



# YUMA COUNTY JAIL DISTRICT



## *Comprehensive Annual Financial Report For Fiscal Year Ended June 30, 2013*

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

{This page is intentionally left blank}



# 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, 2013

### BOARD OF DIRECTORS

Gregory S. Ferguson, Chair  
5<sup>th</sup> District

Lenore Loroña Stuart, 1<sup>st</sup> District  
Russell McCloud, 2<sup>nd</sup> District

Russ Clark, 3<sup>rd</sup> District  
Marco A. (Tony) Reyes, 4<sup>th</sup> District

### SHERIFF

Leon Wilmot

### 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  
Denise Butler

Toni Lindsay  
Tammy Vasquez  
Engracia Lopez

Elizabeth Canela  
Mary Jo McIntyre  
Elsa Garcia

{This page is intentionally left blank}

# YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report  
For the Fiscal Year Ended June 30, 2013

## TABLE OF CONTENTS

### INTRODUCTORY SECTION :

	<u>Page</u>
Letter of Transmittal .....	3
Organization Chart .....	6
Certificate of Achievement for Excellence in Financial Reporting .....	7

### FINANCIAL SECTION :

Independent Auditors' Report .....	11
Management's Discussion and Analysis .....	13

#### **Basic Financial Statements:**

	<u>Exhibit</u>	<u>Page</u>
Government-wide Financial Statements:		
Statement of Net Position .....	A- 1	22
Statement of Activities .....	A- 2	23
Fund Financial Statements:		
Balance Sheet- Governmental Funds .....	B- 1	26
Reconciliation of the Balance Sheet to the Statement of Net Position.....	B- 2	27
Statement of Revenues, Expenditures, and Changes in Fund Balances-		
Governmental Funds .....	B- 3	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance		
to the Statement of Activities.....	B- 4	29
Notes to Financial Statements .....		31

#### **Required Supplementary Information (RSI):**

Budgetary Comparison Schedule- General Fund .....	C-1	48
Notes to Required Supplementary Information .....		49

#### **Other Supplementary Information:**

Other Major Governmental Funds:		
Budgetary Comparison Schedule- Debt Service Fund .....	D-1	54
Budgetary Comparison Schedule- Capital Projects Fund .....	D-2	55
Nonmajor Governmental Funds:		
Combining Balance Sheet .....	E	58
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	F	59
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances-		
Budget and Actual .....	G	60

### STATISTICAL SECTION :

	<u>Table</u>	<u>Page</u>
<b>Financial Trends</b>		
Government-wide Revenues by Source .....	A-1	66
Government-wide Expenses by Category .....	A-2	68
Governmental Funds Expenditures by Function .....	A-3	70
Change in Fund Balances - All Funds Including Ratio of Total Debt Services to Total		
Non-Capital Expenditures.....	A-4	72

# YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report  
For the Fiscal Year Ended June 30, 2013

## TABLE OF CONTENTS

### **STATISTICAL SECTION (Concluded):**

#### **Financial Trends**

Governmental Funds Revenues by Source .....	A-5	74
Fund Balances of Governmental Funds .....	A-6	76
General Fund Changes in Fund Balances .....	A-7	76
Net Position by Category .....	A-8	78
Other Financing Sources (Uses) .....	A-9	80
Charges for Services by Source .....	A-10	80

#### **Revenue Capacity**

Local Sales Tax Revenues .....	B-1	82
Sales Tax by Category - Jail District Only.....	B-2	84
Sales tax rates in Yuma County .....	B-3	85

#### **Debt Capacity**

Pledged Revenues - Jail District Only .....	C-1	88
Ratio of Annual Debt Service Expenditures for Revenue		
Bonded Debt to Total General Expenditures .....	C-2	90
Computation of Direct and Overlapping Debt .....	C-3	91

#### **Economic and Demographic Information**

Demographic Statistics-Population and Employment - by Sector for the Entire Yuma County.....	D-1	94
Demographic Statistics-Population and Employment - by City for the Entire Yuma County .....	D-2	95
Principal Taxpayers for the Entire Yuma County.....	D-3	96
Demographic Statistics-Top Employers for the Entire Yuma County .....	D-4	97
Demographic Statistics-County Employees - by Activity for the Entire Yuma County.....	D-5	98
County-wide Other Demographic Statistics .....	D-6	100
County-wide Building Permits, Bank Deposits, and Retail Sales .....	D-7	101

#### **Operational Information**

Capital Asset and Infrastructure Statistics by Function/Program .....	E-1	105
Operating Indicators by Function/Program .....	E-2	106
Schedule of Insurance in Force .....	E-3	108



## INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal .....	3 – 5
Organization Chart .....	6
Certificate of Achievement for Excellence in Financial Reporting .....	7

{This page is intentionally left blank}

**FINANCIAL  
SERVICES  
DEPARTMENT**



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

January 30, 2014

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, 2013.

---

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 (the District) with the purpose to better inform interested public of the finances and financial position of the District.

This report consists of management's representations concerning the finances of the Yuma County Jail District in the form of financial statements. The responsibility for the accuracy, completeness, and fairness of the presented data, including all disclosures and notes, rests with the management of the 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 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 on December 31, 2035.

---

**FINANCIAL INFORMATION**

**Accounting Policy:** The 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 the 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 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 the 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 Revised 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. For this purpose the District considers revenues to be available if they are collected within 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. The District management has entered into a contract to provide medical services to inmates. Management will continue to monitor the cost effectiveness of the new plan.

The management staff within Yuma County and the 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.

## **MAJOR INITIATIVES (Concluded)**

The District's 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 steady balance between recurring revenues and expenditures.

---

## **LONG-TERM FINANCIAL PLANNING**

Total fund balance in the General Fund (7.06% 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 of revenues; in order to address this concern, in September 2011 management refinanced the 2007 bond issuance, providing the needed current and future years cash flows for the day-to-day operations.

---

## **INDEPENDENT AUDIT**

Pursuant to Arizona Revised Statutes, the Yuma County Jail District, through the Office of the Auditor General, 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, 2013. The independent auditor has issued an unqualified ("clean") opinion on the current year's Yuma County Jail District's financial statements. 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 District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2012. This was the tenth 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,

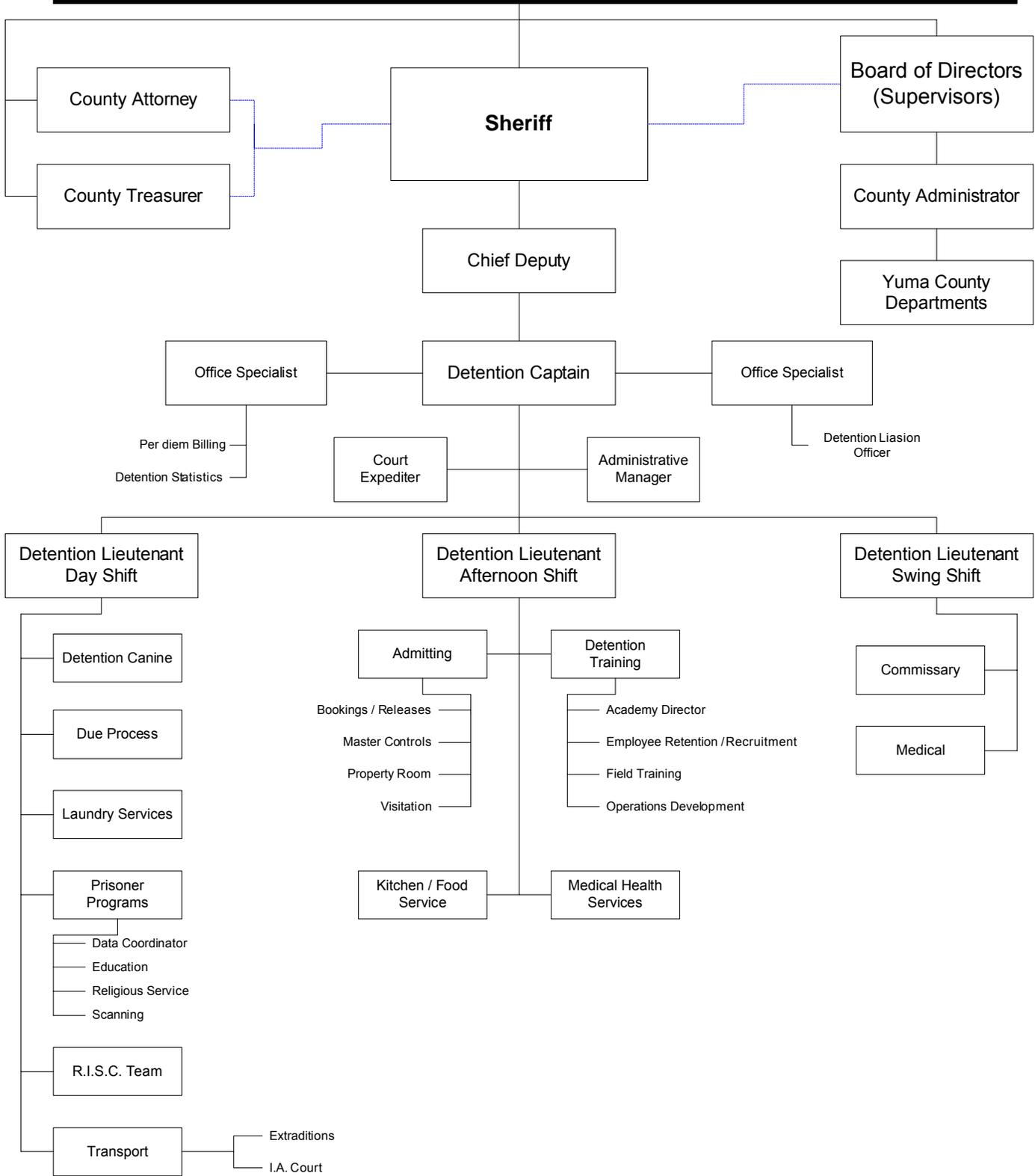


Scott G. Holt  
Director- Financial Services



Gilberto Villegas, Jr.  
Deputy Director- Financial Services

# Yuma County Citizens





Government Finance Officers Association

**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, 2012**

Executive Director/CEO

{This page is intentionally left blank}



## FINANCIAL SECTION

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

The following is contained in the Financial Section:

Independent Auditors' Report .....	11-12
Management's Discussion and Analysis .....	13-19
Government-wide Financial Statements .....	21-23
Fund Financial Statements .....	25-29
Notes to Financial Statements .....	31-45
Required Supplementary Information .....	47-50
Other Supplementary Information .....	51-62

{This page is intentionally left blank}

Independent Auditors' Report

The Board of Directors of  
Yuma County Jail District

**Report on the Financial Statements**

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, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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, 2013, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the District as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

### ***Other Matters***

#### *Required Supplementary Information*

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.

#### *Supplementary and Other Information*

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.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual fund statements and schedules are 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 30, 2014

**FINANCIAL  
SERVICES  
DEPARTMENT**

**Scott G. Holt  
Director**



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

**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, 2013. 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 \$26,978,272 (*net position*). Of this amount, \$1,141,786 (*unrestricted*) may be used to meet the District's ongoing obligations to citizens and creditors.
- ❖ Despite the District's continuous efforts to conservatively expend funds, and for the second consecutive year, the District's net position decreased \$(739,607). This was mainly due to an increase in personnel expenditures resulting from the hiring of additional staff and deputies to accommodate for the public's patrols needs.
- ❖ The Debt Service Fund experienced the largest increase in fund balance of \$255,421. The increase was due to additional funds transferred to resolve last year's deficit in fund balance.
- ❖ The General Fund reported the largest decrease in fund balance for the current year. The \$(495,539) fund balance decrease or (27.4%) was driven by the additional funds transferred to the Debt Service fund in the amount of \$255,274 and the increase in expenditures of 5.32% or \$886,620 as compared to last year. Ending fund balance for the General Fund was \$1,312,402, which represents 6.88% of total General Fund expenditures and transfers out.
- ❖ At the end of the fiscal year, the District's governmental funds reported a combined ending fund balance of \$2,047,020, a decrease of \$(414,634) or (16.84%) in comparison with the prior year. Fiscal year end 2013 fund balances are categorized as follows: 0.10% or \$2,131 is Nonspendable; 91.61% or \$1,875,260 is Restricted; 8.07% or \$165,273 is Committed; 0.65% or \$13,242 is Assigned; and (0.43%) or \$(8,886) is unassigned.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the 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 position and the statement of activities described below.

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

## Government-wide financial statements (Concluded)

The **statement of activities** presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position 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 paid time off 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 position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$26,978,272 at the close of this fiscal year.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

A major portion of the District's net position (95.16%) reflects its investment in capital assets (land, buildings, improvements other than buildings, and machinery and equipment) less related outstanding debt used to acquire those assets. 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 position (0.62%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted*, \$1,141,786 or 4.23%, may be used to meet the District'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 position. Following is a brief summary of the District's net position as compared to prior years.

