



YUMA COUNTY JAIL DISTRICT



Comprehensive Annual Financial Report For Fiscal Year Ended June 30, 2012

A Component Unit of Yuma County, Arizona

141 S 3rd Avenue

Yuma, Arizona 85364

In 1905, John Gandolfo built the Gandolfo Annex at 46 W. 2nd St. He originally used it as an office and hotel annex.



Prior to the Ocean to Ocean bridge, the ferry was means to cross the Colorado River from Yuma, Arizona to California



In 1883, John Gandolfo built the Gandolfo Building, which housed the Gandolfo Hotel and Gandolfo Café, on Main Street. With more than 50 hotel rooms, it was the largest and 'most elegant' building in Yuma.



With its distinct arches the County Administration building was a favorable shopping stop in 1937, on the corner of 2nd & Main Street.



Yuma County Courthouse Built in 1928 the structure was designed by the team of Ralph Swearingen and G. A. Hanssen with Frank M. Connor and C. J. Brown as contractors.



John Gandolfo built the Gandolfo Theatre at 202 S. 1st Ave. in 1917 with a seating capacity of 635. During World War II, the theater served as a USO canteen.



Yuma Territorial opened for business in 1876. In its heyday, the prison was often called "Devil's Island" or "Hell Hole" giving one the impression of its menacing notoriety



Southern Pacific handcar on the Colorado River Bridge in Yuma, Arizona. SP built these handcars in their shops and they can be identified by their unique spoked wheels. Spokes gave way to pressed steel wheels for durability. This image from 1880 is about the time the pump car design became the standard.





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, 2012**

BOARD OF DIRECTORS

Gregory S. Ferguson, Chair
5th District

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

Casey Prochaska, 3rd District
Marco A. (Tony) Reyes, 4th District

SHERIFF

Ralph Ogden

COUNTY ADMINISTRATOR

Robert L. Pickels Jr.

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Deputy Director
Gilberto Villegas, Jr.

Accountants

Glenda McGuire
LeeAnne Rachels
Denise Perez
Debra Beyer

Toni Lindsay
Tammy Vasquez
Engracia Lopez

Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia
Denise Butler

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YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2012

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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**



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

November 9, 2012

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits the Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2012.

Although the legal requirement to publish a complete set of audited financial statements resides with the County as a whole and not with the individual district, Yuma County has elected to issue a complete individual set of financial statements for the Yuma County Jail District with the purpose to better inform interested public of the finances and financial position of the Yuma County Jail District.

This report consists of management's representations concerning the finances of the Yuma County Jail District (District) in the form of financial statements. The responsibility for the accuracy, completeness, and fairness of the presented data, including all disclosures and notes, rests with the management of the Yuma County Jail District. To the best of our knowledge and belief, the data presented is accurate in all material respects. It is presented in a manner designed to fairly set forth the financial position and results of operations of the District as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain an understanding of the District's financial affairs have been included.

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

THE REPORTING ENTITY

The Yuma County Jail District is a component unit of Yuma County, Arizona. It is a tax-levying voter approved public improvement district established to acquire, construct, operate, maintain, and finance county jails and jail systems. By Arizona Statute, the Board of Supervisors of Yuma County acts as the District's Board of Directors. The Yuma County Jail District was proposed by resolution of the Yuma County Board of Supervisors pursuant to Title 48, Chapter 25 of the Arizona Revised Statutes. The District was established upon passage of an excise tax by voters of Yuma County on May 16, 1995, extended on May 17, 2011 to expire December 31, 2035.

FINANCIAL INFORMATION

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

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

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

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

FINANCIAL INFORMATION (concluded)

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

Special Revenue Funds: Special Revenue Funds account for unique revenue sources that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities. The District has exercised the approach of establishing a different special revenue fund for each unique funding source.

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

Capital Projects Fund: The Yuma County Jail District uses the Capital Projects Fund to account for the acquisition and construction of major capital activities, and establishes a separate fund for each individual construction project or revenue source. The majority of these funds compositions have imposed restrictions that are similar to that of the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

Internal Control: In regard to accounting, internal controls are designed to provide reasonable (not absolute) assurance that:

- (1) Assets are safeguarded against loss from unauthorized use, theft, or disposition; and
- (2) Financial records for preparing financial statements and maintaining accountability for assets are reliable.

Implemented internal control mechanisms should recognize the cost for maintaining control procedures but should not exceed the benefit derived as a result of their adherence. The evaluation of costs and benefits requires estimates and judgments by District management. It should also be recognized that all internal control policies and procedures are inherently vulnerable to conspiracy, collusion, and deliberate management override.

BUDGETARY CONTROLS

The Yuma County Jail District complies with Arizona State Statutes (A.R.S.) by operating under a balanced budget and appropriating all available resources. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

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

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

MAJOR INITIATIVES

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

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

LONG-TERM FINANCIAL PLANNING

Total fund balance in the General Fund (10.16% of total revenues) is within the guidelines set by the District's Board of Directors for budgetary and planning purposes (percentage should be between 5 and 15 percent). Currently reviewed strategic plan calls for continuing to increase fund balance to assure funding to Jail District Operations as well as reduce the amount that might be needed to finance future detention center expansion and/or construction. Cash flows were a concern for management in the past years due to reduction in revenues; in order to address this concern, management opted to refinance the 2007 bond issuance.

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Yuma County Jail District has contracted with the accounting firm Fester & Chapman P.C. to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2012. The independent auditor has issued an unqualified ("clean") opinion on the Yuma County Jail District's financial statements for the year ended June 30, 2012. The results of this audit are outlined in the Independent Auditors' Report located at the front of the financial section of this report.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Yuma County Jail District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2011. This was the ninth 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 U.S. 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 who assisted and contributed to the preparation of this report. Credit also must be given to the Board of Directors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards of professionalism in the management of the Yuma County Jail District.

Respectfully submitted,

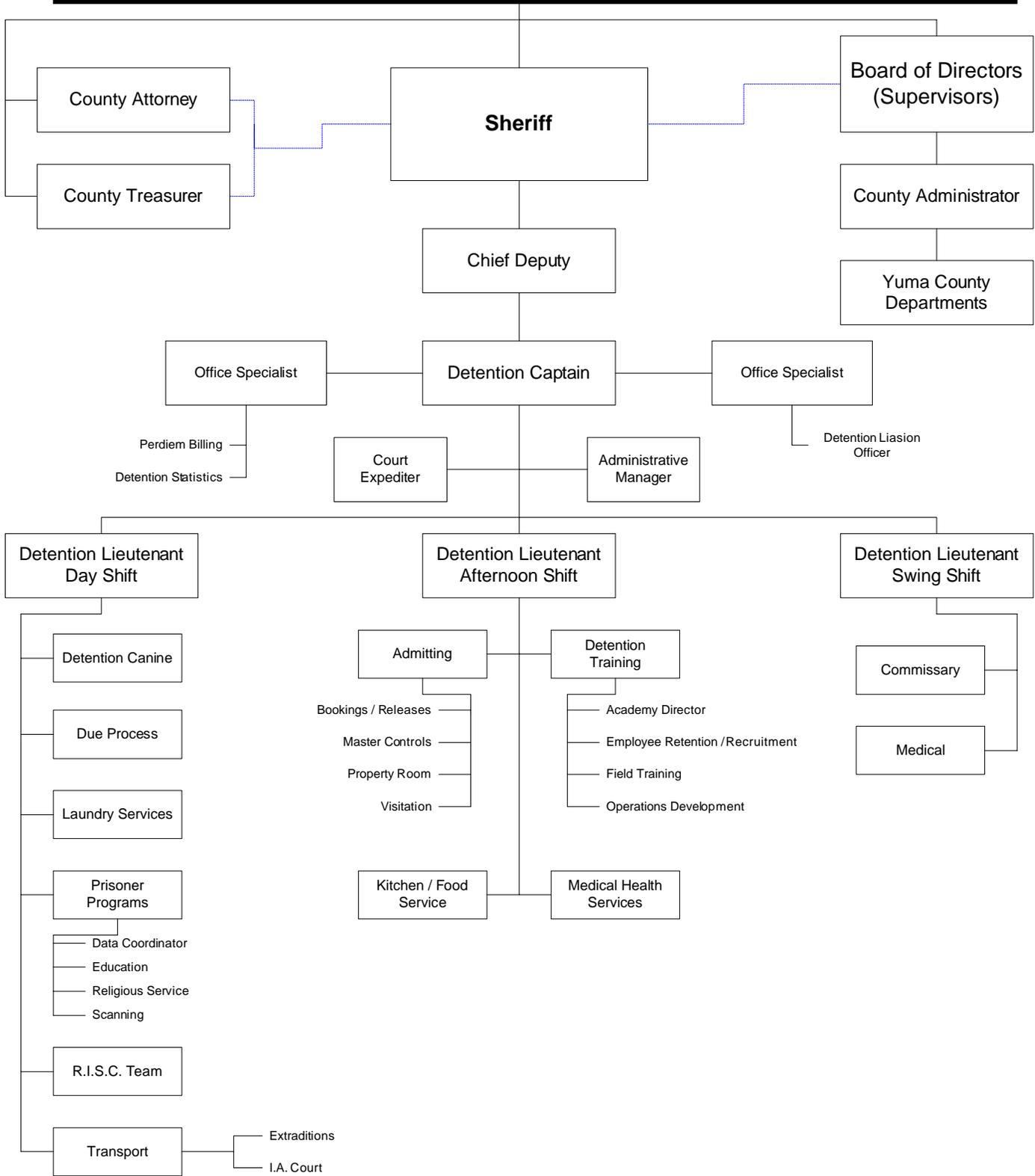


Scott G. Holt
Director- Financial Services



Gilberto Villegas, Jr.
Deputy Director- Financial Services

Yuma County Citizens



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Jail District
Arizona

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

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.



Christopher P. Morill

President

Jeffrey R. Emer

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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Independent Auditors' Report

The Board of Supervisors of
Yuma County Jail District

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County Jail District (the District) (a component unit of Yuma County, Arizona) as of and for the year ended June 30, 2012, 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 U.S. generally accepted auditing standards. 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.

As discussed in Note 1, the basic financial statements of the Yuma County Jail District are intended to present the financial position, and changes in financial position of only that portion of the governmental-type activities and the major funds of Yuma County, Arizona that are attributable to the Yuma County Jail District. They do not purport to, and do not, present fairly the financial position of Yuma County, Arizona, as of June 30, 2012, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

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 aggregate remaining fund information of the District as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 13 through 19 and the Budgetary Comparison Schedules on pages 47 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Foster & Chapman P.C.

January 16, 2013

**FINANCIAL
SERVICES
DEPARTMENT**

**Scott G. Holt
Director**



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**Gil Villegas Jr.
Deputy Director**

Management's Discussion and Analysis

As management of the Yuma County Jail District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2012. 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 \$27,717,879 (*net assets*). Of this amount, \$1,828,537 (*unrestricted net assets*) may be used to meet the District's ongoing obligations to citizens and creditors.
- ❖ Despite the District's efforts to conservatively expend funds, the net assets for the district decreased (\$157,029) or (0.56%). This was mainly due to the decrease in program revenues, especially grants and contributions.
- ❖ The Capital Projects Fund experienced the most significant increase in fund balance of \$429,127. The increase was due to funds available during the refunding of the 2007 revenue bonds series. These funds resulted from the required 2007 series bonds monthly payments that after refunding was finalized, bond council determined the additional payments could only be used for capital projects not to satisfy the new refunding issuance debt service requirements.
- ❖ The General Fund also reported an increase in fund balance of 6.58% or \$111,588. The increase was mainly from savings in Jail operations expenditures. Ending fund balance for the General Fund was \$1,807,941, which represents 10.23% of total general fund expenditures and transfers out.
- ❖ The Debt Service Fund experienced a negative change, or decrease, in fund balance amounting to (\$343,462). This reduction was due to additional closing costs incurred when refunding the 2007 bond issuance and additional principal and interest payments once refunding was completed.
- ❖ At the end of the fiscal year, the Jail District's governmental funds reported a combined ending fund balance of \$2,461,654 a nominal increase of \$141,418 or 6.09% in comparison with the prior year. Fiscal year end 2012 fund balances are categorized as follows: 92.25% or \$2,270,961 is Restricted; 0.03% or \$807 is Committed; 0.47% or \$11,630 is Assigned; and 7.24% or \$178,256 is unassigned for spending at the District's discretion within the boundaries set forth in the governmental fund's purposes.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements:

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

Government-wide financial statements (Concluded)

The **statement of net assets** presents information on all of the 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 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 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 District are all public safety.

The government-wide financial statements can be found on pages 22 to 23 of this report.

Fund financial statements

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

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

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

The District maintains eight (8) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered to be major funds. Data from the other five (5) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* on pages 58 to 62.

The District adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided to demonstrate compliance with these budgets.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32 to 45 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report presents certain **required supplementary information** concerning the District's compliance with legally adopted budgets for its general fund. Required supplementary information can be found on pages 47 to 50.

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 58 to 62 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 District, assets exceeded liabilities by \$27,717,879 at the close of this fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

A major portion of the District's net assets (92.76%) reflects its investment in capital assets (land, buildings, improvements other than buildings, and machinery and equipment) less related debt used to acquire those assets that 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.

An additional portion of the District's net assets (0.65%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$1,828,537) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the District is able to report positive balances in all three categories of net assets. Following is a brief summary of the District's net assets as compared to prior years.

