

YUMA COUNTY JAIL DISTRICT



**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, 2006

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3rd District

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Marco A. (Tony) Reyes, 4th District

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Ralph Ogden

COUNTY ADMINISTRATOR

David R. Garcia

Prepared by Yuma County Department of Financial Services

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Scott G. Holt

Assistant Director

Kathleen Clark

Accountants

Glenda McGuire
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Grace Lopez

Toni Lindsay
Mary Jo McIntyre

Elizabeth Canela
Tammy Vasquez
Myrtle Myers

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YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2006

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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**



February 8, 2007

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, 2006.

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 listing 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) Other Supplementary Information.

U.S. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of *Management's Discussion and Analysis* (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The **Statistical Section** is unaudited. It includes various tables and charts reflecting 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 voter approved 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 Supervisors pursuant to Title 48, Chapter 25 of the Arizona Revised Statutes. The District was established upon passage of an excise tax by voters of Yuma County on May 16, 1995.

FINANCIAL INFORMATION

Accounting Policy: The Yuma County Jail District maintains accounts in accordance to the principles of fund accounting to ensure limitations and restrictions on the District's available resources are observed and adhered to. Fund accounting classifies resources into funds with respect to the intended activities or objectives specified by those resources for accounting controls and financial reporting purposes. Each fund is an independent fiscal and accounting entity, and its operations are accounted for in a separate set of self-balancing accounts comprising assets, liabilities, fund equity, revenues, and expenditures or expenses.

There is no limit to the number of funds a government may establish and maintain for accounting and financial reporting. A generally practiced governmental accounting guideline is that a government should use the smallest number of individual funds as possible, consistent with its particular circumstances, and that individual funds are closed when its intended purpose is no longer operating.

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

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

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 \$497,520 in fiscal year 2005-2006.

INDEPENDENT AUDIT

Pursuant to Arizona Statute, the Yuma County Jail District has contracted with the accounting firm Heinfeld, Meech & Co., P.C. to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2006. The results of this audit are outlined in the Independent Auditors' Report that is included in the Financial Section.

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, 2005. This was the third consecutive year that the Yuma County Jail District has received this prestigious award. In order to be awarded a Certificate of Achievement, the Yuma County Jail District published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

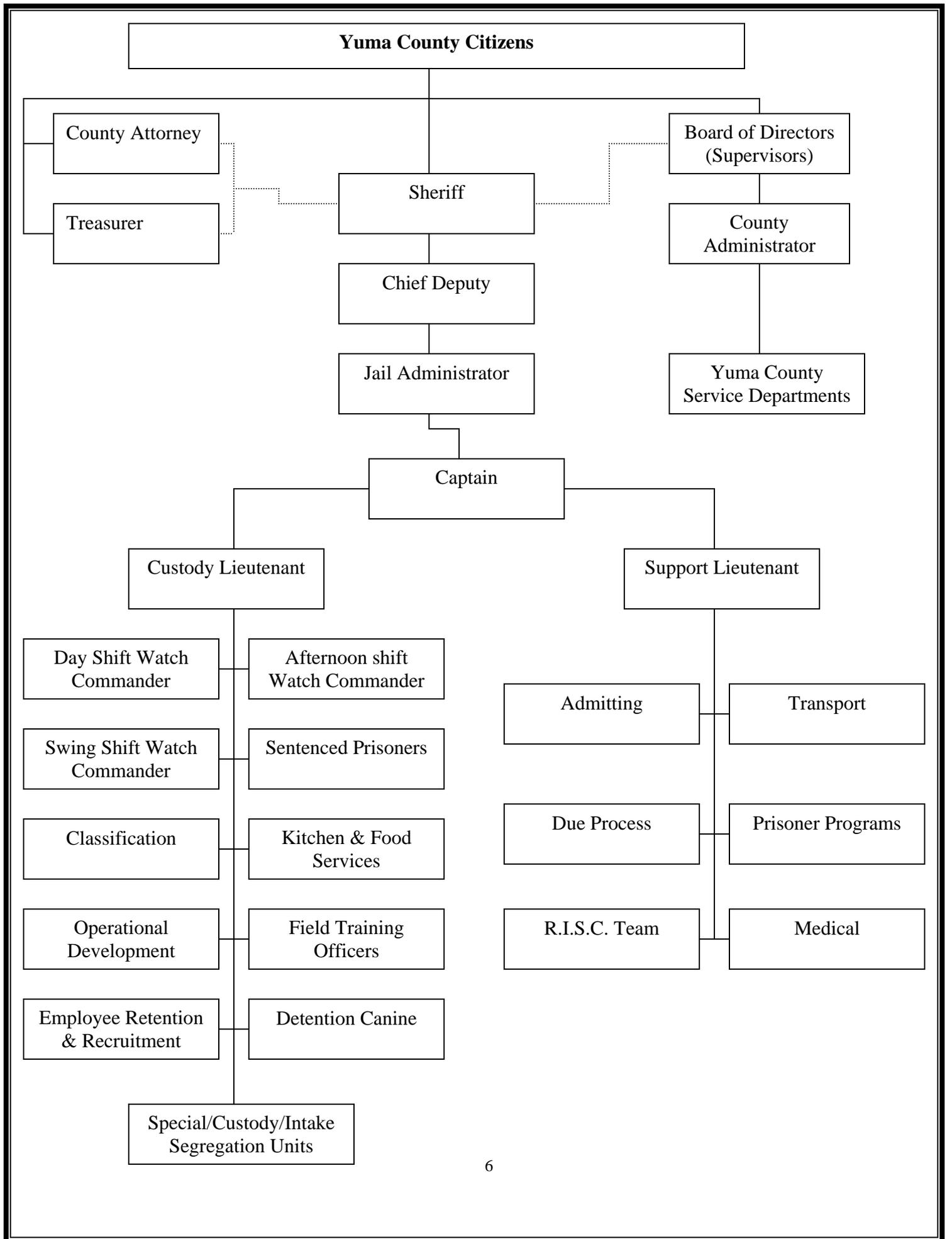
ACKNOWLEDGMENTS

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

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

Respectfully submitted,

Scott G. Holt
Financial Services Director



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, 2005

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.



President

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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INDEPENDENT AUDITORS' REPORT

Members of the Arizona State Legislature

The Board of Supervisors of
Yuma County Jail District

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County Jail District (the District) as of and for the year ended June 30, 2006, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Yuma County Jail District as of June 30, 2006, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 13 through 18 and the Budgetary Comparison Schedules on pages 41 through 44 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual fund statements and schedules, and the statistical section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements. The combining and individual fund statements and schedules 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 and statistical sections have not been subjected to the auditing procedures applied in the 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 February 8, 2007, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Heinfeld, Meech & Co., P.C.

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

February 8, 2007



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, 2006. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3 to 5 of this report.

FINANCIAL HIGHLIGHTS

- ❖ The assets of the Yuma County Jail District exceeded its liabilities at the close of the most recent fiscal year by \$27,792,395 (*net assets*). Of this amount, \$6,360,464 (*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 \$2,657,662 or 12.6% 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 \$2,679,042 and \$4,287,369 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 19 to 22 of this report.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Yuma County Jail District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of *governmental funds* is narrower than that of the *government-wide financial statements*, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Yuma County Jail District maintains seven (7) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects 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 non-major governmental funds is provided in the form of *combining statements* on pages 47 to 57.

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 28 to 38 of this report.

Other information

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 47 to 57 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Yuma County Jail District, assets exceeded liabilities by \$27,792,395 at the close of this fiscal year.

By far the largest portion of Yuma County Jail District's net assets (53.7%) reflects its investment in capital assets (land, buildings, improvements other than buildings, machinery, and equipment and construction in progress), 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 (23.4%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$6,360,464) 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.

**Yuma County Jail District
Net Assets**

| | Governmental Activities | |
|---|-------------------------|----------------------|
| | 2006 | 2005 as restated |
| Current other assets | \$ 3,675,061 | 2,567,544 |
| Cash and cash equivalents and investments held by trustee | 13,111,948 | 15,266,389 |
| Capital assets | 25,800,696 | 24,857,224 |
| Total assets | 42,587,705 | 42,691,157 |
| Long-term liabilities outstanding | 11,620,465 | 13,311,997 |
| Other liabilities | 3,174,845 | 3,868,692 |
| Total liabilities | 14,795,310 | 17,180,689 |
| Investment in capital assets, net of related debt | 14,925,696 | 12,717,224 |
| Restricted | 6,506,235 | 6,234,467 |
| Unrestricted | 6,360,464 | 6,558,777 |
| Total net assets | \$ 27,792,395 | \$ 25,510,468 |

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

| | Governmental Activities | |
|---|-------------------------|-------------------|
| | 2006 | 2005 as restated |
| Revenues: | | |
| Program revenues: | | |
| Operating grants (federal and state) | 496,072 | 531,653 |
| Charges for services (prisoner boarding fees) | 1,827,032 | 2,080,643 |
| General revenues: | | |
| Taxes (county wide half cent sales tax) | 11,883,461 | 10,756,739 |
| Maintenance of effort (county's contribution) | 5,729,789 | 5,521,570 |
| Investment income (interest earnings) | 497,520 | 396,533 |
| Miscellaneous | 376,992 | 242,878 |
| Total revenue | 20,810,866 | 19,530,016 |
| Expenses: | | |
| Public safety: | | |
| Personnel services (employee salaries and benefits) | 10,431,605 | 9,964,525 |
| Operations (Materials, supplies, and claims) | 6,770,174 | 6,282,292 |
| Depreciation, interest and fiscal charges (assets and debt) | 1,327,160 | 1,408,855 |
| Total Expenses | 18,528,939 | 17,655,672 |
| Increase in net assets | 2,281,927 | 1,874,344 |
| Net assets - beginning July 1, as restated (2005) | 25,510,468 | 23,636,124 |
| Net assets - ending June 30 | \$27,792,395 | \$25,510,468 |

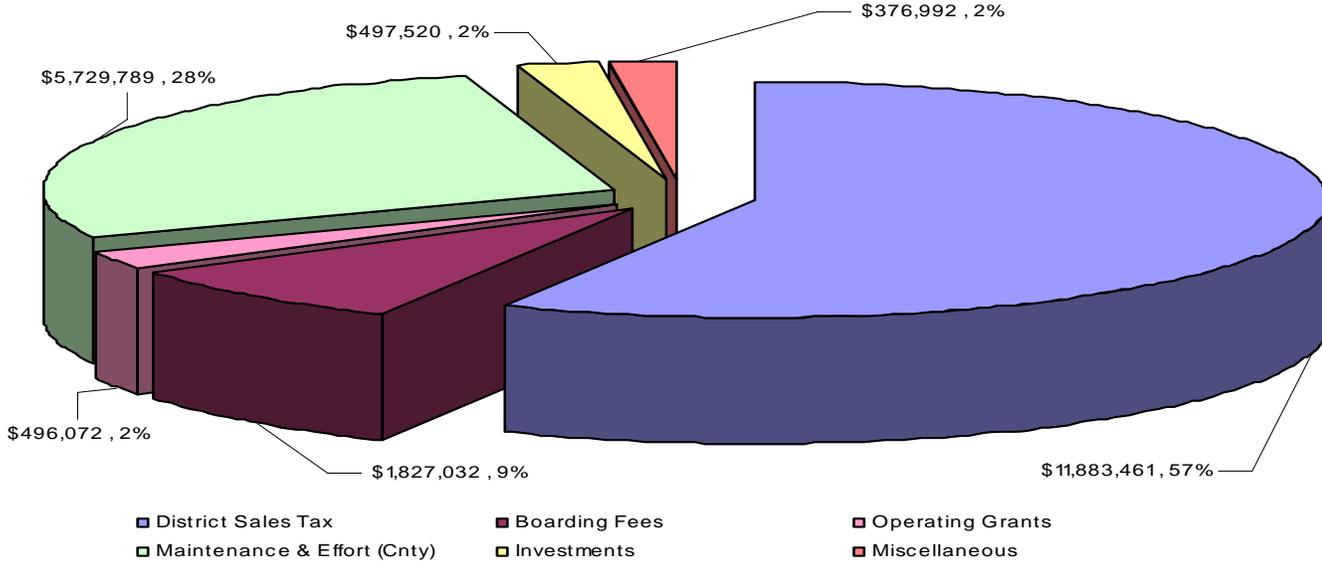
Governmental activities

Governmental activities increased the Yuma County Jail District's net assets by \$2,281,927. Key elements of this increase are as follows:

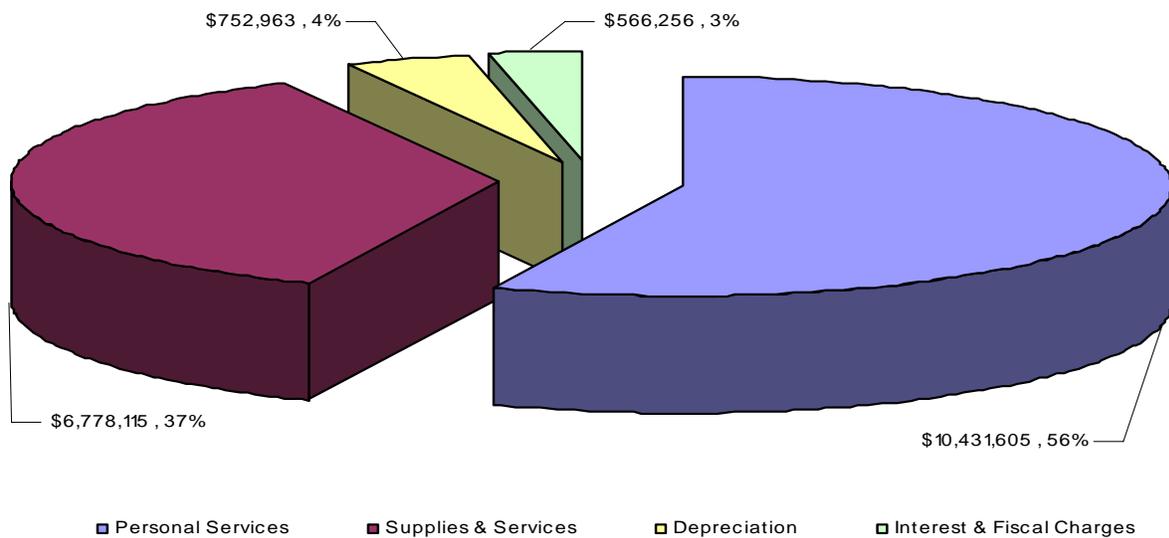
- Taxes (Sales) increased by \$1,126,722 (10.5%) during the year. This is a reflection of the expanding economy in Yuma County.
- Maintenance of effort increased by \$208,219 (3.8%) during the year. This is formula driven based on the national GDP deflator.

- Investment and miscellaneous income increased by \$235,101 (36.8%) reflecting continued improvement in the general economy and sale of a capital asset (airplane).
- Personnel services increased by \$467,080 (4.7%) during the year. This is a reflection of continued efforts to bring salaries into compliance with market conditions and an increase of 34 FTEs.
- Materials, supplies, and claims increased by \$487,882 during the year. This is driven by increasing costs of prisoner services such as medical treatments and commissary.

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 \$12,282,164, a decrease of \$418,077 in comparison with the prior year. Approximately 47.0% of this total amount (\$5,771,915) 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 (\$2,218,866).
- 2) Restricted to capital construction or capital repair and replacement (\$4,287,369), and
- 3) Reserved for prepaid items (\$4,014).

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 \$2,657,662. Unreserved fund balance represents 12.6% of total fund expenditures and transfers.

The fund balance of the Yuma County Jail District's General fund decreased by \$1,674,526 during the current fiscal year. Key factors in this year are as follows:

- Increase in collections of the County-wide sales tax of \$1,126,722.
- Maintaining support for the capital projects fund for various current and future construction projects in the amount of \$1,500,000.
- Increase in operating expenditures of \$963,258 (6.1%) due to increase in personnel expenditures through additional detention officers, increase in wages, and general operating costs.
- Increase in capital outlay of \$991,158.

The *debt service fund* balance had a fund balance at the end of the current fiscal year in the amount of \$2,218,866. 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 \$224,578 less revenues than budgeted. This was mainly due to collecting less charges for services of \$456,828 than were anticipated that was off-set by sales tax collection in the amount of \$65,531, and intergovernmental revenue in the amount of \$34,839. Miscellaneous income was higher than anticipated by \$163,707 primarily resulting from the sale of some capital assets.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The Yuma County Jail District's investment in capital assets for its governmental activities at June 30, 2006 amounts to \$25,800,696 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, 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 3.8%. This is a product of the completion 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 4 on page 33 of this report.

Long-term debt

At the end of this fiscal year, the Yuma County Jail District had total bonded debt outstanding of \$10,875,000 of which \$9,545,000 is considered long term and \$1,330,000 is 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 8 on page 34 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 8% annually. One solution to these lagging revenues is to further increase the leasing of prisoner beds to other governments (federal and state). Discussions and investigations are ongoing to issue a bond for construction of required additional space in the jail facility. If issued, the bond will be for a short term of no more than 8 years.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Yuma County Jail District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to either: Scott G. Holt, 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.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

YUMA COUNTY JAIL DISTRICT
Statement of Net Assets
June 30, 2006

Exhibit A- 1

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 5,092,595 |
| Receivables (net of allowances for uncollectibles): | |
| Property taxes | 1,876 |
| Accounts | 52,801 |
| Accrued interest | 11,352 |
| Due from: | |
| Primary government - Yuma County | 1,513,381 |
| Other governments | 252 |
| State governments | 2,091,385 |
| Prepaid items | 4,014 |
| Investment held by trustee - restricted | 8,019,353 |
| Capital assets (net of accumulated depreciation): | |
| Land | 2,254,719 |
| Buildings | 22,005,914 |
| Improvement other than buildings | 52,941 |
| Machinery and equipment | 801,023 |
| Construction in progress | 686,099 |
| Total Assets | \$ 42,587,705 |
| LIABILITIES | |
| Accounts payable | \$ 352,485 |
| Accrued payroll and employee benefits | 379,415 |
| Due to: | |
| Primary government - Yuma County | 2,149,125 |
| Interest and fiscal charges payable | 283,128 |
| Deposits held for others | 8,816 |
| Unearned revenue | 1,876 |
| Noncurrent liabilities: | |
| Due within one year | 1,431,000 |
| Due in more than one year | 10,189,465 |
| Total Liabilities | \$ 14,795,310 |
| NET ASSETS | |
| Invested in capital assets, net of related debt | \$ 14,925,696 |
| Restricted for: | |
| Debt service | 2,218,866 |
| Capital projects | 4,287,369 |
| Unrestricted | 6,360,464 |
| Total Net Assets | \$ 27,792,395 |

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

| | Function / Program | | | | Total |
|---|--------------------|--------------------|----------------------|----------------|----------------------|
| | Administration | General Assistance | Capital Improvements | Debt Service | |
| Expenses: | | | | | |
| Public safety: | | | | | |
| Personnel services (Salaries and benefits) | \$ 9,915,949 | \$ 515,656 | \$ - | \$ - | \$ 10,431,605 |
| Operations (Materials, supplies, and claims) | 6,311,206 | 458,968 | - | - | 6,770,174 |
| Depreciation | 672,876 | 44,589 | 35,498 | - | 752,963 |
| Interest and fiscal charges | - | - | - | 574,197 | 574,197 |
| Total expenses | 16,900,031 | 1,019,213 | 35,498 | 574,197 | 18,528,939 |
| Program revenues: | | | | | |
| Operating grants and contributions | 220,339 | 275,733 | - | - | 496,072 |
| Charges for service | 1,401,446 | 425,586 | - | - | 1,827,032 |
| Net program expense | 15,278,246 | 317,894 | 35,498 | 574,197 | 16,205,835 |
| General revenues: | | | | | |
| Sales tax | | | | | 11,883,461 |
| Contributions from Primary government - Maintenance of effort | | | | | 5,729,789 |
| Unrestricted investment earnings | | | | | 497,520 |
| Miscellaneous | | | | | 376,992 |
| Total general revenues | | | | | 18,487,762 |
| Change in net assets | | | | | 2,281,927 |
| Net assets, July 1, 2005, as restated | | | | | 25,510,468 |
| Net Assets, June 30, 2006 | | | | | \$ 27,792,395 |

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

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FUND FINANCIAL STATEMENTS

Balance SheetGovernmental Funds
June 30, 2006

| | General | Debt Service | Capital Projects | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 1,367,543 | \$ 2,001,000 | \$ 1,188,175 | \$ 535,877 | \$ 5,092,595 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | - | 1,876 | - | - | 1,876 |
| Accounts | 35,808 | - | - | 16,993 | 52,801 |
| Accrued interest | 3,083 | 4,465 | 2,605 | 1,199 | 11,352 |
| Due from: | | | | | |
| Primary government- Yuma County | 1,457,592 | - | 865 | 54,924 | 1,513,381 |
| Other funds | 445,851 | - | 1,500,000 | 1,293 | 1,947,144 |
| Other governments | 252 | - | - | - | 252 |
| State governments | 2,067,476 | - | - | 23,909 | 2,091,385 |
| Prepaid items | 4,014 | - | - | - | 4,014 |
| Investment held by trustee- restricted | - | 3,731,984 | 4,287,369 | - | 8,019,353 |
| Total Assets | \$ 5,381,619 | \$ 5,739,325 | \$ 6,979,014 | \$ 634,195 | \$ 18,734,153 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 335,342 | \$ - | \$ 772 | \$ 16,371 | \$ 352,485 |
| Accrued payroll and employee benefits | 368,645 | - | - | 10,770 | 379,415 |
| Due to: | | | | | |
| Primary government- Yuma County | 2,014,325 | - | 1,139 | 133,661 | 2,149,125 |
| Other funds | 1,631 | 1,905,455 | 1,876 | 38,182 | 1,947,144 |
| Revenue bonds payable | - | 1,330,000 | - | - | 1,330,000 |
| Interest and fiscal charges payable | - | 283,128 | - | - | 283,128 |
| Deposit held for others | - | - | 8,816 | - | 8,816 |
| Deferred revenue | - | 1,876 | - | - | 1,876 |
| Total Liabilities | 2,719,943 | 3,520,459 | 12,603 | 198,984 | 6,451,989 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Debt service | - | 2,218,866 | - | - | 2,218,866 |
| Capital projects | - | - | 4,287,369 | - | 4,287,369 |
| Prepaid items | 4,014 | - | - | - | 4,014 |
| Unreserved, reported in: | | | | | |
| General fund | 2,657,662 | - | - | - | 2,657,662 |
| Special revenue funds | - | - | - | 435,211 | 435,211 |
| Capital project funds | - | - | 2,679,042 | - | 2,679,042 |
| Total fund balances | 2,661,676 | 2,218,866 | 6,966,411 | 435,211 | 12,282,164 |
| Total liabilities and fund balances | \$ 5,381,619 | \$ 5,739,325 | \$ 6,979,014 | \$ 634,195 | \$ 18,734,153 |

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

YUMA COUNTY JAIL DISTRICT
Reconciliation of the Balance Sheet to the Statement of Net Assets
Governmental Funds
June 30, 2006