**Yuma County Jail District**  
Condensed Statements of Net Position  
As of June 30, 2013 and 2012

	Governmental Activities	
	2013	2012
Cash, cash equivalents, and investments	\$ 1,850,346	\$ 1,191,774
Investments held by trustee- restricted	1,045,725	1,150,363
Other current assets	1,853,461	1,865,429
Capital assets	33,707,365	34,402,886
Total assets	\$ 38,456,897	\$ 38,610,452
Long-term liabilities	\$ 9,481,113	\$ 9,696,661
Other liabilities	1,997,512	1,195,912
Total liabilities	\$ 11,478,625	\$ 10,892,573
Invested in capital assets, net of related debt	\$ 25,671,213	\$ 25,710,279
Restricted	165,273	179,063
Unrestricted	1,141,786	1,828,537
Total net position	\$ 26,978,272	\$ 27,717,879

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

**Yuma County Jail District**  
Condensed Statements of Activities  
Years Ended June 30, 2013 and 2012

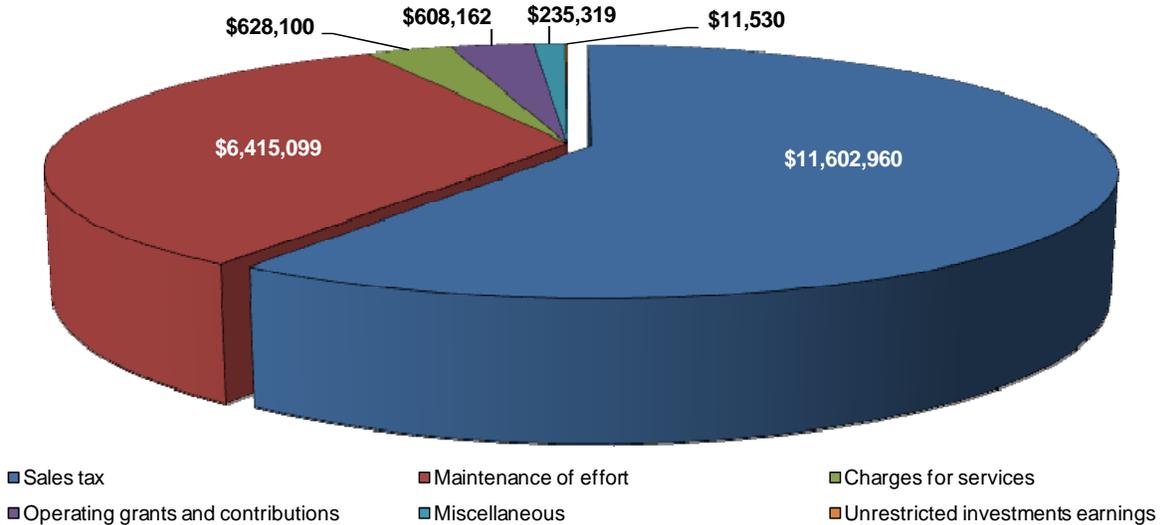
	Governmental Activities	
	2013	2012
Revenues:		
Program revenues:		
Operating grants and contributions	\$ 7,023,261	\$ 6,454,032
Charges for services	628,100	747,336
General revenues:		
Sales tax	11,602,960	11,344,498
Unrestricted investments earnings	11,530	14,367
Miscellaneous	235,319	135,772
Total revenues	19,501,170	18,696,005
Expenses:		
Public safety:		
Personnel services	14,255,807	13,294,427
Operations	4,608,583	4,372,727
Depreciation and interest and fiscal charges	1,376,387	1,185,880
Total expenses	20,240,777	18,853,034
Change in net position	(739,607)	(157,029)
Net position- beginning July 1	27,717,879	27,874,908
Net position- ending June 30	\$ 26,978,272	\$ 27,717,879

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (concluded)**

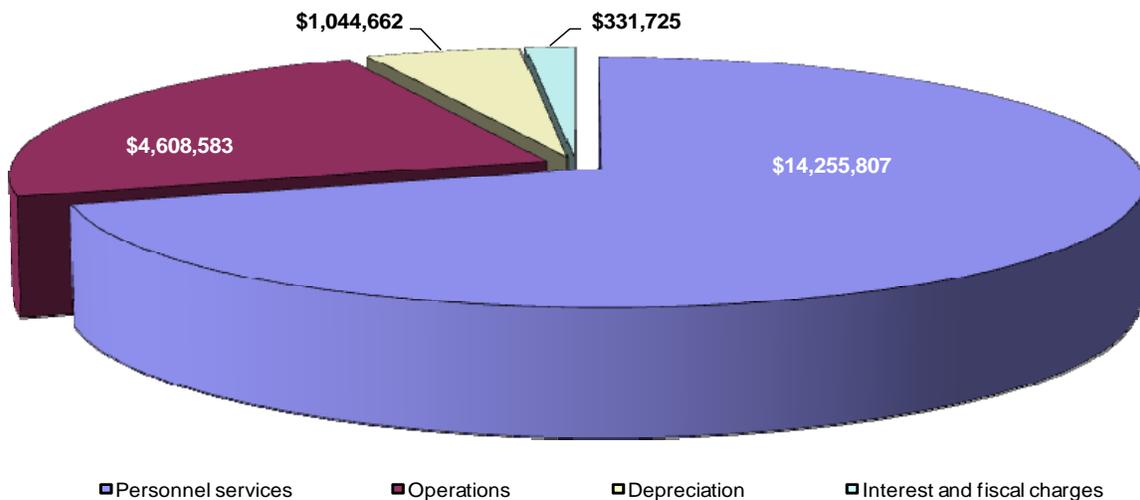
Following are some key elements that contributed to the District's \$(739,607) decrease in governmental activities:

- Apart from the 4.31% or \$805,165 increase in total revenues and the continuous efforts to consciously spend resources, the District's increase in expenses of \$1,387,743 or 7.36% drove the current's year decrease in fund balance.
- Key elements to the \$805,165 or 4.31% increase in total revenues were: 1) operating grants and contributions increase of 8.82% or \$569,229, including \$199,733 increase in the Primary government's support (maintenance of effort). The statutorily required support is adjusted every year for inflation; this increase in the adjustment drove the additional funds. 2) Another key element was the 2.28% or \$258,462 increase in sales tax revenues, perhaps a reflection of a positive recovery of the local economy after a few years of decreases.
- Overall, total expenses increased 7.36% or \$1,387,743. Personnel services had the largest increase during the year. The \$961,380 or 7.23% increase in personnel services was due to a nominal compensation increase approved by the Board of Directors based on years of service and performance evaluation and the hiring of additional deputies and personnel to cope with the public's increasing demands for service.
- Total Operational (Materials, supplies, and claims) expenditures increased 5.39% or \$235,856 during the year. The increase was due mainly to two factors: 1) the regular increase in cost to run operations, and 2) the replenishing of operational supplies and inventories from prior years abstinences due to tough economic times.

**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 \$2,047,020, a decrease of \$(414,634) or (16.84%) in comparison with the prior year.

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

**Yuma County Jail Distirct**  
Governmental Funds Revenues by Source  
Years Ended June 30, 2013 and 2012

	2013		2012		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales tax	\$11,602,960	59.50%	\$11,344,498	60.68%	\$ 258,462	2.28%
Intergovernmental	7,023,261	36.01%	6,454,032	34.52%	569,229	8.82%
Charges for services	628,100	3.22%	747,336	4.00%	(119,236)	(15.95%)
Investment income	11,530	0.06%	14,367	0.08%	(2,837)	(19.75%)
Miscellaneous	235,319	1.21%	135,772	0.73%	99,547	73.32%
<b>Total Revenues</b>	<b>\$19,501,170</b>	<b>100.00%</b>	<b>\$18,696,005</b>	<b>100.00%</b>	<b>\$ 805,165</b>	<b>4.31%</b>

The Intergovernmental revenue increase of \$569,229 or 8.82% as compared to last year was largely due to an increase in the maintenance of effort from the primary government. Sales tax increased for the third year in a row. Although the increase is minimal, 5.25% in fiscal year 2012 and 2.28% in current fiscal year, the increases provide for an optimistic forecast of a possible recovery of the local and state's economy. Investment income continues to decrease as investments are not returning the yield offered in prior years. Also the Treasurer is limited by statute to the type of investments allowed.

**Yuma County Jail Distirct**  
Governmental Funds Expenditures by Function  
Years Ended June 30, 2013 and 2012

	2013		2012		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Public safety	\$18,282,040	92.96%	\$17,883,469	95.59%	\$ 398,571	2.23%
Capital outlay	347,039	1.76%	117,802	0.63%	229,237	194.60%
Debt service:						
Principal retirement	705,000	3.58%	550,000	2.94%	155,000	28.18%
Interest and fiscal charges	331,725	1.69%	156,276	0.84%	175,449	112.27%
<b>Total Expenditures</b>	<b>\$19,665,804</b>	<b>100.00%</b>	<b>\$18,707,547</b>	<b>100.00%</b>	<b>\$ 958,257</b>	<b>5.12%</b>

The District's cost in general operations or Public Safety recorded the largest increase in expenditures for the current fiscal year. The \$398,571 or 2.23% increase, as compared to the prior year, was mainly due to an increase in personnel and the day-to-day operational Jail costs. Capital outlay had the largest increase percentage-wise, of 194.60% or \$229,237. The District was forced to repair, update, and acquire key equipment at the adult detention facility (A/C controllers and storage water tanks), as equipment and repairs were needed after normal wear and tear.

The *General Fund* is the chief operating fund of the District. At the end of the current fiscal year total fund balance was \$1,312,402. The net decrease in fund balance was \$(495,539) mainly due to the 5.32% increase in expenditures and the additional \$250,000 transfer to the Primary government. 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 positive fund balance of \$4,677. The fund experienced a net increase in fund balance amounting to \$255,421; resulting from additional funds transferred from the General Fund to make up for prior years' negative fund balance results from the refinance of the 2007 revenue bonds.

The *Capital Projects Fund* balance decreased \$(269,211) during the fiscal year ending June 30, 2013. The net decrease in fund balance was planned, as the District has a time requirement to use all funds available from the 2011-refinance bond issuance. It is expected that the remaining funds of \$160,596 will be depleted by the end of the next fiscal year.

---

## **BUDGETARY HIGHLIGHTS**

Overall at year end, the District received \$(182,236) less revenues than expected. Charge for Services experienced the largest variance of \$(195,719), followed by the intergovernmental of \$(100,736). The projected increase in inmates housing services for other entities did not materialize, thus Charge for Services revenues were over projected. Intergovernmental decrease was mainly due to a reduction in grants received. There were no variances between the adopted and final budgeted amounts for the fiscal year ending June 30, 2013, however in the General Fund there was a \$250,000 expenditure adjustment for a transfer out to the Primary government. This is a reflection of management's commitment to conservatively spend and not to exceed budgeted amounts. The General Fund had \$879,305 less expenditures than budgeted, mostly from operational savings. On the other hand, General Fund revenues were over projected by (\$83,868) despite the \$66,379 positive variance in sales tax.

---

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital assets**

The District's investment in capital assets for its governmental activities at June 30, 2013 amounts to \$33,707,365 (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 net investment in capital assets for this fiscal year was (0.15%) or \$(39,066). This decrease was due to the reduction in capital assets' book value. Additional information on the District's capital assets can be found in note 6 on page 38 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. 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 District expects a moderate 2 to 3% increase for the next fiscal year. The nominal tax revenue increases over the last three fiscal years may be an indication that the local economy is returning back to normal and perhaps recovering.

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 decreasing the level of service. The County of Yuma government is also committed to continue supporting the District's operations.

The District continues its efforts to position itself in a minimum long-term debt status. Management believes the continued limitation of long-term debt not only saves the District on interest payments, but also improves the District's credit ratings and borrowing capacity for emergencies by keeping a low ratio of debt to expenditures and revenues. After the 2011 refinance issuance, the District's Board of Directors has no other immediate plans to issue additional long-term debt for the District.

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 Leon Wilmot, 141 South 3<sup>rd</sup> Avenue, Yuma, AZ 85364 (928) 329-2250.