Yuma County Jail District
Condensed Statements of Net Assets
As of June 30, 2012 and 2011

	Governmental Activities	
	2012	2011
Cash, cash equivalents, and investments	\$ 1,191,774	\$ 1,776,052
Investments held by trustee- restricted	1,150,363	817,575
Other current assets	1,865,429	1,707,654
Capital assets	34,402,886	35,289,008
Total assets	\$ 38,610,452	\$ 39,590,289
Long-term liabilities	\$ 9,696,661	\$ 10,374,336
Other liabilities	1,195,912	1,341,045
Total liabilities	\$ 10,892,573	\$ 11,715,381
Invested in capital assets, net of related debt	\$ 25,710,279	26,764,008
Restricted	179,063	93,398
Unrestricted	1,828,537	1,017,502
Total net assets	\$ 27,717,879	\$ 27,874,908

Below is a brief summary of the District's change in net assets as compared to prior year:

Yuma County Jail District
Condensed Statements of Activities
Years Ended June 30, 2012 and 2011

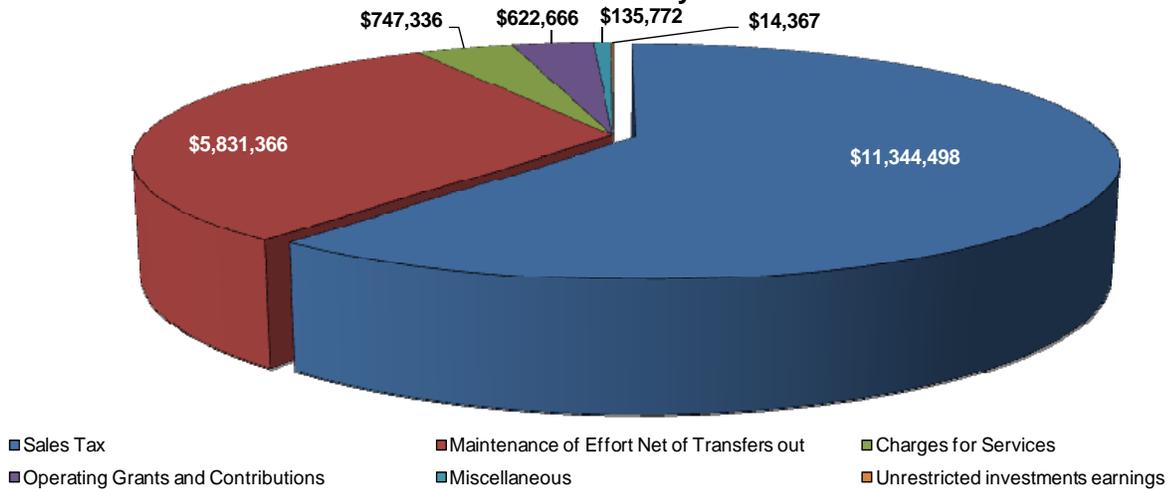
	Governmental Activities	
	2012	2011
Revenues:		
Program revenues:		
Operating grants and contributions	\$ 6,454,032	\$ 8,113,825
Charges for services	747,336	685,079
General revenues:		
Sales tax	11,344,498	10,778,684
Unrestricted investments earnings	14,367	78,480
Miscellaneous	135,772	152,461
Total revenues	18,696,005	19,808,529
Expenses:		
Public safety:		
Personel services	13,294,427	12,785,135
Operations	4,372,727	5,054,888
Depreciation and interest and fiscal charges	1,185,880	1,444,842
Total expenses	18,853,034	19,284,865
Change in net assets	(157,029)	523,664
Net assets- beginning July 1	27,874,908	27,351,244
Net assets- ending June 30	\$ 27,717,879	\$ 27,874,908

GOVERNMENT-WIDE FINANCIAL ANALYSIS (concluded)

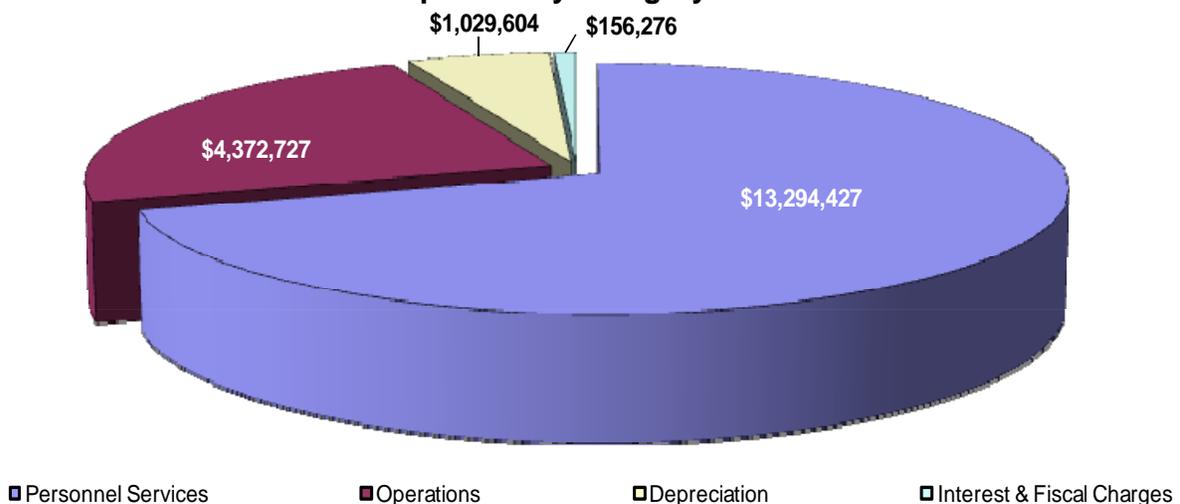
Following are some key elements that contributed to the District's (\$157,029) decrease in governmental activities:

- Overall, total revenues decreased (5.62%) or (\$1,112,524) during the current fiscal year. Operating grants and contributions experienced the most significant decrease amounting to (\$1,659,793) as compared to last fiscal year. The decrease was due to a one-time additional support provided last fiscal year by the primary government.
- Charges for services increased by \$62,257 or 9.09% as compared with prior year. This is mostly attributed to increase on correctional housing in the amount of \$47,267. The remainder \$14,990, was due to collections in the commissary department.
- Sales tax revenue increased by \$565,814 or 5.25%, perhaps a reflection of a positive recovery on the local economy after a couple of years of decreases.
- Overall, total expenses decreased (2.24%) or (\$431,831) mainly due to conservative spending measurements implemented by management to cope with expected revenue reductions due to the current nationwide economic slowdown. Although the District was able to reduce total cost, personnel expenditures increased \$509,292 or 3.98% as compared to last fiscal year due to deputies needed to continue the same level of service.
- The refunding of the 2007 revenue bond contributed to the decrease in Interest and Fiscal Charges. Total expenses, as compared to prior year, were reduced by (\$431,831) or (2.24%). The refunding also provided the cash relief that the District needed to continue with the day-to-day operations.
- Total Operations' (Materials, supplies, and claims) expenditures decreased (13.50%) or (\$682,161) during the year. This is primarily the result of conservative operational spending enforced by management.

District Wide Revenues by Source



District Wide Expenses by Category



FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

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

Governmental funds

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements.

At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of \$2,461,654, an increase of \$141,418 or 6.09% in comparison with the prior year. Fiscal year end 2012 fund balances are categorized as follows: 92.25% or \$2,270,961 is Restricted; 0.03% or \$807 is Committed; 0.47% or \$11,630 is Assigned; and 7.24% or \$178,256 is Unassigned, which means funds are available for spending at the District's discretion within the purposes of the fund.

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

Yuma County Jail District Governmental Funds Revenues by Source Years Ended June 30, 2012 and 2011

	2012		2011		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	\$ 11,344,498	60.68%	\$ 10,778,684	54.41%	\$ 565,814	5.25%
Intergovernmental	6,454,032	34.52%	8,113,825	40.96%	(1,659,793)	-20.46%
Charges for services	747,336	4.00%	685,079	3.46%	62,257	9.09%
Investment income	14,367	0.08%	78,480	0.40%	(64,113)	-81.69%
Miscellaneous	135,772	0.73%	152,461	0.77%	(16,689)	-10.95%
Total Revenues	\$ 18,696,005	100.00%	\$ 19,808,529	100.00%	\$ (1,112,524)	-5.62%

Sales tax increased for the second year in a row. Although the increases are marginal, 5.25% in fiscal year 2012 and 4.19% in fiscal year 2011, the increases provide for an optimistic forecast of a possible recovery of the local and state's economy. The Intergovernmental revenue decrease of (\$1,659,793), as compared to last year, was largely due to the one-time additional support of \$1,362,582 from the primary government provided in last fiscal year was not available anymore; the remaining \$297,211 was reductions on State grants.

Yuma County Jail District Governmental Funds Expenditures by Function Years Ended June 30, 2012 and 2011

	2012		2011		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	\$ 17,883,469	95.59%	\$ 17,930,260	94.09%	\$ (46,791)	-0.26%
Capital outlay	117,802	0.63%	156,928	0.82%	(39,126)	-24.93%
Debt service:						
Principal retirement	550,000	2.94%	640,000	3.36%	(90,000)	-14.06%
Interest and fiscal charges	156,276	0.84%	328,827	1.73%	(172,551)	-52.47%
Total Expenditures	\$ 18,707,547	100.00%	\$ 19,056,015	100.00%	\$ (348,468)	-1.83%

Required debt service interest payments recorded the most significant decrease in expenditures of (\$172,551) or (52.47%) as compared to the prior year. The decrease was due to a combination of savings and reduction of payments resulting from the refunding of the 2007 revenue bond issuance. The District refunded the 2007 revenue bond issuance by issuing new bonds extending the term of maturity and reducing the annual payment requirements.

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year total fund balance was \$1,807,941. The net increase in fund balance was \$111,588 mainly due to the (\$461,008) savings in expenditures. The entire General Fund balance is legally restricted to Jail operations.

Governmental funds (Concluded)

The *Debt Service Fund* concluded the current fiscal year with a negative fund balance of (\$250,744). The fund had a net decrease in fund balance amounting to (\$343,462). The decrease in the fund balance was due primarily to additional cost resulting from the refunding of the 2007 revenue bond. The District opted to defease the 2007 issuance mainly to provide the cash flow relief needed for the district to continue providing the same level of service to its constituents. The 2007 revenue bond required aggressive principal payments in the next 5 years. The refunding allowed for the restructure and extension of the debt principal and interest payments for another 10 years.

The *Capital Projects Fund* balance experienced the most significant increase during the fiscal year ending June 30, 2012. The \$429,127 net increase in fund balance was from additional funds made available in the Debt Service Fund after the 2007 revenue bond refunding.

BUDGETARY HIGHLIGHTS

Overall at yearend, the District expended \$1,447,318 less than budgeted; however, total revenues received were (\$97,753) less than projected. There were no variances between the adopted and final budgeted amounts for the fiscal year ending June 30, 2012 in the General fund. This is a reflection of management's commitment to conservatively spend budgeted amounts. The General fund had \$803,655 less expenditures than budgeted, mostly from operational savings. On the other hand, revenues were less than projected by (\$36,930) despite the \$499,027 positive variance in sales tax.

The Debt Service Fund had variances between the adopted and the final budgets. These variances were needed to account for the 2007 revenue bond refunding. Variances are mostly in the transfers in and principal payments line items, as additional funds were needed from the General fund to satisfy the new debt service requirements and refunding closure.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The District's investment in capital assets for its governmental activities at June 30, 2012 amounts to \$34,402,886 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, and machinery and equipment. The total decrease in the District's investment in capital assets net of related debt for this fiscal year was (3.94%) or (\$1,053,729) due to the reduction in capital assets' valuation. Additional information on the District's capital assets can be found in note 6 on page 37 of this report.

Long-term debt

In April 2012, the District's board authorized the issuance of \$8,000,000 pledged revenue bonds for an advance and current refunding of \$7,885,000 of outstanding 2007 revenue bond series. The net proceeds of \$8,845,567 paid the closing costs and underwriter fees, and deposited \$8,686,567 in an irrevocable trust with an escrow agent to provide for the principal and interest payment of the 2007 bond issuance.

The District completed the advance refunding to restructure the required debt service payments due within the following 5 years and to provide for the appropriate cash flow to continue the District's operations. Before the refunding transaction was completed, the District was required to continue submitting monthly payments for the 2007 bond issuance. Management's intentions to utilize those payments towards the new refunding issuance did not materialize due to laws in place. Instead the additional payments, accumulated in the Debt Service Fund, amounting to \$450,000 were transferred to a capital improvement fund. The District identified 3 specific capital projects within the detention center where available funds will be used; roof replacements, A/C units and control board replacements, and water heater unit replacements. Additional information on the District's long-term debt can be found in notes 7-9 on pages 38-39 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District expects the collection of sales tax to continue in a stabilization mode based on observed local economic activity over the last two fiscal years. The nominal tax revenue increases over the last two fiscal years may be an indication that the local economy is returning back to normal and perhaps recovering.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (concluded)

The maintenance of effort payment is expected to remain at least at its current level, but may increase by the growth factor based on the latest economic trends in the country's economy. The District's management is committed to continue implementing a conservative approach to expenditures to avoid financial problems, without jeopardizing or decrementing their level of service. The County of Yuma government is also committed to continue supporting the District's operations.

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

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Yuma County Jail District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Scott G. Holt, Director- Financial Services; Gilberto Villegas Jr., Deputy Director- Financial Services at 198 South Main Street, Yuma, AZ 85364 (928) 373-1012 or Sheriff Ralph Ogden, 141 South 3rd Avenue, Yuma, AZ 85364 (928) 329-2250.

