

# YUMA COUNTY JAIL DISTRICT



**Comprehensive Annual  
Financial Report  
For the Fiscal Year  
Ended June 30, 2007**



**A Component Unit of  
Yuma County, Arizona  
141 S. 3rd Avenue  
Yuma, AZ 85364**



# 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, 2007

### BOARD OF DIRECTORS

Casey Prochaska, Chair  
3<sup>rd</sup> District

Lenore Loroña Stuart, 1<sup>st</sup> District

Marco A. (Tony) Reyes, 4<sup>th</sup> District

Russell McCloud, 2<sup>nd</sup> District

Greg Ferguson, 5<sup>th</sup> District

### SHERIFF

Ralph Ogden

### COUNTY ADMINISTRATOR

Robert Pickels - Interim

Prepared by Yuma County Department of Financial Services

### Director

Scott G. Holt

### Assistant Director

Kathleen Clark

### Accountants

Glenda McGuire  
LeeAnne Rachels  
Engracia Lopez

Toni Lindsay  
Mary Jo McIntyre  
Denise Perez  
Elsa Garcia

Elizabeth Canela  
Tammy Vasquez  
Denise Butler

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# YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report  
For the Fiscal Year Ended June 30, 2007

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## INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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# FINANCIAL SERVICES DEPARTMENT



November 19, 2007

The Honorable Board of Supervisors  
and Citizens of Yuma County

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To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits the Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2007.

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## CAFR COMPOSITION

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

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

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## THE REPORTING ENTITY

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

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## FINANCIAL INFORMATION

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

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

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

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

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

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

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

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

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

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

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

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## **BUDGETARY CONTROLS**

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

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

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

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## **RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees; and natural disasters.

The District is a component unit of Yuma County and therefore shares risk of loss with the County as a whole. The District is susceptible to losses resulting from litigation by employees and detainees of the Jail. However, most litigation is directed at Yuma County, the Board of Supervisors, or the Sheriff's Office and not directly at the District. The County, upon resolution of litigation, may allocate losses to the District. A description of the loss prevention and insurance policies of Yuma County as a whole can be found in their audited financial statements.

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## **CASH MANAGEMENT**

The Yuma County Treasurer is responsible for cash management and investments for the District. Most cash assets, other than impress accounts, of the District are on deposit through that office. Cash that is temporarily idle during the year is invested on a short-term basis. Such investments benefited the Districts' General, Special Revenue, and Debt Service Funds in the amount of approximately \$598,629 in fiscal year 2006-2007.

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## **INDEPENDENT AUDIT**

Pursuant to Arizona Revised Statutes, the Yuma County Jail District has contracted with the accounting firm Heinfeld, Meech & Co., P.C. to perform an audit of the Yuma County Jail District's financial statements for fiscal year ending June 30, 2007. The results of this audit are outlined in the Independent Auditors' Report that is included in the Financial Section.

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## **AWARDS**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Yuma County Jail District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2006. This was the fourth consecutive year that the Yuma County Jail District has received this prestigious award. In order to be awarded a Certificate of Achievement, the Yuma County Jail District published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

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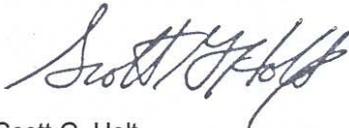
## **ACKNOWLEDGMENTS**

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

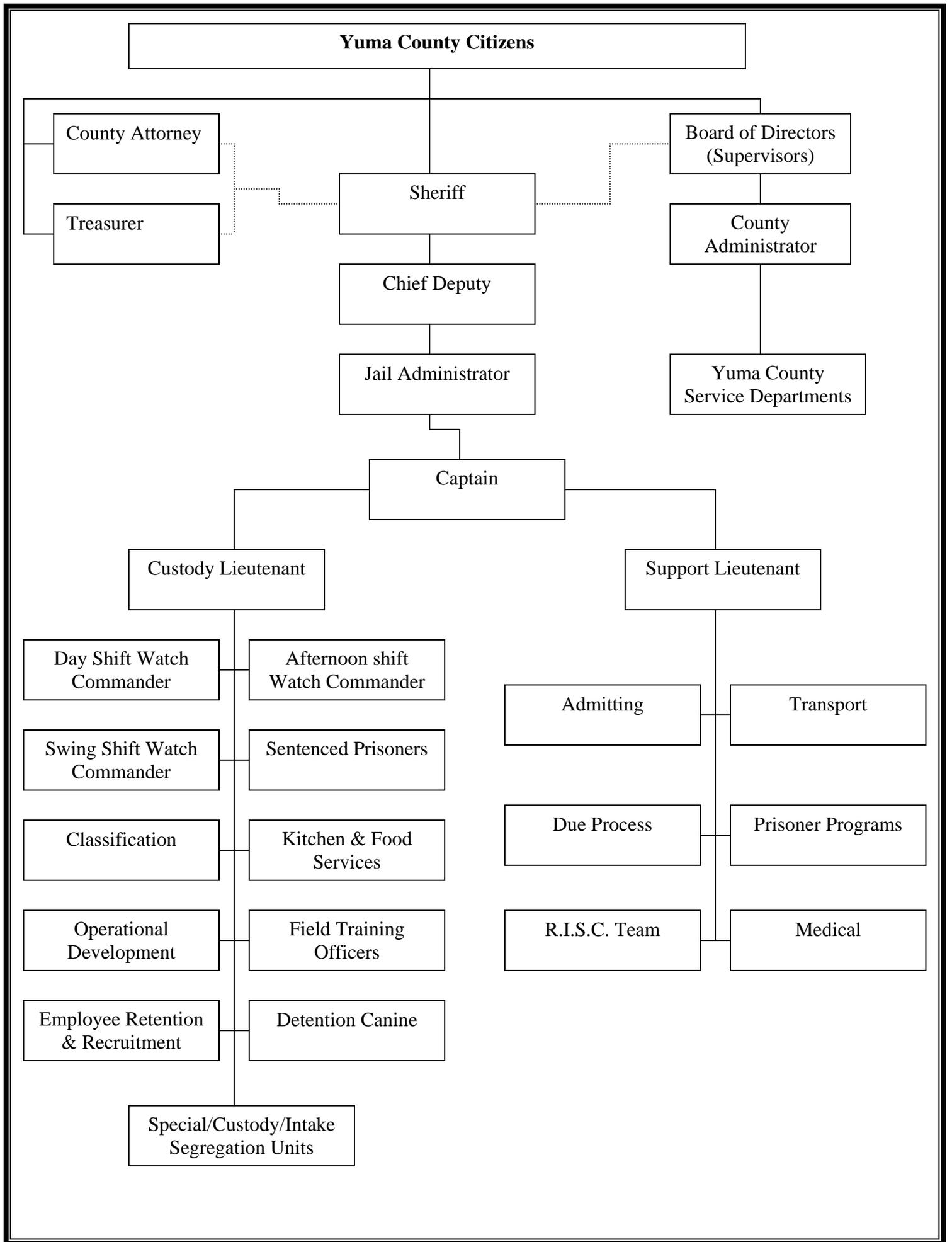
We would like to express our appreciation to all members of the District that assisted and contributed to the preparation of this report. Credit also must be given to the Board of Directors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards of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

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Respectfully submitted,



Scott G. Holt  
Financial Services Director



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Jail District  
Arizona

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

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Charles S. Cox*

President

*Jeffrey R. Emer*

Executive Director

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## FINANCIAL SECTION

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

The following is contained in the Financial Section:

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## INDEPENDENT AUDITORS' REPORT

The Board of Supervisors of  
Yuma County Jail District

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County Jail District (the District) as of and for the year ended June 30, 2007, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Yuma County Jail District as of June 30, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, other supplementary information, and the statistical section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements. The other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Heinfeld, Meech & Co., P.C.*

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

November 19, 2007



## Management's Discussion and Analysis

As management of the Yuma County Jail District, we offer readers of the Yuma County Jail District's financial statements this narrative overview and analysis of the financial activities of the Yuma County Jail District for the fiscal year ended June 30, 2007. 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.

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### FINANCIAL HIGHLIGHTS

- ❖ The assets of the Yuma County Jail District exceeded its liabilities at the close of the most recent fiscal year by \$27,937,109 (*net assets*). Of this amount, \$2,800,727 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- ❖ At the end of the fiscal year, unreserved fund balance for the general fund was \$2,822,132 or 14.6% of total general fund expenditures and transfers out.
- ❖ At the end of the fiscal year, unreserved fund balance for future capital construction projects was \$15,966,764.

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### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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#### Government-wide financial statements:

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

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

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (such examples are uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Yuma County Jail District that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Yuma County Jail District include general government and public safety.

The government-wide financial statements can be found on pages 20 to 21 of this report.

## Fund financial statements

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

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

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

The Yuma County Jail District maintains seven (7) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects funds, all of which are considered to be major funds. Data from the other four (4) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* on pages 51 to 56.

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

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## 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 30 to 38 of this report.

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## Other information

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 48 to 56 of this report.

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## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Yuma County Jail District, assets exceeded liabilities by \$27,937,109 at the close of this fiscal year.

A portion of Yuma County Jail District's net assets (61.4%) reflects its investment in capital assets (land, buildings, improvements other than buildings, machinery, and equipment and construction in progress), less related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Following is a brief summary of the Yuma County Jail District's net assets.

An additional portion of the Yuma County Jail District's net assets (28.5%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$2,800,727) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Yuma County Jail District is able to report positive balances in all three categories of net assets.