Exhibit B- 2

| | |
|---|----------------------|
| Fund balance - total governmental funds | \$ 12,282,164 |
|---|----------------------|

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. | 25,800,696 |
|---|------------|

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 | 9,545,000 | |
| Compensated absences | 644,465 | |
| Claims and judgments | 101,000 | |
| Total | | <u>(10,290,465)</u> |

| | |
|---------------------------------------|-----------------------------|
| Net assets of governmental activities | <u>\$ 27,792,395</u> |
|---------------------------------------|-----------------------------|

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

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2006

| | General | Debt Service | Capital Projects | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| Revenues: | | | | | |
| Sales Tax | \$ 11,883,461 | \$ - | \$ - | \$ - | \$ 11,883,461 |
| Intergovernmental: | | | | | |
| Primary government | 5,729,789 | - | - | - | 5,729,789 |
| Other government | 220,339 | - | - | 275,733 | 496,072 |
| Charges for services | 1,401,446 | - | - | 425,586 | 1,827,032 |
| Investment income | 67,923 | 230,793 | 175,575 | 23,229 | 497,520 |
| Miscellaneous | 168,591 | 108 | 10,697 | 197,596 | 376,992 |
| Total Revenue | 19,471,549 | 230,901 | 186,272 | 922,144 | 20,810,866 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public safety | 16,653,687 | - | - | 974,624 | 17,628,311 |
| Capital outlay | 1,169,596 | - | 226,613 | 300,226 | 1,696,435 |
| Debt service: | | | | | |
| Principal retirement | - | 1,330,000 | - | - | 1,330,000 |
| Interest and fiscal charges | - | 574,197 | - | - | 574,197 |
| Total Expenditures | 17,823,283 | 1,904,197 | 226,613 | 1,274,850 | 21,228,943 |
| Excess (deficiency) of revenues over (under) expenditures | 1,648,266 | (1,673,296) | (40,341) | (352,706) | (418,077) |
| Other financial sources (uses): | | | | | |
| Transfers in | - | 1,822,792 | 1,500,000 | - | 3,322,792 |
| Transfers out | (3,322,792) | - | - | - | (3,322,792) |
| Total other financing sources (uses) | (3,322,792) | 1,822,792 | 1,500,000 | - | - |
| Net change in fund balance | (1,674,526) | 149,496 | 1,459,659 | (352,706) | (418,077) |
| Fund balances- beginning (July 1, 2005), as restated | 4,336,202 | 2,069,370 | 5,506,752 | 787,917 | 12,700,241 |
| Fund balances - ending (June 30, 2006) | \$ 2,661,676 | \$ 2,218,866 | \$ 6,966,411 | \$ 435,211 | \$ 12,282,164 |

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

YUMA COUNTY JAIL DISTRICT
**Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities**
Governmental Funds
Year Ended June 30, 2006

Exhibit B- 4

Net change in fund balances - total governmental funds **\$ (418,077)**

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

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

| | | |
|----------------------|------------------|---------|
| Capital expenditures | \$ 1,696,435 | |
| Depreciation expense | <u>(752,963)</u> | |
| Total | | 943,472 |

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 | | 1,330,000 |

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 | \$ 477,000 | |
| Compensated absences | <u>(50,468)</u> | |
| Total | | <u>426,532</u> |

Change in net assets of governmental activities **\$ 2,281,927**

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

**NOTES TO THE
FINANCIAL STATEMENTS**

Note 1- Summary of Significant Accounting Policies

The accounting policies of the Yuma County Jail District (the District) conform to U. S. generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the District's significant accounting policies follows.

A. Reporting Entity

The Yuma County Jail District is a component unit of Yuma County, Arizona. It is a tax-levying public improvement district established to acquire, construct, operate, maintain, and finance county jails and jail systems. By Arizona Statute, the Board of Supervisor's of Yuma County acts as the District's Board. The financial statements present only the financial position and the changes in financial position of the Yuma County Jail District and are not intended to present fairly the financial position of Yuma County and the changes in its financial position in conformity with U.S. generally accepted accounting principles.

The District was proposed by resolution of the Yuma County Board of Supervisors pursuant to Title 48, Chapter 25 of the Arizona Revised Statutes. The District was established upon passage of an excise tax by voters of Yuma County on May 16, 1995.

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the District as a whole, while the fund-based financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the usefulness of the information.

1. Government-wide statements – provide information about the District. The statements include a statement of net assets and a statement of activities. These statements report the financial activities of the overall district. Governmental activities generally are financed through sales taxes, charges for services, operating grants, and contributions from Yuma County.

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

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

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

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

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

The District reports the following major governmental funds:

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

Note 1- Summary of Significant Accounting Policies (Continued)

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

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

C. Basis of Accounting

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

Governmental funds in the fund-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 long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

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

D. Cash and Investments

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

E. Capital Assets

Capital assets are reported at actual cost or estimated historical cost if historical records are not available. Donated assets are reported at estimated fair value at the time received.

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

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

F. Investment Income

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

Note 1- Summary of Significant Accounting Policies (Concluded)

G. Sales Tax Revenue

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

H. Compensated Absences

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

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

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, 2006, the District had the following investments:

| <u>Investment Type</u> | <u>Fair Value</u> |
|---|------------------------------------|
| Yuma County Treasurer's investment pool | \$ 5,092,595 |
| Investments held by trustee: | |
| Repurchase agreements | \$1,899,916 |
| U.S. Treasuries Money market funds | <u>6,119,437</u> |
| Total investments held by trustee | 8,019,353 |
| Total investments | <u><u>\$ 13,111,948</u></u> |

Credit Risk- As of June 30, 2006 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 | \$ 5,092,595 |
| Investments held by trustee: | | | |
| Repurchase agreement | AAA | Standard & Poor's | 1,899,916 |
| U.S. Treasuries money market fund | Unrated | Not Applicable | <u>6,119,437</u> |
| Total investments held by trustee | | | 8,019,353 |
| Total investments | | | <u><u>\$ 13,111,948</u></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 \$ 8,019,353 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, 2006 were in a repurchase agreement with HSBC Bank of New York. This investment was 14.5% of the District’s total investments.

Interest rate risk– At June 30, 2006 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 5 | \$ 5,092,595 | .14 |
| Investments held by trustee: | | |
| Repurchase agreements | 1,899,916 | .10 |
| U.S. Treasuries Money market funds | 6,119,437 | .10 |
| Total investments held by trustee | 8,019,353 | |
| Total investments | \$ 13,111,948 | |

Note 3- Due from Other Governments

Amounts due from State governments reported in the Governmental Fund Types totaling \$ 2,091,385 at June 30, 2006 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, 2006, but not remitted to the District as of June 30, 2006.

Note 4- Capital Assets

Capital asset activity for the year ended June 30, 2006, was as follows:

| Government activities: | Balance July 1, 2005 | Additions | Deletions | Balance June 30, 2006 |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$ 1,309,885 | \$ 944,834 | \$ - | \$ 2,254,719 |
| Construction in progress | 3,753,681 | 231,163 | (3,298,745) | 686,099 |
| Total capital assets not being depreciated | <u>5,063,566</u> | <u>1,175,997</u> | <u>(3,298,745)</u> | <u>2,940,818</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 23,588,886 | 3,553,862 | - | 27,142,748 |
| Machinery and equipment | 1,916,943 | 266,033 | (209,766) | 1,973,210 |
| Improvements other than buildings | 64,024 | - | - | 64,024 |
| Total capital assets being depreciated | <u>25,569,853</u> | <u>3,819,895</u> | <u>(209,766)</u> | <u>29,179,982</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | (4,588,219) | (548,615) | - | (5,136,834) |
| Machinery and equipment | (1,178,867) | (202,374) | 209,055 | (1,172,186) |
| Improvements other than buildings | (9,109) | (1,974) | - | (11,083) |
| Total accumulated depreciation | <u>(5,776,195)</u> | <u>(752,964)</u> | <u>209,055</u> | <u>(6,320,103)</u> |
| Total capital assets, being depreciated, net | <u>19,793,658</u> | <u>3,066,931</u> | <u>(711)</u> | <u>22,859,878</u> |
| Governmental activities capital assets, net | <u>\$24,857,224</u> | <u>\$ 4,242,928</u> | <u>\$(3,299,456)</u> | <u>\$ 25,800,696</u> |

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

| | |
|---------------------------------|--------------------------|
| Governmental activities: | |
| Public safety | <u>\$ 752,963</u> |

Note 5- Construction Commitments

The District has two major ongoing construction projects as of June 30, 2006. One project, which is almost completed, is for the conceptual design for a future facility. The second project has to do with acquisition and relocation of Detention facility generator. At year end District's commitments with contractors are as follows:

| Project Description | Expenditures to date | Total Project Cost | Remaining Commitments |
|--|-------------------------|-----------------------|--------------------------|
| Generator Relocation | \$ 4,399 | \$ 105,601 | \$ 101,202 |
| Conceptual design of a future facility | 681,700 | 879,471 | 197,771 |
| Totals | <u>\$ 686,099</u> | <u>\$ 985,072</u> | <u>\$ 298,973</u> |

Note 6- Bonds Payable

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

Revenue Bonds — The Yuma County Jail District Revenue Bonds of 1996 were issued to finance the expansion of Yuma County's correction facilities. The bonds are generally callable with interest payable semiannually. The obligations are secured by the pledge of net revenues from County Maintenance of Effort Payments and transaction privilege (sales) tax approved by the County's voters on May 16, 1995. The bond resolution also requires the County to use a portion of the proceeds to establish and maintain a bond reserve fund, which the County has done by placing \$950,000 of the proceeds in an escrow account in the custody of a trustee. Yuma County employs the early recognition option for payments of principal and interest when due early in the subsequent year.

Note 6- Bonds Payable (Concluded)

Principal and interest requirements at June 30, 2006, were as follows:

| Description | Interest Rates | Maturities | Outstanding | Issues / | Outstanding |
|--|----------------|---------------|---------------------|-----------------------|----------------------|
| | | | Principal | (Retirements) | Principal |
| | | | July 1, 2005 | | June 30, 2006 |
| Pledged Revenue Obligation Series 1996 | 4.1-6.0% | 07/98 – 07/12 | \$12,140,000 | \$ (1,265,000) | \$ 10,875,000 |
| Total | | | \$12,140,000 | \$ (1,265,000) | \$ 10,875,000 |

Revenue bond debt service requirements to maturity, including \$2,063,853 of interest, are as follows:

| Fiscal Year | Principal | Interest | Annual Debt Service |
|--------------|---------------------|--------------------|----------------------|
| 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 | \$10,875,000 | \$2,063,853 | \$ 12,938,853 |

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 \$ 101,000, 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 years ending June 30, 2006.

| | Balance July 1, 2005 | Additions | Reductions | Balance June 30, 2006 |
|------------------------------|----------------------|------------|------------|-----------------------|
| Claims and judgments payable | \$ 578,000 | \$ 101,000 | \$ 578,000 | \$ 101,000 |

Note 8- Long-Term Liabilities

The following schedule details the District's long-term liability activity for the year ended June 30, 2006.

| | Balance July 1, 2005 | Additions | Reductions | Balance June 30, 2006 | Due within One year |
|------------------------------------|----------------------|-------------------|---------------------|-----------------------|---------------------|
| Compensated absences | \$ 593,997 | \$ 519,726 | \$ 469,258 | \$ 644,465 | \$ - |
| Claims and judgments | 578,000 | 101,000 | 578,000 | 101,000 | 101,000 |
| Revenue bonds payable | 12,140,000 | - | 1,265,000 | 10,875,000 | 1,330,000 |
| Total Long-Term Liabilities | \$ 13,311,997 | \$ 151,468 | \$ 1,843,000 | \$ 11,620,465 | \$ 1,431,000 |

On the Statement of Net Assets, the current portion of long-term debt of \$ 1,431,000 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.