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**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

YUMA COUNTY JAIL DISTRICT
Statement of Net Assets
June 30, 2012

Exhibit A- 1

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,191,774
Receivables (net of allowances for uncollectibles):	
Property taxes	2,537
Accounts	91,870
Accrued interest	2,074
Due from:	
State governments	1,768,948
Investment held by trustee - restricted	1,150,363
Capital assets (net of accumulated depreciation):	
Land	2,254,719
Buildings	30,876,508
Improvements other than buildings	770,992
Machinery and equipment	500,667
Total Assets	\$ 38,610,452
LIABILITIES	
Accounts payable	\$ 240,524
Accrued payroll and employee benefits	223,778
Due to:	
Primary government - Yuma County	558,372
Interest and fiscal charges payable	171,362
Unearned revenue	1,876
Noncurrent liabilities:	
Due within one year	1,002,886
Due in more than one year	8,693,775
Total Liabilities	\$ 10,892,573
NET ASSETS	
Invested in capital assets, net of related debt	\$ 25,710,279
Restricted for:	
Debt service	(250,744)
Capital projects	429,807
Unrestricted	1,828,537
Total Net Assets	\$ 27,717,879

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)	\$ 12,660,150	\$ 634,277	-	-	\$ 13,294,427
Operations (Materials, supplies, and claims)	3,660,259	321,283	\$ 116,000	\$ 275,185	4,372,727
Depreciation	565,406	39,906	424,292	-	1,029,604
Interest and fiscal charges	-	-	-	156,276	156,276
Total expenses	16,885,815	995,466	540,292	431,461	18,853,034
Program revenues:					
Operating grants and contributions	6,003,140	450,892	-	-	6,454,032
Charges for services	463,707	283,629	-	-	747,336
Net program expenses	\$ 10,418,968	\$ 260,945	\$ 540,292	\$ 431,461	\$ 11,651,666
General revenues:					
Sales tax					11,344,498
Unrestricted investment earnings					14,367
Miscellaneous					135,772
Total general revenues					11,494,637
Change in net assets					(157,029)
Net assets, July 1, 2011					27,874,908
Net Assets, June 30, 2012					\$ 27,717,879

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

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FUND FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT
Balance Sheet
 Governmental Funds
 June 30, 2012

Exhibit B- 1

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 657,876	-	\$ 806	\$ 533,092	\$ 1,191,774
Receivables (net of allowances for uncollectibles):					
Property taxes	-	\$ 2,537	-	-	2,537
Accounts	52,969	-	-	38,901	91,870
Accrued interest	1,483	9	1	581	2,074
Due from:					
State governments	1,737,619	-	-	31,329	1,768,948
Investment held by trustee- restricted	-	721,363	429,000	-	1,150,363
Total Assets	\$ 2,449,947	\$ 723,909	\$ 429,807	\$ 603,903	\$ 4,207,566
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 208,911	-	-	\$ 31,613	\$ 240,524
Accrued payroll and employee benefits	212,931	-	-	10,847	223,778
Due to:					
Primary government- Yuma County	220,164	\$ 251,415	-	86,793	558,372
Revenue bonds payable	-	550,000	-	-	550,000
Interest and fiscal charges payable	-	171,362	-	-	171,362
Deferred revenue	-	1,876	-	-	1,876
Total Liabilities	\$ 642,006	\$ 974,653	\$ -	\$ 129,253	\$ 1,745,912
Fund balances (deficits):					
Restricted	\$ 1,807,941	-	-	\$ 463,020	\$ 2,270,961
Committed	-	-	\$ 807	-	807
Assigned	-	-	-	11,630	11,630
Unassigned	-	\$ (250,744)	429,000	-	178,256
Total fund balances (deficits)	\$ 1,807,941	\$ (250,744)	\$ 429,807	\$ 474,650	\$ 2,461,654
Total liabilities and fund balances	\$ 2,449,947	\$ 723,909	\$ 429,807	\$ 603,903	\$ 4,207,566

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
 June 30, 2012

Exhibit B- 2

Fund balance - total governmental funds	\$ 2,461,654
<p>Amounts reported for governmental activities in the Statement of Net Assets are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.</p>	34,402,886
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.</p>	
<p>Revenue bonds payable</p>	\$ (8,295,567)
<p>Compensated absences</p>	<u>(851,094)</u>
<p>Total</p>	<u>(9,146,661)</u>
Net assets of governmental activities	<u>\$ 27,717,879</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, 2012

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	\$ 11,344,489	\$ 9	-	-	\$ 11,344,498
Intergovernmental:					
Primary government	5,831,366	-	-	\$ 36,744	5,868,110
Other government	135,030	-	-	450,892	585,922
Charges for services	463,707	-	-	283,629	747,336
Investment income	3,803	6,104	\$ 15	4,445	14,367
Miscellaneous	11,644	1	112	124,015	135,772
Total Revenue	17,790,039	6,114	127	899,725	18,696,005
Expenditures:					
Current:					
Public safety	16,536,724	275,185	116,000	955,560	17,883,469
Capital outlay	117,802	-	-	-	117,802
Debt service:					
Principal retirement	-	550,000	-	-	550,000
Interest and fiscal charges	-	156,276	-	-	156,276
Total Expenditures	16,654,526	981,461	116,000	955,560	18,707,547
Excess (deficiency) of revenues over expenditures	1,135,513	(975,347)	(115,873)	(55,835)	(11,542)
Other financing sources (uses):					
Proceeds from sale of bonds	-	8,000,000	-	-	8,000,000
Premiums	-	845,567	-	-	845,567
Payment to bond refunding escrow agent	-	(8,692,607)	-	-	(8,692,607)
Transfers in	-	1,023,925	545,000	-	1,568,925
Transfers out	(1,023,925)	(545,000)	-	-	(1,568,925)
Total other financing sources (uses)	(1,023,925)	631,885	545,000	-	152,960
Net change in fund balance	111,588	(343,462)	429,127	(55,835)	141,418
Fund balances- beginning (July 1, 2011)	1,696,353	92,718	680	530,485	2,320,236
Fund balances - ending (June 30, 2012)	\$ 1,807,941	\$ (250,744)	\$ 429,807	\$ 474,650	\$ 2,461,654

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

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

Exhibit B- 4

Year Ended June 30, 2012

Net change in fund balances - total governmental funds \$ 141,418

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	\$ 143,482	
Depreciation expense	<u>(1,029,604)</u>	
Total		(886,122)

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 transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal paid	8,435,000	
Bond proceeds	(8,000,000)	
Premiums	<u>(845,567)</u>	
Total		(410,567)

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.

Decrease in claims and judgments	1,012,226	
Increase in compensated absences	<u>(13,984)</u>	
Total		998,242

Change in net assets of governmental activities		<u><u>\$ (157,029)</u></u>
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The notes to the financial statements are an integral part of this statement.

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**NOTES TO
FINANCIAL STATEMENTS**

Note 1- Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the District as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the 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 position and activities of the overall District. Governmental activities generally are financed through sales taxes, charges for services, and operating grants and contributions from Yuma County (the primary government). The District has no business-type activities or discretely presented component units.

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

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

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

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

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

The District reports the following *major* governmental funds:

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

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

Note 1- Summary of Significant Accounting Policies (Continued)

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

C. Basis of Accounting

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

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

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

D. Cash and Investments

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

E. Capital Assets

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

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

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

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 (Continued)

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 payable 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, unless otherwise approved by the Board to temporarily carry excess vacation hours. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements. Compensated absences payable are reported in governmental funds only if they have matured.

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

I. Inventories and Prepaid Items

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

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

J. Intergovernmental Grants and Aid

Grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. Reimbursement grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred. Reimbursements not received within 60 days subsequent to fiscal year-end are reported as deferred revenues in the governmental funds' financial statements.

K. Fund Balance Classifications

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent.

The classifications are nonspendable, restricted and unrestricted, which includes committed, assigned and unassigned fund balance classifications. The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories and prepaid items, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations.

Note 1- Summary of Significant Accounting Policies (Concluded)

The unrestricted fund balance category is comprised of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the District's Board of Directors, which is the highest level of decision-making authority within the District. The committed fund balances constraints can only be removed or changed by Board action by adopting a resolution to establish, modify, or rescind the commitment.

Assigned fund balances are resources constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The Board has authorized the elected Sheriff, who in turn has authorized the Jail Administrator, to make assignments of resources for specific purposes for the fund assigned under their custody.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it's the District's policy to use restricted fund balances first. The District has not formally adopted a policy specifying the hierarchy in the use of unrestricted fund balances; however, the District has determined that the committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in governmental activities. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognized bond premiums during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

Note 2- Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2012 were as follows:

Fund balance	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
Restricted for:					
Jail operations	\$ 1,807,941	-	-	\$ 298,536	\$ 2,106,477
Boat patrol operations	-	-	-	4,388	4,388
Inmate welfare services	-	-	-	151,900	151,900
Inmate education	-	-	-	8,196	8,196
Total restricted	1,807,941	-	-	463,020	2,270,961
Committed to:					
Capital projects					
Jail facility enhancements	-	-	\$ 807	-	807
Total Committed	-	-	807	-	807
Assigned to:					
Inmate health costs	-	-	-	11,630	11,630
Total Assigned	-	-	-	11,630	11,630
Unassigned	-	\$ (250,744)	429,000	-	178,256
Total fund balances	\$ 1,807,941	\$ (250,744)	\$ 429,807	\$ 474,650	\$ 2,461,654

Note 3- Stewardship, Compliance, and Accountability

Deficit fund balance— At June 30, 2012, only the Debt Service fund reported a deficit in fund balance. The deficit was due to additional monies needed to defease the 2007 revenue bond debt.

<u>Funds</u>	<u>Number</u>	<u>Amount</u>
Governmental Fund:		
Debt Service	3500	\$ 250,744

The District continues to work on creating additional reporting mechanisms to enable a more frequent and more comprehensive analysis of budget to actual expenditures throughout the year.

Note 4- Deposits and Investments

The District is a component unit of Yuma County and by Arizona Revised Statutes the County Treasurer holds the District's cash deposits. Arizona Revised Statutes (A.R.S.) authorize the Yuma County to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds and notes; interest earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories, specified commercial paper, bonds, debentures, and notes issued by corporations organized and doing business in the United States; and certain open-end and closed-end mutual funds, including exchange trade funds. In addition, the County Treasurer may invest trust funds in certain fixed income securities of corporations doing business in the United States or District of Columbia.

The schedules below list 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, interest rate risk or foreign currency risk.

Investments – At June 30, 2012, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Yuma County Treasurer's investment pool	\$ 1,191,774
Investments held by trustee:	
U.S. agency securities	1,150,363
Total investments	\$ 2,342,137

Credit Risk- As of June 30, 2012 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	\$ 1,191,774
Investments held by trustee:			
U.S. agency securities	Aaa	Moody's	1,150,363
Total investments			\$ 2,342,137

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. agency securities of \$1,150,363 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

Note 4- Deposits and Investments (Concluded)

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

Concentration of credit risk— More than 5 percent of the District's investments at June 30, 2012 were in short-term securities with the Federal National Mortgage Association. This investment was 49.1% of the District's total investments.

Interest rate risk— At June 30, 2012 the District had the following investments in debt securities:

Investment Type	Amount	Weighted Average Maturity (In Years)
Yuma County Treasurer's investment pool	\$ 1,191,774	.08
Investments held by trustee:		
U.S. agency securities	1,150,363	.52
Total investments	\$2,342,137	

Note 5- Due from Other Governments

Amounts due from State governments reported in the Governmental Funds totaling \$1,768,948 at June 30, 2012 was primarily for the County Jail District sales taxes (\$1,737,619) and grant reimbursements (\$31,329). The amount of District sales taxes represents the amount of sales tax collected by the State of Arizona for the period ending June 30, 2012, but not remitted to the District as of June 30, 2012.

Note 6- Capital Assets

Capital asset activity for the year ended June 30, 2012, was as follows:

Government activities:	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
Capital assets, not being depreciated:				
Land	\$ 2,254,719	-	-	\$ 2,254,719
Construction in progress	450	-	\$ (450)	-
Total capital assets not being depreciated	2,255,169	-	(450)	2,254,719
Capital assets, being depreciated:				
Buildings	40,522,686	\$ 13,115	-	40,535,801
Machinery and equipment	1,824,193	131,060	(27,600)	1,927,653
Improvements other than buildings	1,102,941	-	-	1,102,941
Total capital assets being depreciated	43,449,820	144,175	(27,600)	43,566,395
Less accumulated depreciation for:				
Buildings	(8,840,232)	(819,061)	-	(9,659,293)
Machinery and equipment	(1,323,294)	(131,050)	27,358	(1,426,986)
Improvements other than buildings	(252,455)	(79,494)	-	(331,949)
Total accumulated depreciation	(10,415,981)	(1,029,605)	27,358	(11,418,228)
Total capital assets, being depreciated, net	33,033,839	(885,430)	(242)	32,148,167
Governmental activities capital assets, net	\$35,289,008	\$ (885,430)	\$ (692)	\$ 34,402,886

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

Governmental activities:

Public safety \$ 1,029,604

Note 7- Changes in Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2012:

	<u>Balance</u> <u>July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2012</u>	<u>Due within</u> <u>One year</u>
Compensated absences	\$ 837,110	\$ 459,429	\$ 445,445	\$ 851,094	\$ 452,886
Claims and judgments	1,012,226	-	1,012,226	-	-
Revenue bonds payable	8,525,000	8,000,000	8,525,000	8,000,000	550,000
Premiums	-	845,567	-	845,567	-
Total Long-Term Liabilities	<u>\$ 10,374,336</u>	<u>\$ 9,304,996</u>	<u>\$ 9,982,671</u>	<u>\$ 9,696,661</u>	<u>\$1,002,886</u>

On the Statement of Net Assets, the current portion of long-term debt of \$1,002,886 is individually stated. Compensated absences and claims and judgments are generally liquidated by the General Fund.

Note 8- Bonds Payable

Revenue Bonds — The Yuma County Jail District Revenue Bonds of 2007 (\$10,000,000) were issued to finance the expansion of Yuma County's correctional facilities. The bonds are non-callable with interest payable semi-annually and maturing July 2015. In September 2011, the District refunded the remaining outstanding principal.

New Debt Issue – The District's board authorized the issuance of \$8,000,000 non-callable, bank qualified pledged revenue bonds with an interest rate of 2.00 - 5.00 percent for an advance and current refunding of \$7,885,000 of outstanding 2007 Series bonds with an interest rate of 3.75 – 4.75 percent. The net proceeds of \$8,845,567 paid the closing costs and underwriter's fees of \$159,000 and the remaining \$8,686,567 was deposited in an irrevocable trust with an escrow agent to provide for the principal and interest payments on the 2007 bond issuance. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements.