{This page is intentionally left blank}

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

YUMA COUNTY JAIL DISTRICT  
**Statement of Net Position**  
June 30, 2013

**Exhibit A- 1**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,850,346
Receivables (net of allowances for uncollectibles):	
Accounts	51,029
Accrued interest	1,442
Due from:	
Primary government - Yuma County	18,646
State governments	1,780,213
Prepaid items	2,131
Investment held by trustee - restricted	1,045,725
Capital assets (net of accumulated depreciation):	
Land	2,254,719
Buildings	30,058,810
Improvements other than buildings	912,819
Machinery and equipment	481,017
<b>Total Assets</b>	<b>\$ 38,456,897</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 263,583
Accrued payroll and employee benefits	260,716
Due to:	
Primary government - Yuma County	1,283,413
Interest and fiscal charges payable	165,863
Deposits held for others	23,937
Noncurrent liabilities:	
Due within one year	1,479,763
Due in more than one year	8,001,350
<b>Total Liabilities</b>	<b>\$ 11,478,625</b>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 25,671,213
Restricted for:	
Debt service	4,677
Capital projects	160,596
Unrestricted	1,141,786
<b>Total Net Position</b>	<b>\$ 26,978,272</b>

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

YUMA COUNTY JAIL DISTRICT  
**Statement of Activities**  
Year Ended June 30, 2013

**Exhibit A- 2**

	Function / Program				Total
	Administration	General Assistance	Capital Improvements	Debt Service	
<b>Expenses:</b>					
Public safety:					
Personnel services (Salaries and benefits)	\$ 13,615,624	\$ 640,183	-	-	\$ 14,255,807
Operations (Materials, supplies, and claims)	4,419,416	164,167	\$ 19,500	\$ 5,500	4,608,583
Depreciation	566,689	36,707	441,266	-	1,044,662
Interest and fiscal charges	-	-	-	331,725	331,725
<b>Total expenses</b>	<b>18,601,729</b>	<b>841,057</b>	<b>460,766</b>	<b>337,225</b>	<b>20,240,777</b>
<b>Program revenues:</b>					
Operating grants and contributions	6,544,835	478,426	-	-	7,023,261
Charges for services	399,176	228,924	-	-	628,100
<b>Net program expenses</b>	<b>\$ 11,657,718</b>	<b>\$ 133,707</b>	<b>\$ 460,766</b>	<b>\$ 337,225</b>	<b>\$ 12,589,416</b>
<b>General revenues:</b>					
Sales tax					11,602,960
Unrestricted investment earnings					11,530
Miscellaneous					235,319
<b>Total general revenues</b>					<b>11,849,809</b>
Change in net position					(739,607)
Net position, July 1, 2012					27,717,879
<b>Net Position, June 30, 2013</b>					<b>\$ 26,978,272</b>

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

{This page is intentionally left blank}

# FUND FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT  
**Balance Sheet**  
 Governmental Funds  
 June 30, 2013

Exhibit B- 1

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 1,122,405	\$ 95,783	-	\$ 632,158	\$ 1,850,346
Receivables (net of allowances for uncollectibles):					
Accounts	9,219	-	-	41,810	51,029
Accrued interest	897	51	-	494	1,442
Due from:					
Primary government- Yuma County	-	-	-	18,646	18,646
Other funds	17,699	-	\$ 91,161	-	108,860
State governments	1,754,563	-	-	25,650	1,780,213
Prepaid items	2,131	-	-	-	2,131
Investment held by trustee- restricted	-	870,867	174,858	-	1,045,725
<b>Total Assets</b>	<b>\$ 2,906,914</b>	<b>\$ 966,701</b>	<b>\$ 266,019</b>	<b>\$ 718,758</b>	<b>\$ 4,858,392</b>
<b>Liabilities</b>					
Accounts payable	\$ 250,429	-	-	\$ 13,154	\$ 263,583
Accrued payroll and employee benefits	248,523	-	-	12,193	260,716
Due to:					
Primary government- Yuma County	1,095,560	-	\$ 81,486	106,367	1,283,413
Other funds	-	\$ 91,161	-	17,699	108,860
Revenue bonds payable	-	705,000	-	-	705,000
Interest and fiscal charges payable	-	165,863	-	-	165,863
Deposit held for others	-	-	23,937	-	23,937
<b>Total Liabilities</b>	<b>\$ 1,594,512</b>	<b>\$ 962,024</b>	<b>\$ 105,423</b>	<b>\$ 149,413</b>	<b>\$ 2,811,372</b>
<b>Fund balances (deficits):</b>					
Nonspendable	\$ 2,131	-	-	-	\$ 2,131
Restricted	1,310,271	-	-	\$ 564,989	1,875,260
Committed	-	\$ 4,677	\$ 160,596	-	165,273
Assigned	-	-	-	13,242	13,242
Unassigned	-	-	-	(8,886)	(8,886)
<b>Total fund balances (deficits)</b>	<b>\$ 1,312,402</b>	<b>\$ 4,677</b>	<b>\$ 160,596</b>	<b>\$ 569,345</b>	<b>\$ 2,047,020</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,906,914</b>	<b>\$ 966,701</b>	<b>\$ 266,019</b>	<b>\$ 718,758</b>	<b>\$ 4,858,392</b>

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 Position**  
 June 30, 2013

**Exhibit B- 2**

Fund balance - total governmental funds	<b>\$ 2,047,020</b>
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.</p>	33,707,365
<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>	\$ (7,506,010)
<p>Compensated absences</p>	<u>(1,270,103)</u>
<p>Total</p>	<u>(8,776,113)</u>
Net position of governmental activities	<b><u>\$ 26,978,272</u></b>

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, 2013

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Sales tax	\$ 11,602,960	-	-	-	\$ 11,602,960
Intergovernmental:					
Primary government	6,415,099	-	-	-	6,415,099
Other governments	129,736	-	-	\$ 478,426	608,162
Charges for services	399,176	-	-	228,924	628,100
Investment income	7,881	\$ 104	\$ 7	3,538	11,530
Miscellaneous	38,254	43	8,865	188,157	235,319
<b>Total Revenue</b>	<b>18,593,106</b>	<b>147</b>	<b>8,872</b>	<b>899,045</b>	<b>19,501,170</b>
<b>Expenditures:</b>					
Current:					
Public safety	17,452,690	5,500	19,500	804,350	18,282,040
Capital outlay	88,456	-	258,583	-	347,039
Debt service:					
Principal retirement	-	705,000	-	-	705,000
Interest and fiscal charges	-	331,725	-	-	331,725
<b>Total Expenditures</b>	<b>17,541,146</b>	<b>1,042,225</b>	<b>278,083</b>	<b>804,350</b>	<b>19,665,804</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,051,960</b>	<b>(1,042,078)</b>	<b>(269,211)</b>	<b>94,695</b>	<b>(164,634)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	1,297,499	-	-	1,297,499
Transfers out	(1,547,499)	-	-	-	(1,547,499)
<b>Total other financing sources (uses)</b>	<b>(1,547,499)</b>	<b>1,297,499</b>	<b>-</b>	<b>-</b>	<b>(250,000)</b>
Net change in fund balance	(495,539)	255,421	(269,211)	94,695	(414,634)
Fund balances (deficits)- beginning (July 1, 2012)	1,807,941	(250,744)	429,807	474,650	2,461,654
<b>Fund balances - ending (June 30, 2013)</b>	<b>\$ 1,312,402</b>	<b>\$ 4,677</b>	<b>\$ 160,596</b>	<b>\$ 569,345</b>	<b>\$ 2,047,020</b>

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, 2013

---

Net change in fund balances - total governmental funds \$ (414,634)

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	\$ 349,141	
Depreciation expense	<u>(1,044,662)</u>	
Total		(695,521)

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 position. 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	705,000	
Premiums	<u>84,557</u>	
Total		789,557

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.

Increase in compensated absences		<u>(419,009)</u>
----------------------------------	--	------------------

Change in net position of governmental activities		<u><u>\$ (739,607)</u></u>
---	--	----------------------------

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

{This page is intentionally left blank}

**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).

For the year ended June 30, 2013 the District implemented the provision of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements no. 14 and No.34*; GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*; GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and early implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

GASB Statement No. 61 modifies existing requirements for determining which component units should be included in the financial reporting entity and the related display and disclosure requirements. GASB Statement No. 62 incorporates certain accounting and financial reporting guidance in FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins into GASB's authoritative literature. GASB Statement No. 63 provides guidance for reporting deferred outflows or resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. GASB Statement No. 65 requires governments to adopt provisions of Concepts Statement No. 4 for all other items reported as assets and liabilities, which were not addressed as part of GASB Statement No. 63. This Statement also restricts the use of the term *deferred* to only deferred outflows of resources and deferred inflows of resources and revises the major fund calculation.

### 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 position* 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

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

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.

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.

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 is both restricted and unrestricted net position resources available to finance the program. The District applies grant resources to such programs before using general revenues.

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. The District's major revenue sources that are susceptible to accrual are intergovernmental, charges for services, and investment earnings. 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. Issuances of long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

### 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 one 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.

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

The statutes require collateral for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by Federal depository insurance.

**E. Capital Assets**

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

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

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

**F. Investment Income**

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

**G. Sales Tax Revenue**

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

**H. Compensated Absences**

The District's Board adopted a new Accrued Leave plan for the current fiscal year beginning July 1, 2012. The Paid Time Off plan or PTO is applicable to all District's employees

*The PTO leave program* combined the traditional vacation and sick leave hours into one new accrual rate, and although the PTO plan offers more advantages to employees in their ability to accrue and use time, it also provides an opportunity for Yuma County to implement an attendance policy and make other modifications to the pertinent Personnel Rules. Also, under the new PTO plan employees are not restricted to a maximum of accumulated leave hours; however, upon termination of employment, eligible employees are only compensated for up to 400 hours of accumulated PTO hours.

Accordingly, the PTO benefits are accrued as a liability in the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured; for example, as a result of employee resignations and retirements by fiscal year-end.

**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.

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

### **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 refundable advances 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.

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 funds assigned under his/her custody. Modifications of constraints can be removed by the same action that limited the funds.

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 is 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 recognize 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.

### **M. Deferred Inflows of Resources**

This financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow or resources (revenue) until then. The governmental funds report unavailable revenues from special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

## Note 2- Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2013 were as follows:

Fund balance	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
<b>Nonspendable:</b>					
Prepaid items	\$ 2,131	-	-	-	\$ 2,131
Total nonspendable	2,131	-	-	-	2,131
<b>Restricted for:</b>					
Jail operations	1,310,271	-	-	-	1,310,271
Boat patrol operations	-	-	-	\$ 421	421
Operations enhancements	-	-	-	348,449	348,449
Inmate welfare services	-	-	-	216,119	216,119
Total restricted	1,310,271	-	-	564,989	1,875,260
<b>Committed to:</b>					
Capital projects					
Jail facility enhancements	-	-	\$ 160,596	-	160,596
Debt service reserves	-	\$ 4,677	-	-	4,677
Total Committed	-	4,677	160,596	-	165,273
<b>Assigned to:</b>					
Inmate health costs	-	-	-	13,242	13,242
Total Assigned	-	-	-	13,242	13,242
<b>Unassigned</b>	-	-	-	(8,886)	(8,886)
<b>Total fund balances</b>	<b>\$ 1,312,402</b>	<b>\$ 4,677</b>	<b>\$ 160,596</b>	<b>\$ 569,345</b>	<b>\$ 2,047,020</b>

## Note 3- Stewardship, Compliance, and Accountability

Deficit fund balance— At June 30, 2013, only the Other Jail Grants Fund reported a deficit in fund balance. The deficit was due to timing reimbursements from grantors. Often grant reimbursements are delayed for more than 90days in these type of grants. The deficit is expected to be corrected through normal operations in the next fiscal year.

Funds	Number	Amount
Governmental Fund:		
Other Jail Grants	2308	\$ 8,886

## 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.

**Note 4- Deposits and Investments (Concluded)**

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, 2013, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Yuma County Treasurer's investment pool	\$ 1,850,346
Investments held by trustee:	
U.S. agency securities	1,045,725
<b>Total investments</b>	<b>\$ 2,896,071</b>

The State Board of Investment provides oversight for the State Treasurer's pools. The fair value of a participant's position in the pool approximates the value of that participant's pool shares, and the participant's shares are not identified with specific investments.

*Credit Risk*- As of June 30, 2013 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	\$ 1,850,346
Investments held by trustee:			
U.S. agency securities	AAA	Moody's	1,045,725
<b>Total investments</b>			<b>\$ 2,896,071</b>

*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 \$1,045,725 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District's name.

The District's investment in the County Treasurer's investment pool represents a proportionate 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, 2013 were in short-term securities with the Federal National Mortgage Association. This investment was 36.1% of the District's total investments.

*Interest rate risk*– At June 30, 2013 the District had the following investments in debt securities:

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity (In Years)</u>
Yuma County Treasurer's investment pool	\$ 1,850,346	.06
Investments held by trustee:		
U.S. agency securities	1,045,725	2.50
<b>Total investments</b>	<b>\$2,896,071</b>	

YUMA COUNTY JAIL DISTRICT  
Notes to Financial Statements  
June 30, 2013

**Note 5- Due from Other Governments**

Amounts due from State governments reported in the Governmental Funds totaling \$1,780,213 at June 30, 2013 was primarily for the County Jail District sales taxes (\$1,754,563) and grant reimbursements (\$25,650). The amount of District sales tax represents the amount of sales tax collected by the State of Arizona for the period ending June 30, 2013, but not remitted to the District as of June 30, 2013.

**Note 6- Capital Assets**

Capital asset activity for the year ended June 30, 2013 was as follows:

<b>Government activities:</b>	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Capital assets, not being depreciated:				
Land	\$ 2,254,719	-	-	\$ 2,254,719
Total capital assets not being depreciated	2,254,719	-	-	2,254,719
Capital assets, being depreciated:				
Buildings	40,535,801	-	-	40,535,801
Machinery and equipment	1,927,653	\$ 109,587	-	2,037,240
Improvements other than buildings	1,102,941	239,554	-	1,342,495
Total capital assets being depreciated	43,566,395	349,141	-	43,915,536
Less accumulated depreciation for:				
Buildings	(9,659,293)	(817,698)	-	(10,476,991)
Machinery and equipment	(1,426,986)	(129,237)	-	(1,556,223)
Improvements other than buildings	(331,949)	(97,727)	-	(429,676)
Total accumulated depreciation	(11,418,228)	(1,044,662)	-	(12,462,890)
Total capital assets, being depreciated, net	32,148,167	(695,521)	-	31,452,646
<b>Governmental activities capital assets, net</b>	<b>\$ 34,402,886</b>	<b>\$ (695,521)</b>	<b>\$ -</b>	<b>\$ 33,707,365</b>

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

**Governmental activities:**

Public safety \$ 1,044,662

**Note 7- Changes in Long-Term Liabilities**

The following schedule details the District's long-term liability activities for the year ended June 30, 2013:

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due within One year
Compensated absences	\$ 851,094	\$ 938,176	\$ 519,167	\$ 1,270,103	\$ 774,763
Revenue bonds payable	8,000,000	-	550,000	7,450,000	705,000
Premiums	845,567	-	84,557	761,010	-
<b>Total Long-Term Liabilities</b>	<b>\$ 9,696,661</b>	<b>\$ 938,176</b>	<b>\$ 1,153,724</b>	<b>\$ 9,481,113</b>	<b>\$ 1,479,763</b>

On the Statement of Net position, the current portion of long-term debt of \$1,479,763 is individually stated. Compensated absences are generally liquidated by the General Fund.