Note 9- 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.

Workers' Compensation – The County is insured by State Compensation Fund of Arizona; an insurance carrier that is overseen by a five member board of directors, appointed by the Governor. The County's premiums paid to SCF are based, in part, upon payroll, type of worker, and an experience modification factor. If the County losses are low, it usually receives a partial return of its premium in the form of a dividend

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 10- 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 the participating 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 the participating 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.

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

Note 10- Retirement Plans (Concluded)

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 11- Interfund Balances and Due to / from Primary Government

Balances at June 30, 2006, were as follows:

| Payable from: | Payable to: | | | | Total |
|-----------------------------|---------------------|---------------------|-----------------------------|---------------------|---------------------|
| | General Fund | Capital Projects | Nonmajor Governmental funds | Primary Government | |
| General fund | \$ 338 | \$ - | \$ 1,293 | \$ 2,014,325 | \$ 2,015,956 |
| Debt service fund | 405,455 | 1,500,000 | - | - | 1,905,455 |
| Capital projects fund | 1,876 | - | - | 1,139 | 3,015 |
| Nonmajor governmental funds | 38,182 | - | - | 133,661 | 171,843 |
| Primary Government | 1,457,592 | 865 | 54,924 | - | 1,513,381 |
| Total | \$ 1,903,443 | \$ 1,500,865 | \$ 56,217 | \$ 2,149,125 | \$ 5,609,650 |

The outstanding balances between funds mainly result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances are all consistent with the various funds' purpose and the County's policy. All interfund balances are expected to be repaid within one year.

Interfund transfer – Interfund transfers for the year ended June 30, 2006, were as follows:

| Transfer from: | Transfer to: | | |
|----------------|-------------------|-----------------------|--------------------------|
| | Debt Service Fund | Capital Projects Fund | Total Governmental Funds |
| General fund | \$1,822,792 | \$1,500,000 | \$3,322,792 |
| Total | \$1,822,792 | \$1,500,000 | \$3,322,792 |

In the fund-based financial statements, the transfer of \$1,822,792 was for debt service bond payment requirements and \$1,500,000 for future capital projects.

Note 12- Reporting Changes – Fund Balances

Net Assets:

The July 1, 2005, net assets do not agree to the prior year financial statements due to corrections of errors in postings as follows:

| | Governmental Activities |
|--|--------------------------------|
| Net Assets, June 30, 2005, as previously reported | \$ 25,518,848 |
| General Fund Activity | 491 |
| Capital Improvements Fund Activity | (8,816) |
| Other Governmental Fund Activity | (55) |
| Net Assets, July 01, 2005, as restated | \$ 25,510,468 |

Note 12- Reporting Changes – Fund Balances (Concluded)

Fund Balances:

The July 1, 2005, fund balances of the General, Capital Projects and Other Governmental Funds do not agree to the prior year financial statements due to corrections of errors in postings as follows:

| | <u>General Fund</u> | <u>Capital Projects</u> | <u>Other Governmental Funds</u> |
|--|-------------------------|-----------------------------|-------------------------------------|
| Fund balance, June 30, 2005, as previously reported | \$ 4,335, 711 | \$ 5,515,568 | \$ 787,972 |
| General Fund | 491 | - | - |
| Capital Projects | - | (8,816) | - |
| Inmate Health Services Fund | - | | 1 |
| Jail Enhancement | - | | (57) |
| Other Jail Grants | - | | 1 |
| Fund balance, July 01, 2005, as restated | <u>\$ 4,336,202</u> | <u>\$ 5,506,752</u> | <u>\$ 787,917</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, 2006 is \$5,729,789.

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**REQUIRED SUPPLEMENTARY
INFORMATION**

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YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
 Budgetary Comparison Schedule - General Fund
 Year Ended June 30, 2006

Exhibit C

| | General Fund | | 2300 | |
|--|--------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Sales Tax | \$ 11,817,930 | \$ 11,817,930 | \$ 11,883,461 | \$ 65,531 |
| Intergovernmental: | | | | |
| Primary government | 5,729,789 | 5,729,789 | 5,729,789 | - |
| Other government | 185,500 | 185,500 | 220,339 | 34,839 |
| Charges for services | 1,858,275 | 1,858,275 | 1,401,447 | (456,828) |
| Investment income | 99,750 | 99,750 | 67,923 | (31,827) |
| Miscellaneous | 4,883 | 4,883 | 168,590 | 163,707 |
| Total Revenue | 19,696,127 | 19,696,127 | 19,471,549 | (224,578) |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | 16,572,945 | 16,572,945 | 16,914,170 | (341,225) |
| Capital outlay | 80,000 | 80,000 | 909,113 | (829,113) |
| Total Expenditures | 16,652,945 | 16,652,945 | 17,823,283 | (1,170,338) |
| Excess (deficiency) of revenues over (under) expenditures | 3,043,182 | 3,043,182 | 1,648,266 | (1,394,916) |
| Other financial sources (uses): | | | | |
| Transfers out | (3,405,455) | (3,405,455) | (3,322,792) | 82,663 |
| Total other financing sources (uses) | (3,405,455) | (3,405,455) | (3,322,792) | 82,663 |
| Net change in fund balance | (362,273) | (362,273) | (1,674,526) | (1,312,253) |
| Fund balances- beginning (July 1, 2005), as restated | 362,273 | 362,273 | 4,336,202 | 3,973,929 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 2,661,676 | \$ 2,661,676 |

* Variance = Positive or (Negative)

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

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**NOTES TO REQUIRED
SUPPLEMENTARY INFORMATION**

Note 1 - Budgeting and Budgetary Control

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

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

Note 2 - Budgetary Basis of Accounting

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

Note 3 - Expenditures in Excess of Appropriations

For the fiscal year ended June 30, 2006, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control), as follows:

| <u>Fund / Department</u> | <u>Amount Over Budget</u> |
|--------------------------|-----------------------------------|
| General Fund | 1,170,338 |

The General Fund budget excess was caused by the purchase of a warehouse that was originally planned to be leased.

**OTHER SUPPLEMENTARY
INFORMATION**

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OTHER MAJOR GOVERNMENTAL FUNDS

Debt Service Fund

Capital Projects Fund

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
 Budgetary Comparison Schedule - Debt Service Fund
 Year Ended June 30, 2006

Exhibit D- 1

| | Debt Service Fund | | | 3500 |
|--|--------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Investment income | \$ 150,000 | \$ 150,000 | \$ 230,793 | \$ 80,793 |
| Miscellaneous | - | - | 108 | 108 |
| Total Revenue | 150,000 | 150,000 | 230,901 | 80,901 |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | 9,200 | 9,200 | 7,941 | 1,259 |
| Debt service: | | | | |
| Principal retirement | 1,330,000 | 1,330,000 | 1,330,000 | - |
| Interest and fiscal charges | 566,255 | 566,255 | 566,256 | (1) |
| Total Expenditures | 1,905,455 | 1,905,455 | 1,904,197 | 1,258 |
| Excess (deficiency) of revenues over (under) expenditures | (1,755,455) | (1,755,455) | (1,673,296) | 82,159 |
| Other financial sources (uses): | | | | |
| Transfers in | 1,905,455 | 1,905,455 | 1,822,792 | (82,663) |
| Total other financing sources (uses) | 1,905,455 | 1,905,455 | 1,822,792 | (82,663) |
| Net change in fund balance | 150,000 | 150,000 | 149,496 | (504) |
| Fund balances- beginning (July 1, 2005) | (150,000) | (150,000) | 2,069,370 | 2,219,370 |
| Fund balances- ending (June 30, 2006) | \$ - | \$ - | \$ 2,218,866 | \$ 2,218,866 |

* Variance = Positive or (Negative)

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

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
 Budgetary Comparison Schedule - Capital Projects Fund
 Year Ended June 30, 2006

Exhibit D- 2

| | Capital Projects Fund | | | 4403 |
|--|-----------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Investment income | \$ 75,000 | \$ 75,000 | \$ 175,575 | \$ 100,575 |
| Miscellaneous | - | - | 10,697 | 10,697 |
| Total Revenue | 75,000 | 75,000 | 186,272 | 111,272 |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | - | - | - | - |
| Capital outlay | 4,719,419 | 4,719,419 | 226,613 | 4,492,806 |
| Total Expenditures | 4,719,419 | 4,719,419 | 226,613 | 4,492,806 |
| Excess (deficiency) of revenues over (under) expenditures | (4,644,419) | (4,644,419) | (40,341) | 4,604,078 |
| Other financial sources (uses): | | | | |
| Transfers in | 1,500,000 | 1,500,000 | 1,500,000 | - |
| Total other financing sources (uses) | 1,500,000 | 1,500,000 | 1,500,000 | - |
| Net change in fund balance | (3,144,419) | (3,144,419) | 1,459,659 | 4,604,078 |
| Fund balances- beginning (July 1, 2005), as restated | 3,144,419 | 3,144,419 | 5,506,752 | 2,362,333 |
| Fund balances- ending (June 30, 2006) | \$ - | \$ - | \$ 6,966,411 | \$ 6,966,411 |

* Variance = Positive or (Negative)

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

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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:

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.

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.

Other Jail 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.

YUMA COUNTY JAIL DISTRICT
Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2006

Exhibit E

| | Special Revenue | | | | Total Nonmajor Governmental Funds |
|---|-----------------------------|-----------------------------------|------------------------------------|------------------------------|--|
| | Jail Enhancement 2237 | Inmate Health Services 2238 | Detention Facility Comm 2286 | Other Jail Grants 2308 | |
| | | | | | |
| Assets | | | | | |
| Cash and cash equivalents | \$ 134,724 | \$ 3,021 | \$ 283,428 | \$ 114,704 | \$ 535,877 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Accounts | - | 283 | 16,710 | - | 16,993 |
| Accrued interest | 350 | 7 | 610 | 232 | 1,199 |
| Due from: | | | | | |
| Primary government- Yuma County | 32,472 | 105 | 22,347 | - | 54,924 |
| Other funds | 1,071 | - | 222 | - | 1,293 |
| State governments | 23,909 | - | - | - | 23,909 |
| Total Assets | \$ 192,526 | \$ 3,416 | \$ 323,317 | \$ 114,936 | \$ 634,195 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 4,349 | \$ 283 | \$ 11,727 | \$ 12 | \$ 16,371 |
| Accrued payroll and employee benefits | 5,251 | - | 5,519 | - | 10,770 |
| Due to: | | | | | |
| Primary government- Yuma County | 26,577 | 105 | 74,187 | 32,792 | 133,661 |
| Other funds | 38,182 | - | - | - | 38,182 |
| Total Liabilities | 74,359 | 388 | 91,433 | 32,804 | 198,984 |
| Fund balances: | | | | | |
| Unreserved | 118,167 | 3,028 | 231,884 | 82,132 | 435,211 |
| Total fund balances | 118,167 | 3,028 | 231,884 | 82,132 | 435,211 |
| Total liabilities and fund balances | \$ 192,526 | \$ 3,416 | \$ 323,317 | \$ 114,936 | \$ 634,195 |