**Yuma County Jail District  
Net Assets**

	Governmental Activities	
	2007	2006
Current other assets	\$ 2,713,816	\$ 3,675,061
Cash and cash equivalents and investments held by trustee	22,719,346	13,111,948
Capital assets	26,710,710	25,800,696
<b>Total assets</b>	<b>52,143,872</b>	<b>42,587,705</b>
Long-term liabilities outstanding	21,450,972	11,620,465
Other liabilities	2,755,791	3,174,845
<b>Total liabilities</b>	<b>24,206,763</b>	<b>14,795,310</b>
Investment in capital assets, net of related debt	17,165,710	14,925,696
Restricted	7,970,672	6,506,235
Unrestricted	2,800,727	6,360,464
<b>Total net assets</b>	<b>\$ 27,937,109</b>	<b>\$ 27,792,395</b>

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

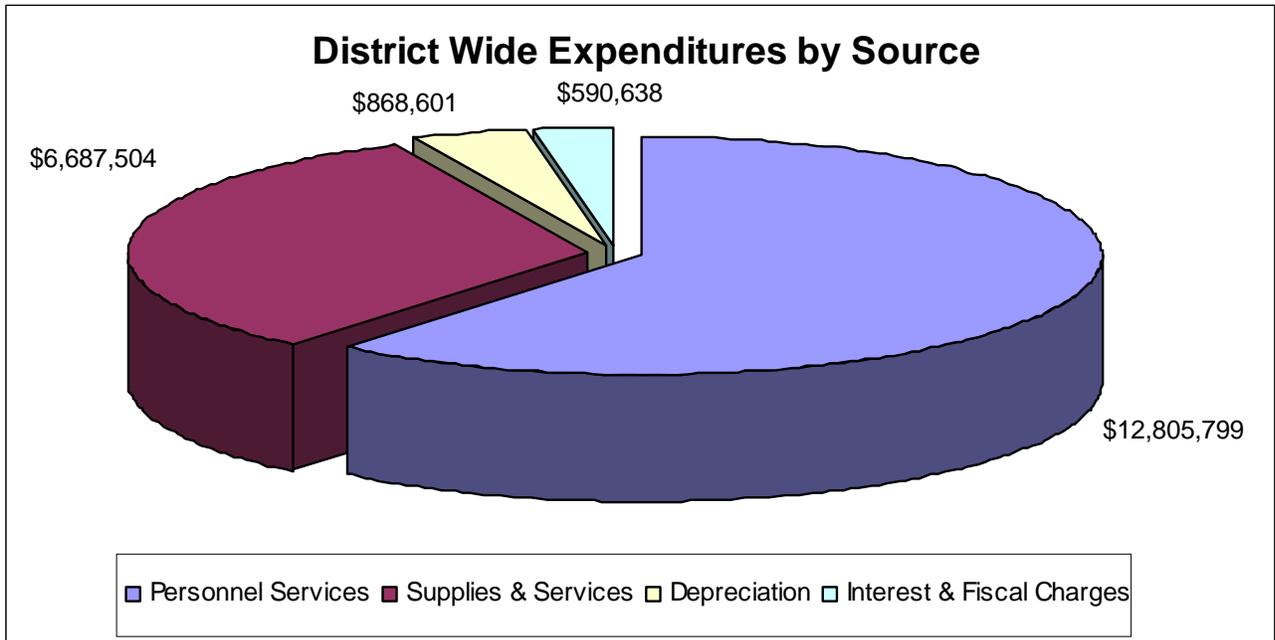
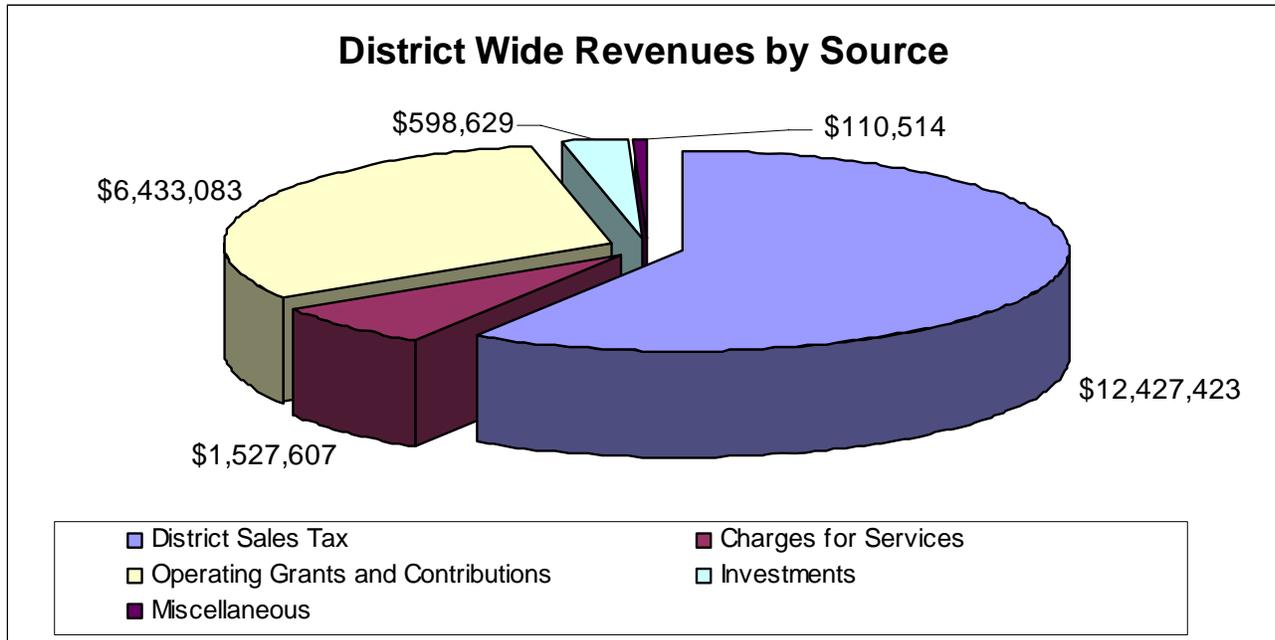
	Governmental Activities	
	2007	2006
Revenues:		
Program revenues:		
Operating grants and contributions	6,433,083	6,225,861
Charges for services (prisoner boarding fees)	1,527,607	1,827,032
General revenues:		
Taxes (county wide half cent sales tax)	12,427,423	11,883,461
Investment income (interest earnings)	598,629	497,520
Miscellaneous	110,514	376,992
<b>Total revenue</b>	<b>21,097,256</b>	<b>20,810,866</b>
Expenses:		
Public safety:		
Personnel services (Salaries and benefits)	12,805,799	10,431,605
Operations (Materials, supplies, and claims)	6,687,504	6,770,174
Depreciation, interest and fiscal charges (assets and debt)	1,459,239	1,327,160
<b>Total Expenses</b>	<b>20,952,542</b>	<b>18,528,939</b>
Increase in net assets	144,714	2,281,927
Net assets - beginning July 1	27,792,395	25,510,468
Net assets - ending June 30	<b>\$27,937,109</b>	<b>\$27,792,395</b>

**Governmental activities**

Governmental activities increased the Yuma County Jail District's net assets by \$144,714. Key elements of this increase are as follows:

- Taxes (Sales) increased by \$543,962 (4.6%) during the year. This is a reflection of the expanding economy in Yuma County.
- Operating grants and contributions increased by \$207,222 (3.3%) during the year. The formula for calculating the maintenance of effort is driven based on the national GDP deflator.

- Investment and miscellaneous income decreased by \$(165,369) (18.9%) reflecting the sale of a capital asset (airplane) in fiscal year 2006.
- Personnel services increased by \$2,374,194 (22.8%) during the year. This is a reflection of continued efforts to bring salaries into compliance with market conditions.
- Materials, supplies, and claims decreased by \$(82,670) (1.2%) during the year. This is driven by a slight decrease in costs of prisoner commissary services.



## FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

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

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## Governmental funds

The focus of the Yuma County Jail District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Yuma County Jail District's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$21,282,371, an increase of \$9,000,207 in comparison with the prior year. Approximately 90.5% of this total amount (\$19,262,102) constitutes *unreserved fund balance*, which is available for spending at the District's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed:

- 1) To pay debt service (\$2,003,908) , and
- 2) Reserved for prepaid items (\$16,361).

The *general fund* is the chief operating fund of the Yuma County Jail District. At the end of the current fiscal year, unreserved fund balance of the general fund was \$2,822,132. Unreserved fund balance represents 14.6% of total fund expenditures and transfers.

The fund balance of the Yuma County Jail District's General fund increased by \$176,457 during the current fiscal year. Key factors in this year are as follows:

- Increase in collections of the County-wide sales tax of \$543,962.
- Increase in overall operating expenditures of \$767,497 (4.6%) due to increase in personnel expenditures through additional detention officers, increase in wages, and general operating costs.
- Decrease in capital outlay of \$(989,575).

The *debt service fund* balance had a fund balance at the end of the current fiscal year in the amount of \$2,003,908. This amount is dedicated to pay for future debt obligation of the Revenue bond issuance of 1996 and 2007.

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## GENERAL FUND BUDGETARY HIGHLIGHTS

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

At the close of the current fiscal year, the Yuma County Jail District had received a total of \$2,043,715 less revenues than budgeted. This was mainly due to collecting less sales tax of \$984,542, fewer charges for services of \$815,734 and less intergovernmental revenue of \$233,000, than was anticipated. These shortfalls are reflective of the stabilization of the overall economy within the county which is suggested by the moderated growth now occurring. Investment income was also less than the budgeted amount by \$40,678. Miscellaneous income was higher than anticipated by \$30,239 primarily resulting from the sale of some capital assets.

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## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital assets

The Yuma County Jail District's investment in capital assets for its governmental activities at June 30, 2007 amounts to \$26,710,710 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress. The total increase in the Yuma County Jail District's investment in capital assets for this fiscal year was 3.7%. This is a product of the beginning of the construction of the new Jail Annex. Additional information on the Jail District's capital assets can be found in note 4 on page 34 of this report.

### Long-term debt

At the end of this fiscal year, the Yuma County Jail District had total bonded debt outstanding of \$19,545,000 of which \$18,150,000 is considered long term and \$1,395,000 is payable within one year. \$9,545,000 of this amount is comprised of one Revenue bond issuance from 1996. The remaining \$10,000,000 is a newly issued Revenue Bond from 2007. Additional information on the Jail District's long-term debt can be found in note 7 on page 36 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The Yuma County Jail District expects the collection of sales tax and the maintenance of effort to continue at the historical average rate of increase of 5% and 2% respectively. This increase is enough to continue the funding of the operations of the Jail facility with very astute financial management as historically the expenditures of the Jail District have increased by 8% annually. One solution to these lagging revenues is to further increase the leasing of prisoner beds to other governments (federal and state).