**Note 8- Bonds Payable**

**Revenue Bonds** – On September 2011 the District’s Board authorized the issuance of \$8,000,000 (Series 2011) 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. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District’s financial statements.

The Series 2011 bonds require principal payments on annual basis; however, interest is payable semiannually, and issuance has a July 2021 maturity date.

Revenue bonds outstanding at June 30, 2013, were as follows:

<u>Description</u>	<u>Interest Rates</u>	<u>Maturity Ranges</u>	<u>Outstanding Principal July 1, 2012</u>	<u>Issues / (Retirements)</u>	<u>Outstanding Principal June 30, 2013</u>
Series- 2011 Refunding	2.00-5.00%	7/12 - 7/21	\$ 8,000,000	\$ (550,000)	\$ 7,450,000

Revenue bond debt service principal and interest requirements to maturity at June 30, 2013, were as follows:

**DEBT SERVICE REQUIREMENTS TO MATURITY**  
Yuma County Jail District  
Revenue Bonds Series 2011- Refunding  
June 30, 2013

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Annual Debt Service</u>
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	815,000	201,838	1,016,838
2019-22	3,670,000	378,250	4,048,250
Total	\$ 7,450,000	\$ 1,699,563	\$ 9,149,563

**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	\$ 9,149,563	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	\$ 1,046,859	\$1,036,725	99.04%	\$18,018,059	5.81%

For further information on long-term debt, refer to Note 7. For additional information on pledged revenues refer to Table C-1 (pages 88-89).

**Note 10- Claims and Judgments Payable**

In the opinion of the County Attorney and District management, for fiscal year June 30, 2013 there are no probable losses to report. 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>
2013	-	-	-	-
2012	\$ 1,012,226	-	\$ 1,012,226	-
2011	1,135,000	-	122,774	\$ 1,012,226

**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** – In order 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 \$600,000 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.

### Note 11- Risk of Loss (Concluded)

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

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

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

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

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

### Note 12- Pension and other Postemployment Benefits

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

**Plan Descriptions**—The District contributes to the three plans described below. The plans are component units of the State of Arizona and benefits are established by state statute, and generally provide retirement, long-term disability, and health insurance premium benefits, including death and survivor 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 benefit 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 benefit 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 benefit plan that covers state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. 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.

**Note 12- Pension and other Postemployment Benefits (Continued)**

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  
[www.azasrs.gov](http://www.azasrs.gov)

**PSPRS and CORP**

3010 E. Camelback Road  
Suite 200  
Phoenix, AZ 85016-4416  
(602) 255-5575  
[www.psprs.com](http://www.psprs.com)

**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, 2013, active ASRS members were required by statute to contribute at the actuarially determined rate of 11.14 percent (10.90 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 11.14 percent (10.25 percent for retirement, 0.65 percent for health insurance premium benefit and 0.24 percent for long-term disability) of the members' annual covered payroll.

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

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund
<b>2013</b>	\$ 362,439	\$ 22,984	\$ 8,486
<b>2012</b>	307,970	19,658	7,489
<b>2011</b>	261,974	17,155	7,269

*Agent plans*—For the year ended June 30, 2013, active PSPRS members were required by statute to contribute 9.55 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 22.58 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.12 percent 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 8.10 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 0.79 percent of covered payroll.

All participating employers in the CORP Active Administrative Office of the Courts (AOC) are accounted for as one group within the Corrections Officer Retirement Plan, as such, an actuarial valuation of CORP-AOC is only performed for the group as a whole. Therefore, actuarial information and certain trend information for the County, as a participating government, are not available. 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 District was required to contribute 13.12 percent. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.27 percent of covered payroll.

**Actuarial methods and assumptions**—The contribution requirements for the year ended June 30, 2013, were established by the June 30, 2011, 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.

**Note 12- Pension and other Postemployment Benefits (Continued)**

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 2013 contribution requirements, 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.

**Annual Pension/OPEB Cost-** The Jail District's pension/OPEB cost for the agent plans for the year ended June 30, 2013, and related information follows.

	<u>PSPRS</u>	<u>CORP</u>
Contribution rates:		
County	22.58%	8.10%
Plan members	9.55%	8.41%
Required contributions		
Annual pension cost	\$ 38,930	\$ 399,732
Health insurance premium benefit	2,032	47,471
Contributions made:		
Pension	\$ 38,930	\$ 403,355
Health insurance premium benefit	2,032	43,847

**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	2013	\$ 38,930	100 %	-
Health insurance premium benefit	2013	2,032	100 %	-
Pension	2012	36,784	100 %	-
Health insurance premium benefit	2012	2,039	100 %	-
Pension	2011	37,078	100 %	-
Health insurance premium benefit	2011	2,227	100 %	-

**Note 12- Pension and other Postemployment Benefits (Concluded)**

CORP					
Pension	2013	\$	399,732	100 %	\$ 3,624
Health insurance premium benefit	2013		47,471	100 %	(3,624)
Pension	2012		236,302	100 %	-
Health insurance premium benefit	2012		35,935	100 %	-
Pension	2011		231,715	102 %	5,278
Health insurance premium benefit	2011		43,219	88 %	(5,278)

**Funded Status**—The funded status of the plans as of the most recent valuation date, June 30, 2013, along with actuarial assumptions and methods used in those valuations follow. PSPRS does not publish actuarial valuations on the District, but instead publishes a comprehensive valuation for the County. The following information reflects those actuarial evaluations the County receives for each retirement plan.

	PSPRS		CORP	
	Pension	Health Insurance Premium Benefit	Pension	Health Insurance Premium Benefit
Actuarial accrued liability (b)	\$ 26,579,507	\$ 595,984	\$ 14,475,353	\$ 428,335
Actuarial value of assets (a)	15,673,417	-	12,382,794	-
Unfunded actuarial accrued liability (funding excess) (b) – (a)	10,906,090	595,984	2,092,559	428,335
Funded ratio (a)/(b)	59.00%	0.00%	85.50%	0.00%
Covered payroll (c)	\$ 4,731,347	\$ 4,731,347	\$ 5,172,764	\$ 5,172,764
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ((b) - (a)) / (c)	230.50%	12.60%	40.50%	8.28%

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, 2013
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	23 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-Year smoothed market value (80%/120% market)
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4.50% - 8.50% for PSPRS and 4.50%-7.75% for CORP
Inflation rate	4.50% 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, 2013, were as follows:

<u>Transfer to:</u>	<u>Transfer from:</u>
	General fund
Debt service fund	\$ 1,297,499
Primary government	250,000
<b>Total</b>	<b>\$ 1,547,499</b>

Interfund transfer between the General and Debt Service funds amounted to \$1,297,499, for the yearly (Series-2011) revenue bond interest and principal payments. The Jail district transferred \$ 250,000 to the Primary Government as part of a previously agreed transaction resulting from prior years' primary government support to the District.

**Interfund receivables and payables** – Interfund balances at June 30, 2013, were as follows:

<u>Payable to:</u>	<u>Receivable from:</u>				Totals
	General Fund	Capital Projects Fund	Other Governmental Funds	Primary Government Fund	
Primary Government Fund	\$ 1,095,560	\$ 81,486	\$106,367	-	<b>\$ 1,283,413</b>
Other Governmental Funds	-	-	-	\$ 18,646	<b>18,646</b>
Totals	\$ 1,095,560	\$81,486	\$106,367	\$ 18,646	<b>\$ 1,302,059</b>

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 the current fiscal year is \$6,415,099.

{This page is intentionally left blank}

**REQUIRED SUPPLEMENTARY  
INFORMATION**

YUMA COUNTY JAIL DISTRICT  
**Required Supplementary Information**  
 Budgetary Comparison Schedule - General Fund  
 Year Ended June 30, 2013

**Exhibit C- 1**

	General Fund		2300	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Sales tax	\$ 11,536,581	\$ 11,536,581	\$ 11,602,960	\$ 66,379
Intergovernmental:				
Primary government	6,415,099	6,415,099	6,415,099	-
Other governments	141,354	141,354	129,736	(11,618)
Charges for services	553,500	553,500	399,176	(154,324)
Investment income	2,200	2,200	7,881	5,681
Miscellaneous	28,240	28,240	38,254	10,014
<b>Total Revenue</b>	<b>18,676,974</b>	<b>18,676,974</b>	<b>18,593,106</b>	<b>(83,868)</b>
<b>Expenditures:</b>				
Current:				
Public safety	18,670,451	18,420,451	17,452,690	967,761
Capital outlay	-	-	88,456	(88,456)
<b>Total Expenditures</b>	<b>18,670,451</b>	<b>18,420,451</b>	<b>17,541,146</b>	<b>879,305</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>6,523</b>	<b>256,523</b>	<b>1,051,960</b>	<b>795,437</b>
<b>Other financing sources (uses):</b>				
Transfers out	(1,036,725)	(1,286,725)	(1,547,499)	(260,774)
<b>Total other financing sources (uses)</b>	<b>(1,036,725)</b>	<b>(1,286,725)</b>	<b>(1,547,499)</b>	<b>(260,774)</b>
Net change in fund balance	(1,030,202)	(1,030,202)	(495,539)	534,663
Fund balances- beginning (July 1, 2012)	1,030,202	1,030,202	1,807,941	777,739
<b>Fund balances - ending (June 30, 2013)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,312,402</b>	<b>\$ 1,312,402</b>

\* 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 Directors must approve such operating budgets on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required. 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 budgets are prepared on a basis consistent with generally accepted accounting principles.

**OTHER SUPPLEMENTARY  
INFORMATION**

{This page is intentionally left blank}

# **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, 2013

Exhibit D- 1

	Debt Service		3500	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Investment income	-	-	\$ 104	\$ 104
Miscellaneous	-	-	43	43
<b>Total Revenue</b>	-	-	147	147
<b>Expenditures:</b>				
Current:				
Public safety	\$ 3,000	\$ 3,000	5,500	(2,500)
Debt service:				
Principal retirement	705,000	705,000	705,000	-
Interest and fiscal charges	331,725	331,725	331,725	-
<b>Total Expenditures</b>	1,039,725	1,039,725	1,042,225	(2,500)
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,039,725)</b>	<b>(1,039,725)</b>	<b>(1,042,078)</b>	<b>(2,353)</b>
<b>Other financing sources (uses):</b>				
Transfers in	1,036,725	1,036,725	1,297,499	260,774
<b>Total other financing sources (uses)</b>	1,036,725	1,036,725	1,297,499	260,774
Net change in fund balance	(3,000)	(3,000)	255,421	258,421
Fund balances (deficits)- beginning (July 1, 2012)	3,000	3,000	(250,744)	(253,744)
<b>Fund balances- ending (June 30, 2013)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,677</b>	<b>\$ 4,677</b>

\* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT  
 Budgetary Comparison Schedule - Capital Projects Fund  
 Year Ended June 30, 2013

**Exhibit D- 2**

	Capital Projects		4403	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Investment income	-	-	\$ 7	\$ 7
Miscellaneous	-	-	8,865	8,865
<b>Total Revenue</b>	-	-	8,872	8,872
<b>Expenditures:</b>				
Current:				
Public safety	-	\$ 69,000	19,500	49,500
Capital outlay	\$ 329,000	329,000	258,583	70,417
<b>Total Expenditures</b>	329,000	398,000	278,083	119,917
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(329,000)</b>	<b>(398,000)</b>	<b>(269,211)</b>	<b>128,789</b>
Net change in fund balance	(329,000)	(398,000)	(269,211)	128,789
Fund balances- beginning (July 1, 2012)	329,000	398,000	429,807	31,807
<b>Fund balances- ending (June 30, 2013)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,596</b>	<b>\$ 160,596</b>

\* Variance = Positive or (Negative)

{This page is intentionally left blank}

# 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).** Accounts for revenue provided the State, which is 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 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).** Accounts for funds 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).** Accounts for funds restricted to marine patrol in the Colorado River and its recreational areas.