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

Nonmajor Governmental Funds

Year Ended June 30, 2006

| | Special Revenue | | | | Total Nonmajor Governmental Funds |
|--|---------------------|---------------------------|----------------------------|----------------------|--|
| | Jail Enhancement | Inmate Health Services | Detention Facility Comm | Other Jail Grants | |
| | 2237 | 2238 | 2286 | 2308 | |
| Revenues: | | | | | |
| Intergovernmental | \$ 268,739 | \$ - | \$ - | \$ 6,994 | \$ 275,733 |
| Charges for services | - | 8,016 | 417,570 | - | 425,586 |
| Investment income | 9,539 | 102 | 11,524 | 2,064 | 23,229 |
| Miscellaneous | 10,838 | 17 | 186,741 | - | 197,596 |
| Total Revenue | 289,116 | 8,135 | 615,835 | 9,058 | 922,144 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public safety | 489,209 | 8,016 | 474,319 | 3,080 | 974,624 |
| Capital outlay | 49,429 | - | 250,797 | - | 300,226 |
| Total Expenditures | 538,638 | 8,016 | 725,116 | 3,080 | 1,274,850 |
| Excess (deficiency) of revenues over (under) expenditures | (249,522) | 119 | (109,281) | 5,978 | (352,706) |
| Fund balances- beginning (July 1, 2005), as restated | 367,689 | 2,909 | 341,165 | 76,154 | 787,917 |
| Fund balances- ending (June 30, 2006) | \$ 118,167 | \$ 3,028 | \$ 231,884 | \$ 82,132 | \$ 435,211 |

YUMA COUNTY JAIL DISTRICT

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

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2006

| | Jail Enhancement | | 2237 | |
|--|------------------|------------------|-------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 243,800 | \$ 243,800 | \$ 268,739 | \$ 24,939 |
| Charges for services | - | - | - | - |
| Investment income | 9,400 | 9,400 | 9,539 | 139 |
| Miscellaneous | - | - | 10,838 | 10,838 |
| Total Revenue | 253,200 | 253,200 | 289,116 | 35,916 |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | 451,878 | 451,878 | 489,209 | (37,331) |
| Capital outlay | 40,000 | 40,000 | 49,429 | (9,429) |
| Total Expenditures | 491,878 | 491,878 | 538,638 | (46,760) |
| Excess (deficiency) of revenues over (under) expenditures | (238,678) | (238,678) | (249,522) | (10,844) |
| Fund balances- beginning (July 1, 2005), as restated | 238,678 | 238,678 | 367,689 | 129,011 |
| Fund balances- ending (June 30, 2006) | \$ - | \$ - | \$ 118,167 | \$ 118,167 |

* Variance = Positive or (Negative)

Exhibit G
(Continued)

| Inmate Health Services | | | | 2238 | Detention Facility Comm | | | | 2286 |
|------------------------|-----------|----------------|------------------------------|------|-------------------------|------------|----------------|------------------------------|------|
| Budgeted Amounts | | Actual Amounts | Variance with Final Budget * | | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * | |
| Original | Final | | | | Original | Final | | | |
| - | - | - | - | | - | - | - | - | |
| \$ 12,473 | \$ 12,473 | \$ 8,016 | \$ (4,457) | | \$ 366,500 | \$ 366,500 | \$ 417,570 | \$ 51,070 | |
| - | - | 102 | 102 | | 4,725 | 4,725 | 11,524 | 6,799 | |
| - | - | 17 | 17 | | 370,517 | 370,517 | 186,741 | (183,776) | |
| 12,473 | 12,473 | 8,135 | (4,338) | | 741,742 | 741,742 | 615,835 | (125,907) | |
| 12,473 | 12,473 | 8,016 | 4,457 | | 544,609 | 544,609 | 474,319 | 70,290 | |
| - | - | - | - | | - | - | 250,797 | (250,797) | |
| 12,473 | 12,473 | 8,016 | 4,457 | | 544,609 | 544,609 | 725,116 | (180,507) | |
| - | - | 119 | 119 | | 197,133 | 197,133 | (109,281) | (306,414) | |
| - | - | 2,909 | 2,909 | | (197,133) | (197,133) | 341,165 | 538,298 | |
| \$ - | \$ - | \$ 3,028 | \$ 3,028 | | \$ - | \$ - | \$ 231,884 | \$ 231,884 | |

YUMA COUNTY JAIL DISTRICT

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

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2006

| | Other Jail Grants | | 2308 | |
|--|-------------------|---------------|-------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 74,037 | \$ 6,994 | \$ (67,043) |
| Charges for services | - | - | - | - |
| Investment income | 210 | 210 | 2,064 | 1,854 |
| Miscellaneous | - | - | - | - |
| Total Revenue | 210 | 74,247 | 9,058 | (65,189) |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | - | 74,037 | 3,080 | 70,957 |
| Capital outlay | - | - | - | - |
| Total Expenditures | - | 74,037 | 3,080 | 70,957 |
| Excess (deficiency) of revenues over (under) expenditures | 210 | 210 | 5,978 | 5,768 |
| Fund balances- beginning (July 1, 2005), as restated | (210) | (210) | 76,154 | 76,364 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 82,132 | \$ 82,132 |

* Variance = Positive or (Negative)

Exhibit G
(Concluded)

| Total Nonmajor Governmental Funds | | | |
|-----------------------------------|-----------------|-------------------|---------------------------------|
| Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| Original | Final | | |
| \$ 243,800 | \$ 317,837 | \$ 275,733 | \$ (42,104) |
| 378,973 | 378,973 | 425,586 | 46,613 |
| 14,335 | 14,335 | 23,229 | 8,894 |
| 370,517 | 370,517 | 197,596 | (172,921) |
| 1,007,625 | 1,081,662 | 922,144 | (159,518) |
| 1,008,960 | 1,082,997 | 974,624 | 108,373 |
| 40,000 | 40,000 | 300,226 | (260,226) |
| 1,048,960 | 1,122,997 | 1,274,850 | (151,853) |
| (41,335) | (41,335) | (352,706) | (311,371) |
| 41,335 | 41,335 | 787,917 | 746,582 |
| \$ - | \$ - | \$ 435,211 | \$ 435,211 |

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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 Yuma County Jail District operates. This section discloses economic, financial, and demographic information that is interesting and relevant to assessing Yuma County Jail District's financial condition. A listing of the statistical topics is provided on the following pages.

Financial Trends..... 63-68
These schedules provide trend information to help the reader understand how the Jail District's financial performance and well-being have changed over time.

Revenue Capacity..... 70-76
These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

Debt Capacity..... 78-80
These schedules contain trend information to help the reader assess the affordability of the Jail District's current levels of outstanding debt and the Jail District's ability to issue additional debt in the future.

Economic and Demographic Information 83-90
These schedules offer economic and demographic indicators to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District provides and the activities it performs.

Operational Information..... 92-93
These schedules contain service and infrastructure data to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District provides and the activities it performs.

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

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FINANCIAL TRENDS

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Yuma County Jail District
 Government-Wide Expenses by Function
 Last Four Fiscal Years

Table A-1

| Fiscal Year | Public Safety | | | | Totals |
|-------------|-------------------|---|--------------|-----------------------------|--------------|
| | Personal Services | Material, Supplies Services, and Claims | Depreciation | Interest and Fiscal Charges | |
| 2002-03 | \$8,954,364 | \$4,648,949 | \$739,046 | \$781,822 | \$15,124,181 |
| 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 |
| 2005-06 | 10,432,315 | 6,795,325 | 752,963 | 566,256 | 18,546,859 |

| Fiscal Year | General Revenues | | | | Program Revenues | | Government Wide Grand Total |
|-------------|------------------|-------------------|------------------------|-----------------------|----------------------------------|----------------------|-----------------------------|
| | Sales Tax | Investment Income | Rent and Miscellaneous | Maintenance 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 |
| 2005-06 | 11,883,461 | 497,521 | 376,990 | 5,729,789 | 496,072 | 1,827,033 | 20,810,866 |

Yuma County, Arizona

Table A-3

Charges for Services by Source

Last Four Fiscal Years (1)

(All information from prior year financial reports unless otherwise specified)

| Fiscal Year | General Administration | Inmate Health | Detention Facility Commissary | Totals All Funds |
|-------------|------------------------|---------------|-------------------------------|------------------|
| 2002-03 | 1,362,991 | 5,249 | 165,683 | 1,533,923 |
| 2003-04 | 1,184,505 | 5,651 | 270,003 | 1,460,159 |
| 2004-05 | 1,709,225 | 8,043 | 363,375 | 2,080,643 |
| 2005-06 | 1,401,447 | 8,016 | 417,570 | 1,827,033 |

(1) Data only available for the last four fiscal years due to the implementation of GASB 34

Yuma County, Arizona

Other Financing Sources (Uses)

Last Fiscal Years

(All Information from Prior Year Financial Reports unless otherwise specified)

| | 1998-99 | 1999-00 | 2000-01 | 2001-02 |
|--------------------------------------|-------------|-------------|-------------|-------------|
| Other Financing Sources (Uses) | | | | |
| Capital lease agreements | | | | |
| Transfers In | | | | |
| Debt Service | 2,360,232 | 2,028,343 | 999,253 | 1,632,045 |
| Capital Projects | 2,165,078 | 2,682,711 | 2,156,021 | - |
| Transfers Out - General Fund | (4,525,310) | (4,711,054) | (3,155,274) | (1,632,045) |
| Total other financing sources (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Information for fiscal years 1996-97 and 1997-98 unavailable

Table A-4

| 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|-------------|-------------|-------------|-------------|
| 1,759,283 | 1,833,151 | 1,769,105 | 1,822,792 |
| - | 1,000,000 | 2,000,000 | 1,500,000 |
| (1,759,283) | (2,833,151) | (3,769,105) | (3,322,792) |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Yuma County, Arizona

Table A-5

Net Assets by Category (1)

Last Ten Fiscal Years

(All Information from Prior Year Financial Reports unless otherwise specified)

| | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|--|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | |
| Invested in Capital Assets, net of related debt | \$ 7,357,119 | \$ 7,658,803 | \$ 12,717,224 | \$ 14,907,778 |
| Restricted for: | | | | |
| Debt Service | 1,915,662 | 2,037,423 | 2,069,370 | 2,218,866 |
| Capital Projects | 5,166,077 | 4,125,649 | 4,165,097 | 4,287,369 |
| Other Purposes | - | - | - | 4,014 |
| Unrestricted | 8,013,836 | 9,792,396 | 6,567,157 | 6,356,450 |
| Total governmental net assets | <u>\$ 22,452,694</u> | <u>\$ 23,614,271</u> | <u>\$ 25,518,848</u> | <u>\$ 27,774,477</u> |

(1) Data only available for the last four fiscal years due to the implementation fo GASB34

**REVENUE
CAPACITY**

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 |
|--------------------|----------------------|-----------------------|---------------------|--------------|
| 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 |
| 2005-06 | 17,653,462 | 1,679,225 | 1,896,256 | 21,228,943 |

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

| Fiscal Year | Taxes | Federal / State Grants | Charges for Services | Investment Income | Rent and Miscellaneous | Maintenance of Effort (2) | Totals |
|--------------------|--------------|-------------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------------|---------------|
| 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 |
| 2005-06 | 11,883,461 | 496,072 | 1,827,033 | 497,521 | 376,990 | 5,729,789 | 20,810,866 |