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## **REQUESTS FOR INFORMATION**

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

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

YUMA COUNTY JAIL DISTRICT  
**Statement of Net Assets**  
June 30, 2007

**Exhibit A- 1**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,445,917
Receivables (net of allowances for uncollectibles):	
Property taxes	2,537
Accounts	29,276
Accrued interest	16,720
Due from:	
Primary government - Yuma County	664,872
Other governments	19,103
State governments	1,964,947
Prepaid items	16,361
Investment held by trustee - restricted	18,273,429
Capital assets (net of accumulated depreciation):	
Land	2,254,719
Buildings	21,374,886
Improvement other than buildings	50,960
Machinery and equipment	712,793
Construction in progress	2,317,352
<b>Total Assets</b>	<b>\$ 52,143,872</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 653,238
Accrued payroll and employee benefits	384,831
Due to:	
Primary government - Yuma County	1,289,337
Interest and fiscal charges payable	340,761
Deposits held for others	85,748
Unearned revenue	1,876
Noncurrent liabilities:	
Due within one year	3,210,046
Due in more than one year	18,240,926
<b>Total Liabilities</b>	<b>\$ 24,206,763</b>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	\$ 17,165,710
Restricted for:	
Debt service	2,003,908
Capital projects	5,966,764
Unrestricted	2,800,727
<b>Total Net Assets</b>	<b>\$ 27,937,109</b>

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

	Function / Program				Total
	Administration	General Assistance	Capital Improvements	Debt Service	
<b>Expenses:</b>					
Public safety:					
Personnel services (Salaries and benefits)	\$ 12,339,790	\$ 466,009	\$ -	\$ -	\$ 12,805,799
Operations (Materials, supplies, and claims)	6,241,901	329,124	-	116,479	6,687,504
Depreciation	700,986	72,248	95,367	-	868,601
Interest and fiscal charges	-	-	-	590,638	590,638
<b>Total expenses</b>	<b>19,282,677</b>	<b>867,381</b>	<b>95,367</b>	<b>707,117</b>	<b>20,952,542</b>
<b>Program revenues:</b>					
Operating grants and contributions	5,839,544	332,401	261,138	-	6,433,083
Charges for service	1,154,038	373,569	-	-	1,527,607
<b>Net program expense</b>	<b>12,289,095</b>	<b>161,411</b>	<b>(165,771)</b>	<b>707,117</b>	<b>12,991,852</b>
<b>General revenues:</b>					
Sales tax					12,427,423
Unrestricted investment earnings					598,629
Miscellaneous					110,514
<b>Total general revenues</b>					<b>13,136,566</b>
Change in net assets					144,714
Net assets, July 1, 2006					27,792,395
<b>Net Assets, June 30, 2007</b>					<b>\$ 27,937,109</b>

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

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# **FUND FINANCIAL STATEMENTS**

YUMA COUNTY JAIL DISTRICT  
**Balance Sheet**  
 Governmental Funds  
 June 30, 2007

Exhibit B- 1

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 2,094,217	\$ 36,275	\$ 1,780,364	\$ 535,061	\$ 4,445,917
Receivables (net of allowances for uncollectibles):					
Property taxes	-	2,537	-	-	2,537
Accounts	4,801	-	-	24,475	29,276
Accrued interest	6,880	246	7,746	1,848	16,720
Due from:					
Primary government- Yuma County	570,761	-	-	94,111	664,872
Other funds	33,200	-	-	9,386	42,586
Other governments	-	-	-	19,103	19,103
State governments	1,941,016	-	-	23,931	1,964,947
Prepaid items	16,001	-	-	360	16,361
Investment held by trustee- restricted	-	3,702,487	14,570,942	-	18,273,429
<b>Total Assets</b>	<b>\$ 4,666,876</b>	<b>\$ 3,741,545</b>	<b>\$ 16,359,052</b>	<b>\$ 708,275</b>	<b>\$ 25,475,748</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 328,419	\$ -	\$ 302,657	\$ 22,162	\$ 653,238
Accrued payroll and employee benefits	368,523	-	-	16,308	384,831
Due to:					
Primary government- Yuma County	1,131,118	-	3,883	154,336	1,289,337
Other funds	683	-	-	41,903	42,586
Revenue bonds payable	-	1,395,000	-	-	1,395,000
Interest and fiscal charges payable	-	340,761	-	-	340,761
Deposit held for others	-	-	85,748	-	85,748
Deferred revenue	-	1,876	-	-	1,876
<b>Total Liabilities</b>	<b>1,828,743</b>	<b>1,737,637</b>	<b>392,288</b>	<b>234,709</b>	<b>4,193,377</b>
<b>Fund balances:</b>					
Reserved for:					
Debt service	-	2,003,908	-	-	2,003,908
Prepaid items	16,001	-	-	360	16,361
Unreserved, reported in:					
General fund	2,822,132	-	-	-	2,822,132
Special revenue funds	-	-	-	473,206	473,206
Capital project funds	-	-	15,966,764	-	15,966,764
<b>Total fund balances</b>	<b>2,838,133</b>	<b>2,003,908</b>	<b>15,966,764</b>	<b>473,566</b>	<b>21,282,371</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,666,876</b>	<b>\$ 3,741,545</b>	<b>\$ 16,359,052</b>	<b>\$ 708,275</b>	<b>\$ 25,475,748</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 Assets**  
Governmental Funds  
June 30, 2007

**Exhibit B- 2**

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Fund balance - total governmental funds		<b>\$ 21,282,371</b>
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		26,710,710
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.		
Revenue bonds payable	\$ 18,150,000	
Compensated absences	649,472	
Claims and judgments	1,256,500	
Total		<u>(20,055,972)</u>
Net assets of governmental activities		<b><u>\$ 27,937,109</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, 2007

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Sales Tax	\$ 12,427,423	\$ -	\$ -	\$ -	\$ 12,427,423
Intergovernmental:					
Primary government	5,839,544	-	-	-	5,839,544
Other government	-	-	-	332,401	332,401
Charges for services	1,154,038	-	-	373,569	1,527,607
Investment income	64,060	143,705	365,489	25,375	598,629
Miscellaneous	35,366	685	4,979	157,691	198,721
<b>Total Revenue</b>	<b>19,520,431</b>	<b>144,390</b>	<b>370,468</b>	<b>889,036</b>	<b>20,924,325</b>
<b>Expenditures:</b>					
Current:					
Public safety	17,421,184	116,479	-	795,133	18,332,796
Capital outlay	180,021	-	1,631,253	55,548	1,866,822
Debt service:					
Principal retirement	-	1,395,000	-	-	1,395,000
Interest and fiscal charges	-	590,638	-	-	590,638
<b>Total Expenditures</b>	<b>17,601,205</b>	<b>2,102,117</b>	<b>1,631,253</b>	<b>850,681</b>	<b>22,185,256</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,919,226</b>	<b>(1,957,727)</b>	<b>(1,260,785)</b>	<b>38,355</b>	<b>(1,260,931)</b>
<b>Other financing sources (uses):</b>					
Sale of Bond Proceeds			10,000,000		10,000,000
Other Financing Sources			261,138		261,138
Transfers in	-	1,742,769	-	-	1,742,769
Transfers out	(1,742,769)	-	-	-	(1,742,769)
<b>Total other financing sources (uses)</b>	<b>(1,742,769)</b>	<b>1,742,769</b>	<b>10,261,138</b>	<b>-</b>	<b>10,261,138</b>
Net change in fund balance	176,457	(214,958)	9,000,353	38,355	9,000,207
Fund balances- beginning (July 1, 2006)	2,661,676	2,218,866	6,966,411	435,211	12,282,164
<b>Fund balances - ending (June 30, 2007)</b>	<b>\$ 2,838,133</b>	<b>\$ 2,003,908</b>	<b>\$ 15,966,764</b>	<b>\$ 473,566</b>	<b>\$ 21,282,371</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**  
Governmental Funds  
Year Ended June 30, 2007

Exhibit B- 4

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Net change in fund balances - total governmental funds **\$ 9,000,207**

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

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

Capital expenditures	\$ 1,866,822	
Depreciation expense	<u>(868,601)</u>	
Total		998,221

In the Statement of Activities, only the gain / loss on the sale of capital assets is reported whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differ from the change in fund balance by the book value of the capital assets sold. (88,207)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long - term debt consumes the current financial resources of governmental funds. Neither transactions, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Revenue bonds payable	1,395,000	
Bond proceeds	<u>(10,000,000)</u>	
Total		(8,605,000)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Claims and judgments	(1,155,500)	
Compensated absences	<u>(5,007)</u>	
Total		<u>(1,160,507)</u>

Change in net assets of governmental activities **\$ 144,714**

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

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**NOTES TO  
FINANCIAL STATEMENTS**

## Note 1- Summary of Significant Accounting Policies

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

### A. Reporting Entity

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

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

### B. Basis of Presentation

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

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

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

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

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

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

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

The District reports the following major governmental funds:

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

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

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

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

**C. Basis of Accounting**

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

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

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

**D. Cash and Investments**

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

**E. Capital Assets**

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

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

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

**F. Investment Income**

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

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

### G. Sales Tax Revenue

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

### H. Compensated Absences

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

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

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. However, for employees who terminate with a minimum of five years continuous service, sick leave benefits do vest, and, therefore, are accrued. Upon termination, eligible terminating employees are compensated for actual sick leave up to 1,000 hours at \$3 per hour.

## Note 2- Deposits and Investments

The District is a component unit of Yuma County and by Arizona Statute the County Treasurer holds the District's cash deposits. The schedules below list only the District's portion of the Treasurer's pool. A full description of the entire Treasurer's pool, amounts, and credit risks as a whole can be viewed in Yuma County's financial statements.

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

**Investments** – At June 30, 2007, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Yuma County Treasurer's investment pool	\$ 4,445,917
Investments held by trustee:	
Repurchase agreements	\$1,899,916
U.S. Treasuries Money market funds	<u>16,373,513</u>
Total investments held by trustee	18,273,429
<b>Total investments</b>	<b><u><u>\$22,719,346</u></u></b>

**Credit Risk-** As of June 30, 2007 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	\$ 4,445,917
Investments held by trustee:			
Repurchase agreement	AAA	Standard & Poor's	1,899,916
U.S. Treasuries money market fund	Unrated	Not Applicable	<u>16,373,513</u>
Total investments held by trustee			18,273,429
<b>Total investments</b>			<b><u><u>\$22,719,346</u></u></b>

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

*Custodial credit risk*– For an investment, custodial credit risk is the risk that, in the event of the counterparty’s failure, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District’s total U.S. Treasuries money market fund and repurchase agreement of \$ 18,273,429 were exposed to custodial credit risk because the investments were uninsured, unregistered, and held by the counterparty not in the District’s name.

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

*Concentration of credit risk*– More than 5 percent of the District’s investments at June 30, 2007 were in a repurchase agreement with HSBC Bank of New York. This investment was 8.4% of the District’s total investments.

*Interest rate risk*– At June 30, 2007 District had the following investments in debt securities:

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity in Years</u>
Yuma County Treasurer’s investment pool 5	\$ 4,445,917	.16
Investments held by trustee:		
Repurchase agreements	1,899,916	.10
U.S. Treasuries Money market funds	16,373,513	1.21
Total investments held by trustee	18,273,429	
<b>Total investments</b>	<b>\$ 22,719,346</b>	

**Note 3- Due from Other Governments**

Amounts due from State governments reported in the Governmental Fund Types totaling \$ 1,964,947 at June 30, 2007 was primarily for the County Jail District sales taxes. The amount of County Jail District sales taxes represents the amount of sales tax collected by the State of Arizona for the period ending June 30, 2007, but not remitted to the District as of June 30, 2007.