YUMA COUNTY JAIL DISTRICT  
**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 June 30, 2013

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	
<b>Assets</b>						
Cash and cash equivalents	\$ 344,069	\$ 12,549	\$ 253,639	\$ 21,901	-	\$ 632,158
Receivables (net of allowances for uncollectibles):						
Accounts	-	683	41,127	-	-	41,810
Accrued interest	272	10	195	17	-	494
Due from:						
Primary government- Yuma County	-	-	-	2,675	\$ 15,971	18,646
State governments	25,650	-	-	-	-	25,650
<b>Total Assets</b>	<b>\$ 369,991</b>	<b>\$ 13,242</b>	<b>\$ 294,961</b>	<b>\$ 24,593</b>	<b>\$ 15,971</b>	<b>\$ 718,758</b>
<b>Liabilities</b>						
Accounts payable	\$ 468	-	\$ 12,536	\$ 150	-	\$ 13,154
Accrued payroll and employee benefits	3,375	-	2,709	1,060	\$ 5,049	12,193
Due to:						
Primary government- Yuma County	-	-	63,597	32,269	10,501	106,367
Other funds	17,699	-	-	-	-	17,699
<b>Total Liabilities</b>	<b>\$ 21,542</b>	<b>\$ -</b>	<b>\$ 78,842</b>	<b>\$ 33,479</b>	<b>\$ 15,550</b>	<b>\$ 149,413</b>
<b>Fund balances (deficits)</b>						
Restricted	\$ 348,449	-	\$ 216,119	-	\$ 421	\$ 564,989
Assigned	-	\$ 13,242	-	-	-	13,242
Unassigned	-	-	-	\$ (8,886)	-	(8,886)
<b>Total fund balances (deficits)</b>	<b>\$ 348,449</b>	<b>\$ 13,242</b>	<b>\$ 216,119</b>	<b>\$ (8,886)</b>	<b>\$ 421</b>	<b>\$ 569,345</b>
<b>Total liabilities and fund balances</b>	<b>\$ 369,991</b>	<b>\$ 13,242</b>	<b>\$ 294,961</b>	<b>\$ 24,593</b>	<b>\$ 15,971</b>	<b>\$ 718,758</b>

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

Nonmajor Governmental Funds

Year Ended June 30, 2013

	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	
<b>Revenues:</b>						
Intergovernmental:						
Other governments	\$ 264,480	-	-	\$ 54,676	\$ 159,270	\$ 478,426
Charges for services	-	\$ 8,838	\$ 220,086	-	-	228,924
Investment income	2,028	79	1,302	129	-	3,538
Miscellaneous	3,473	15	184,669	-	-	188,157
<b>Total Revenue</b>	<b>269,981</b>	<b>8,932</b>	<b>406,057</b>	<b>54,805</b>	<b>159,270</b>	<b>899,045</b>
<b>Expenditures:</b>						
Current:						
Public safety	220,068	7,320	341,838	71,887	163,237	804,350
<b>Total Expenditures</b>	<b>220,068</b>	<b>7,320</b>	<b>341,838</b>	<b>71,887</b>	<b>163,237</b>	<b>804,350</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>49,913</b>	<b>1,612</b>	<b>64,219</b>	<b>(17,082)</b>	<b>(3,967)</b>	<b>94,695</b>
Net change in fund balance	49,913	1,612	64,219	(17,082)	(3,967)	94,695
Fund balances- beginning (July 1, 2012)	298,536	11,630	151,900	8,196	4,388	474,650
<b>Fund balances (deficits)- ending (June 30, 2013)</b>	<b>\$ 348,449</b>	<b>\$ 13,242</b>	<b>\$ 216,119</b>	<b>\$ (8,886)</b>	<b>\$ 421</b>	<b>\$ 569,345</b>

YUMA COUNTY JAIL DISTRICT  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
 Budget and Actual - Nonmajor Governmental Funds  
 Year Ended June 30, 2013

	Jail Enhancement			Inmate Health Services		
	Budgeted Amounts	Actual Amounts	2237 Variance with Final Budget *	Budgeted Amounts	Actual Amounts	2238 Variance with Final Budget *
<b>Revenues:</b>						
Intergovernmental:						
Other governments	\$ 280,000	\$ 264,480	\$ (15,520)	-	-	-
Charges for services	-	-	-	\$ 7,649	\$ 8,838	\$ 1,189
Investment income	1,050	2,028	978	90	79	(11)
Miscellaneous	2,500	3,473	973	-	15	15
<b>Total Revenue</b>	<b>283,550</b>	<b>269,981</b>	<b>(13,569)</b>	<b>7,739</b>	<b>8,932</b>	<b>1,193</b>
<b>Expenditures:</b>						
Current:						
Public safety	300,595	220,068	80,527	7,739	7,320	419
<b>Total Expenditures</b>	<b>300,595</b>	<b>220,068</b>	<b>80,527</b>	<b>7,739</b>	<b>7,320</b>	<b>419</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(17,045)</b>	<b>49,913</b>	<b>66,958</b>	<b>-</b>	<b>1,612</b>	<b>1,612</b>
Net change in fund balance	(17,045)	49,913	66,958	-	1,612	1,612
Fund balances- beginning (July 1, 2012)	17,045	298,536	281,491	-	11,630	11,630
<b>Fund balances (deficits)- ending (June 30, 2013)</b>	<b>\$ -</b>	<b>\$ 348,449</b>	<b>\$ 348,449</b>	<b>\$ -</b>	<b>\$ 13,242</b>	<b>\$ 13,242</b>

\* 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 *
-	-	-	\$ 51,754	\$ 54,676	\$ 2,922	\$ 235,790	\$ 159,270	\$ (76,520)
\$ 262,670	\$ 220,086	\$ (42,584)	-	-	-	-	-	-
7,000	1,302	(5,698)	950	129	(821)	-	-	-
156,979	184,669	27,690	-	-	-	-	-	-
<b>426,649</b>	<b>406,057</b>	<b>(20,592)</b>	<b>52,704</b>	<b>54,805</b>	<b>2,101</b>	<b>235,790</b>	<b>159,270</b>	<b>(76,520)</b>
508,391	341,838	166,553	78,204	71,887	6,317	235,790	163,237	72,553
<b>508,391</b>	<b>341,838</b>	<b>166,553</b>	<b>78,204</b>	<b>71,887</b>	<b>6,317</b>	<b>235,790</b>	<b>163,237</b>	<b>72,553</b>
<b>(81,742)</b>	<b>64,219</b>	<b>145,961</b>	<b>(25,500)</b>	<b>(17,082)</b>	<b>8,418</b>	-	<b>(3,967)</b>	<b>(3,967)</b>
(81,742)	64,219	145,961	(25,500)	(17,082)	8,418	-	(3,967)	(3,967)
81,742	151,900	70,158	25,500	8,196	(17,304)	-	4,388	4,388
<b>\$ -</b>	<b>\$ 216,119</b>	<b>\$ 216,119</b>	<b>\$ -</b>	<b>\$ (8,886)</b>	<b>\$ (8,886)</b>	<b>\$ -</b>	<b>\$ 421</b>	<b>\$ 421</b>

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 *
<b>Revenues:</b>			
Intergovernmental:			
Other governments	\$ 567,544	\$ 478,426	\$ (89,118)
Charges for services	270,319	228,924	(41,395)
Investment income	9,090	3,538	(5,552)
Miscellaneous	159,479	188,157	28,678
<b>Total Revenue</b>	<b>1,006,432</b>	<b>899,045</b>	<b>(107,387)</b>
<b>Expenditures:</b>			
Current:			
Public safety	1,130,719	804,350	326,369
<b>Total Expenditures</b>	<b>1,130,719</b>	<b>804,350</b>	<b>326,369</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(124,287)</b>	<b>94,695</b>	<b>218,982</b>
Net change in fund balance	(124,287)	94,695	218,982
Fund balances- beginning (July 1, 2012)	124,287	474,650	350,363
<b>Fund balances (deficits)- ending (June 30, 2013)</b>	<b>\$ -</b>	<b>\$ 569,345</b>	<b>\$ 569,345</b>

\* 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

{This page is intentionally left blank}

# FINANCIAL TRENDS

**Yuma County Jail District**  
Government-wide Revenues by Source  
Last ten fiscal years

	Fiscal Year							
	2003-04		2004-05		2005-06		2006-07	
	Amount	Amount	% Chng	Amount	% Chng	Amount	% Chng	
Sales Tax	\$9,258,301	\$10,756,744	16.18%	\$11,883,461	10.47%	\$12,427,423	4.58%	
Investment Income	347,016	396,533	14.27%	497,520	25.47%	598,629	20.32%	
Rents and Miscellaneous	725,745	242,442	(66.59%)	376,992	55.50%	110,514	(70.69%)	
Maintenance of Effort	5,347,978	5,521,570	3.25%	5,729,789	3.77%	5,839,544	1.92%	
Operating Grants and Contributions	414,085	531,653	28.39%	496,072	(6.69%)	593,539	19.65%	
Charges for Services	1,460,159	2,080,643	42.49%	1,827,032	(12.19%)	1,527,607	(16.39%)	
<b>Total - Revenues</b>	<b>\$17,553,284</b>	<b>\$19,529,585</b>	<b>11.26%</b>	<b>\$20,810,866</b>	<b>6.56%</b>	<b>\$21,097,256</b>	<b>1.38%</b>	
Change in Net Position (1)	\$ 1,163,430	\$ 1,874,344	61.11%	\$ 2,281,927	21.75%	\$ 144,714	(93.66%)	
Beginning Net Position (1)	22,472,694	23,636,124	5.18%	25,510,468	7.93%	27,792,395	8.95%	
<b>Ending Net Position (1)</b>	<b>\$ 23,636,124</b>	<b>\$ 25,510,468</b>	<b>7.93%</b>	<b>\$ 27,792,395</b>	<b>8.95%</b>	<b>\$ 27,937,109</b>	<b>0.52%</b>	

(1) Includes restatement of ending net position and beginning net position in fiscal years 2004-05 and 2005-06.

Table A-1

Fiscal Year											
2007-08		2008-09		2009-10		2010-11		2011-12		2012-13	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$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%	\$11,602,960	2.28%
796,174	33.00%	271,620	(65.88%)	171,010	(37.04%)	78,480	(54.11%)	14,367	(81.69%)	11,530	(19.75%)
158,704	43.61%	162,601	2.46%	136,159	(16.26%)	152,461	11.97%	135,772	(10.95%)	235,319	73.32%
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%)	6,415,099	9.32%
870,832	46.72%	541,422	(37.83%)	554,119	2.35%	570,428	2.94%	585,922	2.72%	608,162	3.80%
809,335	(47.02%)	629,852	(22.18%)	403,380	(35.96%)	685,079	69.83%	747,336	9.09%	628,100	(15.95%)
<b>\$21,018,944</b>	<b>(0.37%)</b>	<b>\$19,743,350</b>	<b>(6.07%)</b>	<b>\$18,022,438</b>	<b>(8.72%)</b>	<b>\$19,808,529</b>	<b>9.91%</b>	<b>\$18,696,005</b>	<b>(5.62%)</b>	<b>\$19,501,170</b>	<b>4.31%</b>
\$ 1,200,994	729.91%	\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)	\$ (157,029)	(129.99%)	\$ (739,607)	371.00%
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%)
<b>\$ 29,138,103</b>	<b>4.30%</b>	<b>\$ 28,659,993</b>	<b>(1.64%)</b>	<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>	<b>\$ 26,978,272</b>	<b>(2.67%)</b>

**Yuma County Jail District**  
Government-wide Expenses by Category  
Last ten fiscal years

	Fiscal Year							
	2003-04		2004-05		2005-06		2006-07	
	Amount	Amount	% Chng	Amount	% Chng	Amount	% Chng	
Personnel Services	\$9,533,552	\$9,964,525	4.52%	\$10,431,605	4.69%	\$12,805,799	22.76%	
Operations	5,413,006	6,273,476	15.90%	6,770,174	7.92%	6,687,504	(1.22%)	
Depreciation	756,567	771,733	2.00%	752,963	(2.43%)	868,601	15.36%	
Interest and Fiscal Charges	708,582	637,122	(10.08%)	574,197	(9.88%)	590,638	2.86%	
<b>Total - Expenses</b>	<b>\$16,411,707</b>	<b>\$17,646,856</b>	<b>7.53%</b>	<b>\$18,528,939</b>	<b>5.00%</b>	<b>\$20,952,542</b>	<b>13.08%</b>	
Change in Net Position (1)	\$ 1,163,430	\$ 1,874,344	61.11%	\$ 2,281,927	21.75%	\$ 144,714	(93.66%)	
Beginning Net Position (1)	22,472,694	23,636,124	5.18%	25,510,468	7.93%	27,792,395	8.95%	
<b>Ending Net Position (1)</b>	<b>\$ 23,636,124</b>	<b>\$ 25,510,468</b>	<b>7.93%</b>	<b>\$ 27,792,395</b>	<b>8.95%</b>	<b>\$ 27,937,109</b>	<b>0.52%</b>	

(1) Includes restatement of beginning fund balances in fiscal years 2004-05 and 2005-06.

Table A-2

Fiscal Year											
2007-08		2008-09		2009-10		2010-11		2011-12		2012-13	
Amount	% Chng										
\$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%	\$14,255,807	7.23%
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%)	4,608,583	5.39%
828,612	(4.60%)	893,661	7.85%	1,131,574	26.62%	1,116,015	(1.37%)	1,029,604	(7.74%)	1,044,662	1.46%
842,063	42.57%	746,823	(11.31%)	645,338	(13.59%)	328,827	(49.05%)	156,276	(52.47%)	331,725	112.27%
<b>\$19,817,950</b>	<b>(5.42%)</b>	<b>\$20,221,460</b>	<b>2.04%</b>	<b>\$19,331,187</b>	<b>(4.40%)</b>	<b>\$19,284,865</b>	<b>(0.24%)</b>	<b>\$18,853,034</b>	<b>(2.24%)</b>	<b>\$20,240,777</b>	<b>7.36%</b>
\$ 1,200,994	729.91%	\$ (478,110)	(139.81%)	\$ (1,308,749)	173.73%	\$ 523,664	(140.01%)	\$ (157,029)	(129.99%)	\$ (739,607)	371.00%
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%)
<b>\$ 29,138,103</b>	<b>4.30%</b>	<b>\$ 28,659,993</b>	<b>(1.64%)</b>	<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>	<b>\$ 26,978,272</b>	<b>(2.67%)</b>

## Yuma County Jail District

Governmental Funds Expenditures by Function <sup>(1)</sup>

Last Ten Fiscal Years

Fiscal Year	Public Safety <sup>(3)</sup>		Capital Outlay <sup>(3)</sup>		Debt Service				Total	% Chng
	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng		
2003-04	\$ 15,440,306	14.10%	\$ 1,618,250	685.06%	\$ 1,195,000	6.22%	\$ 708,582	(9.37%)	<b>\$ 1,903,582</b>	(0.17%)
2004-05	16,529,436	7.05%	3,171,722	96.00%	1,265,000	5.86%	637,122	(10.08%)	<b>1,902,122</b>	(0.08%)
2005-06 <sup>(2)</sup>	17,628,311	6.65%	1,696,435	(46.51%)	1,330,000	5.14%	574,197	(9.88%)	<b>1,904,197</b>	0.11%
2006-07	18,332,796	4.00%	1,866,822	10.04%	1,395,000	4.89%	590,638	2.86%	<b>1,985,638</b>	4.28%
2007-08	17,780,389	(3.01%)	11,001,616	489.32%	1,940,000	39.07%	842,063	42.57%	<b>2,782,063</b>	40.11%
2008-09	18,713,405	5.25%	1,305,794	(88.13%)	2,035,000	4.90%	746,823	(11.31%)	<b>2,781,823</b>	(0.01%)
2009-10	17,723,145	(5.29%)	115,798	(91.13%)	5,650,000	177.64%	645,338	(13.59%)	<b>6,295,338</b>	126.30%
2010-11	17,930,260	1.17%	156,928	35.52%	640,000	(88.67%)	328,827	(49.05%)	<b>968,827</b>	(84.61%)
2011-12	17,883,469	(0.26%)	117,802	(24.93%)	550,000	(14.06%)	156,276	(52.47%)	<b>706,276</b>	(27.10%)
2012-13	18,282,040	2.23%	347,039	194.60%	705,000	28.18%	331,725	112.27%	<b>1,036,725</b>	46.79%

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

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

(3) Fiscal years 04-12 restated.