The District completed the advance refunding to restructure the required debt service payments due within the following 5 years and to provide for the appropriate cash flow to continue the District's operations. The advance refunding resulted in an economic loss (difference between the present values of the old and new debt service payments) of \$ 591,321. Details of the refunding transactions are as follow:

Amount of refunding bonds issued	\$ 8,000,000
Amount of bonds refunded	\$ 7,885,000
Increase in debt service payments	\$ 1,384,501
Economic (loss)	\$ (591,321)

Revenue bonds outstanding at June 30, 2012, were as follows:

<u>Description</u>	<u>Interest Rates</u>	<u>Maturity Ranges</u>	<u>Outstanding Principal</u> <u>July 1, 2011</u>	<u>Issues /</u> <u>(Retirements)</u>	<u>Outstanding Principal</u> <u>June 30, 2012</u>
Series- 2007 Defeased	3.75- 4.75%	7/08 - 7/15	\$ 8,525,000	\$ (8,525,000)	-
Series- 2011 Refunding	2.00- 5.00%	7/12 - 7/21	-	8,000,000	\$ 8,000,000
Total			<u>\$ 8,525,000</u>	<u>\$ (525,000)</u>	<u>\$ 8,000,000</u>

Note 8- Bonds Payable (Concluded)

Revenue bond debt service principal and interest requirements to maturity at June 30, 2012, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds Series 2011- Refunding
June 30, 2012

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Annual Debt Service</u>
2013	\$ 550,000	\$ 337,225	\$ 887,225
2014	705,000	321,150	1,026,150
2015	725,000	296,075	1,021,075
2016	755,000	266,475	1,021,475
2017	780,000	235,775	1,015,775
2018-22	4,485,000	580,088	5,065,088
Total	<u>\$ 8,000,000</u>	<u>\$ 2,036,788</u>	<u>\$ 10,036,788</u>

Note 9- Pledged Revenues

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

<u>Type</u>	<u>Pledged revenue</u>	<u>Purpose</u>	<u>Amount Remaining</u>	<u>Term</u>
Revenue bonds	Sales tax and maintenance of effort	Construction and Acquisition	\$ 10,036,788	7/21

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

<u>Revenue</u>	<u>Net Revenue Available</u>	<u>Principal and Interest Paid</u>	<u>Percentage of Available Net Pledged Revenue</u>	<u>Total Revenue Available</u>	<u>Percentage Pledged of Total</u>
Jail district sales tax and maintenance of effort	\$ 1,122,747	\$ 822,276	73.24%	\$17,559,855	6.39%

For further information on long-term debt, refer to Note 7. For additional information on pledged revenues refer to Table C-3 (pages 90-91).

Note 10- Claims and Judgments Payable

In the opinion of the County Attorney and District management, for fiscal year June 30, 2012 there are no probable losses. The District's claims and judgments payables for the current and two preceding years were as follows:

<u>Fiscal Year Ended</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
2012	\$ 1,012,226	-	\$ 1,012,226	-
2011	1,135,000	-	122,774	\$ 1,012,226
2010	1,308,000	-	173,000	1,135,000

Note 11- Risk of Loss

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District is a component unit of Yuma County and therefore shares risk of loss with the County as a whole. The District is susceptible to losses resulting from litigation by employees and detainees of the Jail.

However, most litigation is directed at Yuma County, the Board of Supervisors, or the Sheriff's Office and not directly at the District. The County, upon resolution of litigation, may allocate losses to the District.

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

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

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

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

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

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

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

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

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

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

Note 11- Risk of Loss (Concluded)

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

Note 12- Pension and other Postemployment Benefits

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

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

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

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

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

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

ASRS

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

PSPRS and CORP

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

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

Cost-sharing plans— For the year ended June 30, 2012, active ASRS members were required by statute to contribute at the actuarially determined rate of 10.74 percent (10.50 percent retirement and 0.24 percent long-term disability) of the members' annual covered payroll and the District was required by statute to contribute at the actuarially determined rate of 10.74 percent (9.87 percent for retirement, 0.63 percent for health insurance premium and 0.24 percent for long-term disability) of the members' annual covered payroll.

Note 12- Pension and other Postemployment Benefits (Continued)

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

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund
2012	\$ 307,970	\$ 19,658	\$ 7,489
2011	261,974	17,155	7,269
2010	201,654	15,958	9,672

Agent plans—For the year ended June 30, 2012, active PSPRS members were required by statute to contribute 8.65 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 19.99 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.05% of covered payroll.

Active CORP members were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 5.00 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.66% of covered payroll.

Active Administrative Office of the Courts (AOC) CORP members (non-dispatcher members) were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 13.13 percent. The health insurance premium portion of the contribution rate was actuarially set at 1.43% of covered payroll

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2012, were established by the June 30, 2010, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:

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

Projections of benefits are based on 1) the plans as understood by the District and plans' members and include the types of benefits in force at the valuation date, and 2) the pattern of sharing benefit costs between the District and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2012 contribution requirements, are as follows:

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

Note 12- Pension and other Postemployment Benefits (Continued)

Annual Pension/OPEB Cost- The Jail District's pension/OPEB cost for the agent plans for the year ended June 30, 2012, and related information follows.

	<u>PSPRS</u>	<u>CORP</u>
Contribution rates:		
County	19.99%	5.00%
Plan members	8.65%	8.41%
Required contributions		
Annual pension cost	\$ 36,784	\$ 236,302
Health insurance premium	2,039	35,935
Contributions made:		
Pension	\$ 36,784	\$ 236,302
Health insurance premium	2,039	35,935

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

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2012	\$ 36,784	100 %	-
Health insurance	2012	2,039	100 %	-
Pension	2011	37,078	100 %	-
Health insurance	2011	2,227	100 %	-
Pension	2010	24,464	106 %	\$ 1,132
Health insurance	2010	1,445	27 %	(1,132)
CORP				
Pension	2012	\$ 236,302	100 %	-
Health insurance	2012	35,935	100 %	-
Pension	2011	231,715	102 %	\$ 5,278
Health insurance	2011	43,219	88 %	(5,278)
Pension	2010	300,060	112 %	34,601
Health insurance	2010	35,168	2 %	(34,601)

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2011, along with actuarial assumptions and methods used in those valuations follow. PSPRS does not publish actuarial valuations on the District, but instead publishes a comprehensive valuation for the County. The following information reflects those actuarial evaluations the County receives for each retirement plan.

	<u>PSPRS</u>		<u>CORP</u>	
	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	\$ 22,972,839	\$ 597,529	\$ 12,475,019	\$ 411,608
Actuarial value of assets (b)	14,927,778	-	11,465,215	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	8,045,061	597,529	1,009,804	411,608
Funded ratio (b)/(a)	65.00%	0.00%	91.90%	0.00%
Covered payroll (c)	\$ 4,999,438	\$ 4,999,438	\$ 5,450,325	\$ 5,450,325
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ((a) - (b)) / (c)	160.90%	11.95%	18.50%	7.55%

Note 12- Pension and other Postemployment Benefits (Concluded)

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

Actuarial valuation date	June 30, 2011
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	25 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-Year smoothed market value
Actuarial assumptions:	
Investment rate of return	8.25%
Projected salary increases	5.00% - 8.00% for PSPRS and CORP
Inflation rate	5.00% for PSPRS and CORP

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

Interfund transfer – The Interfund transfers for the year ended June 30, 2012, were as follows:

Transfer to:	Transfer from:		
	General fund	Debt Service fund	Total Governmental funds
Debt service fund	\$ 1,023,925	-	\$1,023,925
Capital projects fund	-	\$545,000	545,000
Total	\$ 1,023,925	\$ 545,000	\$ 1,568,925

Interfund transfer between the General and Debt Service funds amounted to \$1,023,925. It was for the monthly 2007 bond issuance required payments prior to closing refunding and additional funds needed for the 2011 refinance. The \$545,000 interfund transfer between the Debt Service fund and Capital Projects fund resulted from the 2007 bond, and was only to be used for capital projects, not to satisfy new refunding debt (Series 2011-refunding) payment requirements.

Interfund receivables and payables – Interfund balances at June 30, 2012, were as follows:

Payable to:	Receivable from:			Total Governmental funds
	General fund	Debt Service fund	Other Governmental funds	
Primary Government fund	\$ 220,164	\$ 251,415	\$86,793	\$ 558,372

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

Note 14 - Contributions from Primary Government - Maintenance of Effort

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the District. The amount of this maintenance of effort for current fiscal year is \$6,215,366. On the Statements of Revenues, Expenditures, and Changes in Fund Balances, only the net amount of intergovernmental revenues (\$5,831,366) between the District and Primary government is stated. The difference of \$384,000 represents the District's transfer out to Primary Government.

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**REQUIRED SUPPLEMENTARY
INFORMATION**

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information
 Budgetary Comparison Schedule - General Fund
 Year Ended June 30, 2012

Exhibit C- 1

	General Fund		2300	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Sales tax	\$ 10,845,462	\$ 10,845,462	\$ 11,344,489	\$ 499,027
Intergovernmental:				
Primary government	6,215,366	6,215,366	5,831,366	(384,000)
Other government	223,244	223,244	135,030	(88,214)
Charges for services	495,500	495,500	463,707	(31,793)
Investment income	21,865	21,865	3,803	(18,062)
Miscellaneous	25,532	25,532	11,644	(13,888)
Total Revenue	17,826,969	17,826,969	17,790,039	(36,930)
Expenditures:				
Current:				
Public safety	17,394,181	17,394,181	16,536,724	857,457
Capital outlay	64,000	64,000	117,802	(53,802)
Total Expenditures	17,458,181	17,458,181	16,654,526	803,655
Excess (deficiency) of revenues over expenditures	368,788	368,788	1,135,513	766,725
Other financing sources (uses):				
Transfers out	(1,881,925)	(1,881,925)	(1,023,925)	858,000
Total other financing sources (uses)	(1,881,925)	(1,881,925)	(1,023,925)	858,000
Net change in fund balance	(1,513,137)	(1,513,137)	111,588	1,624,725
Fund balances- beginning (July 1, 2011)	1,513,137	1,513,137	1,696,353	183,216
Fund balances - ending (June 30, 2012)	\$ -	\$ -	\$ 1,807,941	\$ 1,807,941

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

**NOTES TO REQUIRED
SUPPLEMENTARY INFORMATION**

Note 1 -Budgeting and Budgetary Control

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

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

Note 2 -Budgetary Basis of Accounting

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

**OTHER SUPPLEMENTARY
INFORMATION**

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SUPPLEMENTARY INFORMATION

Major Governmental Funds

Debt Service Fund

Capital Projects Fund

YUMA COUNTY JAIL DISTRICT
 Budgetary Comparison Schedule - Debt Service Fund
 Year Ended June 30, 2012

Exhibit D- 1

	Debt Service		3500	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Sales Tax	-	-	\$ 9	\$ 9
Investment income	\$ 100	\$ 6,104	6,104	-
Miscellaneous	-	-	1	1
Total Revenue	100	6,104	6,114	10
Expenditures:				
Current:				
Public safety	3,000	3,000	275,185	(272,185)
Debt service:				
Principal retirement	480,000	1,078,656	550,000	528,656
Interest and fiscal charges	292,925	288,907	156,276	132,631
Total Expenditures	775,925	1,370,563	981,461	389,102
Excess (deficiency) of revenues over expenditures	(775,825)	(1,364,459)	(975,347)	389,112
Other financing sources (uses):				
Proceeds from sales of bonds	-	-	8,000,000	8,000,000
Premiums	-	-	845,567	845,567
Payment to bond refunded escrow agent	-	-	(8,692,607)	(8,692,607)
Transfers in	772,925	1,367,563	1,023,925	(343,638)
Transfers out	-	-	(545,000)	(545,000)
Total other financing sources (uses)	772,925	1,367,563	631,885	(735,678)
Net change in fund balance	(2,900)	3,104	(343,462)	(346,566)
Fund balances- beginning (July 1, 2011)	2,900	(3,104)	92,718	95,822
Fund balances- ending (June 30, 2012)	\$ -	\$ -	\$ (250,744)	\$ (250,744)

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
 Budgetary Comparison Schedule - Capital Projects Fund
 Year Ended June 30, 2012

Exhibit D- 2

	Capital Projects		4403	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income	-	-	\$ 15	\$ 15
Miscellaneous	-	-	112	112
Total Revenue	-	-	127	127
Expenditures:				
Current:				
Public safety	\$ 70,000	\$ 69,000	116,000	(47,000)
Capital outlay	655,000	61,362	-	61,362
Total Expenditures	725,000	130,362	116,000	14,362
Excess (deficiency) of revenues over expenditures	(725,000)	(130,362)	(115,873)	14,489
Other financing sources (uses):				
Transfers in	725,000	130,362	545,000	414,638
Total other financing sources (uses)	725,000	130,362	545,000	414,638
Net change in fund balance	-	-	429,127	429,127
Fund balances- beginning (July 1, 2011)	-	-	680	680
Fund balances- ending (June 30, 2012)	\$ -	\$ -	\$ 429,807	\$ 429,807

* Variance = Positive or (Negative)

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SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds

Special Revenue Funds

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

Jail Enhancement (2237). State provided revenue based on the prisoner population. Expenditures are for goods and services which enhance the training and working condition at the Adult Detention facility.

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

Detention Facility Commissary (2286). Accounts for revenue from the sale of products to prisoners. Expenditures are for the purchase of products sold to the prisoners.

Other Jail Grants (2308). Currently funds are from the County education equalization program. This grant was established with funds from the School Superintendent office for educating juveniles housed at the Adult Detention Facility.

LEBSF Boat Patrol (2301). This fund was previously accounted for in the General fund. However, due to significance it was decided to move to its own fund. The funds are restricted to marine patrol in the Colorado river recreational areas.