## Note 4- Capital Assets

Capital asset activity for the year ended June 30, 2007, was as follows:

<b>Government activities:</b>	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
Capital assets, not being depreciated:				
Land	\$ 2,254,719	\$ -	\$ -	\$ 2,254,719
Construction in progress	686,099	1,631,253		2,317,352
Total capital assets not being depreciated	<u>2,940,818</u>	<u>1,631,253</u>	<u>-</u>	<u>4,572,071</u>
Capital assets, being depreciated:				
Buildings	27,142,748	-	-	27,142,748
Machinery and equipment	1,973,209	235,569	(151,973)	2,056,805
Improvements other than buildings	64,024	-	-	64,024
Total capital assets being depreciated	<u>29,179,981</u>	<u>235,569</u>	<u>(151,973)</u>	<u>29,263,577</u>
Less accumulated depreciation for:				
Buildings	( 5,136,834)	(631,028)	-	(5,767,862)
Machinery and equipment	(1,172,186)	(235,592)	63,766	(1,344,012)
Improvements other than buildings	(11,083)	(1,981)	-	(13,064)
Total accumulated depreciation	<u>(6,320,103)</u>	<u>(868,601)</u>	<u>63,766</u>	<u>(7,124,938)</u>
Total capital assets, being depreciated, net	<u>22,859,878</u>	<u>(633,032)</u>	<u>(88,207)</u>	<u>22,138,639</u>
<b>Governmental activities capital assets, net</b>	<b><u>\$25,800,696</u></b>	<b><u>\$ 998,221</u></b>	<b><u>\$ (88,207)</u></b>	<b><u>\$ 26,710,710</u></b>

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

<b>Governmental activities:</b>	
Public safety	<b><u>\$ 868,601</u></b>

## Note 5- Construction Commitments

The District has one major ongoing construction project as of June 30, 2007. The Jail Annex received bond funding in fiscal year 2007 and began in earnest. The prior years projects of the Generator Relocation and Conceptual design of a future facility have been merged into this sole project.

Project Description	Expenditures to date	Total Project Cost	Remaining Commitments
Jail Annex	<u>\$ 2,317,352</u>	<u>\$13,000,000</u>	<u>\$10,682,648</u>
Totals	<u>\$ 2,317,352</u>	<u>\$ 13,000,000</u>	<u>\$10,682,648</u>

**Note 6- Bonds Payable**

The District's bonded debt consists of two revenue bond issues.

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

During the year ending June 30, 2007, the county issued \$10,000,000 Revenue bonds with an interest rate of 3.75 – 4.75 percent to fund the building of the Jail Annex. Interest on the bond is payable semiannually.

Principal and interest requirements at June 30, 2007, were as follows:

<u>Description</u>	<u>Interest Rates</u>	<u>Maturities</u>	<u>Outstanding</u>	<u>Issues /</u>	<u>Outstanding</u>
			<u>Principal</u>	<u>(Retirements)</u>	<u>Principal</u>
			<u>July 1, 2006</u>		<u>June 30, 2007</u>
Pledged Revenue Obligations Series 1996	4.1-6.0%	07/98 – 07/12	\$10,875,000	\$ (1,330,000)	\$ 9,545,000
Pledged Revenue Obligations Series 2007	3.75-4.75%	01/07-01/15	-	10,000,000	10,000,000
			<b>Total</b>	<b>\$ 8,670,000</b>	<b>\$ 19,545,000</b>

Revenue bond debt service requirements to maturity, including \$4,077,110 of interest, are as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY  
Yuma County Jail District  
Revenue Bonds Series 1996  
June 30, 2007

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Annual Debt Service</u>
2008	\$ 1,395,000	\$ 463,834	\$ 1,858,834
2009	1,470,000	389,693	1,859,693
2010	1,545,000	310,530	1,855,530
2011	1,625,000	226,931	1,851,931
2012	1,710,000	139,388	1,849,388
2013	1,800,000	47,250	1,847,250
<b>Total</b>	<b>\$ 9,545,000</b>	<b>\$ 1,577,627</b>	<b>\$ 11, 122,626</b>

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

DEBT SERVICE REQUIREMENTS TO MATURITY			
Yuma County Jail District			
Revenue Bond Series 2007			
June 30, 2007			
Fiscal Year	Principal	Interest	Annual Debt Service
2008	\$ -	\$ 297,958	\$ 297,958
2009	470,000	404,750	874,750
2010	490,000	385,550	875,550
2011	515,000	365,450	880,450
2012	640,000	343,150	983,150
2013-15	7,885,000	702,625	8,587,625
Total	<u>\$ 10,000,000</u>	<u>\$ 2,499,483</u>	<u>\$ 12,499,483</u>

**Note 7- Claims and Judgments Payable**

The District is a defendant in various legal proceedings incidental to the District's normal operations. In the opinion of the County Attorney and District management, probable losses not covered by insurance from these proceedings total \$ 1,256,500, which has been accrued as a liability in the government-wide statement of net assets. The following schedule details the District's claims and judgments payables for the years ending June 30, 2007.

	<u>Balance July 1, 2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2007</u>
Claims and judgments payable	\$ 101,000	\$1,155,500	\$ -	\$ 1,256,500

**Note 8- Long-Term Liabilities**

The following schedule details the District's long-term liability activity for the year ended June 30, 2007.

	<u>Balance July 1, 2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2007</u>	<u>Due within One year</u>
Compensated absences	\$ 644,465	\$ 562,214	\$ 557,207	\$ 649,472	\$ 558,546
Claims and judgments	101,000	1,155,500	-	1,256,500	1,256,500
Revenue bonds payable	10,875,000	10,000,000	1,330,000	19,545,000	1,395,000
<b>Total Long-Term Liabilities</b>	<u>\$ 11,620,465</u>	<u>\$11,717,714</u>	<u>\$ 1,887,207</u>	<u>\$ 21,450,972</u>	<u>\$ 3,210,046</u>

On the Statement of Net Assets, the current portion of long-term debt of \$ 3,210,046 is individually stated. Compensated absences and claims and judgments are generally liquidated by the general fund. Revenue bonds payable original issuance was for \$29,400,000.

**Note 9- Risk of Loss**

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

## Note 9- Risk of Loss (Concluded)

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.

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

The County maintains a limited risk management program for general liability and property damage to finance uninsured risks of loss up to \$350,000 for each occurrence. The County purchases commercial insurance to cover claims in excess of this amount up to \$5,000,000 for each occurrence and in aggregate for each year. The County retains liability for covered losses that exceed these limits. Settled claims resulting from these risks have not exceeded insurance coverage in the past three fiscal years.

## Note 10- Retirement Plans

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

**Plan Descriptions**—The District contributes to the four plans described below. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits.

The *Arizona State Retirement System (ASRS)* administers a cost-sharing multiple-employer defined benefit pension plan that covers general employees of the District. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

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

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

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

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

### **ASRS**

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

### **PSPRS, CORP, and EORP**

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

**Note 10- Retirement Plans (Concluded)**

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

**Note 11- Interfund Balances and Due to / from Primary Government**

Balances at June 30, 2007, were as follows:

Payable from:	Payable to:			Total
	General Fund	Non major Governmental Funds	Primary Government	
General fund	\$ -	\$ 683	\$ 1,131,118	\$ 1,131,801
Capital projects fund	-	-	3,883	3,883
Nonmajor governmental funds	33,200	8,703	154,336	196,239
Primary Government	570,761	94,111	-	664,872
Total	\$ 603,961	\$ 103,497	\$ 1,289,337	\$ 1,996,795

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

Interfund transfer – Interfund transfers for the year ended June 30, 2007, were as follows:

Transfers from:	Transfers to:	
	Debt Service Fund	Total Governmental Funds
General Fund:	\$ 1,742,769	\$ 1,742,769

In the fund-based financial statements, the transfer of \$1,742,769 was for debt service bond payment requirements.

**Note 12 - Contributions from Primary Government - Maintenance of Effort**

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the District. The amount of this maintenance of effort for fiscal year ended June 30, 2007 is \$5,839,544.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

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YUMA COUNTY JAIL DISTRICT  
**Required Supplementary Information**  
 Budgetary Comparison Schedule - General Fund  
 Year Ended June 30, 2007

**Exhibit C**

	General Fund		2300
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>			
Sales Tax	\$ 13,411,965	\$ 12,427,423	\$ (984,542)
Intergovernmental:			
Primary government	5,839,544	5,839,544	-
Other government	233,000	-	(233,000)
Charges for services	1,969,772	1,154,038	(815,734)
Investment income	104,738	64,060	(40,678)
Miscellaneous	5,127	35,366	30,239
<b>Total Revenue</b>	<b>21,564,146</b>	<b>19,520,431</b>	<b>(2,043,715)</b>
<b>Expenditures:</b>			
Current:			
Public safety	22,617,194	17,421,184	5,196,010
Capital outlay	300,000	180,021	119,979
<b>Total Expenditures</b>	<b>22,917,194</b>	<b>17,601,205</b>	<b>5,315,989</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,353,048)</b>	<b>1,919,226</b>	<b>3,272,274</b>
<b>Other financing sources (uses):</b>			
Transfers out	(3,453,955)	(1,742,769)	1,711,186
<b>Total other financing sources (uses)</b>	<b>(3,453,955)</b>	<b>(1,742,769)</b>	<b>1,711,186</b>
Net change in fund balance	(4,807,003)	176,457	4,983,460
Fund balances- beginning (July 1, 2006)	4,807,003	2,661,676	(2,145,327)
<b>Fund balances - ending (June 30, 2007)</b>	<b>\$ -</b>	<b>\$ 2,838,133</b>	<b>\$ 2,838,133</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule

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**NOTES TO REQUIRED  
SUPPLEMENTARY INFORMATION**

### **Note 1 -Budgeting and Budgetary Control**

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

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

### **Note 2 -Budgetary Basis of Accounting**

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

**OTHER SUPPLEMENTARY  
INFORMATION**

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# **OTHER MAJOR GOVERNMENTAL FUNDS**

**Debt Service Fund**

**Capital Projects Fund**

YUMA COUNTY JAIL DISTRICT  
**Required Supplementary Information**  
 Budgetary Comparison Schedule - Debt Service Fund  
 Year Ended June 30, 2007

