisoner capacity:	748	Food Service:	
Average daily population rate:	571	Total meals provided	739,667
Prisoner composition:		Avg prepared per day	2,028
Male	86.68%	Avg cost per meal	\$1.12
Female	12.67%	Laundry Service:	
Juvenile	0.65%	Total tons	309
At risk (safety)	389.00%	Total pounds	618,000
Total prisoners processed:	19,574	Pounds per day	1,693
Total bookings:	9,743	Medical Service:	
Total released:	9,831	Initial screenings	7,827
Prisoners transported:	17,137	Response to sick calls	4,771
Arrest warrants:	2,186	Seen by doctor	697
Canceled warrants:	647		
Validated warrants:	3,424		
Fugitives extradited:	129		