YUMA COUNTY JAIL DISTRICT
Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2012

Exhibit E

	Special Revenue					Total Nonmajor Governmental Funds
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	LEBSF Boat Patrol 2301	
Assets						
Cash and cash equivalents	\$ 279,022	\$ 11,020	\$ 197,326	\$ 32,698	\$ 13,026	\$ 533,092
Receivables (net of allowances for uncollectibles):						
Accounts	-	600	38,301	-	-	38,901
Accrued interest	278	10	216	41	36	581
Due from:						
State governments	24,695	-	-	6,634	-	31,329
Total Assets	\$ 303,995	\$ 11,630	\$ 235,843	\$ 39,373	\$ 13,062	\$ 603,903
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	-	-	\$ 28,268	\$ 3,345	-	\$ 31,613
Accrued payroll and employee benefits	\$ 2,402	-	3,052	1,056	\$ 4,337	10,847
Due to:						
Primary government- Yuma County	3,057	-	52,623	26,776	4,337	86,793
Total Liabilities	\$ 5,459	\$ -	\$ 83,943	\$ 31,177	\$ 8,674	\$ 129,253
Fund balances:						
Restricted	\$ 298,536	-	\$ 151,900	\$ 8,196	\$ 4,388	\$ 463,020
Assigned	-	\$ 11,630	-	-	-	11,630
Total fund balances	\$ 298,536	\$ 11,630	\$ 151,900	\$ 8,196	\$ 4,388	\$ 474,650
Total liabilities and fund balances	\$ 303,995	\$ 11,630	\$ 235,843	\$ 39,373	\$ 13,062	\$ 603,903

YUMA COUNTY JAIL DISTRICT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2012

Exhibit F

	Special Revenue					Total Nonmajor Governmental Funds
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	LEBSF Boat Patrol 2301	
Revenues:						
Intergovernmental:						
Primary government	-	-	-	\$ 36,744	-	\$ 36,744
Other governments	\$ 274,847	-	-	-	\$ 176,045	450,892
Charges for services	-	\$ 9,719	\$ 273,910	-	-	283,629
Investment income	1,686	77	1,787	472	423	4,445
Miscellaneous	44	-	123,971	-	-	124,015
Total Revenue	276,577	9,796	399,668	37,216	176,468	899,725
Expenditures:						
Current:						
Public safety	174,728	8,829	521,879	78,044	172,080	955,560
Total Expenditures	174,728	8,829	521,879	78,044	172,080	955,560
Excess (deficiency) of revenues over expenditures	101,849	967	(122,211)	(40,828)	4,388	(55,835)
Net change in fund balance	101,849	967	(122,211)	(40,828)	4,388	(55,835)
Fund balances- beginning (July 1, 2011)	196,687	10,663	274,111	49,024	-	530,485
Fund balances- ending (June 30, 2012)	\$ 298,536	\$ 11,630	\$ 151,900	\$ 8,196	\$ 4,388	\$ 474,650

YUMA COUNTY JAIL DISTRICT
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual - Nonmajor Governmental Funds
 Year Ended June 30, 2012

	Jail Enhancement			Inmate Health Services		
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
			2237			2238
Revenues:						
Intergovernmental:						
Primary government	-	-	-	-	-	-
Other governments	\$ 280,000	\$ 274,847	\$ (5,153)	-	-	-
Charges for services	-	-	-	\$ 7,649	\$ 9,719	\$ 2,070
Investment income	255	1,686	1,431	90	77	(13)
Miscellaneous	6,746	44	(6,702)	-	-	-
Total Revenue	287,001	276,577	(10,424)	7,739	9,796	2,057
Expenditures:						
Current:						
Public safety	263,980	174,728	89,252	8,829	8,829	-
Total Expenditures	263,980	174,728	89,252	8,829	8,829	-
Excess (deficiency) of revenues over expenditures	23,021	101,849	78,828	(1,090)	967	2,057
Net change in fund balance	23,021	101,849	78,828	(1,090)	967	2,057
Fund balances- beginning (July 1, 2011)	(23,021)	196,687	219,708	1,090	10,663	9,573
Fund balances- ending (June 30, 2012)	\$ -	\$ 298,536	\$ 298,536	\$ -	\$ 11,630	\$ 11,630

* Variance = Positive or (Negative)

Exhibit G
(Continued)

Detention Facility Comm			Other Jail Grants			LEBSF Boat Patrol		
2286			2308			2301		
Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
-	-	-	-	\$ 36,744	\$ 36,744	-	-	-
-	-	-	\$ 30,141	-	(30,141)	\$ 238,874	\$ 176,045	\$ (62,829)
\$ 232,670	\$ 273,910	\$ 41,240	-	-	-	-	-	-
7,000	1,787	(5,213)	950	472	(478)	-	423	423
156,310	123,971	(32,339)	-	-	-	-	-	-
395,980	399,668	3,688	31,091	37,216	6,125	238,874	176,468	(62,406)
602,159	521,879	80,280	87,478	78,044	9,434	233,177	172,080	61,097
602,159	521,879	80,280	87,478	78,044	9,434	233,177	172,080	61,097
(206,179)	(122,211)	83,968	(56,387)	(40,828)	15,559	5,697	4,388	(1,309)
(206,179)	(122,211)	83,968	(56,387)	(40,828)	15,559	5,697	4,388	(1,309)
206,179	274,111	67,932	56,387	49,024	(7,363)	(5,697)	-	5,697
\$ -	\$ 151,900	\$ 151,900	\$ -	\$ 8,196	\$ 8,196	\$ -	\$ 4,388	\$ 4,388

YUMA COUNTY JAIL DISTRICT
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual - Nonmajor Governmental Funds
 Year Ended June 30, 2012

Exhibit G
 (Concluded)

	Total Nonmajor Governmental Funds		
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
Revenues:			
Intergovernmental:			
Primary government	-	\$ 36,744	\$ 36,744
Intergovernmental	\$ 549,015	450,892	(98,123)
Charges for services	240,319	283,629	43,310
Investment income	8,295	4,445	(3,850)
Miscellaneous	163,056	124,015	(39,041)
Total Revenue	960,685	899,725	(60,960)
Expenditures:			
Current:			
Public safety	1,195,623	955,560	240,063
Total Expenditures	1,195,623	955,560	240,063
Excess (deficiency) of revenues over expenditures	(234,938)	(55,835)	179,103
Net change in fund balance	(234,938)	(55,835)	179,103
Fund balances- beginning (July 1, 2011)	234,938	530,485	295,547
Fund balances- ending (June 30, 2012)	\$ -	\$ 474,650	\$ 474,650

* Variance = Positive or (Negative)



STATISTICAL SECTION

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

Financial Trends..... 65-80
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..... 81-86
These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

Debt Capacity..... 87-92
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 93-102
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..... 103-108
These schedules contain service and infrastructure data to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District provides and the activities it performs.

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

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FINANCIAL TRENDS

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

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

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

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

Table A-1

Fiscal Year											
2006-07		2007-08		2008-09		2009-10		2010-11		2011-12	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$12,427,423	4.58%	\$12,372,890	(0.44%)	\$11,826,297	(4.42%)	\$10,344,969	(12.53%)	\$10,778,684	4.19%	\$11,344,498	5.25%
598,629	20.32%	796,174	33.00%	271,620	(65.88%)	171,010	(37.04%)	78,480	(54.11%)	14,367	(81.69%)
110,514	(70.69%)	158,704	43.61%	162,601	2.46%	136,159	(16.26%)	152,461	11.97%	135,772	(10.95%)
5,839,544	1.92%	6,011,009	2.94%	6,311,558	5.00%	6,412,801	1.60%	7,543,397	17.63%	5,868,110	(22.21%)
593,539	19.65%	870,832	46.72%	541,422	(37.83%)	554,119	2.35%	570,428	2.94%	585,922	2.72%
1,527,607	(16.39%)	809,335	(47.02%)	629,852	(22.18%)	403,380	(35.96%)	685,079	69.83%	747,336	9.09%
\$21,097,256	1.38%	\$21,018,944	(0.37%)	\$19,743,350	(6.07%)	\$18,022,438	(8.72%)	\$19,808,529	9.91%	\$18,696,005	(5.62%)
\$ 144,714	(93.66%)	\$ 1,200,994	729.91%	\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)	\$ (157,029)	(129.99%)
27,792,395	8.95%	27,937,109	0.52%	29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)	27,874,908	1.91%
\$ 27,937,109	0.52%	\$ 29,138,103	4.30%	\$ 28,659,993	(1.64%)	\$ 27,351,244	(4.57%)	\$ 27,874,908	1.91%	\$ 27,717,879	(0.56%)

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

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

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

Table A-2

Fiscal Year											
2006-07		2007-08		2008-09		2009-10		2010-11		2011-12	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$12,805,799	22.76%	\$11,622,271	(9.24%)	\$12,417,169	6.84%	\$11,702,856	(5.75%)	\$12,785,135	9.25%	\$13,294,427	3.98%
6,687,504	(1.22%)	6,525,004	(2.43%)	6,163,807	(5.54%)	5,851,419	(5.07%)	5,054,888	(13.61%)	4,372,727	(13.50%)
868,601	15.36%	828,612	(4.60%)	893,661	7.85%	1,131,574	26.62%	1,116,015	(1.37%)	1,029,604	(7.74%)
590,638	2.86%	842,063	42.57%	746,823	(11.31%)	645,338	(13.59%)	328,827	(49.05%)	156,276	(52.47%)
\$20,952,542	13.08%	\$19,817,950	(5.42%)	\$20,221,460	2.04%	\$19,331,187	(4.40%)	\$19,284,865	(0.24%)	\$18,853,034	(2.24%)
\$ 144,714	(93.66%)	\$ 1,200,994	729.91%	\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)	\$ (157,029)	(129.99%)
27,792,395	8.95%	27,937,109	0.52%	29,138,103	4.30%	28,659,993	(1.64%)	27,351,244	(4.57%)	27,874,908	1.91%
\$27,937,109	0.52%	\$ 29,138,103	4.30%	\$ 28,659,993	(1.64%)	\$ 27,351,244	(4.57%)	\$ 27,874,908	1.91%	\$ 27,717,879	(0.56%)

Yuma County Jail District

Governmental Funds Expenditures by Function (1)

Last Ten Fiscal Years

Fiscal Year	Public Safety		Capital Outlay		Debt Service				Total	% Chng
	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng		
2002-03	\$ 13,532,305	12.72%	\$ 206,132	(77.66%)	\$ 1,125,000	4.65%	\$ 781,822	(4.97%)	\$ 1,906,822	0.48%
2003-04	15,440,306	14.10%	1,618,250	685.06%	1,195,000	6.22%	708,582	(9.37%)	1,903,582	(0.17%)
2004-05	16,529,436	7.05%	3,171,722	96.00%	1,265,000	5.86%	637,122	(10.08%)	1,902,122	(0.08%)
2005-06 (2)	17,628,311	6.65%	1,696,435	(46.51%)	1,330,000	5.14%	574,197	(9.88%)	1,904,197	0.11%
2006-07	18,332,796	10.91%	1,866,822	(41.14%)	1,395,000	4.89%	590,638	2.86%	1,985,638	4.28%
2007-08	17,780,389	(3.01%)	11,001,616	489.32%	1,940,000	39.07%	842,063	42.57%	2,782,063	40.11%
2008-09	18,713,405	5.25%	1,305,794	(88.13%)	2,035,000	4.90%	746,823	(11.31%)	2,781,823	(0.01%)
2009-10	17,723,145	(5.29%)	115,798	(91.13%)	5,650,000	177.64%	645,338	(13.59%)	6,295,338	126.30%
2010-11	17,930,260	1.17%	156,928	35.52%	640,000	(88.67%)	328,827	(49.05%)	968,827	(84.61%)
2011-12	17,883,469	(0.26%)	117,802	(24.93%)	550,000	(14.06%)	156,276	(52.47%)	706,276	(27.10%)

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

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

Table A-3

Total Expenditures		Change in Fund Balance		Fund Balance Beginning		Fund Balance Ending	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 15,645,259	5.53%	\$ (266,106)	(118.45%)	\$ 16,887,087	9.34%	\$ 16,620,981	(1.58%)
18,962,138	21.20%	(1,860,513)	599.16%	16,620,981	(1.58%)	14,760,468	(11.19%)
21,603,280	13.93%	(2,073,700)	11.46%	14,760,468	(11.19%)	12,700,241	(13.96%)
21,228,943	(1.73%)	(418,077)	(79.84%)	12,700,241	(13.96%)	12,282,164	(3.29%)
22,185,256	2.69%	9,000,207	(2252.76%)	12,282,164	(3.29%)	21,282,371	73.28%
31,564,068	42.27%	(10,545,124)	(217.17%)	21,282,371	73.28%	10,737,247	(49.55%)
22,801,022	(27.76%)	(3,057,682)	(71.00%)	10,737,247	(49.55%)	7,679,565	(28.48%)
24,134,281	5.85%	(6,111,843)	99.88%	7,679,565	(28.48%)	1,567,722	(79.59%)
19,056,015	(21.04%)	752,514	(112.31%)	1,567,722	(79.59%)	2,320,236	48.00%
18,707,547	(1.83%)	141,418	(81.21%)	2,320,236	48.00%	2,461,654	6.09%

Yuma County Jail District

Change in Fund Balances- All Funds (1)(2)

Including Ratio of Total Debt Service to Total Non-Capital Expenditures

Last Ten Fiscal Years

Fiscal Year	Total Non-Capital Expenditures		Total Debt Service Expenditures		Ratio of Debt Service to Non- Capital
	Amount (3)(4)	% Chg	Amount	% Chg	
2002-03	\$ 13,532,305	12.72%	\$ 1,906,822	0.48%	14.09%
2003-04	15,440,306	14.10%	1,903,582	(0.17%)	12.33%
2004-05	16,529,436	7.05%	1,902,122	(0.08%)	11.51%
2005-06	17,628,311	6.65%	1,904,197	0.11%	10.80%
2006-07	18,332,796	4.00%	1,985,638	4.28%	10.83%
2007-08	17,878,010	(2.48%)	2,782,063	40.11%	15.56%
2008-09	18,683,368	4.50%	2,781,823	(0.01%)	14.89%
2009-10	17,723,145	(5.14%)	6,295,338	126.30%	35.52%
2010-11	17,894,662	0.97%	968,827	(84.61%)	5.41%
2011-12	17,857,789	(0.21%)	706,276	(27.10%)	3.96%

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

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

(3) Excludes debt service

(4) Fiscal years 03-11 restated.