**Exhibit D- 1**

	Debt Service		3500
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>			
Investment income	\$ 150,000	\$ 143,705	\$ (6,295)
Miscellaneous	-	685	685
<b>Total Revenue</b>	<b>150,000</b>	<b>144,390</b>	<b>(5,610)</b>
<b>Expenditures:</b>			
Current:			
Public safety	3,740,343	116,479	3,623,864
Debt service:			
Principal retirement	1,395,000	1,395,000	-
Interest and fiscal charges	499,755	590,638	(90,883)
<b>Total Expenditures</b>	<b>5,635,098</b>	<b>2,102,117</b>	<b>3,532,981</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(5,485,098)</b>	<b>(1,957,727)</b>	<b>3,527,371</b>
<b>Other financing sources (uses):</b>			
Transfers in	1,903,955	1,742,769	(161,186)
<b>Total other financing sources (uses)</b>	<b>1,903,955</b>	<b>1,742,769</b>	<b>(161,186)</b>
Net change in fund balance	(3,581,143)	(214,958)	3,366,185
Fund balances- beginning (July 1, 2006)	3,581,143	2,218,866	(1,362,277)
<b>Fund balances- ending (June 30, 2007)</b>	<b>\$ -</b>	<b>\$ 2,003,908</b>	<b>\$ 2,003,908</b>

\* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT

**Required Supplementary Information**

Budgetary Comparison Schedule - Capital Projects Fund  
Year Ended June 30, 2007

**Exhibit D- 2**

	Capital Projects		4403
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>			
Investment income	\$ 135,626	\$ 365,489	\$ 229,863
Miscellaneous	-	4,979	4,979
<b>Total Revenue</b>	135,626	370,468	234,842
<b>Expenditures:</b>			
Capital outlay	7,550,000	1,631,253	5,918,747
<b>Total Expenditures</b>	7,550,000	1,631,253	5,918,747
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,414,374)</b>	<b>(1,260,785)</b>	<b>6,153,589</b>
<b>Other financing sources (uses):</b>			
Sale of Bond Proceeds	-	10,000,000	10,000,000
Other Financing Sources	-	261,138	261,138
Transfers in	1,500,000	-	(1,500,000)
<b>Total other financing sources (uses)</b>	1,500,000	10,261,138	8,761,138
Net change in fund balance	(5,914,374)	9,000,353	14,914,727
Fund balances- beginning (July 1, 2006)	5,914,374	6,966,411	1,052,037
<b>Fund balances- ending (June 30, 2007)</b>	<b>\$ -</b>	<b>\$ 15,966,764</b>	<b>\$ 15,966,764</b>

\* Variance = Positive or (Negative)

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# **NONMAJOR GOVERNMENTAL FUNDS**

## **Special Revenue Funds**

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

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

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

**Detention Facility Commissary.** This Adult Detention facility fund receives revenue from the sale of products to prisoners. Expenditures are for the purchase of products sold to the prisoners.

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

YUMA COUNTY JAIL DISTRICT  
**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 June 30, 2007

Exhibit E

	Special Revenue				Total Nonmajor Governmental Funds
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	
<b>Assets</b>					
Cash and cash equivalents	\$ 10,633	\$ 3,410	\$ 405,769	\$ 115,249	\$ 535,061
Receivables (net of allowances for uncollectibles):					
Accounts	394	-	24,081	-	24,475
Accrued interest	119	11	1,307	411	1,848
Due from:					
Primary government- Yuma County	25,282	105	27,870	40,854	94,111
Other funds	8,981	-	405	-	9,386
Other governments	-	-	-	19,103	19,103
State governments	23,931	-	-	-	23,931
Prepaid items	360	-	-	-	360
<b>Total Assets</b>	<b>\$ 69,700</b>	<b>\$ 3,526</b>	<b>\$ 459,432</b>	<b>\$ 175,617</b>	<b>\$ 708,275</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 14,170	\$ -	\$ 7,992	\$ -	\$ 22,162
Accrued payroll and employee benefits	10,327	-	5,981	-	16,308
Due to:					
Primary government- Yuma County	4,082	105	80,927	69,222	154,336
Other funds	33,333	-	-	8,570	41,903
<b>Total Liabilities</b>	<b>61,912</b>	<b>105</b>	<b>94,900</b>	<b>77,792</b>	<b>234,709</b>
<b>Fund balances:</b>					
Reserved for:					
Prepaid items	360	-	-	-	360
Unreserved	7,428	3,421	364,532	97,825	473,206
<b>Total fund balances</b>	<b>7,788</b>	<b>3,421</b>	<b>364,532</b>	<b>97,825</b>	<b>473,566</b>
<b>Total liabilities and fund balances</b>	<b>\$ 69,700</b>	<b>\$ 3,526</b>	<b>\$ 459,432</b>	<b>\$ 175,617</b>	<b>\$ 708,275</b>

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

Nonmajor Governmental Funds

Year Ended June 30, 2007

	Special Revenue				Total Nonmajor Governmental Funds
	Jail Enhancement	Inmate Health Services	Detention Facility Comm	Other Jail Grants	
	2237	2238	2286	2308	
<b>Revenues:</b>					
Intergovernmental	\$ 294,070	\$ -	\$ -	\$ 38,331	\$ 332,401
Charges for services	-	6,918	366,651	-	373,569
Investment income	4,296	147	15,452	5,480	25,375
Miscellaneous	3,430	8	154,253	-	157,691
<b>Total Revenue</b>	<b>301,796</b>	<b>7,073</b>	<b>536,356</b>	<b>43,811</b>	<b>889,036</b>
<b>Expenditures:</b>					
Current:					
Public safety	356,627	6,680	403,708	28,118	795,133
Capital outlay	55,548	-	-	-	55,548
<b>Total Expenditures</b>	<b>412,175</b>	<b>6,680</b>	<b>403,708</b>	<b>28,118</b>	<b>850,681</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(110,379)</b>	<b>393</b>	<b>132,648</b>	<b>15,693</b>	<b>38,355</b>
Fund balances- beginning (July 1, 2006)	118,167	3,028	231,884	82,132	435,211
<b>Fund balances- ending (June 30, 2007)</b>	<b>\$ 7,788</b>	<b>\$ 3,421</b>	<b>\$ 364,532</b>	<b>\$ 97,825</b>	<b>\$ 473,566</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, 2007

	Jail Enhancement		2237
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>			
Intergovernmental	\$ 258,428	\$ 294,070	\$ 35,642
Charges for services	-	-	-
Investment income	9,870	4,296	(5,574)
Miscellaneous	-	3,430	3,430
<b>Total Revenue</b>	<b>268,298</b>	<b>301,796</b>	<b>33,498</b>
<b>Expenditures:</b>			
Current:			
Public safety	517,550	356,627	160,923
Capital outlay	-	55,548	(55,548)
<b>Total Expenditures</b>	<b>517,550</b>	<b>412,175</b>	<b>105,375</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(249,252)</b>	<b>(110,379)</b>	<b>138,873</b>
Fund balances- beginning (July 1, 2006)	249,252	118,167	(131,085)
<b>Fund balances- ending (June 30, 2007)</b>	<b>\$ -</b>	<b>\$ 7,788</b>	<b>\$ 7,788</b>

\* Variance = Positive or (Negative)

**Exhibit G**  
(Continued)

Inmate Health Services			2238	Detention Facility Comm			2286
Budgeted	Actual	Variance with		Budgeted	Actual	Variance with	
Amounts	Amounts	Final Budget *		Amounts	Amounts	Final Budget *	
\$	-	\$	-	\$	-	\$	-
	7,499		6,918		416,627		366,651
	-		147		4,961		15,452
	-		8		132,830		154,253
	7,499		7,073		554,418		536,356
			(426)				(18,062)
	10,448		6,680		920,823		403,708
	-		-		-		-
	10,448		6,680		920,823		403,708
	(2,949)		393		(366,405)		132,648
	2,949		3,028		366,405		231,884
\$	-	\$	3,421	\$	-	\$	364,532
			3,421				364,532

YUMA COUNTY JAIL DISTRICT

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

Budget and Actual - Nonmajor Governmental Funds

Year Ended June 30, 2007

**Exhibit G**

(Concluded)

	Other Jail Grants			Total Nonmajor Governmental Funds		
	Budgeted Amounts	Actual Amounts	2308 Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
<b>Revenues:</b>						
Intergovernmental	\$ 123,851	\$ 38,331	\$ (85,520)	\$ 382,279	\$ 332,401	\$ (49,878)
Charges for services	-	-	-	424,126	373,569	(50,557)
Investment income	221	5,480	5,259	15,052	25,375	10,323
Miscellaneous	-	-	-	132,830	157,691	24,861
<b>Total Revenue</b>	<b>124,072</b>	<b>43,811</b>	<b>(80,261)</b>	<b>954,287</b>	<b>889,036</b>	<b>(65,251)</b>
<b>Expenditures:</b>						
Current:						
Public safety	200,616	28,118	172,498	1,649,437	795,133	854,304
Capital outlay	-	-	-	-	55,548	(55,548)
<b>Total Expenditures</b>	<b>200,616</b>	<b>28,118</b>	<b>172,498</b>	<b>1,649,437</b>	<b>850,681</b>	<b>798,756</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(76,544)</b>	<b>15,693</b>	<b>92,237</b>	<b>(695,150)</b>	<b>38,355</b>	<b>733,505</b>
Fund balances- beginning (July 1, 2006)	76,544	82,132	5,588	695,150	435,211	(259,939)
<b>Fund balances - ending (June 30, 2007)</b>	<b>\$ -</b>	<b>\$ 97,825</b>	<b>\$ 97,825</b>	<b>\$ -</b>	<b>\$ 473,566</b>	<b>\$ 473,566</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..... 60-71**  
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 ..... 74-78**  
These schedules contain trend information to help the reader assess the Jail District's most significant revenue source, the sales tax.

**Debt Capacity..... 80-82**  
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 ..... 84-92**  
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..... 94-96**  
These schedules contain service and infrastructure data to help the reader understand how the information in the Jail District's financial report relates to the services the Jail District provides and the activities it performs.