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

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

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

Table B-3

| Fiscal Year | Operating Revenues | Operating Uses | | | Operating Net Income (Loss) | General Fund - Fund Balance | | | |
|-------------|--------------------|----------------|--------------|-------------|-----------------------------|-----------------------------|-------------|-------------|----------|
| | | Expenditures | Transfer Out | Total | | Beginning | Change in | Ending | % Change |
| 1996-97 | \$10,909,196 | \$7,522,991 | \$788,913 | \$8,311,904 | \$2,597,292 | \$151,084 | 2,597,327 | \$2,748,411 | 1719.13% |
| 1997-98 | 11,764,354 | 8,515,695 | 2,210,343 | 10,726,038 | 1,038,316 | 2,748,411 | 1,055,378 | 3,803,789 | 38.40% |
| 1998-99 | 13,522,194 | 10,206,585 | 4,378,316 | 14,584,901 | (1,062,707) | 3,803,789 | (1,062,707) | 2,741,082 | -27.94% |
| 1999-00 | 14,747,318 | 9,043,498 | 4,791,726 | 13,835,224 | 912,094 | 2,741,082 | 672,200 | 3,413,282 | 24.52% |
| 2000-01 | 15,135,104 | 1,034,180 | 3,155,274 | 13,189,454 | 1,945,650 | 3,413,282 | 1,945,650 | 5,358,932 | 57.00% |
| 2001-02 | 15,421,961 | 11,722,549 | 1,632,045 | 13,354,594 | 2,067,367 | 5,358,932 | 2,018,030 | 7,376,962 | 37.66% |
| 2002-03 | 14,809,873 | 13,015,488 | 1,759,283 | 14,774,771 | 35,102 | 7,376,962 | 35,102 | 7,412,064 | 0.48% |
| 2003-04 | 16,180,103 | 15,087,796 | 2,833,151 | 17,920,947 | (1,740,844) | 7,412,064 | (1,740,844) | 5,671,220 | -23.49% |
| 2004-05 | 18,342,583 | 15,868,867 | 3,769,105 | 19,637,972 | (1,295,389) | 5,631,100 | (1,335,509) | 4,335,711 | -23.72% |
| 2005-06 | 19,471,549 | 17,823,283 | 3,322,792 | 21,146,075 | (1,674,526) | 4,336,202 | (1,674,526) | 2,661,676 | -38.62% |

Yuma County, Arizona

Table B-4

Local Sales Tax Revenues

Last Ten Fiscal Years

(All information from prior year financial reports unless otherwise specified)

| Fiscal Year | Local Sales | | | | Local Total Sales Tax |
|-------------|--------------|---------------|-----------------------|------------|-----------------------|
| | General Fund | Jail District | Capital Sales Tax (2) | Health (3) | |
| 1996-97 | \$ 5,707,547 | \$ 5,622,162 | \$ - | \$ - | \$ 11,329,709 |
| 1997-98 | 6,309,075 | 6,298,499 | - | - | 12,607,574 |
| 1998-99 | 6,683,443 | 6,661,986 | - | - | 13,345,429 |
| 1999-00 | 7,013,645 | 6,999,090 | - | - | 14,012,735 |
| 2000-01 | 7,402,138 | 7,397,292 | 3,685,438 | - | 18,484,868 |
| 2001-02 | 7,712,672 | 7,709,721 | 7,650,510 | - | 7,712,672 |
| 2002-03 | 8,140,216 | 8,158,678 | 8,085,935 | - | 24,384,829 |
| 2003-04 | 9,259,931 | 9,258,301 | 9,222,550 | - | 27,740,782 |
| 2004-05 | 10,736,927 | 10,756,744 | 10,732,670 | - | 32,226,341 |
| 2005-06 | 11,883,146 | 11,883,461 | 11,826,904 | 1,999,216 | 37,592,727 |

(1) Information not available prior to fiscal year 2000-2001 individually

(2) Capital Sales Tax implemented in fiscal year 2000-2001 by voter approval

(3) Health Services District Sales Tax implemented in fiscal year 2005-2006 by voter approval

Yuma County, Arizona

Table B-5

Sales Tax by Category

June 30, 2006

| Category | 2004-05 | 2005-06 |
|-------------------------|----------------------|----------------------|
| Utilities | \$ 928,721 | \$ 1,057,789 |
| Communications | 408,689 | 444,018 |
| Publishing | 15,928 | 17,249 |
| Restaurants & Bars | 801,704 | 919,714 |
| Amusements | 50,406 | 61,599 |
| Rental of Real Prop | - | - |
| Rental of Personal Prop | 313,024 | 314,106 |
| Contracting | 2,050,920 | 2,212,970 |
| Retail | 5,921,496 | 6,412,090 |
| Hotel/Motel | 211,173 | 245,661 |
| All Other | 54,683 | 198,265 |
| TOTAL | \$ 10,756,744 | \$ 11,883,461 |

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

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

Yuma County, Arizona

Table B-6

Principal Sales Taxpayers (Public Corporations)

June 30, 2006

| Taxpayer (Publicly held Corporations only) | 2005 | |
|---|---------------|---------------------------|
| | (In Millions) | Percent of Total Sales |
| KYMA | 72.6 | 5.92% |
| Fisher Chevrolet | 64.0 | 5.22% |
| Barkley Ranch | 31.3 | 2.55% |
| Pacific So West Seed | 23.1 | 1.88% |
| DPE | 20.6 | 1.68% |
| Seeds West | 19.5 | 1.59% |
| Karl Model | 19.2 | 1.57% |
| Booth Mach | 15.0 | 1.22% |
| BTZ Zeller | 14.2 | 1.16% |
| Ram Pipe | 13.6 | 1.11% |
| H & H Seed | 11.8 | 0.96% |
| Total | <u>304.9</u> | <u>24.87%</u> |
| Total Taxable Sales | <u>\$</u> | <u>1,225,866,861</u> |

Information obtained from Dunn & Bradstreet

Yuma County, Arizona

Table B-7

Sales Tax Rates in Yuma, County (1)

(Direct and Overlapping)

June 30, 2006

(Rates in cents per dollar)

| | State | County (2) | | | | Cities (6) | | | |
|------|-------|------------|-------------------|----------------------|---------------------|------------|----------|--------|------|
| | | General | Jail District (3) | Capital Projects (4) | Health District (5) | San Luis | Somerton | Welton | Yuma |
| 1996 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 1997 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 1998 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 1999 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2000 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2001 | 5.6 | 0.5 | 0.5 | 0.5 | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2002 | 5.6 | 0.5 | 0.5 | 0.5 | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2003 | 5.6 | 0.5 | 0.5 | 0.5 | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2004 | 5.6 | 0.5 | 0.5 | 0.5 | - | 3.5 | 2.5 | 2.5 | 1.7 |
| 2005 | 5.6 | 0.5 | 0.5 | 0.5 | - | 3.5 | 2.5 | 2.5 | 1.7 |
| 2006 | 5.6 | 0.5 | 0.5 | 0.5 | 0.1 | 3.5 | 2.5 | 2.5 | 1.7 |

(1) Rates established by action of governing body and voter approval

(2) Governing body is elected Board of Supervisors

(3) Rate established by action of governing body and voter approval in 1996 and ends in December 31, 2015 unless voters approve extension

(4) Rate established by action of governing body and voter approval in 2000 and terminated by board action January 31, 2007

(5) Rate established by action of governing body and voter approval in 2005

(6) Governing body is elected City Council

DEBT CAPACITY

Yuma County Jail District

Table C-1

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

| Fiscal Year | Population | Assessed Net Value (Secondary) | Gross Bonded Debit | Ratio of Bonded Debit to Assessed Value | Net Bonded Debt Per Capita |
|-------------|------------|--------------------------------|--------------------|---|----------------------------|
| 1996-97 | 128,171 | 442,957,327 | 19,400,000 | 4.38% | 151.36 |
| 1997-98 | 131,437 | 463,785,188 | 19,400,000 | 4.18% | 147.60 |
| 1998-99 | 139,650 | 489,965,133 | 18,945,000 | 3.87% | 135.66 |
| 1999-00 | 160,026 | 513,437,968 | 17,550,000 | 3.42% | 109.67 |
| 2000-01 | 165,275 | 552,869,545 | 16,565,000 | 3.00% | 100.23 |
| 2001-02 | 170,696 | 568,655,704 | 15,535,000 | 2.73% | 91.01 |
| 2002-03 | 175,045 | 615,920,229 | 14,460,000 | 2.35% | 82.61 |
| 2003-04 | 181,470 | 650,434,765 | 13,335,000 | 2.05% | 73.48 |
| 2004-05 | 189,480 | 678,720,689 | 12,140,000 | 1.79% | 64.07 |
| 2005-06 | 195,499 | 729,269,392 | 10,875,000 | 1.49% | 55.63 |

YUMA, COUNTY, ARIZONA

Table C-2

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

| Fiscal Year | Outstanding Debt | | Total Expenditures | | Ratio (4) |
|-------------|------------------|--------------|--------------------|---------------|-----------|
| | Principal | Interest (1) | Debt Service (2) | General (3) | |
| 1996-97 | \$ 19,400,000 | \$ 9,030,193 | \$ 604,190 | \$ 11,404,984 | 5.30% |
| 1997-98 | 19,400,000 | 8,535,855 | 1,893,676 | 25,168,455 | 7.52% |
| 1998-99 | 18,945,000 | 7,565,732 | 1,900,085 | 14,388,218 | 13.21% |
| 1999-00 | 17,550,000 | 6,634,480 | 1,939,443 | 11,398,386 | 17.02% |
| 2000-01 | 16,565,000 | 5,745,708 | 2,148,042 | 12,614,321 | 17.03% |
| 2001-02 | 15,535,000 | 4,870,748 | 2,031,246 | 14,825,113 | 13.70% |
| 2002-03 | 14,460,000 | 4,052,043 | 1,906,822 | 15,645,259 | 12.19% |
| 2003-04 | 13,335,000 | 3,327,088 | 1,903,582 | 18,962,138 | 10.04% |
| 2004-05 | 12,140,000 | 2,661,733 | 1,902,122 | 21,602,428 | 8.81% |
| 2005-06 | 10,875,000 | 2,063,853 | 1,896,256 | 21,228,943 | 8.93% |

(1) Includes Agent and Other Fees

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

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

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

Yuma County Jail District

Table C-3

Computation of Direct and Overlapping Debt*

June 30, 2006

| Jurisdiction | Net Assessed Value | Net Debt Outstanding | Percentage Applicable to Jail District | Amount Applicable to Jail District |
|---|--------------------|----------------------|--|------------------------------------|
| Arizona Western Junior College | \$729,269,392 | \$ 26,865,000 | 100% | \$ 26,865,000 |
| City of Yuma | 367,376,807 | 8,585,000 | 100% | 8,585,000 |
| Yuma Elementary School District No. 1 | 473,970,370 | 19,270,208 | 100% | 19,270,208 |
| Somerton Elementary School District No. 11 | 35,484,665 | 4,115,000 | 100% | 4,115,000 |
| Crane Elementary School District No. 13 | 139,059,990 | 15,875,000 | 100% | 15,875,000 |
| Mohawk Valley Elementary School District No. 32 | 16,649,643 | 1,325,000 | 100% | 1,325,000 |
| Wellton Elementary School District No. 24 | 15,338,051 | 655,000 | 100% | 655,000 |
| Gadsden Elementary School District No. 32 | 38,987,808 | 955,000 | 100% | 955,000 |
| Antelope Union High School District No. 50 | 41,766,559 | 280,000 | 100% | 280,000 |
| Yuma County | \$729,269,392 | 10,050,000 | 100% | 10,050,000 |
| Yuma Union High School District No. 70 | 687,502,833 | 34,310,000 | 100% | 34,310,000 |
| | | | | \$ 122,285,208 |

Total Direct and Overlapping General Obligation Bonded Debt, does not include revenue bonds, certificates of participation, or long-term loans

*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue. Information from Yuma County's 2005 CAFR is the most available data at time of printing

**ECONOMIC AND
DEMOGRAPHIC
INFORMATION**

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Yuma County Jail District

Principal Taxpayers *

June 30, 2006

Table D-1

| Taxpayer | Actual Assessed Valuation | As Percent of County's Net Assessed Valuation |
|--------------------------------|----------------------------------|--|
| Arizona Public Service | \$ 36,899,998 | 5.44% |
| Qwest Corporation | 14,718,211 | 2.17 |
| Santa Fe Pacific Pipeline L.P. | 9,119,714 | 1.34 |
| Union Pacific Railroad | 7,873,427 | 1.16 |
| Level 3 Communications, LLC. | 6,346,444 | 0.94 |
| Southwest Gas Corporation | 6,471,884 | 0.95 |
| Yuma Cogeneration Associates | 4,349,750 | 0.64 |
| Imperial Irrigation District | 3,612,947 | 0.53 |
| Dole Fresh Vegetable Inc. | 3,538,429 | 0.52 |
| Underhill Transfer Company | 2,486,680 | 0.37 |
| | <u>\$ 95,417,484</u> | <u>14.06%</u> |

*Arizona Department of Revenue

FY 2005 represents the most recent data available at the time of reporting.