Table A-4

Change in Balance (2)		Fund Balance Beginning (1)		Fund Balance Ending(1)	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ (266,106)	(118.45%)	\$ 16,887,087	9.34%	\$ 16,620,981	(1.58%)
(1,860,513)	599.16%	16,620,981	(1.58%)	14,760,468	(11.19%)
(2,073,700)	11.46%	14,760,468	(11.19%)	12,700,241	(13.96%)
(418,077)	(79.84%)	12,700,241	(13.96%)	12,282,164	(3.29%)
9,000,207	(2252.76%)	12,282,164	(3.29%)	21,282,371	73.28%
(10,545,124)	(217.17%)	21,282,371	73.28%	10,737,247	(49.55%)
(3,057,682)	(71.00%)	10,737,247	(49.55%)	7,679,565	(28.48%)
(6,111,843)	99.88%	7,679,565	(28.48%)	1,567,722	(79.59%)
752,514	(112.31%)	1,567,722	(79.59%)	2,320,236	48.00%
141,418	(81.21%)	2,320,236	48.00%	2,461,654	6.09%

Yuma County Jail District

Governmental Funds Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	Taxes		Federal / State Grants		Charges for Services	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
2002-03	\$ 8,158,678	5.82%	\$ 234,413	(79.57%)	\$ 1,533,923	(6.61%)
2003-04	9,258,301	13.48%	414,085	76.65%	1,460,159	(4.81%)
2004-05	10,756,739	16.18%	531,653	28.39%	2,080,643	42.49%
2005-06	11,883,461	10.47%	496,072	(6.69%)	1,827,032	(12.19%)
2006-07	12,427,423	4.58%	593,539	19.65%	1,527,607	(16.39%)
2007-08	12,372,890	(0.44%)	870,832	46.72%	809,335	(47.02%)
2008-09	11,826,297	(4.42%)	541,422	(37.83%)	629,852	(22.18%)
2009-10	10,344,969	(12.53%)	554,120	2.35%	403,380	(35.96%)
2010-11	10,778,684	4.19%	570,428	2.94%	685,079	69.83%
2011-12	11,344,498	5.25%	585,922	2.72%	747,336	9.09%

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

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

Table A-5

Investment Income		Rents & Miscellaneous		Maintenance of Effort (2)		Total	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 46,775	(90.57%)	\$ 110,615	5.94%	\$ 5,294,749	2.46%	\$ 15,379,153	(5.46%)
347,016	641.88%	725,745	556.10%	5,347,978	1.01%	17,553,284	14.14%
396,533	14.27%	242,442	(66.59%)	5,521,570	3.25%	19,529,580	11.26%
497,520	25.47%	376,992	55.50%	5,729,789	3.77%	20,810,866	6.56%
598,629	20.32%	110,514	(70.69%)	5,839,544	1.92%	21,097,256	1.38%
796,174	33.00%	158,704	43.61%	6,011,009	2.94%	21,018,944	(0.37%)
271,620	(65.88%)	162,601	2.46%	6,311,558	5.00%	19,743,350	(6.07%)
171,009	(37.04%)	136,159	(16.26%)	6,412,801	1.60%	18,022,438	(8.72%)
78,479	(54.11%)	152,461	11.97%	7,543,397	17.63%	19,808,528	9.91%
14,367	(81.69%)	135,772	(10.95%)	6,215,366	(17.61%)	19,043,261	(3.86%)

Yuma County Jail District

Fund Balances of Governmental Funds

Last Ten Fiscal Years ⁽¹⁾

	Fiscal Year				
	2002/03	2003/04	2004/05	2005/06	2006/07
General fund:					
Reserved	\$ 804	-	\$ 4,592	\$ 4,014	\$ 16,001
Unreserved	7,411,260	\$ 5,671,220	4,331,119	2,657,662	2,822,132
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Total general fund	\$ 7,412,064	\$ 5,671,220	\$ 4,335,711	\$ 2,661,676	\$ 2,838,133
All other governmental funds:					
Reserved	\$ 7,101,739	\$ 6,163,072	\$ 6,235,228	\$ 6,506,235	\$ 2,003,908
Unreserved, reported in:					
Debt service funds	-	-	-	-	-
Special revenue funds	714,467	677,929	787,211	435,211	473,206
Capital projects funds	1,392,711	2,248,247	1,350,471	2,679,042	15,966,764
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	\$ 9,208,917	\$ 9,089,248	\$ 8,372,910	\$ 9,620,488	\$ 18,443,878

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

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

Yuma County Jail District

General Fund Changes in Fund Balances

Last Ten Fiscal Years

Fiscal Year	Operating Sources				Operating Uses	
	Revenues		Transfers In & Maint. of Effort		Expenditures	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
2002-03	\$ 9,515,124	(7.21%)	\$ 5,294,749	2.46%	\$ 13,015,488	11.03%
2003-04	10,832,125	13.84%	5,347,978	1.01%	15,087,796	15.92%
2004-05	12,821,013	18.36%	5,521,570	3.25%	15,868,867	5.18%
2005-06	13,741,760	7.18%	5,729,789	3.77%	17,823,283	12.32%
2006-07	13,680,887	(0.44%)	5,839,544	1.92%	17,601,205	(1.25%)
2007-08	13,586,137	(0.69%)	6,011,009	2.94%	17,147,212	(2.58%)
2008-09	12,464,955	(8.25%)	6,311,558	5.00%	18,163,900	5.93%
2009-10	10,722,044	(13.98%)	6,412,801	1.60%	17,094,222	(5.89%)
2010-11	11,462,029	6.90%	7,542,729	17.62%	17,115,534	0.12%
2011-12	11,958,673	4.33%	6,215,366	(17.60%)	16,654,526	(2.69%)

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

Table A-6

2007/08	2008/09	2009/10	2010/11 (2)	2011/12 (2)
\$ 4,725	-	-	-	-
3,103,342	\$ 989,600	\$ 799,279	-	-
-	-	-	\$ 30	-
-	-	-	1,696,323	\$ 1,807,941
\$ 3,108,067	\$ 989,600	\$ 799,279	\$ 1,696,353	\$ 1,807,941
\$ 1,625,436	-	-	-	-
-	\$ 2,104,683	\$ 143,462	-	-
457,912	586,311	633,449	-	-
5,545,832	3,998,971	532	-	-
-	-	-	\$ 1,793	-
-	-	-	544,352	\$ 463,020
-	-	-	67,075	807
-	-	-	10,663	11,630
-	-	-	-	178,256
\$ 7,629,180	\$ 6,689,965	\$ 777,443	\$ 623,883	\$ 653,713

Table A-7

Operating Uses		Fund Balances					
Transfers Out		Change in Fund Balance		Fund Blc- Beginning		Fund Blc- Ending	
Amount	% Chng	Amount	% Chng	Amount (1)	% Chng	Amount	% Chng
\$ 1,759,283	7.80%	\$ 35,102	(98.30%)	\$ 7,376,962	38.94%	\$ 7,412,064	0.48%
2,833,151	61.04%	(1,740,844)	(5059.39%)	7,412,064	0.48%	5,671,220	(23.49%)
3,769,105	33.04%	(1,295,389)	(25.59%)	5,631,591	(24.02%)	4,336,202	(23.54%)
3,322,792	(11.84%)	(1,674,526)	29.27%	4,336,202	(23.00%)	2,661,676	(38.62%)
1,742,769	(47.55%)	176,457	(110.54%)	2,661,676	(38.62%)	2,838,133	6.63%
2,180,000	25.09%	269,934	52.97%	2,838,133	6.63%	3,108,067	9.51%
2,731,080	25.28%	(2,118,467)	(884.81%)	3,108,067	9.51%	989,600	(68.16%)
2,865,617	4.93%	(199,321)	(90.59%)	989,600	(68.16%)	790,279	(20.14%)
983,150	(65.69%)	906,074	(554.58%)	790,279	(20.14%)	1,696,353	114.65%
1,023,925	4.15%	111,588	(87.68%)	1,696,353	114.65%	1,807,941	6.58%

Yuma County Jail District

Net Assets by Category
Last Ten Fiscal Years

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

Table A-8

Fiscal Year									
2007-08		2008-09		2009-10		2010-11		2011-12	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 18,636,093	22.13%	\$ 21,018,273	12.78%	\$ 22,037,497	4.85%	\$ 26,764,008	21.45%	\$ 25,710,279	(3.94%)
1,625,436	(18.89%)	2,104,683	29.48%	143,462	(93.18%)	92,718	(35.37%)	(250,744)	(370.44%)
5,545,832	(7.05%)	3,998,971	(27.89%)	532	(99.99%)	680	27.82%	429,807	63106.91%
-	0.00%	-	0.00%	-	0.00%	1,823	100.00%	-	(100.00%)
3,330,742	(29.23%)	1,538,066	(53.82%)	5,169,753	236.12%	1,015,679	(80.35%)	1,828,537	80.03%
\$ 29,138,103	4.30%	\$ 28,659,993	(1.64%)	\$ 27,351,244	(4.57%)	\$ 27,874,908	1.91%	\$ 27,717,879	(0.56%)

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

Table A-9

Fiscal Year	Other Financing Sources (Uses)							
	Transfers In and Other Sources				Transfers Out and other Uses			
	Debt Service		Capital Projects		General Fund		Capital Projects	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2002-03	\$ 1,759,283	7.8%	-	-	\$ (1,759,283)	7.8%	-	-
2003-04	1,833,151	4.2%	\$ 1,000,000	-	(2,833,151)	61.0%	-	-
2004-05	1,769,105	(3.5%)	2,000,000	100.0%	(3,769,105)	33.0%	-	-
2005-06	1,822,792	3.0%	1,500,000	(25.0%)	(3,322,792)	(11.8%)	-	-
2006-07	1,742,769	(4.4%)	-	(100.0%)	(1,742,769)	(47.6%)	-	-
2007-08	2,188,528	25.6%	-	-	(2,180,000)	25.1%	\$ (8,528)	100.0%
2008-09	3,141,080	43.5%	-	-	(2,731,080)	25.3%	(410,000)	4707.7%
2009-10	4,216,991	34.3%	-	-	(2,865,617)	4.9%	(3,977,047)	200.0%
2010-11	983,150	(76.7%)	-	-	(983,150)	(65.7%)	-	(100.0%)
2011-12	1,023,925	4.1%	545,000	-	(1,023,925)	4.1%	-	-

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

Table A-10

Fiscal Year	General Admin.		Inmate Health		Commissary		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
2002-03	\$ 1,362,991	3734.87%	\$ 5,249	(98.27%)	\$ 165,683	(50.49%)	\$ 1,533,923	127.63%
2003-04	1,184,505	(13.10%)	5,647	7.58%	270,003	62.96%	1,460,155	(4.81%)
2004-05	1,709,225	44.30%	8,043	42.43%	363,375	34.58%	2,080,643	42.49%
2005-06	1,401,446	(18.01%)	8,016	(0.34%)	417,571	14.91%	1,827,033	(12.19%)
2006-07	1,154,038	(17.65%)	6,918	(13.70%)	366,651	(12.19%)	1,527,607	(16.39%)
2007-08	565,254	(51.02%)	7,730	11.74%	236,351	(35.54%)	809,335	(47.02%)
2008-09	369,823	(34.57%)	8,813	14.01%	251,216	6.29%	629,852	(22.18%)
2009-10	143,877	(61.10%)	8,697	(1.32%)	250,806	(0.16%)	403,380	(35.96%)
2010-11	416,440	189.44%	8,517	(2.07%)	260,122	3.71%	685,079	69.83%
2011-12	463,707	11.35%	9,719	14.11%	273,910	5.30%	747,336	9.09%

**REVENUE
CAPACITY**

Yuma County Jail District

Local Sales Tax Revenues

Last Ten Fiscal Years

Local taxes for entire Yuma County

Fiscal Year	Local Sales Taxes			
	Yuma County General Fund		Jail District General Fund	
	Amount	% Chng	Amount	% Chng
2002-03	\$ 8,140,216	5.54%	\$ 8,158,678	5.82%
2003-04	9,259,931	13.76%	9,258,301	13.48%
2004-05	10,736,927	15.95%	10,756,744	16.18%
2005-06	11,883,146	10.68%	11,883,461	10.47%
2006-07	12,427,290	4.58%	12,427,423	4.58%
2007-08	12,373,201	(0.44%)	12,372,890	(0.44%)
2008-09	11,826,051	(4.42%)	11,826,297	(4.42%)
2009-10	10,344,860	(12.52%)	10,344,969	(12.53%)
2010-11	10,778,810	4.19%	10,778,684	4.19%
2011-12	11,344,479	5.25%	11,344,498	5.25%

(1) Capital Sales Tax implemented in fiscal year 2000-2001 by voter approval and discontinued January 31,2007 as monies authorized under the measure were fully collected.

(2) Health Services District Sales Tax implemented in fiscal year 2005-2006

Table B-1

Local Sales Taxes						
Yuma County Capital Sales Tax (1)			Yuma County Health (2)		Total Yuma County Local Sales Taxes Collected	
Amount	% Chng		Amount	% Chng	Amount	% Chng
\$ 8,085,935	5.69%		-	-	\$ 24,384,829	5.69%
9,222,550	14.06%		-	-	27,740,782	13.76%
10,732,670	16.37%		-	-	32,226,341	16.17%
11,826,904	10.20%	\$	1,999,216	-	37,592,727	16.65%
7,292,550	(38.34%)		2,465,086	23.30%	34,612,349	(7.93%)
54,809	(99.25%)		2,481,331	0.66%	27,282,231	(21.18%)
60,702	10.75%		2,351,261	(5.24%)	26,064,311	(4.46%)
19,339	(68.14%)		2,059,420	(12.41%)	22,768,588	(12.64%)
37,088	91.78%		2,141,873	4.00%	23,736,455	4.25%
18,052	(51.33%)		2,258,309	5.44%	24,965,329	5.18%

Yuma County Jail District

Table B-2

Sales Tax by Category -Jail District Only (1)

June 30, 2012

Current year and seven years ago.