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

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# **FINANCIAL TRENDS**

**Yuma County Jail District**

**Table A-1**

Government-wide revenues by source

Last five fiscal years (1)

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

	2002-03	2003-04		2004-05		2005-06		2006-07	
	Amount	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Sales Tax	\$8,158,678	\$9,258,301	13.48%	\$10,756,744	16.18%	\$11,883,461	10.47%	\$12,427,423	4.58%
Investment Income	46,775	347,016	641.88%	396,533	14.27%	497,520	25.47%	598,629	20.32%
Rents & Miscellaneous	110,615	725,745	556.10%	242,442	(66.59%)	376,992	55.50%	110,514	(70.69%)
Maintenance of Effort	5,294,749	5,347,978	1.01%	5,521,570	3.25%	5,729,789	3.77%	5,839,544	1.92%
Operating Grants & Contributions	234,413	414,085	76.65%	531,653	28.39%	496,072	(6.69%)	593,539	19.65%
Charges for Services	1,533,923	1,460,159	(4.81%)	2,080,643	42.49%	1,827,032	(12.19%)	1,527,607	(16.39%)
<b>Total - Revenues</b>	<b>\$15,379,153</b>	<b>\$17,553,284</b>	<b>14.14%</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 Assets (2)	\$ (1,345,028)	\$ 1,163,430	(186.50%)	\$ 1,874,344	61.11%	\$ 2,281,927	21.75%	\$ 144,714	(93.66%)
Beginning Net Assets (2)	23,817,722	22,472,694	(5.65%)	23,636,124	5.18%	25,510,468	7.93%	27,792,395	8.95%
Ending Net Assets (2)	\$ 22,472,694	\$ 23,636,124	5.18%	\$ 25,510,468	7.93%	\$ 27,792,395	8.95%	\$ 27,937,109	0.52%

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

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

**Yuma County Jail District**

**Table A-2**

Government-wide expenses by category

Last five fiscal years (1)

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

	2002-03	2003-04		2004-05		2005-06		2006-07	
	Amount	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
Personnel Services	\$8,954,364	\$9,533,552	6.47%	\$9,964,525	4.52%	\$10,431,605	4.69%	\$12,805,799	22.76%
Operations	4,648,949	5,413,006	16.44%	6,273,476	15.90%	6,770,174	7.92%	6,687,504	(1.22%)
Depreciation	739,046	756,567	2.37%	771,733	2.00%	752,963	(2.43%)	868,601	15.36%
Interest & Fiscal Charges	781,822	708,582	(9.37%)	637,122	(10.08%)	574,197	(9.88%)	590,638	2.86%
<b>Total - Expenses</b>	<b>\$15,124,181</b>	<b>\$16,411,707</b>	8.51%	<b>\$17,646,856</b>	7.53%	<b>\$18,528,939</b>	5.00%	<b>\$20,952,542</b>	13.08%
Change in Net Assets (2)	\$ (1,345,028)	\$ 1,163,430	(186.50%)	\$ 1,874,344	61.11%	\$ 2,281,927	21.75%	\$ 144,714	(93.66%)
Beginning Net Assets (2)	23,817,722	22,472,694	(5.65%)	23,636,124	5.18%	25,510,468	7.93%	27,792,395	8.95%
Ending Net Assets (2)	\$ 22,472,694	\$ 23,636,124	5.18%	\$ 25,510,468	7.93%	\$ 27,792,395	8.95%	\$ 27,937,109	0.52%

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

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

Yuma County Jail District  
 General Government Expenditures by Function (1)  
 Last Ten Fiscal Years  
 (All information from prior year financial reports unless otherwise specified)

Fiscal Year	Public Safety		Capital Outlay		Debt Service		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
1997-98 <sup>(2)</sup>	\$7,492,631	8.72%	\$15,779,165	303.72%	\$1,896,659	213.73%	\$25,168,455	120.68%
1998-99 <sup>(2)</sup>	8,848,143	18.09%	3,639,990	(76.93%)	1,900,085	0.18%	14,388,218	(42.83%)
1999-00 <sup>(2)</sup>	9,064,345	2.44%	433,068	(88.10%)	1,900,973	0.05%	11,398,386	(20.78%)
2000-01 <sup>(3)</sup>	10,056,197	10.94%	656,543	51.60%	1,901,581	0.03%	12,614,321	10.67%
2001-02 <sup>(3)</sup>	12,004,767	19.38%	922,644	40.53%	1,897,702	(0.20%)	14,825,113	17.53%
2002-03	13,532,305	12.72%	206,132	(77.66%)	1,906,822	0.48%	15,645,259	5.53%
2003-04	15,440,306	14.10%	1,618,250	685.06%	1,903,582	(0.17%)	18,962,138	21.20%
2004-05	16,529,436	7.05%	3,171,722	96.00%	1,902,122	(0.08%)	21,603,280	13.93%
2005-06 <sup>(3)</sup>	17,628,311	6.65%	1,696,435	(46.51%)	1,904,197	0.11%	21,228,943	(1.73%)
2006-07	18,332,796	4.00%	1,866,822	10.04%	1,985,638	4.28%	22,185,256	4.50%

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

(2) Information not broken out separately prior to fiscal year 1999-00

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

Table A-3

Fiscal Year	Ratio of Debt Service to Non Capital Expenditures	Change in Fund Balance		Fund Balance Beginning		Fund Balance Ending	
		Amount	% Chng	Amount	% Chng	Amount	% Chng
1997-98 <sup>(2)</sup>	25.31%	\$ -	-	\$ -	-	\$ -	-
1998-99 <sup>(2)</sup>	21.47%	-	-	-	-	7,890,944	-
1999-00 <sup>(2)</sup>	20.97%	4,092,719	-	7,890,944	-	11,983,663	51.87%
2000-01 <sup>(3)</sup>	18.91%	3,506,290	(14.33%)	11,988,663	51.93%	15,444,456	28.88%
2001-02 <sup>(3)</sup>	15.81%	1,442,631	(58.86%)	15,444,456	28.83%	16,887,087	9.34%
2002-03	14.09%	(266,106)	(118.45%)	16,887,087	9.34%	16,620,981	(1.58%)
2003-04	12.33%	(1,860,513)	599.16%	16,620,981	(1.58%)	14,760,468	(11.19%)
2004-05	11.51%	(2,073,700)	11.46%	14,760,468	(11.19%)	12,700,241	(13.96%)
2005-06 <sup>(3)</sup>	10.80%	(418,077)	(79.84%)	12,700,241	(13.96%)	12,282,164	(3.29%)
2006-07	10.83%	9,000,207	(2252.76%)	12,282,164	(3.29%)	21,282,371	73.28%

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

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

Fiscal Year	Taxes		Federal / State Grants		Charges for Services		Investment Income	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
1997-98	6,299,807	11.86%	215,626	17.91%	611,135	1.82%	875,693	15.77%
1998-99	6,660,541	5.73%	495,736	129.91%	1,671,899	173.57%	415,277	(52.58%)
1999-00	7,002,127	5.13%	412,218	(16.85%)	2,552,070	52.64%	525,276	26.49%
2000-01	7,397,340	5.64%	938,178	127.59%	1,914,341	(24.99%)	721,578	37.37%
2001-02	7,709,886	4.23%	1,147,554	22.32%	1,642,500	(14.20%)	495,924	(31.27%)
2002-03	8,158,678	5.82%	234,413	(79.57%)	1,533,923	(6.61%)	46,775	(90.57%)
2003-04	9,258,301	13.48%	414,085	76.65%	1,460,159	(4.81%)	347,016	641.88%
2004-05	10,756,739	16.18%	531,653	28.39%	2,080,643	42.49%	396,533	14.27%
2005-06	11,883,461	10.47%	496,072	(6.69%)	1,827,032	(12.19%)	497,520	25.47%
2006-07	12,427,423	4.58%	593,539	19.65%	1,527,607	(16.39%)	598,629	20.32%

(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-4

Fiscal Year	Rents & Miscellaneous		Maintenance of Effort (2)		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
1997-98	86,364	23.49%	4,844,321	2.00%	12,932,946	7.86%
1998-99	84,602	(2.04%)	4,893,447	1.01%	14,221,502	9.96%
1999-00	72,713	(14.05%)	4,951,701	1.19%	15,516,105	9.10%
2000-01	99,053	36.22%	5,050,121	1.99%	16,120,611	3.90%
2001-02	104,413	5.41%	5,167,467	2.32%	16,267,744	0.91%
2002-03	110,615	5.94%	5,294,749	2.46%	15,379,153	(5.46%)
2003-04	725,745	556.10%	5,347,978	1.01%	17,553,284	14.14%
2004-05	242,442	(66.59%)	5,521,570	3.25%	19,529,580	11.26%
2005-06	376,992	55.50%	5,729,789	3.77%	20,810,866	6.56%
2006-07	110,514	(70.69%)	5,839,544	1.92%	21,097,256	1.38%

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

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

Fiscal Year	Operating Sources		Operating Uses		Change in Fund Balance	
	Total Revenues		Total		Amount	% Change
	Amount	% Change	Amount	% Change		
1997-98	\$ 11,764,354	7.84%	\$ 10,726,038	29.04%	\$ 1,038,316	(60.02%)
1998-99	13,522,194	14.94%	14,584,901	35.98%	(1,062,707)	(202.35%)
1999-00	14,747,318	9.06%	13,835,224	(5.14%)	912,094	(185.83%)
2000-01	15,135,104	2.63%	13,189,454	(4.67%)	1,945,650	113.32%
2001-02	15,421,961	1.90%	13,354,594	1.25%	2,067,367	6.26%
2002-03	14,809,873	(3.97%)	14,774,771	10.63%	35,102	(98.30%)
2003-04	16,180,103	9.25%	17,920,947	21.29%	(1,740,844)	(5059.40%)
2004-05	18,342,583	13.37%	19,637,972	9.58%	(1,295,389)	(25.59%)
2005-06	19,471,549	6.15%	21,146,075	7.68%	(1,674,526)	29.27%
2006-07	19,520,431	0.25%	19,343,974	(8.52%)	176,457	(110.54%)

Table A-5

Fiscal Year	General Fund - Fund Balance			
	Fund Balance - Beginning		Fund Balance - Ending	
	Amount	% Change	Amount	% Change
1997-98	\$ 2,748,411	1719.13%	\$ 3,803,789	38.40%
1998-99	3,803,789	38.40%	2,741,082	(27.94%)
1999-00	2,741,082	(27.94%)	3,413,282	24.52%
2000-01	3,413,282	24.52%	5,358,932	57.00%
2001-02	5,358,932	57.00%	7,376,962	37.66%
2002-03	7,376,962	37.66%	7,412,064	0.48%
2003-04	7,412,064	0.48%	5,671,220	(23.49%)
2004-05	5,671,220	(23.49%)	4,336,202	(23.54%)
2005-06	4,336,202	(23.54%)	2,661,676	(38.62%)
2006-07	2,661,676	(38.62%)	2,838,133	6.63%