Yuma County Jail District

Table D-2

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

| Calendar Year | Total Population * | Civilian | | | Service Producing | | | | | | | | | |
|---------------|--------------------|-------------|----------|-------------|-------------------|-------|--------------------|------|-------------------|-------|-----------------|------|---------------|-------|
| | | Labor Force | Employed | Unemp. Rate | Grand Total | | Trnsp., Comm. Util | | Trade,Trnsp, Util | | Financial Actv. | | Service Misc. | |
| | | | | | Employed | % | Employed | % | Employed | % | Employed | % | Employed | % |
| 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) | 166,280 | 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% | 1,400 | 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 | 78,500 | 66,300 | 15.4% | 26,900 | 40.6% | N/A | N/A | 10,800 | 16.3% | 1,500 | 2.2% | 14,600 | 26.9% |
| 2005 (3) | 189,480 | 75,500 | 63,400 | 15.9% | 25,500 | 40.2% | N/A | N/A | 10,200 | 16.1% | 1,500 | 2.4% | 13,800 | 21.8% |

| 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 | % |
| 1996 (1) | 128,210 | 10,950 | 23.3% | 3,625 | 7.7% | 1,950 | 4.1% | 1,675 | 3.6% | 9,500 | 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) | 166,280 | 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) | 181,470 | 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% |
| 2005 (3) | 189,480 | 16,300 | 25.7% | 7,800 | 12.3% | 4,800 | 7.6% | 3,000 | 4.7% | 13,800 | 21.8% | 3,000 | 4.7% | 10,800 | 17.0% |

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

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

(2) Source: (Preliminary)

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

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

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

Table D-3

| Calendar Year | State of Arizona | | Yuma County | | | Fortuna Foothills CDP | | | City of San Luis | | |
|---------------|------------------|-------------|-------------|-----------------|-----------------|-----------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| | Labor Force | Unemp. Rate | Pop. (2) | Labor Force (1) | Unemp. Rate (1) | Pop. (2) | Labor Force (1) | Unemp. Rate (1) | Pop. (2) | Labor Force (1) | Unemp. Rate (1) |
| 1996 | 2,209,458 | 5.5% | 121,097 | 67,975 | 30.8% | 12,782 | 3,893 | 30.0% | 9,344 | 4,508 | 73.2% |
| 1997 | 2,182,073 | 4.6% | 128,210 | 63,850 | 27.8% | 13,561 | 3,852 | 27.0% | 9,618 | 3,978 | 70.2% |
| 1998 | 2,254,983 | 4.1% | 128,171 | 63,875 | 28.2% | 13,907 | 3,622 | 27.5% | 9,863 | 4,017 | 70.6% |
| 1999 | 2,359,071 | 4.4% | 131,437 | 66,700 | 29.8% | 15,288 | 3,622 | 29.1% | 1,515 | 4,336 | 72.3% |
| 2000 (b) | 2,346,997 | 3.9% | 139,650 | 65,700 | 27.5% | 20,478 | 3,781 | 26.8% | 15,322 | 4,073 | 69.9% |
| 2001 (c) | 2,579,520 | 4.7% | 160,026 | 69,347 | 24.3% | 21,297 | 3,727 | 23.6% | 17,090 | 4,001 | 66.3% |
| 2002 (c) | 2,671,705 | 6.2% | 165,280 | 72,786 | 23.8% | 22,149 | 3,939 | 23.2% | 18,345 | 4,156 | 65.7% |
| 2003 (c) | 2,665,322 | 5.6% | 169,760 | 71,657 | 24.3% | 23,035 | 4,135 | 23.6% | 1,945 | 4,132 | 66.2% |
| 2004 (c) | 2,774,244 | 5.0% | 175,045 | 73,938 | 15.4% | 23,610 | 4,070 | 22.2% | 21,780 | 4,242 | 64.5% |
| 2005 (c) | 2,886,800 | 4.7% | 189,480 | 75,470 | 16.0% | 25,113 | 6,170 | 8.6% | 21,799 | 6,040 | 34.5% |

| Calendar Year | City of Somerton | | | Town of Wellton | | | City of Yuma | | |
|---------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|-----------------|-----------------|
| | Pop. (2) | Labor Force (1) | Unemp. Rate (1) | Pop. (2) | Labor Force (1) | Unemp. Rate (1) | Pop. (2) | Labor Force (1) | Unemp. Rate (1) |
| 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 (a) | 7,266 | 3,065 | 48.5% | 1,829 | 595 | 26.9% | 77,515 | 34,459 | 19.4% |
| 2001 (b) | 7,520 | 3,125 | 44.2% | 1,860 | 628 | 23.6% | 79,530 | 36,852 | 16.9% |
| 2002 (b) | 7,895 | 3,264 | 43.6% | 1,870 | 660 | 23.2% | 81,380 | 38,748 | 16.6% |
| 2003 (b) | 8,180 | 3,228 | 44.2% | 1,880 | 649 | 23.6% | 83,330 | 38,083 | 16.9% |
| 2004 (b) | 8,855 | 4,001 | 57.3% | 1,900 | 689 | 22.2% | 86,070 | 40,328 | 11.8% |
| 2005 (b) | 9642.0% | 3,598 | 24.8% | 2,031 | 723 | 17.7% | 86,543 | 41,098 | 11.3% |

(1) AZ Department of Revenue

(2) Source: Yuma County Statistical Review - Norton Consulting

(a) Per U.S. Census

(b) Source: Arizona State Department of Economic Security (www.workforce.az.gov) and Yuma Data Bank (www.yumadata.com)

Yuma County, Arizona

Demographic Statistics - County Employees - by Activity

Last Ten Fiscal Years (1) (2)

| | 1996-1997 (3) | | | 1997-1998 (3) | | | 1998-1999 (3) | | | 1999-2000 | | | 2000-2001 | | |
|-------------------------------------|---------------|------|------------|---------------|------|------------|---------------|------|------------|-----------|-------|------------|-----------|-------|------------|
| | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid |
| General Government | | | | | | | | | | | | | | | |
| Assessor | - | - | - | - | - | - | - | - | - | 24 | 25 | 26 | 28 | 28 | 28 |
| Board of Supervisors / County Admin | - | - | - | - | - | - | - | - | - | 15 | 15 | 15 | 17 | 17 | 17 |
| Development Services | - | - | - | - | - | - | - | - | - | 64 | 66 | 67 | 66 | 68 | 69 |
| Election Services | - | - | - | - | - | - | - | - | - | 2 | 3 | 3 | 2 | 3 | 4 |
| Financial Services | - | - | - | - | - | - | - | - | - | 16 | 16 | 16 | 16 | 16 | 16 |
| General Services | - | - | - | - | - | - | - | - | - | 20 | 20 | 20 | 21 | 22 | 23 |
| Human Resources | - | - | - | - | - | - | - | - | - | 8 | 9 | 9 | 9 | 9 | 9 |
| Information Technology Services | - | - | - | - | - | - | - | - | - | 12 | 12 | 12 | 14 | 14 | 14 |
| Recorder | - | - | - | - | - | - | - | - | - | 10 | 10 | 10 | 10 | 10 | 10 |
| Treasurer | - | - | - | - | - | - | - | - | - | 9 | 10 | 10 | 9 | 10 | 10 |
| YMPO | - | - | - | - | - | - | - | - | - | 3 | 7 | 10 | 3 | 6 | 9 |
| Total General Government | - | - | - | - | - | - | - | - | - | 183 | 193 | 198 | 195 | 203 | 209 |
| Public Safety | | | | | | | | | | | | | | | |
| Adult Probation | - | - | - | - | - | - | - | - | - | 85 | 85 | 85 | 83 | 83 | 83 |
| Sheriff | - | - | - | - | - | - | - | - | - | 271 | 272 | 272 | 278 | 279 | 279 |
| Total Public Safety | - | - | - | - | - | - | - | - | - | 356 | 357 | 357 | 361 | 362 | 362 |
| Highways & Streets | | | | | | | | | | | | | | | |
| Public Works | - | - | - | - | - | - | - | - | - | 90 | 90 | 90 | 93 | 93 | 93 |
| Total Highways & Streets | - | - | - | - | - | - | - | - | - | 90 | 90 | 90 | 93 | 93 | 93 |
| Health | | | | | | | | | | | | | | | |
| Health | - | - | - | - | - | - | - | - | - | 106 | 108 | 109 | 102 | 104 | 106 |
| Total Health | - | - | - | - | - | - | - | - | - | 106 | 108 | 109 | 102 | 104 | 106 |
| Cultural & Recreation | | | | | | | | | | | | | | | |
| Library | - | - | - | - | - | - | - | - | - | 54 | 56 | 57 | 54 | 57 | 59 |
| Total Cultural & Recreation | - | - | - | - | - | - | - | - | - | 54 | 56 | 57 | 54 | 57 | 59 |
| Welfare | | | | | | | | | | | | | | | |
| Housing | - | - | - | - | - | - | - | - | - | 17 | 17 | 17 | 17 | 17 | 17 |
| Public Fiduciary | - | - | - | - | - | - | - | - | - | 3 | 3 | 3 | 4 | 4 | 4 |
| Total Welfare | - | - | - | - | - | - | - | - | - | 20 | 20 | 20 | 21 | 21 | 21 |
| Education | | | | | | | | | | | | | | | |
| School Superintendent | - | - | - | - | - | - | - | - | - | 5 | 5 | 5 | 5 | 5 | 5 |
| Total Education | - | - | - | - | - | - | - | - | - | 5 | 5 | 5 | 5 | 5 | 5 |
| Legal Activities | | | | | | | | | | | | | | | |
| Clerk of Superior Court | - | - | - | - | - | - | - | - | - | 30 | 31 | 31 | 30 | 30 | 30 |
| Constable Precinct #1 | - | - | - | - | - | - | - | - | - | 3 | 3 | 3 | 3 | 3 | 3 |
| Constable Precinct #2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Constable Precinct #3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Attorney | - | - | - | - | - | - | - | - | - | 48 | 50 | 52 | 46 | 46 | 46 |
| County Attorney: Victim Services | - | - | - | - | - | - | - | - | - | 9 | 9 | 9 | 11 | 12 | 12 |
| Justice Court #1 | - | - | - | - | - | - | - | - | - | 14 | 14 | 14 | 16 | 16 | 16 |
| Justice Court #2 | - | - | - | - | - | - | - | - | - | 3 | 3 | 3 | 3 | 3 | 3 |
| Justice Court #3 | - | - | - | - | - | - | - | - | - | 4 | 4 | 4 | 4 | 4 | 4 |
| Juvenile Court | - | - | - | - | - | - | - | - | - | 103 | 103 | 103 | 112 | 115 | 117 |
| Legal Defender | - | - | - | - | - | - | - | - | - | 8 | 8 | 8 | 8 | 8 | 8 |
| Public Defender | - | - | - | - | - | - | - | - | - | 15 | 15 | 15 | 16 | 16 | 16 |
| Superior Court | - | - | - | - | - | - | - | - | - | 27 | 27 | 27 | 34 | 34 | 34 |
| Total Legal Activities | - | - | - | - | - | - | - | - | - | 264 | 267 | 269 | 283 | 287 | 289 |
| Total Employee Count: | - | - | - | - | - | - | - | - | - | 1,078 | 1,096 | 1,105 | 1,114 | 1,132 | 1,144 |