Category	2004-05	2011-12	
	Amount (2)	Amount	% Change
Utilities	\$ 928,721	\$ 1,248,664	34.45%
Communications	408,689	340,709	(16.63%)
Publishing	15,928	8,924	(43.97%)
Restaurants & Bars	801,704	1,104,456	37.76%
Amusements	50,406	68,783	36.46%
Rental of Personal Prop	313,024	413,450	32.08%
Contracting	2,050,920	1,518,631	(25.95%)
Retail	5,921,496	6,284,096	6.12%
Hotel/Motel	211,173	282,703	33.87%
All Other	54,683	74,082	35.47%
TOTAL	\$ 10,756,744	\$ 11,344,498	5.46%

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

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

Yuma County Jail District

Table B-3

Sales Tax Rates in Yuma County (Direct and Overlapping) ⁽¹⁾
 Last Ten Fiscal Years
 (Rates in cents per dollar) *

Fiscal Year	Arizona State	Yuma County ⁽²⁾				Cities ⁽⁶⁾			
		General	Jail District ⁽³⁾	Capital Projects ⁽⁴⁾	Health District ⁽⁵⁾	San Luis	Somerton	Welton	Yuma
2002-03	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2003-04	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2004-05	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2005-06	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7
2006-07	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7
2007-08	5.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7
2008-09	5.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7
2009-10	6.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7
2010-11	6.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7
2011-12	6.6	0.5	0.5	-	0.1	4.0	3.3	2.5	1.7

* Information from Arizona Department of Revenue and County Records

- (1) Rates established by action of governing body and voter approval
- (2) Governing body is elected Board of Supervisors
- (3) Rate established by action of governing body and voter approval in 1996; ends in Dec 31, 2015 unless extension approved.
- (4) Rate established by action of governing body and voter approval in 2000; ended Jan 31, 2007 by board action.
- (5) Rate established by action of governing body in 2005
- (6) Governing body is elected City Council

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DEBT CAPACITY

Yuma County Jail District

Pledged Revenues - Jail District Only

Last Ten Fiscal Years

	2002-03	2003-04	2004-05	2005-06	2006-07
<u>Pledged Revenues</u>					
Jail District (1)	\$ 8,158,678	\$ 9,258,301	\$ 10,756,744	\$ 11,883,461	\$ 12,427,423
Total Projected Revenues	\$ 8,158,678	\$ 9,258,301	\$ 10,756,744	\$ 11,883,461	\$ 12,427,423
<u>Debt Service Requirements</u>					
Jail District - Bonds					
Principal	\$ 1,125,000	\$ 1,195,000	\$ 1,265,000	\$ 1,330,000	\$ 1,395,000
Interest	781,822	708,582	637,122	566,256	590,638
Total Annual Requirements	\$ 1,906,822	\$ 1,903,582	\$ 1,902,122	\$ 1,896,256	\$ 1,985,638
Estimated Coverage	4.28	4.86	5.66	6.27	6.26

(1) The Jail District receives revenues from a voter approved .05 cent privilege tax applied to all sales within the county. Funds to meet the debt service requirements have been pledged to pay the bonds. All bonds are scheduled to be fully paid by FY 2015 when the tax is set to terminate unless the tax is extended by voter action.

Table C-1

2007-08	2008-09	2009-10	2010-11	2011-12
\$ 12,372,890	\$ 11,826,297	\$ 10,344,969	\$ 10,778,684	\$ 11,344,498
\$ 12,372,890	\$ 11,826,297	\$ 10,344,969	\$ 10,778,684	\$ 11,344,498
\$ 1,940,000	\$ 2,035,000	\$ 5,650,000	\$ 640,000	\$ 550,000
842,063	746,823	645,388	328,827	156,276
\$ 2,782,063	\$ 2,781,823	\$ 6,295,388	\$ 968,827	\$ 706,276
4.45	4.25	1.64	11.13	16.06

Yuma County Jail District

Table C-2

Ratio of Annual Debt Service Expenditures for Revenue Bonded Debt to
 Total General Expenditures - Jail District Only
 Last Ten Years

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
2002-03	\$ 14,460,000	\$ 4,052,043	\$ 1,906,822	\$ 15,645,259	12.19%
2003-04	13,335,000	3,327,088	1,903,582	18,962,138	10.04%
2004-05	12,140,000	2,661,733	1,902,122	21,602,428	8.81%
2005-06	10,875,000	2,063,853	1,896,256	21,228,943	8.93%
2006-07	19,545,000	4,077,110	1,985,638	22,185,256	8.95%
2007-08	18,150,000	3,315,317	2,782,063	31,564,068	8.81%
2008-09	16,210,000	2,520,874	2,781,823	22,801,022	12.20%
2009-10	14,175,000	1,824,794	6,295,338	24,134,281	26.08%
2010-11	8,525,000	1,045,775	968,827	19,056,014	5.08%
2011-12	8,000,000	2,036,788	706,276	18,707,547	3.78%

(1) Includes agent and other fees.

(2) Includes only debt service expenditures related to revenue 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, 2012

Entire Yuma County

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
Arizona Western Junior College (1)	\$ 1,312,293,848	\$ 64,760,000	100%	\$ 64,760,000
City of Yuma (2)	665,352,517	1,345,000	100%	1,345,000
Yuma Elementary School District No. 1	881,636,603	5,860,000	100%	5,860,000
Somerton Elementary School District No. 11	65,709,060	1,815,000	100%	1,815,000
Crane Elementary School District No. 13	233,516,238	12,505,000	100%	12,505,000
Hyder Elementary School District No. 16	8,493,410	-	100%	-
Mohawk Valley Elementary School District No. 17	20,246,297	625,000	100%	625,000
Wellton Elementary School District No. 24	31,667,187	-	100%	-
Gadsden Elementary School District No. 32	71,025,052	325,000	100%	325,000
Antelope Union High School District No. 50	60,406,894	1,920,000	100%	1,920,000
Yuma County Library District	1,312,293,848	46,755,000	100%	46,755,000
Yuma Union High School District No. 70	1,251,886,983	29,920,000	100%	29,920,000
				<u>\$ 165,830,000</u>

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

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

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

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**ECONOMIC AND
DEMOGRAPHIC
INFORMATION**

Yuma County Jail District

Table D-1

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

Calendar Year	Total Population*	Civilian			Service Producing							
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%
2002 (1)	167,608	72,800	55,450	23.8%	25,075	45.2%	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003 (1)	172,033	71,650	54,275	24.2%	25,025	46.1%	9,450	17.4%	1,400	2.6%	14,175	26.1%
2004 (1)	177,209	72,800	61,400	15.7%	27,800	45.3%	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005 (1)	183,659	75,470	63,370	16.0%	29,600	46.7%	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006 (1)	189,163	76,237	64,878	14.9%	30,100	46.4%	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007 (1)	192,699	79,100	70,200	11.3%	30,100	42.9%	10,700	15.2%	1,500	2.1%	17,900	25.5%
2008 (1)	193,869	82,525	69,300	16.0%	29,900	42.6%	10,500	15.2%	1,500	2.2%	17,900	25.8%
2009 (1)	194,737	85,600	67,500	21.1%	27,700	41.0%	9,500	14.1%	1,600	2.4%	16,600	24.6%
2010 (1)	195,751	92,372	67,789	26.6%	29,200	43.1%	9,100	13.4%	1,400	2.1%	18,700	27.6%
2011 (1)	200,431	87,566	65,316	25.4%	29,300	44.9%	8,900	13.6%	1,200	1.8%	19,200	29.4%

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	%
2002 (1)	167,608	12,200	22.0%	5,425	9.8%	3,425	6.2%	2,000	3.6%	12,750	23.0%	2,725	4.9%	10,025	18.1%
2003 (1)	172,033	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004 (1)	177,209	12,900	21.0%	7,300	11.9%	4,300	7.0%	3,000	4.9%	13,400	21.8%	2,900	4.7%	10,500	17.1%
2005 (1)	183,659	12,170	19.2%	7,800	12.3%	4,800	7.6%	3,000	4.7%	13,800	21.8%	3,000	4.7%	10,800	17.0%
2006 (1)	189,163	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007 (1)	192,699	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008 (1)	193,869	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%
2009 (1)	194,737	17,600	26.1%	5,200	7.7%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%
2010 (1)	195,751	14,730	21.7%	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%
2011 (1)	200,431	15,650	24.0%	3,900	6.0%	2,100	3.2%	1,800	2.8%	16,000	24.5%	3,800	5.8%	12,200	18.7%

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

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

Yuma County Jail District

Table D-2

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

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2002	2,671,705	6.2%	167,608	72,800	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003	2,665,322	5.6%	172,033	71,650	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004	2,837,052	4.6%	177,209	72,800	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005	2,866,800	4.7%	183,659	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006	3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007	3,029,090	3.8%	192,699	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008	3,136,231	7.4%	193,869	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
2009	3,142,641	7.4%	194,737	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%
2010	3,181,532	10.1%	195,751	92,372	26.6%	27,325	7,110	15.1%	25,505	8,467	50.0%
2011	3,017,885	8.5%	200,431	87,566	25.4%	26,265	6,973	16.1%	30,607	17,249	67.5%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2002	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
2009	11,713	4,184	38.3%	2,393	825	28.7%	94,361	46,243	20.8%
2010	14,329	4,712	38.6%	2,884	897	29.0%	93,275	48,814	21.0%
2011	14,470	4,703	40.4%	2,926	888	30.5%	91,906	44,590	16.8%

Source: Arizona Department of Administration (azstats.gov)

Yuma County Jail District

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

Table D-3

Taxpayer	2012			2003		
	Actual Assessed	Rank	Percent of County's Net Assessed	Actual Assessed	Rank	Percent of County's Net Assessed
	Valuation		Valuation	Valuation		Valuation
Arizona Public Service	\$60,672,662	1	4.87%	\$ 35,156,866	1	6.24%
Walmart Stores Inc DE Corp.	8,360,696	2	0.67%	-		-
Qwest Corporation	7,745,483	3	0.62%	15,020,317	2	2.19%
Union Pacific Railroad	7,613,797	4	0.61%	7,429,049	4	1.11%
Yuma Palms 1030 Delaware LLC	7,473,024	5	0.60%	-		-
Southwest Gas Corporation	7,261,902	6	0.58%	5,677,262	6	0.94%
Dole Fresh Vegetable Inc.	3,705,628	7	0.30%	3,593,808	9	0.71%
Far West Water Co.	3,467,000	8	0.28%	-		-
North Baja Pipeline LLC	3,229,072	9	0.26%	-		-
Underhill Transfer	3,001,781	10	0.24%	-		-
Qwest Vomm. Corp.	-	-	-	3,328,635	10	0.64%
Level 3 Communications, LLC.	-	-	-	6,287,615	5	0.46%
Yuma Congeneration Associates	-	-	-	4,694,500	7	0.83%
Kinder Morgan Energy Partners	-	-	-	10,167,086	3	2.97%
Imperial Irrigation District	-	-	-	3,921,777	8	0.64%
Totals	\$112,531,045		9.02%	\$95,276,915		16.73%

(1) Source: Yuma County Assessor's

Yuma County Jail District

Table D-4

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

	FY2012 ⁽³⁾			FY2006 ⁽⁴⁾		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Army	2,319	1	2.65%	1,176	6	1.56%
Yuma Regional Medical Center	2,080	2	2.38%	1,500	2	1.99%
Yuma Elementary School D #1	1,700	3	1.94%	1,200	5	1.59%
Wal-Mart Stores	1,394	4	1.59%	-		-
Yuma City Government	1,388	5	1.59%	864	10	1.14%
Yuma County	1,350	6	1.54%	1,289	4	1.71%
U.S. Marine Corps Air Station	1,350	7	1.54%	6,043	1	8.01%
Bose Corporation	1,300	8	1.48%	-		-
U.S. Border Patrol	920	9	1.05%	-		-
ACT, Advanced Call Ctr Tech	814	10	0.93%	-		-
Yuma Union High School District	-		-	690	9	0.91%
Grower's Company	-		-	1,500	3	1.99%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Dole Corporation	-		-	1,000	8	1.33%
Total Top Employers Yuma County	14,615		16.69%	16,262		21.55%
Total County Employment	87,566			75,470		

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

Yuma County Jail District

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

Last Ten Fiscal Years (1) (2)

	2002-2003			2003-2004			2004-2005			2005-2006			2006-2007		
	Employees			Employees			Employees			Employees			Employees		
	Full Time	FTEs	Total Paid												
General Government															
Assessor	28	28	28	28	28	28	29	29	29	28	28	28	29	30	30
Board of Supervisors / County Admin	17	17	17	17	17	17	17	17	17	21	21	21	22	22	22
Development Services	67	68	68	67	67	67	70	72	73	76	77	78	77	77	77
Election Services	2	2	2	2	3	3	2	2	2	2	3	3	2	3	3
Financial Services	16	16	16	16	16	16	17	17	17	19	20	20	20	21	21
General Services	29	30	30	29	30	31	34	34	34	40	40	40	39	39	39
Human Resources	9	9	9	8	8	8	8	8	8	8	8	8	9	10	10
Information Technology Services	20	20	20	20	20	20	20	22	23	22	23	24	24	24	24
Recorder	10	10	10	10	10	10	10	10	10	8	8	8	10	10	10
Treasurer	9	10	10	9	10	10	9	10	10	10	10	10	10	10	10
YMPO	2	6	10	2	6	10	2	6	10	4	6	8	4	3	10
Total General Government	209	216	220	208	215	220	218	227	233	238	244	248	246	249	256
Public Safety															
Adult Probation	79	79	79	79	80	80	82	82	82	85	85	85	86	88	88
Sheriff	299	300	301	293	294	294	303	304	305	311	313	314	302	303	304
Total Public Safety	378	379	380	372	374	374	385	386	387	396	398	399	388	391	392
Highway & Streets															
Public Works	90	90	90	89	89	89	92	92	92	91	91	91	90	90	90
Total Highway & Streets	90	90	90	89	89	89	92	92	92	91	91	91	90	90	90
Health															
Health	83	88	92	86	90	93	90	93	95	88	91	94	87	94	98
Total Health	83	88	92	86	90	93	90	93	95	88	91	94	87	94	98
Cultural & Recreation															
Library	51	57	62	50	56	61	51	57	62	51	57	62	54	58	61
Total Cultural & Recreation	51	57	62	50	56	61	51	57	62	51	57	62	54	58	61
Welfare															
Housing	19	23	26	20	22	24	18	20	21	17	18	18	16	16	16
Public Fiduciary	4	4	4	4	4	4	7	8	8	6	6	6	8	8	8
Total Welfare	23	27	30	24	26	28	25	28	29	23	24	24	24	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5														
Legal Activities															
Clerk of Superior Court	31	32	32	31	31	31	36	36	36	38	38	38	37	38	38
Constable Precinct #1	2	3	3	3	4	4	3	4	4	3	4	4	4	4	4
Constable Precinct #2	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
County Attorney	53	54	54	56	56	56	57	58	58	59	60	60	61	61	61
County Attorney: Victim Services	10	10	10	10	10	10	11	11	11	10	10	10	11	11	11
Justice Court #1	19	19	19	17	17	17	17	18	18	18	19	19	20	20	20
Justice Court #2	3	3	3	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	129	131	132	141	142	142	142	143	144	143	144	145	152	154	155
Legal Defender	9	9	9	9	9	9	7	7	7	9	10	11	10	10	10
Public Defender	18	18	18	17	17	17	16	16	16	14	14	14	15	16	16
Superior Court	43	45	47	46	48	50	46	49	52	51	54	56	57	59	61
Total Legal Activities	321	328	331	339	343	345	344	351	355	354	362	366	376	382	385
Total Employee Count:	1,160	1,190	1,210	1,173	1,198	1,215	1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311