**Table A-3**

<b>Total Expenditures <sup>(3)</sup></b>		<b>Change in Fund Balance</b>		<b>Fund Balance Beginning</b>		<b>Fund Balance Ending</b>	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
<b>\$ 18,962,138</b>	<b>21.20%</b>	<b>\$ (1,860,513)</b>	<b>599.16%</b>	<b>\$ 16,620,981</b>	<b>(1.58%)</b>	<b>\$ 14,760,468</b>	<b>(11.19%)</b>
<b>21,603,280</b>	<b>13.93%</b>	<b>(2,073,700)</b>	<b>11.46%</b>	<b>14,760,468</b>	<b>(11.19%)</b>	<b>12,700,241</b>	<b>(13.96%)</b>
<b>21,228,943</b>	<b>(1.73%)</b>	<b>(418,077)</b>	<b>(79.84%)</b>	<b>12,700,241</b>	<b>(13.96%)</b>	<b>12,282,164</b>	<b>(3.29%)</b>
<b>22,185,256</b>	<b>4.50%</b>	<b>9,000,207</b>	<b>(2252.76%)</b>	<b>12,282,164</b>	<b>(3.29%)</b>	<b>21,282,371</b>	<b>73.28%</b>
<b>31,564,068</b>	<b>42.27%</b>	<b>(10,545,124)</b>	<b>(217.17%)</b>	<b>21,282,371</b>	<b>73.28%</b>	<b>10,737,247</b>	<b>(49.55%)</b>
<b>22,801,022</b>	<b>(27.76%)</b>	<b>(3,057,682)</b>	<b>(71.00%)</b>	<b>10,737,247</b>	<b>(49.55%)</b>	<b>7,679,565</b>	<b>(28.48%)</b>
<b>24,134,281</b>	<b>5.85%</b>	<b>(6,111,843)</b>	<b>99.88%</b>	<b>7,679,565</b>	<b>(28.48%)</b>	<b>1,567,722</b>	<b>(79.59%)</b>
<b>19,056,015</b>	<b>(21.04%)</b>	<b>752,514</b>	<b>(112.31%)</b>	<b>1,567,722</b>	<b>(79.59%)</b>	<b>2,320,236</b>	<b>48.00%</b>
<b>18,707,547</b>	<b>(1.83%)</b>	<b>141,418</b>	<b>(81.21%)</b>	<b>2,320,236</b>	<b>48.00%</b>	<b>2,461,654</b>	<b>6.09%</b>
<b>19,665,804</b>	<b>5.12%</b>	<b>(414,634)</b>	<b>(393.20%)</b>	<b>2,461,654</b>	<b>6.09%</b>	<b>2,047,020</b>	<b>(16.84%)</b>

## Yuma County Jail District

Change in Fund Balances- All Funds <sup>(1)</sup>

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 <sup>(2)</sup>	% Chg	Amount	% Chg	
2003-04	\$ 17,343,888	28.17%	\$ 1,903,582	(0.17%)	10.98%
2004-05	18,431,558	6.27%	1,902,122	(0.08%)	10.32%
2005-06	19,532,508	5.97%	1,904,197	0.11%	9.75%
2006-07	20,318,434	4.02%	1,985,638	4.28%	9.77%
2007-08	20,562,452	1.20%	2,782,063	40.11%	13.53%
2008-09	21,495,228	4.54%	2,781,823	(0.01%)	12.94%
2009-10	24,018,483	11.74%	6,295,338	126.30%	26.21%
2010-11	18,899,087	(21.31%)	968,827	(84.61%)	5.13%
2011-12	18,589,745	(1.64%)	706,276	(27.10%)	3.80%
2012-13	19,318,765	3.92%	1,036,725	46.79%	5.37%

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

(2) Fiscal years 04-12 restated.

**Table A-4**

<b>Change in Balance</b>		<b>Fund Balance Beginning (1)</b>		<b>Fund Balance Ending(1)</b>	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ (1,860,513)	599.16%	\$ 16,620,981	(1.58%)	<b>\$ 14,760,468</b>	<b>(11.19%)</b>
(2,073,700)	11.46%	14,760,468	(11.19%)	<b>12,700,241</b>	<b>(13.96%)</b>
(418,077)	(79.84%)	12,700,241	(13.96%)	<b>12,282,164</b>	<b>(3.29%)</b>
9,000,207	(2252.76%)	12,282,164	(3.29%)	<b>21,282,371</b>	<b>73.28%</b>
(10,545,124)	(217.17%)	21,282,371	73.28%	<b>10,737,247</b>	<b>(49.55%)</b>
(3,057,682)	(71.00%)	10,737,247	(49.55%)	<b>7,679,565</b>	<b>(28.48%)</b>
(6,111,843)	99.88%	7,679,565	(28.48%)	<b>1,567,722</b>	<b>(79.59%)</b>
752,514	(112.31%)	1,567,722	(79.59%)	<b>2,320,236</b>	<b>48.00%</b>
141,418	(81.21%)	2,320,236	48.00%	<b>2,461,654</b>	<b>6.09%</b>
(164,634)	(216.42%)	2,461,654	6.09%	<b>2,047,020</b>	<b>(16.84%)</b>

## Yuma County Jail District

Governmental Funds Revenues by Source <sup>(1)</sup>

Last Ten Fiscal Years

Fiscal Year	Taxes		Federal / State Grants		Charges for Services	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
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%
2012-13	11,602,960	2.28%	608,162	3.80%	628,100	(15.95%)

(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**

<b>Investment Income</b>		<b>Rents and Miscellaneous</b>		<b>Maintenance of Effort (2)</b>		<b>Total</b>	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 347,016	641.88%	\$ 725,745	556.10%	\$ 5,347,978	1.01%	<b>\$ 17,553,284</b>	14.14%
396,533	14.27%	242,442	(66.59%)	5,521,570	3.25%	<b>19,529,580</b>	11.26%
497,520	25.47%	376,992	55.50%	5,729,789	3.77%	<b>20,810,866</b>	6.56%
598,629	20.32%	110,514	(70.69%)	5,839,544	1.92%	<b>21,097,256</b>	1.38%
796,174	33.00%	158,704	43.61%	6,011,009	2.94%	<b>21,018,944</b>	(0.37%)
271,620	(65.88%)	162,601	2.46%	6,311,558	5.00%	<b>19,743,350</b>	(6.07%)
171,009	(37.04%)	136,159	(16.26%)	6,412,801	1.60%	<b>18,022,438</b>	(8.72%)
78,479	(54.11%)	152,461	11.97%	7,543,397	17.63%	<b>19,808,528</b>	9.91%
14,367	(81.69%)	135,772	(10.95%)	6,215,366	(17.61%)	<b>19,043,261</b>	(3.86%)
11,530	(19.75%)	235,319	73.32%	6,415,099	3.21%	<b>19,501,170</b>	2.40%

## Yuma County Jail District

Fund Balances of Governmental Funds  
Last Ten Fiscal Years <sup>(1)</sup>

	Fiscal Year				
	2003/04	2004/05	2005/06	2006/07	2007/08
General Fund:					
Reserved	-	\$ 4,592	\$ 4,014	\$ 16,001	\$ 4,725
Unreserved	\$ 5,671,220	4,331,119	2,657,662	2,822,132	3,103,342
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 5,671,220</b>	<b>\$ 4,335,711</b>	<b>\$ 2,661,676</b>	<b>\$ 2,838,133</b>	<b>\$ 3,108,067</b>
All other governmental funds:					
Reserved	\$ 6,163,072	\$ 6,235,228	\$ 6,506,235	\$ 2,003,908	\$ 1,625,436
Unreserved, reported in:					
Debt service funds	-	-	-	-	-
Special revenue funds	677,929	787,211	435,211	473,206	457,912
Capital projects funds	2,248,247	1,350,471	2,679,042	15,966,764	5,545,832
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 9,089,248</b>	<b>\$ 8,372,910</b>	<b>\$ 9,620,488</b>	<b>\$ 18,443,878</b>	<b>\$ 7,629,180</b>

(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
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%)
2012-13	12,178,007	1.83%	6,415,099	3.21%	17,541,146	5.32%

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

**Table A-6**

2008/09	2009/10	2010/11 (2)	2011/12 (2)	2012/13 (2)
-	-	-	-	-
\$ 989,600	\$ 799,279	-	-	-
-	-	\$ 30	-	\$ 2,131
-	-	1,696,323	1,807,941	1,310,271
<b>\$ 989,600</b>	<b>\$ 799,279</b>	<b>\$ 1,696,353</b>	<b>\$ 1,807,941</b>	<b>\$ 1,312,402</b>
-	-	-	-	-
\$ 2,104,683	\$ 143,462	-	-	-
586,311	633,449	-	-	-
3,998,971	532	-	-	-
-	-	\$ 1,793	-	-
-	-	544,352	\$ 463,020	\$ 564,989
-	-	67,075	807	165,273
-	-	10,663	11,630	13,242
-	-	-	178,256	(8,886)
<b>\$ 6,689,965</b>	<b>\$ 777,443</b>	<b>\$ 623,883</b>	<b>\$ 653,713</b>	<b>\$ 734,618</b>

**Table A-7**

Operating Uses		Fund Balances					
Transfers Out		Change in Fund Balance		Fund Balance- Beginning		Fund Balance- Ending	
Amount	% Chng	Amount	% Chng	Amount (1)	% Chng	Amount	% Chng
\$ 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%
(1,547,499)	(251.13%)	(495,539)	(544.08%)	1,807,941	6.58%	1,312,402	(27.41%)

**Yuma County Jail District**  
 Net Position by Category  
 Last Ten Fiscal Years

	Fiscal Year									
	2003-04 Amount	2004-05 Amount	% Chng	2005-06 Amount	% Chng	2006-07 Amount	% Chng	2007-08 Amount	% Chng	
Governmental Activities										
Net Investment in Capital Assets	\$ 7,658,803	\$ 12,717,224	66.05%	\$ 14,925,696	17.37%	\$ 15,259,738	2.24%	\$ 18,636,093	22.13%	
Restricted for:										
Debt Service	2,037,423	2,069,370	1.57%	2,218,866	7.22%	2,003,908	(9.69%)	1,625,436	(18.89%)	
Capital Projects	4,125,649	4,165,097	0.96%	4,287,369	2.94%	5,966,764	39.17%	5,545,832	(7.05%)	
Prepaid Items	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Unrestricted	9,792,396	6,567,157	(32.94%)	6,360,464	(3.15%)	4,706,699	(26.00%)	3,330,742	(29.23%)	
<b>Total governmental net position</b>	<b>\$ 23,614,271</b>	<b>\$ 25,518,848</b>	<b>8.07%</b>	<b>\$ 27,792,395</b>	<b>8.91%</b>	<b>\$ 27,937,109</b>	<b>0.52%</b>	<b>\$ 29,138,103</b>	<b>4.30%</b>	

**Table A-8**

<b>Fiscal Year</b>									
2008-09		2009-10		2010-11		2011-12		2012-13	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 21,018,273	12.78%	\$ 22,037,497	4.85%	\$ 26,764,008	21.45%	\$ 25,710,279	(3.94%)	\$ 25,671,213	(0.15%)
2,104,683	29.48%	143,462	(93.18%)	92,718	(35.37%)	(250,744)	(370.44%)	4,677	(101.87%)
3,998,971	(27.89%)	532	(99.99%)	680	27.82%	429,807	63106.91%	160,596	(62.64%)
-	0.00%	-	0.00%	1,823	100.00%		(100.00%)	2,131	0.00%
1,538,066	(53.82%)	5,169,753	236.12%	1,015,679	(80.35%)	1,828,537	80.03%	1,139,655	(37.67%)
<b>\$ 28,659,993</b>	<b>(1.64%)</b>	<b>\$ 27,351,244</b>	<b>(4.57%)</b>	<b>\$ 27,874,908</b>	<b>1.91%</b>	<b>\$ 27,717,879</b>	<b>(0.56%)</b>	<b>\$ 26,978,272</b>	<b>(2.67%)</b>