Yuma County Jail District

Table A-6

Other Financing Sources (Uses)

Last Nine Fiscal Years <sup>(1)</sup>

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

Fiscal Year	Other Financing Sources (Uses)						Total Other Financing Sources (uses)
	Transfers In and Other Sources				Transfers Out - General Fund		
	Debt Service		Capital Projects				
	Amount	% Change	Amount	% Change	Amount	% Change	
1998-99	\$ 2,213,238	-	\$ 2,165,078	-	\$ (4,378,316)	-	\$ -
1999-00	2,028,343	(8.4%)	2,763,383	27.6%	(4,791,726)	9.4%	-
2000-01	999,253	(50.7%)	2,156,021	(22.0%)	(3,155,274)	(34.2%)	-
2001-02	1,632,045	63.3%	-	(100.0%)	(1,632,045)	(48.3%)	-
2002-03	1,759,283	7.8%	-	-	(1,759,283)	7.8%	-
2003-04	1,833,151	4.2%	1,000,000	-	(2,833,151)	61.0%	-
2004-05	1,769,105	(3.5%)	2,000,000	100.0%	(3,769,105)	33.0%	-
2005-06	1,822,792	3.0%	1,500,000	(25.0%)	(3,322,792)	(11.8%)	-
2006-07	1,742,769	(4.4%)	-	(100.0%)	(1,742,769)	(47.6%)	-

<sup>(1)</sup> Information for fiscal year 1997-98 is unavailable as records do not break out separate special revenue funds

Yuma County Jail District  
 Charges for Services by Source  
 Last Five Fiscal Years (1)

**Table A-7**

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

Fiscal Year	General Administration		Inmate Health		Detention Facility Commissary		Total All Funds	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2002-03	\$ 1,362,991	-	\$ 5,249	-	\$ 165,683	-	\$ 1,533,923	-
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%)

(1) Data only available for the last five fiscal years due to implementation of GASB 34 in fiscal year 2002-2003.

# Yuma County Jail District

## Net Assets by Category

Last Five Fiscal Years <sup>(1)</sup>

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

	2002-03	2003-04		2004-05	
	Amount	Amount	% Change	Amount	% Change
Governmental Activities					
Invested in Capital Assets, net of related debt	\$ 7,357,119	\$ 7,658,803	4.10%	\$ 12,717,224	66.05%
Restricted for:					
Debt Service	1,915,662	2,037,423	6.36%	2,069,370	1.57%
Capital Projects	5,166,077	4,125,649	(20.14%)	4,165,097	0.96%
Other Purposes	-	-	-	-	-
Unrestricted	8,013,836	9,792,396	22.19%	6,567,157	(32.94%)
Total governmental net assets	\$ 22,452,694	\$ 23,614,271	5.17%	\$ 25,518,848	8.07%

<sup>(1)</sup> Data only available for the last five fiscal years due to the implementation of GASB34 in fiscal year 2002-03.

Table A-8

	2005-06		2006-07	
	Amount	% Change	Amount	% Change
Governmental Activities				
Invested in Capital Assets, net of related debt	\$ 14,925,696	17.37%	\$ 15,259,738	2.24%
Restricted for:				
Debt Service	2,218,866	7.22%	2,003,908	(9.69%)
Capital Projects	4,287,369	2.94%	5,966,764	39.17%
Other Purposes	-	-	-	-
Unrestricted	6,360,464	(3.15%)	4,706,699	(26.00%)
Total governmental net assets	\$ 27,792,395	8.91%	\$ 27,937,109	0.52%

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**REVENUE  
CAPACITY**

# Yuma County Jail District

## Local Sales Tax Revenues

Last Ten Fiscal Years

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

Fiscal Year	Local Sales Taxes					
	County General Fund		Jail District Sales Tax (1)		Capital Sales Tax (2)	
		% Change		% Change	Amount	% Change
1997-98	6,309,075	10.54%	6,298,499	12.03%	-	-
1998-99	6,683,443	5.93%	6,661,986	5.77%	-	-
1999-00	7,013,645	4.94%	6,999,090	5.06%	-	-
2000-01	7,402,138	5.54%	7,397,292	5.69%	3,685,438	-
2001-02	7,712,672	4.20%	7,709,721	4.22%	7,650,510	107.59%
2002-03	8,140,216	5.54%	8,158,678	5.82%	8,085,935	5.69%
2003-04	9,259,931	13.76%	9,258,301	13.48%	9,222,550	14.06%
2004-05	10,736,927	15.95%	10,756,744	16.18%	10,732,670	16.37%
2005-06	11,883,146	10.68%	11,883,461	10.47%	11,826,904	10.20%
2006-07	12,427,290	4.58%	12,427,423	4.58%	7,292,550	(38.34%)

(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**

Fiscal Year	Local Sales Taxes		Local Sales Tax Total	
	Health (3)		Amount	% Change
	Amount	% Change		
1997-98	-	-	12,607,574	11.28%
1998-99	-	-	13,345,429	5.85%
1999-00	-	-	14,012,735	5.00%
2000-01	-	-	18,484,868	31.91%
2001-02	-	-	23,072,903	24.82%
2002-03	-	-	24,384,829	5.69%
2003-04	-	-	27,740,782	13.76%
2004-05	-	-	32,226,341	16.17%
2005-06	1,999,216	-	37,592,727	16.65%
2006-07	2,465,086	23.30%	34,612,349	(7.93%)

Yuma County, Arizona

Table B-2

Sales Tax by Category -Jail District Only (1)

Last Three Fiscal Years (2)

Category	2004-05	2005-06		2006-07	
	Amount	Amount	% Change	Amount	% Change
Utilities	\$ 928,721	\$ 1,057,789	13.90%	\$ 1,185,950	12.12%
Communications	408,689	444,018	8.64%	474,067	6.77%
Publishing	15,928	17,249	8.29%	14,667	(14.97%)
Restaurants & Bars	801,704	919,714	14.72%	1,012,081	10.04%
Amusements	50,406	61,599	22.21%	69,656	13.08%
Rental of Personal Prop	313,024	314,106	0.35%	336,043	6.98%
Contracting	2,050,920	2,212,970	7.90%	2,508,111	13.34%
Retail	5,921,496	6,412,090	8.28%	6,490,549	1.22%
Hotel/Motel	211,173	245,661	16.33%	226,404	(7.84%)
All Other	54,683	198,265	262.57%	109,895	(44.57%)
<b>TOTAL</b>	<b>\$ 10,756,744</b>	<b>\$ 11,883,461</b>	<b>10.47%</b>	<b>\$12,427,423</b>	<b>4.58%</b>

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

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

Yuma County, Arizona  
Principal Sales Taxpayers <sup>(1)</sup>  
Current Calendar Year and Prior Year

**Table B-3**

Taxpayer	2005		2006	
	(In Millions)	Percent of Total Sales	(In Millions)	Percent of Total Sales
Gowan Co, LLC			88.0	6.88%
Bill Alexander Ford Lincoln Mercury, Inc			73.6	5.75%
KYMA	72.6	5.92%	72.6	5.67%
Gowan Milling Co, LLC			71.3	5.57%
Shay Oil Company, Inc			60.0	4.69%
JV Farms, Inc			50.5	3.95%
Western Newspapers			50.0	3.91%
Bill Alexander Automotive Center, Inc			45.8	3.58%
Fisher Chevrolet, Inc	64.0	5.22%	45.5	3.56%
Jlg Harvesting, Inc			40.0	3.13%
Excel Group			36.8	2.88%
Barkley Ranch	31.3	2.55%	31.3	2.45%
Jacobson Companies			30.0	2.35%
Pacific So West Seed	23.1	1.88%		
DPE	20.6	1.68%		
Seeds West	19.5	1.59%		
Karl Model	19.2	1.57%		
Booth Mach	15.0	1.22%		
BTZ Zeller	14.2	1.16%		
Ram Pipe	13.6	1.11%		
H & H Seed	11.8	0.96%		
Total	<u>304.9</u>	<u>24.86%</u>	<u>695.4</u>	<u>54.36%</u>
Total Taxable Sales	<u>\$ 1,225,866,861</u>		<u>\$ 1,279,315,606</u>	

<sup>(1)</sup> Information obtained from Dunn & Bradstreet

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

**Table B-4**

	State	County (2)				Cities (6)			
		General	Jail District (3)	Capital Projects (4)	Health District (5)	San Luis	Somerton	Welton	Yuma
1998	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
1999	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
2000	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
2001	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2002	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2003	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2004	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2005	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2006	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7
2007	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7

Information from Arizona Department of Revenue

- (1) Rates established by action of governing body and voter approval
- (2) Governing body is elected Board of Supervisors
- (3) Rate established by action of governing body and voter approval in 1996 and ends in December 31, 2015 unless voters approve extension
- (4) Rate established by action of governing body and voter approval in 2000 and terminated by board action January 31, 2007
- (5) Rate established by action of governing body and voter approval in 2005
- (6) Governing body is elected City Council

# **DEBT CAPACITY**

Yuma County Jail District  
 Ratio of General Bonded Debt  
 to Assessed Value and Bonded Debt Per Capita  
 Last Ten Fiscal Years

Table C-1

Fiscal Year	Population (1)	Assessed Net Value (Secondary) (2)	Gross Bonded Debit	Ratio of Bonded Debit to Assessed Value	Net Bonded Debt Per Capita
1997-98	131,437	463,785,188	19,400,000	4.18%	147.60
1998-99	139,650	489,965,133	18,945,000	3.87%	135.66
1999-00	160,026	513,437,968	17,550,000	3.42%	109.67
2000-01	165,275	552,869,545	16,565,000	3.00%	100.23
2001-02	170,696	568,655,704	15,535,000	2.73%	91.01
2002-03	175,045	615,920,229	14,460,000	2.35%	82.61
2003-04	181,470	650,434,765	13,335,000	2.05%	73.48
2004-05	189,480	678,720,689	12,140,000	1.79%	64.07
2005-06	195,499	729,269,392	10,875,000	1.49%	55.63
2006-07	196,390	917,331,539	19,545,000	2.13%	99.52

(1) Population information from [www.workforce.az.gov](http://www.workforce.az.gov)