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

(2) Numbers from county payroll records

Table D-5

2007-2008 Employees			2008-2009 Employees			2009-2010 Employees			2010-2011 Employees			2011-2012 Employees		
Full Time	FTEs	Total Paid												
29	29	29	30	30	30	31	31	31	32	32	32	32	32	32
25	25	25	23	23	23	25	25	25	25	25	26	28	28	28
81	81	81	62	62	62	73	73	73	70	70	70	71	71	71
2	2	2	2	2	2	2	2	3	2	2	3	3	3	3
20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
38	38	38	40	40	40	40	40	40	39	39	39	40	40	40
11	11	11	12	12	12	11	11	11	11	11	11	11	11	11
25	25	25	20	20	20	23	23	23	19	19	19	29	29	29
9	9	9	11	11	11	10	10	10	10	10	10	10	10	10
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
3	4	5	1	3	3	5	5	5	5	5	13	-	-	-
253	254	255	231	233	233	250	250	251	243	243	253	254	254	254
87	89	91	83	84	86	82	84	86	84	84	84	92	92	92
317	318	318	320	321	321	329	331	331	342	343	344	382	382	382
404	407	409	403	405	407	411	415	417	426	427	428	474	474	474
77	77	77	73	73	73	75	75	75	69	69	70	79	79	79
77	77	77	73	73	73	75	75	75	69	69	70	79	79	79
91	98	102	89	95	98	97	102	105	97	105	109	118	118	118
91	98	102	89	95	98	97	102	105	97	105	109	118	118	118
53	57	61	63	68	73	78	86	95	78	90	105	96	96	96
53	57	61	63	68	73	78	86	95	78	90	105	96	96	96
16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
7	7	7	8	8	8	7	7	7	8	8	8	8	8	8
23	23	23	24	24	24	23	23	23	24	24	24	24	24	24
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
40	41	41	40	41	41	39	39	39	40	40	40	41	41	41
4	4	4	4	4	4	4	4	4	3	3	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
65	65	65	65	65	65	65	65	65	65	65	65	64	64	64
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
22	22	23	21	21	22	20	20	21	21	21	22	22	22	22
4	4	4	4	4	4	4	4	4	4	4	4	5	5	5
4	4	4	2	2	2	4	4	4	3	3	4	4	4	4
144	144	144	136	136	136	132	132	132	131	131	131	141	141	141
9	9	9	11	11	11	8	8	8	11	11	12	13	13	13
22	22	22	23	23	23	22	22	22	23	23	24	24	24	24
55	56	57	52	58	62	55	56	57	60	61	64	68	68	68
381	383	385	371	378	383	366	367	369	374	375	383	399	399	399
1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377	1,449	1,449	1,449

Yuma County Jail District
 County - Wide Other Demographic Statistics
 Last Ten Years ⁽¹⁾⁽²⁾⁽³⁾

Table D-6

Calendar Year	County Population ⁽¹⁾	Per Capita Income ⁽²⁾		Total Personal Income ⁽²⁾ (In 000's)	Average Daily School Membership ⁽³⁾ (through Grade 12)		College and University Enrollment	
		Amount	% Chg		Amount	% Chg	Amount	% Chg
2002	167,608	\$ 19,861	9.12%	\$ 3,328,862	\$ 31,465	-0.58%	\$ 6,166	2.34%
2003	172,033	19,171	-3.47%	3,298,045	31,791	1.04%	6,284	1.91%
2004	177,209	20,265	5.71%	3,591,140	34,514	8.57%	6,450	2.64%
2005	183,659	21,005	3.65%	3,857,757	35,621	3.21%	7,468	15.78%
2006	189,163	21,336	1.58%	4,035,982	37,320	4.77%	7,707	3.20%
2007	192,699	22,772	6.73%	4,388,142	37,886	1.52%	7,600	-1.39%
2008	193,869	23,988	5.34%	4,650,530	37,229	-1.73%	7,898	3.92%
2009	194,737	25,496	6.29%	4,965,015	37,967	1.98%	8,655	9.58%
2010	195,751	34,999	37.27%	5,196,000	37,858	-0.29%	8,834	2.07%
2011	200,431	39,937	14.11%	5,300,165	37,307	-1.46%	9,058	2.54%

(1) Source: Arizona Department of Administration (azstats.gov)

(2) Source: Bureau of Economic Analysis (bea.gov)

(3) Source: Arizona Department of Education (azed.org)

Yuma County Jail District

Table D-7

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

Calendar Year	Value of Building Construction Cost (1)		New Housing Units Authorized (1)		Bank Deposits (2)		Retail Sales (3)	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2002	\$ 149,800,941	34.88%	\$ 1,607	22.67%	\$ 922,000,000	16.38%	\$ 893,498,570	3.14%
2003	217,343,008	45.09%	1,805	12.32%	997,000,000	8.13%	966,672,745	8.19%
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	1,225,866,861	16.35%
2006	182,228,696	(64.37%)	1,307	(49.46%)	1,347,000,000	10.14%	1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	4.83%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)
2009	83,645,949	(10.23%)	881	(22.45%)	1,314,000,000	(1.87%)	1,197,319,952	(10.05%)
2010	57,114,289	(31.72%)	637	(27.70%)	1,362,000,000	3.65%	1,271,566,415	6.20%
2011	39,043,445	(31.64%)	319	(49.92%)	1,389,000,000	1.98%	1,230,944,602	(3.19%)

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

(2) Source: Federal Deposit Insurance Corp (fdic.gov/bank/analytical/stateprofile/SanFrancisco/Az/AZ.pdf)

(3) Source: Prior to 2008 Arizona Department of Revenue, Yuma Stats © as provided by Yuma County Assessor (yumastats.com)

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OPERATIONAL INFORMATION

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Yuma County Jail District

Table E-1

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

Function/Program	Fiscal Year ⁽¹⁾									
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1	1	2	2	2
Aircraft	3	2	1	-	-	-	-	-	-	-
Patrol units	60	70	75	80	85	96	138	134	137	124
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	3	3	3	3	4	5	5	5	5	5
Criminal investigation bldg	2	2	2	3	3	3	3	3	3	3
Boat Storage Unit	-	-	-	-	-	1	1	1	1	1
Emergency Communications Site	-	-	-	-	-	-	1	1	1	2

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

(1) Operation data only available for the last nine fiscal years due to the implementation of GASB34

Yuma County Jail District

Operating Indicators by Function / Program

Last Ten Fiscal Years ⁽¹⁾

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

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

Table E-2

<u>2006-07</u>	<u>% Chng</u>	<u>2007-08</u>	<u>% Chng</u>	<u>2008-09</u>	<u>% Chng</u>	<u>2009-10</u>	<u>% Chng</u>	<u>2010-11</u>	<u>% Chng</u>	<u>2011-12</u>	<u>% Chng</u>
748	0.00%	748	0.00%	756	1.1%	756	0.0%	756	0.0%	756	0.0%
566	(5.03%)	562	(0.71%)	609	8.4%	593	(2.6%)	582	(1.9%)	583	0.2%
87%	(0.07%)	83%	(4.60%)	83%	0.6%	83%	0.0%	80%	(4.2%)	82%	2.9%
12%	(1.32%)	14%	16.67%	15%	4.8%	15%	0.0%	17%	16.1%	15%	(12.6%)
1%	28.21%	3%	200.00%	2%	(38.2%)	2%	0.0%	3%	45.5%	2%	(43.6%)
17,995	(6.99%)	18,470	2.64%	14,319	(22.5%)	14,440	0.8%	14,426	(0.1%)	14,138	(2.0%)
9,146	(5.83%)	10,823	18.34%	7,276	(32.8%)	7,172	(1.4%)	7,224	0.7%	7,066	(2.2%)
8,849	(8.16%)	7,647	(13.58%)	7,043	(7.9%)	7,268	3.2%	7,202	(0.9%)	7,072	(1.8%)
18,183	(1.63%)	17,582	(3.31%)	18,160	3.3%	17,801	(2.0%)	17,960	0.9%	17,548	(2.3%)
2,309	14.93%	1,242	(46.21%)	2,530	103.7%	2,548	0.7%	2,563	0.6%	2,668	4.1%
554	(29.78%)	588	6.14%	602	2.4%	310	(48.5%)	667	115.2%	583	(12.6%)
3,892	10.38%	2,730	(29.86%)	4,440	62.6%	2,533	(43.0%)	5,425	114.2%	6,094	12.3%
231	0.00%	200	(13.42%)	217	8.5%	146	(32.7%)	167	14.4%	194	16.2%
736,624	(7.84%)	692,318	(6.01%)	768,670	11.0%	709,331	(7.7%)	708,735	(0.1%)	708,735	0.0%
2,019	(2.89%)	1,897	(6.04%)	2,106	11.0%	1,943	(7.7%)	1,941	(0.1%)	1,941	0.0%
\$1.03	(8.85%)	\$0.92	(10.68%)	\$ 0.97	5.3%	\$ 0.99	1.8%	\$ 0.99	0.0%	\$ 0.99	0.0%
356	17.88%	311	(12.64%)	279	(10.2%)	259	(7.3%)	218	(15.8%)	202	(7.3%)
713,170	18.10%	621,760	(12.82%)	558,495	(10.2%)	517,400	(7.4%)	435,200	(15.9%)	402,870	(7.4%)
1,954	18.14%	1,703	(12.85%)	1,530	(10.2%)	1,417	(7.4%)	1,192	(15.9%)	1,104	(7.4%)
9,146	(2.98%)	6,839	(25.22%)	7,054	3.1%	6,272	(11.1%)	7,047	12.4%	7,061	0.2%
4,521	(2.98%)	4,003	(11.46%)	6,116	52.8%	5,281	(13.7%)	6,337	20.0%	6,426	1.4%
1,773	(3.01%)	402	(77.33%)	804	100.0%	1,446	79.9%	1,404	(2.9%)	1,459	3.9%

YUMA COUNTY, ARIZONA

Schedule of Insurance in Force
June 30, 2012

Table E-3

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$20,000,000 per Occurrence \$20,000,000 Errors & Omissions Annual Aggregate \$500,000 deductible for employment practices \$400,000 deductible for all others	C.V. Starr & Company	08/01/2012	\$300,000
Property	\$281,347,106 blanket limit (\$25,000,000 Earthquake/Flood) \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 100,000 deductible - Earth Movement \$ 100,000 deductible - Flood	The Travelers Indemnity Company	08/01/2012	\$161,655
Commercial Crime	\$1,000,000 Limit Employee Theft and Fraud \$50,000 Limit Money Orders/Counterfeit Currency \$10,000 Deductible	The Fidelity and Deposit Company of Maryland	08/01/2012	\$3,271
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 aggregate \$5,000 deductible each claim	ACE American Insurance Company	04/26/2013	\$8,454
Tourist Auto Liability	\$100,000 Property Damage and Liability \$2,000 per person \$10,000 per accident Medical \$100,000 Legal Assistance Collision Deductible = 2% of insured value or \$400 minimum Theft Deductible = 5% of insured value or \$800 minimum	AXA Seguros, S.A. de C.V.	11/01/2012	\$1,735
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	HM Insurance Company July 2011 to Dec 2011		\$453,850 (6 mo. Premium)
	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	Blue Cross Blue Shield Jan 2012 - June 2012		\$343,779 (6 mo. Premium)
Medical Self Insurance Plan 1 Plan 2	\$250 deductible maximum per person \$750 deductible maximum per person	Yuma County Employee Benefit Trust	Perpetual	\$10,068,969
Fiduciary Liability Insurance for YCEBT & Trustees	\$2,000,000 limit \$0.00 Deductible	Chubb	7/1/2012	\$6,500
Workers' Compensation Self Insurance	\$500,000 Law Enforcement Self Insured Retention \$400,000 All Other Self Insured Retention	Yuma County Workers' Compensation Fund	Perpetual	\$550,264 Fiscal 11/12 Premium
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease \$2,000,000 Employers' Liability	Safety National Casualty Corporation	1/1/2013	\$52,298
Healthcare Professional Liability Insurance for Nursing staff at Jail	\$3,000,000 Aggregate Limit \$1,000,000 per incident limit \$0 Deductible	Arch Specialty Insurance Company	10/30/2012	\$33,000
Pollution Legal Liability Insurance for Wastewater/Water Treatment Plant at Somerton Housing	\$5,000,000 Aggregate Limit \$5,000,000 per incident limit \$25,000 Deductible	XL Insurance Group/ Indian Harbor Insurance Company	11/1/2012	\$21,528