**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
2003-04	\$ 1,833,151	4.2%	\$ 1,000,000	-	\$ (2,833,151)	61.0%	-	-
2004-05	1,769,105	(3.5%)	2,000,000	100.0%	(3,769,105)	33.0%	-	-
2005-06	1,822,792	3.0%	1,500,000	(25.0%)	(3,322,792)	(11.8%)	-	-
2006-07	1,742,769	(4.4%)	-	(100.0%)	(1,742,769)	(47.6%)	-	-
2007-08	2,188,528	25.6%	-	-	(2,180,000)	25.1%	\$ (8,528)	100%
2008-09	3,141,080	43.5%	-	-	(2,731,080)	25.3%	(410,000)	4707.7%
2009-10	4,216,991	34.3%	-	-	(2,865,617)	4.9%	(3,977,047)	870.0%
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%	-	-
2012-13	1,297,499	26.7%	-	(100.0%)	(1,547,499)	51.1%	-	-

**Yuma County Jail District**  
**Charges for Services by Source**

**Table A-10**

Fiscal Year	General Admin.		Inmate Health		Commissary		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
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%
2012-13	399,176	(13.92%)	8,838	(9.06%)	220,086	(19.65%)	628,100	(15.95%)

# 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
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%	11,344,489	5.25%
2012-13	11,599,502	2.25%	11,602,960	2.28%

(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**

<b>Local Sales Taxes</b>					
<b>Yuma County Capital Sales Tax (1)</b>		<b>Yuma County Health (2)</b>		<b>Total Yuma County Local Sales Taxes Collected</b>	
Amount	% Chng	Amount	% Chng	Amount	% Chng
\$ 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%
20,058	11.11%	2,310,145	2.30%	25,532,665	2.27%

# Yuma County Jail District

# Table B-2

Sales Tax by Category - Jail District Only <sup>(1)</sup>

June 30, 2013

Current year and eight years ago

Category	2004-05	2012-13	
	Amount <sup>(2)</sup>	Amount	% Change
Utilities	\$ 928,721	\$ 1,304,181	40.43%
Communications	408,689	324,127	(20.69%)
Publishing	15,928	7,938	(50.17%)
Restaurants & Bars	801,704	1,134,874	41.56%
Amusements	50,406	71,696	42.24%
Rental of Personal Prop	313,024	340,011	8.62%
Contracting	2,050,920	1,455,328	(29.04%)
Retail	5,921,496	6,587,161	11.24%
Hotel/Motel	211,173	263,482	24.77%
All Other	54,683	114,162	108.77%
<b>TOTAL</b>	<b>\$ 10,756,744</b>	<b>\$ 11,602,960</b>	<b>7.87%</b>

(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) <sup>(1)</sup>  
 Last Ten Fiscal Years  
 (Rates in cents per dollar)

Fiscal Year	Arizona State	Yuma County <sup>(2)</sup>				Cities <sup>(6)</sup>			
		General	Jail District <sup>(3)</sup>	Capital Projects <sup>(4)</sup>	Health District <sup>(5)</sup>	San Luis	Somerton	Welton	Yuma
2003-04	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2004-05	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2005-06	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2006-07	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2007-08	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2008-09	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2009-10	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2010-11	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2011-12	6.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2012-13	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70

Source is 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.

{This page is intentionally left blank}

# DEBT CAPACITY

**Yuma County Jail District**  
Pledged Revenues - Jail District Only  
Last Ten Fiscal Years

	2003-04	2004-05	2005-06	2006-07	2007-08
<b><u>Pledged Revenues</u></b>					
Jail District (1)	\$ 9,258,301	\$ 10,756,744	\$ 11,883,461	\$ 12,427,423	\$ 12,372,890
<b>Total Projected Revenues</b>	<b>\$ 9,258,301</b>	<b>\$ 10,756,744</b>	<b>\$ 11,883,461</b>	<b>\$ 12,427,423</b>	<b>\$ 12,372,890</b>
<b><u>Debt Service Requirements</u></b>					
Jail District - Bonds					
Principal	\$ 1,195,000	\$ 1,265,000	\$ 1,330,000	\$ 1,395,000	\$ 1,940,000
Interest	708,582	637,122	566,256	590,638	842,063
<b>Total Annual Requirements</b>	<b>\$ 1,903,582</b>	<b>\$ 1,902,122</b>	<b>\$ 1,896,256</b>	<b>\$ 1,985,638</b>	<b>\$ 2,782,063</b>
<b>Estimated Coverage</b>	<b>4.86</b>	<b>5.66</b>	<b>6.27</b>	<b>6.26</b>	<b>4.45</b>

(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**

<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
\$ 11,826,297	\$ 10,344,969	\$ 10,778,684	\$ 11,344,498	\$ 11,602,960
\$ 11,826,297	\$ 10,344,969	\$ 10,778,684	\$ 11,344,498	\$ 11,602,960
\$ 2,035,000	\$ 5,650,000	\$ 640,000	\$ 550,000	\$ 705,000
746,823	645,388	328,827	156,276	331,725
\$ 2,781,823	\$ 6,295,388	\$ 968,827	\$ 706,276	\$ 1,036,725
4.25	1.64	11.13	16.06	11.19

# 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)	
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%
2012-13	7,450,000	1,699,563	1,036,725	18,629,079	5.57%

(1) Includes agent and other fees.

(2) Includes only debt service expenditures related to general bonded debt.

(3) Includes general, special revenue, capital projects, and debt service funds.

(4) Ratio of debt service related expenditures to total general expenditures.

**Yuma County Jail District**

**Table C-3**

Computation of Direct and Overlapping Debt \*

June 30, 2013

Entire Yuma County

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
Arizona Western Junior College (1)	\$ 131,581,406	\$ 64,760,000	100%	\$ 64,760,000
City of Yuma (2)	557,164,564	1,345,000	100%	1,345,000
Yuma Elementary School District No. 1	746,582,294	3,000,000	100%	3,000,000
Somerton Elementary School District No. 11	59,009,925	1,390,000	100%	1,390,000
Crane Elementary School District No. 13	193,438,858	11,245,000	100%	11,245,000
Hyder Elementary School District No. 16	27,869,228	-	100%	-
Mohawk Valley Elementary School District No. 17	17,630,724	480,000	100%	480,000
Wellton Elementary School District No. 24	29,582,034	-	100%	-
Gadsden Elementary School District No. 32	57,468,343	225,000	100%	225,000
Antelope Union High School District No. 50	75,081,986	1,770,000	100%	1,770,000
Yuma County Library District	1,131,581,406	45,540,000	100%	45,585,000
Yuma Union High School District No. 70	1,131,581,406	22,135,000	100%	22,135,000
				<u>\$ 151,935,000</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 (Az. Western College)

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

{This page is intentionally left blank}

**ECONOMIC AND  
DEMOGRAPHIC  
INFORMATION**

**Yuma County Jail District**

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

**Table D-1**

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	%
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	43.1%	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%
2012 (1)	205,174	92,015	66,738	27.5%	31,800	47.6%	9,600	14.4%	1,400	2.1%	20,800	31.2%

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	%
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%
2012 (1)	205,174	15,700	23.5%	4,300	6.4%	2,400	3.6%	1,900	2.8%	15,100	22.6%	3,800	5.7%	11,300	16.9%

Source: Arizona Department of Administration (azstats.gov)

\* Source: United States Bureau of Labor Statistics (bls.gov)

(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
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%
2012	3,030,238	8.3%	205,174	92,015	27.5%	29,205	7,047	15.7%	31,080	16,851	63.9%

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
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%
2012	14,796	4,718	39.7%	2,974	894	29.9%	94,824	45,381	17.5%

\* Source: Arizona Department of Administration (azstats.gov)

\*\* Source: Yuma Stats

**Yuma County Jail District**  
Principal Taxpayers for the Entire Yuma County  
Current Year and Ten Year Comparison

**Table D-3**

Taxpayer	2013			2003		
	Actual	Rank	Percent of	Actual	Rank	Percent of
	Assessed		County's Net	Assessed		County's Net
	Valuation		Assessed	Valuation		Assessed
ARIZONA PUBLIC SERVICE CO	\$ 63,977,371	1	27.53%	\$ 35,156,866	1	6.24%
AGUA CALIENTE SOLAR LLC	16,136,055	2	6.94%	-		-
UNION PACIFIC RAILROAD CO	8,670,451	3	3.73%	7,429,049	4	1.11%
WAL-MART STORES INC DE CORP	8,174,906	4	3.52%	-		-
YUMA PALMS 1031 DELAWARE LLC ET AL	7,288,621	5	3.14%	-		-
SOUTHWEST GAS CORP (T&D)	6,928,533	6	2.98%	5,677,262	6	0.94%
QWEST CORPORATION	5,662,743	7	2.44%	15,020,317	2	2.19%
NORTH BAJA PIPELINE LLC	3,470,943	8	1.49%	-		-
DOLE FRESH VEGETABLE INC CA CORP	3,324,052	9	1.43%	3,593,808	9	0.71%
COTTONWOOD CAMELOT H DE LLC	1,787,415	10	0.77%	-		-
LEVEL 3 COMMUNICATIONS LLC	-		-	6,287,615	5	0.46%
YUMA PALMS 1031 DELAWARE LLC ET AL	-		-	4,694,500	7	0.83%
KINDER MORGAN ENGERY PARTNERS	-		-	10,167,086	3	2.97%
QWEST VOMM CORPORATION	-		-	3,328,635	10	0.64%
IMPERIAL IRRIGATION DISTRICT	-		-	3,921,777	8	0.64%
	\$125,421,090		53.97%	\$95,276,915		16.73%

Source: Yuma County Assessor's

# Yuma County Jail District

## Table D-4

Demographic Statistics - Top Employers for the Entire Yuma County  
 Current Year and Seven Years Ago <sup>(1) (2)</sup>

	FY2013 <sup>(3)</sup>			FY2006 <sup>(4)</sup>		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Marine Corps Air Station	2,164	1	2.35%	6,043	1	8.01%
U.S. Army	2,093	2	2.27%	1,176	6	1.56%
Yuma Regional Medical Center	1,991	3	2.16%	1,500	2	1.99%
Yuma Elementary School District	1,400	4	1.52%	1,200	5	1.59%
Yuma County	1,336	5	1.45%	1,289	4	1.71%
Yuma City Government	1,200	6	1.30%	864	10	1.14%
Trax International	1,145	7	1.24%	-	-	-
U.S. Border Patrol	1,000	8	1.09%	-	-	-
Cocopah Tribe	870	9	0.95%	-	-	-
ACT, Advanced Call Center Tech	820	10	0.89%	-	-	-
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%
<b>Total Top Employers Yuma County</b>	<b>14,019</b>		<b>15.24%</b>	<b>16,262</b>		<b>21.55%</b>
<b>Total County Employment</b>	<b>92,015</b>			<b>75,470</b>		

(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 12/31/2013

(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)