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

(2) Numbers from county payroll records

(3) Numbers prior to calendar year 1999 unavailable

Table D-4

| | 2001-2002 | | | 2002-2003 | | | 2003-2004 | | | 2004-2005 | | | 2005-2006 | | |
|-----------------------------------|-----------|-------|------------|-----------|-------|------------|-----------|-------|------------|-----------|-------|------------|-----------|-------|------------|
| | Full Time | FTEs | Total Paid |
| General Government | | | | | | | | | | | | | | | |
| Assessor | 27 | 28 | 29 | 28 | 28 | 28 | 28 | 28 | 28 | 29 | 29 | 29 | 28 | 28 | 28 |
| Board of Supervisors / County Adm | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 21 | 21 | 21 |
| Development Services | 66 | 67 | 68 | 67 | 68 | 68 | 67 | 67 | 67 | 70 | 72 | 73 | 76 | 77 | 78 |
| Election Services | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 |
| Financial Services | 15 | 15 | 15 | 16 | 16 | 16 | 16 | 16 | 16 | 17 | 17 | 17 | 19 | 20 | 20 |
| General Services | 24 | 26 | 27 | 29 | 30 | 30 | 29 | 30 | 31 | 34 | 34 | 34 | 40 | 40 | 40 |
| Human Resources | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Information Technology Services | 17 | 18 | 18 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 22 | 23 | 22 | 23 | 24 |
| Recorder | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 8 |
| Treasurer | 9 | 10 | 10 | 9 | 10 | 10 | 9 | 10 | 10 | 9 | 10 | 10 | 10 | 10 | 10 |
| YMPO | 3 | 6 | 9 | 2 | 6 | 10 | 2 | 6 | 10 | 2 | 6 | 10 | 4 | 6 | 8 |
| Total General Government | 199 | 208 | 214 | 209 | 216 | 220 | 208 | 215 | 220 | 218 | 227 | 233 | 238 | 244 | 248 |
| Public Safety | | | | | | | | | | | | | | | |
| Adult Probation | 87 | 87 | 87 | 79 | 79 | 79 | 79 | 80 | 80 | 82 | 82 | 82 | 85 | 85 | 85 |
| Sheriff | 287 | 287 | 287 | 299 | 300 | 301 | 293 | 294 | 294 | 303 | 304 | 305 | 311 | 313 | 314 |
| Total Public Safety | 374 | 374 | 374 | 378 | 379 | 380 | 372 | 374 | 374 | 385 | 386 | 387 | 396 | 398 | 399 |
| Highways & Streets | | | | | | | | | | | | | | | |
| Public Works | 91 | 92 | 92 | 90 | 90 | 90 | 89 | 89 | 89 | 92 | 92 | 92 | 91 | 91 | 91 |
| Total Highways & Streets | 91 | 92 | 92 | 90 | 90 | 90 | 89 | 89 | 89 | 92 | 92 | 92 | 91 | 91 | 91 |
| Health | | | | | | | | | | | | | | | |
| Health | 83 | 86 | 88 | 83 | 88 | 92 | 86 | 90 | 93 | 90 | 93 | 95 | 88 | 91 | 94 |
| Total Health | 83 | 86 | 88 | 83 | 88 | 92 | 86 | 90 | 93 | 90 | 93 | 95 | 88 | 91 | 94 |
| Cultural & Recreation | | | | | | | | | | | | | | | |
| Library | 54 | 58 | 61 | 51 | 57 | 62 | 50 | 56 | 61 | 51 | 57 | 62 | 51 | 57 | 62 |
| Total Cultural & Recreation | 54 | 58 | 61 | 51 | 57 | 62 | 50 | 56 | 61 | 51 | 57 | 62 | 51 | 57 | 62 |
| Welfare | | | | | | | | | | | | | | | |
| Housing | 18 | 28 | 37 | 19 | 23 | 26 | 20 | 22 | 24 | 18 | 20 | 21 | 17 | 18 | 18 |
| Public Fiduciary | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 7 | 8 | 8 | 6 | 6 | 6 |
| Total Welfare | 22 | 32 | 41 | 23 | 27 | 30 | 24 | 26 | 28 | 25 | 28 | 29 | 23 | 24 | 24 |
| Education | | | | | | | | | | | | | | | |
| School Superintendent | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Total Education | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Legal Activities | | | | | | | | | | | | | | | |
| Clerk of Superior Court | 29 | 29 | 29 | 31 | 32 | 32 | 31 | 31 | 31 | 36 | 36 | 36 | 38 | 38 | 38 |
| Constable Precinct #1 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 |
| Constable Precinct #2 | - | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Constable Precinct #3 | - | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| County Attorney | 51 | 51 | 51 | 53 | 54 | 54 | 56 | 56 | 56 | 57 | 58 | 58 | 59 | 60 | 60 |
| County Attorney: Victim Services | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 11 | 11 | 11 | 10 | 10 | 10 |
| Justice Court #1 | 17 | 17 | 17 | 19 | 19 | 19 | 17 | 17 | 17 | 17 | 18 | 18 | 18 | 19 | 19 |
| Justice Court #2 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Justice Court #3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Juvenile Court | 116 | 116 | 116 | 129 | 131 | 132 | 141 | 142 | 142 | 142 | 143 | 144 | 143 | 144 | 145 |
| Legal Defender | 8 | 8 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 7 | 7 | 7 | 9 | 10 | 11 |
| Public Defender | 13 | 13 | 13 | 18 | 18 | 18 | 17 | 17 | 17 | 16 | 16 | 16 | 14 | 14 | 14 |
| Superior Court | 38 | 39 | 39 | 43 | 45 | 47 | 46 | 48 | 50 | 46 | 49 | 52 | 51 | 54 | 56 |
| Total Legal Activities | 291 | 294 | 294 | 321 | 328 | 331 | 339 | 343 | 345 | 344 | 351 | 355 | 354 | 362 | 366 |
| Total Employee Count: | 1,119 | 1,149 | 1,169 | 1,160 | 1,190 | 1,210 | 1,173 | 1,198 | 1,215 | 1,210 | 1,239 | 1,258 | 1,246 | 1,272 | 1,289 |

| Calendar Year | Per Capita Income * | Average Daily School Membership (through Grade 12) | College and University Enrollment (1) |
|---------------|---------------------|--|---------------------------------------|
| 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 | 31,647 | 6,025 |
| 2002 | 19,940 | 31,465 | 6,116 |
| 2003 | 19,262 | 31,791 | 6,284 |
| 2004 | 20,289 | 34,514 | 6,450 |
| 2005 | 20,424 | 35,621 | 8,100 |

* Source: Arizona Department of Economic Security
 (1) Includes Arizona Western College 6,761 NAU-Yuma 1,339

Yuma County Jail District

Table D-6

County - Wide Building Permits, Bank Deposits, and Retail Sales

Last Ten Years

| Calendar Year | Value of Building Permits Issued | New Housing Units Authorized* | Bank Deposits * | Retail Sales** |
|---------------|----------------------------------|-------------------------------|-----------------|----------------|
| 1996 | 132,928,000 | 1,376 | 587,168,000 | 650,113,599 |
| 1997 | 126,820,000 | 1,029 | 578,793,000 | 688,788,023 |
| 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 | 843,250,993 |
| 2001 | 111,058,880 | 1,310 | 792,215,000 | 866,261,447 |
| 2002 | 149,800,941 | 1,607 | 922,000,000 | 893,498,570 |
| 2003 | 217,343,008 | 1,805 | 997,000,000 | 966,672,745 |
| 2004 | 327,483,949 | 2,475 | 1,111,000,000 | 1,053,583,182 |
| 2005 | 356,440,947 | 2,586 | 1,223,000,000 | 1,225,866,861 |

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

**Source: Arizona Department of Revenue

Yuma County, Arizona
 Demographic Statistics - Top Employers
 June 30, 2006

Table D-7

| | |
|---------------------------------|----------------------|
| U.S. Marine Corp | 6043 |
| Dole Corporation | 2000 (seasonal) |
| U.S. Army | 1776 |
| Yuma Regional Medical Center | 1500 |
| Grower's Company | 1500 (seasonal) |
| Yuma County | 1289 |
| Yuma Elementary | 1200 |
| Sayler American Fresh Foods | 1000 (seasonal) |
| Yuma City Government | 700 plus 250 partime |
| Yuma Union High School District | 690 |
| Crane School District | 630 |
| Paradise Casino | 600 |
| Tuftex | 510 |
| Western Newspaper, Inc. | 407 |
| Emco Harvesting, Inc | 400 (seasonal) |

(1) Greater Yuma Economic Development Corporation and the Yuma Chamber of Commerce are the source of this information, the primary employers have not changed over the last 10 years. The number of employees has increased gradually, but those on the list of top employers has remained the same.

OPERATIONAL INFORMATION

YUMA COUNTY, ARIZONA

Table E-1

Capital Asset & Infrastructure Statistics by Function/Program

Last Five Fiscal Years (1)

| Function/Program | <u>2001-02</u> | <u>2002-03</u> | <u>2003-04</u> | <u>2004-05</u> | <u>2005-06</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| Policy & executive buildings | 0 | 0 | 0 | 0 | 0 |
| Law & justice Buildings | 0 | 0 | 0 | 0 | 0 |
| Public safety | | | | | |
| Administration buildings | 1 | 1 | 1 | 1 | 1 |
| Jail detention facility | 1 | 1 | 1 | 1 | 1 |
| Aircraft | 2 | 3 | 2 | 1 | 0 |
| Patrol units | 60 | 60 | 70 | 75 | 80 |
| Sheriff sub-stations | 4 | 4 | 4 | 4 | 4 |
| Boats | 3 | 3 | 3 | 3 | 3 |
| Criminal investigation building | 2 | 2 | 2 | 2 | 3 |
| Health & public assistance Buildings | 0 | 0 | 0 | 0 | 0 |
| Housing Buildings | 0 | 0 | 0 | 0 | 0 |
| Cultural & recreation Buildings | 0 | 0 | 0 | 0 | 0 |
| Community resources & public facilities Resources & public facilities | 0 | 0 | 0 | 0 | 0 |
| Education Building | 0 | 0 | 0 | 0 | 0 |
| General government & support services Buildings | 0 | 0 | 0 | 0 | 0 |
| Solid waste Ssites | 0 | 0 | 0 | 0 | 0 |

Facilities for public safety include those owned by the jail district and the county as both are intricately related

Yuma County Jail District**Table E-2**

Miscellaneous

For Fiscal Year June 30, 2006

| | | | |
|-------------------------------|--------|------------------------|---------|
| Prisoner capacity: | 748 | Food Service: | |
| Average daily population rate | 596 | Total meals provided | 799,278 |
| Prisoner composition | | Avg prepared per day | 2,079 |
| Male | 87.06% | Ave cost per meal | \$ 1.13 |
| Female | 12.16% | Laundry Service: | |
| Juvenile | 0.78% | Total tons | 302 |
| At risk (safety) | N/A | Total Pounds | 603,845 |
| Total Prisoner processed: | 19347 | Pounds per day | 1,654 |
| Total Bookings: | 9712 | Medical Services: | |
| Total released: | 9635 | Initial screenings | 9,427 |
| Prisoner transported: | 18484 | Response to sick calls | 4,660 |
| Arrest warrants: | 2009 | Seen by doctor | 1,828 |
| Canceled warrants: | 789 | | |
| Validated warrants: | 3526 | | |
| Fugitives extradited: | 231 | | |