	2003-2004 Employees			2004-2005 Employees			2005-2006 Employees			2006-2007 Employees			2007-2008 Employees		
	Full Time	FTEs	Total Paid												
<b>General Government</b>															
Assessor	28	28	28	29	29	29	28	28	28	29	30	30	29	29	29
Board of Supervisors / County Admin	17	17	17	17	17	17	21	21	21	22	22	22	25	25	25
Development Services	67	67	67	70	72	73	76	77	78	77	77	77	81	81	81
Election Services	2	3	3	2	2	2	2	3	3	2	3	3	2	2	2
Financial Services	16	16	16	17	17	17	19	20	20	20	21	21	20	20	20
General Services	29	30	31	34	34	34	40	40	40	39	39	39	38	38	38
Human Resources	8	8	8	8	8	8	8	8	8	9	10	10	11	11	11
Information Technology Services	20	20	20	20	22	23	22	23	24	24	24	24	25	25	25
Recorder	10	10	10	10	10	10	8	8	8	10	10	10	9	9	9
Treasurer	9	10	10	9	10	10	10	10	10	10	10	10	10	10	10
YMPO	2	6	10	2	6	10	4	6	8	4	3	10	3	4	5
<b>Total General Government</b>	<b>208</b>	<b>215</b>	<b>220</b>	<b>218</b>	<b>227</b>	<b>233</b>	<b>238</b>	<b>244</b>	<b>248</b>	<b>246</b>	<b>249</b>	<b>256</b>	<b>253</b>	<b>254</b>	<b>255</b>
<b>Public Safety</b>															
Adult Probation	79	80	80	82	82	82	85	85	85	86	88	88	87	89	91
Sheriff	293	294	294	303	304	305	311	313	314	302	303	304	317	318	318
<b>Total Public Safety</b>	<b>372</b>	<b>374</b>	<b>374</b>	<b>385</b>	<b>386</b>	<b>387</b>	<b>396</b>	<b>398</b>	<b>399</b>	<b>388</b>	<b>391</b>	<b>392</b>	<b>404</b>	<b>407</b>	<b>409</b>
<b>Highway &amp; Streets</b>															
Public Works	89	89	89	92	92	92	91	91	91	90	90	90	77	77	77
<b>Total Highway &amp; Streets</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>77</b>	<b>77</b>	<b>77</b>
<b>Health</b>															
Health	86	90	93	90	93	95	88	91	94	87	94	98	91	98	102
<b>Total Health</b>	<b>86</b>	<b>90</b>	<b>93</b>	<b>90</b>	<b>93</b>	<b>95</b>	<b>88</b>	<b>91</b>	<b>94</b>	<b>87</b>	<b>94</b>	<b>98</b>	<b>91</b>	<b>98</b>	<b>102</b>
<b>Cultural &amp; Recreation</b>															
Library	50	56	61	51	57	62	51	57	62	54	58	61	53	57	61
<b>Total Cultural &amp; Recreation</b>	<b>50</b>	<b>56</b>	<b>61</b>	<b>51</b>	<b>57</b>	<b>62</b>	<b>51</b>	<b>57</b>	<b>62</b>	<b>54</b>	<b>58</b>	<b>61</b>	<b>53</b>	<b>57</b>	<b>61</b>
<b>Welfare</b>															
Housing	20	22	24	18	20	21	17	18	18	16	16	16	16	16	16
Public Fiduciary	4	4	4	7	8	8	6	6	6	8	8	8	7	7	7
<b>Total Welfare</b>	<b>24</b>	<b>26</b>	<b>28</b>	<b>25</b>	<b>28</b>	<b>29</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>Education</b>															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
<b>Total Education</b>	<b>5</b>	<b>5</b>	<b>5</b>												
<b>Legal Activities</b>															
Clerk of Superior Court	31	31	31	36	36	36	38	38	38	37	38	38	40	41	41
Constable Precinct #1	3	4	4	3	4	4	3	4	4	4	4	4	4	4	4
Constable Precinct #2	1	1	1	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	56	56	56	57	58	58	59	60	60	61	61	61	65	65	65
County Attorney: Victim Services	10	10	10	11	11	11	10	10	10	11	11	11	11	11	11
Justice Court #1	17	17	17	17	18	18	18	19	19	20	20	20	22	22	23
Justice Court #2	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	141	142	142	142	143	144	143	144	145	152	154	155	144	144	144
Legal Defender	9	9	9	7	7	7	9	10	11	10	10	10	9	9	9
Public Defender	17	17	17	16	16	16	14	14	14	15	16	16	22	22	22
Superior Court	46	48	50	46	49	52	51	54	56	57	59	61	55	56	57
<b>Total Legal Activities</b>	<b>339</b>	<b>343</b>	<b>345</b>	<b>344</b>	<b>351</b>	<b>355</b>	<b>354</b>	<b>362</b>	<b>366</b>	<b>376</b>	<b>382</b>	<b>385</b>	<b>381</b>	<b>383</b>	<b>385</b>
<b>Total Employee Count:</b>	<b>1,173</b>	<b>1,198</b>	<b>1,215</b>	<b>1,210</b>	<b>1,239</b>	<b>1,258</b>	<b>1,246</b>	<b>1,272</b>	<b>1,289</b>	<b>1,270</b>	<b>1,293</b>	<b>1,311</b>	<b>1,287</b>	<b>1,305</b>	<b>1,317</b>

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

(2) Numbers from county payroll records.

Table D-5

2008-2009 Employees			2009-2010 Employees			2010-2011 Employees			2011-2012 Employees			2012-2013 Employees		
Full Time	FTEs	Total Paid												
30	30	30	31	31	31	32	32	32	32	32	32	30	30	30
23	23	23	25	25	25	25	25	26	28	28	28	27	27	27
62	62	62	73	73	73	70	70	70	71	71	71	57	57	57
2	2	2	2	2	3	2	2	3	3	3	3	3	3	3
20	20	20	20	20	20	20	20	20	20	20	20	18	18	18
40	40	40	40	40	40	39	39	39	40	40	40	40	40	40
12	12	12	11	11	11	11	11	11	11	11	11	9	9	9
20	20	20	23	23	23	19	19	19	29	29	29	28	28	28
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	10	10	10
1	3	3	5	5	5	5	5	13	-	-	-	-	-	-
231	233	233	250	250	251	243	243	253	254	254	254	232	232	232
83	84	86	82	84	86	84	84	84	92	92	92	88	88	88
320	321	321	329	331	331	342	343	344	382	382	382	329	330	330
403	405	407	411	415	417	426	427	428	474	474	474	417	418	418
73	73	73	75	75	75	69	69	70	79	79	79	74	74	74
73	73	73	75	75	75	69	69	70	79	79	79	74	74	74
89	95	98	97	102	105	97	105	109	118	118	118	96	99	102
89	95	98	97	102	105	97	105	109	118	118	118	96	99	102
63	68	73	78	86	95	78	90	105	96	96	96	79	90	103
63	68	73	78	86	95	78	90	105	96	96	96	79	90	103
16	16	16	16	16	16	16	16	16	16	16	16	13	13	13
8	8	8	7	7	7	8	8	8	8	8	8	5	5	5
24	24	24	23	23	23	24	24	24	24	24	24	18	18	18
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	39	39	39	40	40	40	41	41	41	39	40	40
4	4	4	4	4	4	3	3	4	4	4	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	64	64	64	59	59	59
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
21	21	22	20	20	21	21	21	22	22	22	22	19	19	19
4	4	4	4	4	4	4	4	4	5	5	5	5	5	5
2	2	2	4	4	4	3	3	4	4	4	4	4	4	4
136	136	136	132	132	132	131	131	131	141	141	141	128	129	130
11	11	11	8	8	8	11	11	12	13	13	13	9	9	9
23	23	23	22	22	22	23	23	24	24	24	24	23	23	23
52	58	62	55	56	57	60	61	64	68	68	68	65	65	65
371	378	383	366	367	369	374	375	383	397	397	397	367	369	370
1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322

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

**Table D-6**

Calendar Year	County Population	Per Capita Income		Total Personal Income (In 000's)	Average Daily School Membership (through Grade 12)		College and University Enrollment	
		Amount	% Chg		Amount	% Chg	Amount	% Chg
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%
2012	205,174	41,560	4.06%	5,441,761	37,559	0.68%	8,517	(5.97%)

(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 *		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
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%)
2012	52,442,929	34.32%	386	21.00%	1,541,000,000	10.94%	1,233,268,670	0.19%

\* Source: Prior to 2008 'Arizona Statistical Abstracts', Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

\*\* Source: Federal Deposit Insurance Corp, Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

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

{This page is intentionally left blank}

# OPERATIONAL INFORMATION

{This page is intentionally left blank}

**Yuma County Jail District**

**Table E-1**

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

Function/Program	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	2	2	2	2	2
Aircraft	2	1	-	-	-	-	-	-	-	-
Patrol units	70	75	80	85	96	138	134	137	124	129
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	3	3	3	4	5	5	5	5	5	5
Criminal investigation bldg	2	2	3	3	3	3	3	3	3	3
Boat Storage Unit	-	-	-	1	1	1	1	1	1	1
Emergency Communications Site	-	-	-	-	-	1	1	1	2	1

Facilities for public safety include those owned by the jail district and the county as both are intricately related.  
All information derived from Yuma County Records.

## Yuma County Jail District

Operating Indicators by Function / Program  
Last Ten Fiscal Years

Function / Program	2003-04	2004-05	% Chng	2005-06	% Chng	2006-07	% Chng	2007-08	% Chng
Prisoner capacity:	675	748	10.81%	748	0.00%	748	0.00%	748	0.00%
Average daily									
Population rate	454	571	25.77%	596	4.38%	566	(5.03%)	562	(0.71%)
Prisoner composition									
Male	86%	87%	0.22%	87%	0.44%	87%	(0.07%)	83%	(4.60%)
Female	12%	12%	0.56%	12%	(2.64%)	12%	(1.32%)	14%	16.67%
Juvenile	1%	1%	(40.37%)	1%	20.00%	1%	28.21%	3%	200.00%
Prisoner processed (All)	18,459	19,574	6.04%	19,347	(1.16%)	17,995	(6.99%)	18,470	2.64%
Total Bookings:	9,220	9,743	5.67%	9,712	(0.32%)	9,146	(5.83%)	10,823	18.34%
Total released:	9,239	9,831	6.41%	9,635	(1.99%)	8,849	(8.16%)	7,647	(13.58%)
Prisoner transported:	13,638	17,137	25.66%	18,484	7.86%	18,183	(1.63%)	17,582	(3.31%)
Arrest warrants	1,799	2,186	21.51%	2,009	(8.10%)	2,309	14.93%	1,242	(46.21%)
Canceled warrants	1,033	647	(37.37%)	789	21.95%	554	(29.78%)	588	6.14%
Validated warrants	3,100	3,424	10.45%	3,526	2.98%	3,892	10.38%	2,730	(29.86%)
Extraditions	161	129	(19.88%)	231	79.07%	231	0.00%	200	(13.42%)
Food Service:									
Total meals provided	589,566	739,667	25.46%	799,278	8.06%	736,624	(7.84%)	692,318	(6.01%)
Avg prepared per day	1,614	2,028	25.65%	2,079	2.51%	2,019	(2.89%)	1,897	(6.04%)
Ave cost per meal	\$1.00	\$1.12	12.00%	\$1.13	0.89%	\$1.03	(8.85%)	\$0.92	(10.68%)
Laundry Service:									
Total tons	278	309	11.05%	302	(2.27%)	356	17.88%	311	(12.64%)
Total Pounds	556,500	618,000	11.05%	603,845	(2.29%)	713,170	18.10%	621,760	(12.82%)
Pounds per day	1,525	1,693	11.02%	1,654	(2.30%)	1,954	18.14%	1,703	(12.85%)
Medical Services:									
Initial screenings	7,301	7,827	7.20%	9,427	20.44%	9,146	(2.98%)	6,839	(25.22%)
Response to sick calls	7,286	4,771	(34.52%)	4,660	(2.33%)	4,521	(2.98%)	4,003	(11.46%)
Seen by doctor	971	697	(28.22%)	1,828	162.27%	1,773	(3.01%)	402	(77.33%)

All information derived from Yuma County Records.

**Table E-2**

<b>2008-09</b>	<b>% Chng</b>	<b>2009-10</b>	<b>% Chng</b>	<b>2010-11</b>	<b>% Chng</b>	<b>2011-12</b>	<b>% Chng</b>	<b>2012-13</b>	<b>% Chng</b>
756	1.1%	756	0.0%	756	0.0%	756	0.0%	756	0.0%
609	8.4%	593	(2.6%)	582	(1.9%)	583	0.2%	538	(7.7%)
83%	0.6%	83%	0.0%	80%	(4.2%)	82%	2.9%	84%	1.9%
15%	4.8%	15%	0.0%	17%	16.1%	15%	(12.6%)	15%	1.1%
2%	(38.2%)	2%	0.0%	3%	45.5%	2%	(43.6%)	1%	(26.8%)
14,319	(22.5%)	14,440	0.8%	14,426	(0.1%)	14,138	(2.0%)	13,939	(1.4%)
7,276	(32.8%)	7,172	(1.4%)	7,224	0.7%	7,066	(2.2%)	6,939	(1.8%)
7,043	(7.9%)	7,268	3.2%	7,202	(0.9%)	7,072	(1.8%)	7,000	(1.0%)
18,160	3.3%	17,801	(2.0%)	17,960	0.9%	17,548	(2.3%)	17,820	1.6%
2,530	103.7%	2,548	0.7%	2,563	0.6%	2,668	4.1%	2,095	(21.5%)
602	2.4%	310	(48.5%)	667	115.2%	583	(12.6%)	37	(93.7%)
4,440	62.6%	2,533	(43.0%)	5,425	114.2%	6,094	12.3%	6,056	(0.6%)
217	8.5%	146	(32.7%)	167	14.4%	194	16.2%	210	8.2%
768,670	11.0%	709,331	(7.7%)	708,735	(0.1%)	708,735	0.0%	658,987	(7.0%)
2,106	11.0%	1,943	(7.7%)	1,941	(0.1%)	1,941	0.0%	1,805	(7.0%)
\$ 0.97	5.3%	\$ 0.99	1.8%	\$ 0.99	0.0%	\$ 0.99	0.0%	\$ 1.08	9.1%
279	(10.2%)	259	(7.3%)	218	(15.8%)	202	(7.3%)	216	6.9%
558,495	(10.2%)	517,400	(7.4%)	435,200	(15.9%)	402,870	(7.4%)	425,850	5.7%
1,530	(10.2%)	1,417	(7.4%)	1,192	(15.9%)	1,104	(7.4%)	1,167	5.7%
7,054	3.1%	6,272	(11.1%)	7,047	12.4%	7,061	0.2%	6,939	(1.7%)
6,116	52.8%	5,281	(13.7%)	6,337	20.0%	6,426	1.4%	5,731	(10.8%)
804	100.0%	1,446	79.9%	1,404	(2.9%)	1,459	3.9%	959	(34.3%)

**YUMA COUNTY, ARIZONA**

Schedule of Insurance in Force  
June 30, 2013

**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	08/01/2013	\$308,500
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	08/01/2013	\$180,515
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	08/01/2013	\$3,505
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 aggregate \$5,000 deductible each claim	ACE American Insurance Company	04/26/2014	\$8,777
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.	11/01/2013	\$1,735
	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	Blue Cross Blue Shield Jul 2012 - June 2013		\$11,164,958
Medical Self Insurance Plan 1 Plan 2	\$250 deductible maximum per person \$750 deductible maximum per person	Yuma County Employee Benefit Trust	Perpetual	\$11,164,958
Fiduciary Liability Insurance for YCEBT & Trustees	\$2,000,000 limit \$0.00 Deductible	Chubb	7/1/2013	\$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	\$564,316 Fiscal 12/13 Premium
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease \$2,000,000 Employers' Liability	Safety National Casualty Corporation	1/1/2014	\$50,846
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	10/30/2013	\$34,056
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	11/1/2014	\$24,955