(2) Assessed Value information from Yuma County Assessor's Office

**YUMA, COUNTY, ARIZONA****Table C-2**

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

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
1997-98	\$ 19,400,000	\$ 8,535,855	\$ 1,893,676	\$ 25,168,455	7.52%
1998-99	18,945,000	7,565,732	1,900,085	14,388,218	13.21%
1999-00	17,550,000	6,634,480	1,939,443	11,398,386	17.02%
2000-01	16,565,000	5,745,708	2,148,042	12,614,321	17.03%
2001-02	15,535,000	4,870,748	2,031,246	14,825,113	13.70%
2002-03	14,460,000	4,052,043	1,906,822	15,645,259	12.19%
2003-04	13,335,000	3,327,088	1,903,582	18,962,138	10.04%
2004-05	12,140,000	2,661,733	1,902,122	21,602,428	8.81%
2005-06	10,875,000	2,063,853	1,896,256	21,228,943	8.93%
2006-07	19,545,000	4,030,331	1,985,638	22,185,256	8.95%

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

(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  
 Computation of Direct and Overlapping Debt <sup>(1)</sup>  
 June 30, 2007

Table C-3

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to Jail District	Amount Applicable to Jail District
Arizona Western Junior College	\$820,782,919	\$ 77,665,000	100%	\$ 77,665,000
City of Yuma	468,531,273	7,535,000	100%	7,535,000
Yuma Elementary School District No. 1	617,460,396	18,185,000	100%	18,185,000
Somerton Elementary School District No. 11	39,263,989	3,685,000	100%	3,685,000
Crane Elementary School District No. 13	167,530,607	15,850,000	100%	15,850,000
Mohawk Valley Elementary School District No. 32	17,959,563	1,225,000	100%	1,225,000
Wellton Elementary School District No. 24	16,542,461	565,000	100%	565,000
Gadsden Elementary School District No. 32	46,918,435	925,000	100%	925,000
Antelope Union High School District No. 50	46,158,112	-	100%	-
Yuma County Library District	917,331,539	8,150,000	100%	8,150,000
Yuma Union High School District No. 70	871,173,427	37,581,000	100%	37,581,000
				\$ 171,366,000
Total Direct and Overlapping General Obligation Bonded Debt, does not include revenue bonds, certificates of participation, or long-term loans				

<sup>(1)</sup> County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

**ECONOMIC AND  
DEMOGRAPHIC  
INFORMATION**

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

Calendar Year	Total Population*	Civilian			Service Producing									
		Labor Force	Employed	Unemp. Rate	Grand Total		Trnsp., Comm. Util		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1997 (2)	128,171	63,850	46,125	27.8%	22,700	49.2%	1,600	3.5%	11,450	24.8%	1,275	2.8%	8,375	18.2%
1998 (2)	131,437	63,875	45,850	28.2%	22,525	49.1%	1,700	3.7%	11,325	24.7%	1,175	2.6%	8,325	18.2%
1999 (2)	139,650	66,700	46,800	29.8%	22,600	48.3%	1,525	3.3%	11,000	23.5%	1,175	2.5%	8,900	19.0%
2000 (3)	160,026	65,700	47,600	27.5%	23,750	49.9%	1,550	3.3%	11,250	23.6%	1,325	2.8%	9,625	20.2%
2001 (4)	165,280	69,350	52,525	24.3%	24,800	47.2%	-	N/A	10,075	19.2%	1,275	2.4%	13,450	25.6%
2002 (4)	169,760	72,800	55,450	23.8%	25,075	45.2%	-	N/A	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003 (4)	175,045	71,650	54,275	24.2%	25,025	46.1%	-	N/A	9,450	17.4%	1,400	2.6%	14,175	26.1%
2004 (4)	181,470	72,800	61,400	15.7%	27,800	45.3%	-	N/A	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005 (4)	189,480	75,470	63,370	16.0%	29,600	46.7%	-	N/A	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006	196,390	76,237	64,878	14.9%	30,100	46.4%	-	N/A	10,500	16.2%	1,600	2.5%	18,000	27.7%

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	%
1997 (2)	128,171	8,775	19.0%	4,100	8.9%	2,300	5.0%	1,800	3.9%	10,550	22.9%	N/A	N/A	N/A	N/A
1998 (2)	131,437	7,925	17.3%	4,525	9.9%	2,500	5.5%	2,025	4.4%	10,875	23.7%	2,425	5.3%	8,450	18.4%
1999 (2)	139,650	8,525	18.2%	4,950	10.6%	2,775	5.9%	2,175	4.6%	10,725	22.9%	2,400	5.1%	8,325	17.8%
2000 (3)	160,026	7,475	15.7%	4,950	10.4%	2,750	5.8%	2,200	4.6%	11,425	24.0%	2,075	4.4%	9,350	19.6%
2001 (4)	165,280	10,475	19.9%	5,250	10.0%	3,075	5.9%	2,175	4.1%	12,000	22.8%	2,600	5.0%	9,400	17.9%
2002 (4)	169,760	12,200	22.0%	5,425	9.8%	3,425	6.2%	2,000	3.6%	12,750	23.0%	2,725	4.9%	10,025	18.1%
2003 (4)	175,045	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004 (4)	181,470	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 (4)	189,480	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	196,390	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	39.5%	11,200	17.3%

2004 Source www.workforce.Az.Gov (Labor force population Info-BLS Data)

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

(1) Source: Yuma County 1992 Statistical Review - Norton Consulting

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

(3) Source: (Preliminary)

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

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

**Yuma County, Arizona**

**Table D-2**

Demographic Statistics - Population and Employment - by City  
Last Ten Years

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
1997	2,182,073	4.6%	128,171	63,850	27.8%	13,561	3,622	27.0%	9,618	3,978	70.2%
1998	2,254,983	4.1%	131,437	63,875	28.2%	13,907	3,622	27.5%	9,863	4,017	70.6%
1999	2,359,071	4.4%	139,650	66,700	29.8%	15,288	3,781	29.1%	15,015	4,336	72.3%
2000 (b)	2,346,997	3.9%	160,026	64,311	16.5%	20,478	5,244	8.9%	15,322	5,182	35.3%
2001 (c)	2,579,520	4.7%	165,280	64,871	16.5%	21,297	5,290	8.9%	17,090	5,226	35.2%
2002 (c)	2,671,705	6.2%	169,760	68,133	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003 (c)	2,665,322	5.6%	175,045	71,737	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004 (c)	2,837,052	4.6%	181,470	72,799	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005 (c)	2,866,800	4.7%	189,480	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006 (c)	3,025,464	3.8%	196,390	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
1997	6,675	2,986	48.7%	1,183	578	27.0%	64,250	33,459	19.6%
1998	6,898	3,062	49.3%	1,213	578	27.5%	65,887	33,403	20.0%
1999	7,120	3,187	51.3%	1,405	603	29.0%	69,055	34,659	21.3%
2000 (b)	7,266	3,077	25.5%	1,829	616	18.2%	77,515	34,973	12.7%
2001 (c)	7,520	3,103	25.5%	1,860	622	18.2%	79,530	35,279	12.6%
2002 (c)	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003 (c)	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004 (c)	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005 (c)	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006 (c)	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%

2004 Source Censtats.census.com, GYEDC.Org & Azcommerce.com

(1) AZ Department of Revenue

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

(a) Special Census for Yuma County

(b) Per U.S. Census

(c) Source: Arizona State Department of Economic Security. Local Area Unemployment Statistics ( www.work force .az.gov)

# YUMA COUNTY, ARIZONA

Principal Taxpayers \*

Last Seven Fiscal Years

Taxpayer	2001		2002		2003	
	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation
Arizona Public Service	\$31,797,995	5.55%	\$35,475,367	6.24%	\$35,156,866	5.41%
Qwest Corporation	-	-	16,913,295	2.19%	15,020,317	2.31%
Yuma Palms 1030 Delaware LLC	-	-	-	-	-	-
Southwest Gas Corporation	3,001,376	0.52%	5,348,595	0.94%	5,677,262	0.87%
Kinder Morgan Energy Partners	5,372,638	0.94%	14,425,747	2.97%	10,167,086	1.56%
Level 3 Communications, LLC.	-	-	2,635,628	0.46%	6,287,816	0.97%
Union Pacific Railroad	1,857,995	0.32%	6,303,657	1.11%	7,429,049	1.14%
Yuma Cogeneration Associates	-	-	4,694,500	0.83%	4,694,500	0.72%
Dole Fresh Vegetable Inc.	4,287,680	0.75%	4,050,653	0.71%	3,593,808	0.55%
Walmart Stores Inc DE Corp.	-	-	-	-	-	-
Imperial Irrigation District	-	-	3,635,309	0.64%	3,921,777	0.60%
Far West Water Co.	-	-	-	-	-	-
Underhill Transfer Company	1,695,779	0.30%	-	-	-	-
Associated Materials Inc.	-	-	-	-	-	-
Schechert Henry & Dorothy Trust	-	-	-	-	-	-
	<u>\$48,013,463</u>	<u>8.08%</u>	<u>\$93,482,751</u>	<u>16.09%</u>	<u>\$91,948,481</u>	<u>14.13%</u>

\* Yuma County Assessor's Office Tax Year 2007 And prior year CAFR's Information prior to 2001 unavailable

Table D-3

2004		2005		2006		2007	
Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation
\$36,463,619	5.14%	\$36,899,998	5.44%	\$40,652,029	5.57%	\$42,436,961	4.63%
14,743,232	2.27%	14,718,211	2.17%	12,568,464	1.72%	13,387,935	1.46%
-	-	-	-	6,657,190	0.91%	8,765,555	0.96%
6,181,464	0.95%	6,471,884	0.95%	6,615,249	0.91%	7,095,923	0.77%
9,867,576	1.52%	9,119,714	1.34%	7,690,513	1.05%	6,546,605	0.71%
6,485,170	1.00%	6,346,444	0.94%	5,820,950	0.80%	5,327,874	0.58%
6,576,405	1.01%	7,873,427	1.16%	7,882,433	1.08%	5,088,456	0.55%
4,815,251	0.74%	4,349,750	0.64%	4,168,430	0.57%	4,704,960	0.51%
3,507,169	0.54%	3,538,429	0.52%	4,540,936	0.62%	4,351,941	0.47%
-	-	-	-	2,984,157	0.41%	4,337,349	0.47%
3,784,509	0.58%	3,612,947	0.53%	3,592,135	0.49%	3,499,644	0.38%
-	-	-	-	-	-	2,971,503	0.32%
2,374,649	0.37%	2,486,680	0.37%	2,632,657	0.36%	2,743,006	0.30%
-	-	-	-	-	-	2,655,506	0.29%
-	-	-	-	3,545,605	0.49%	2,570,511	0.28%
<u>\$94,799,044</u>	<u>14.12%</u>	<u>\$95,417,484</u>	<u>14.06%</u>	<u>\$109,350,748</u>	<u>14.99%</u>	<u>\$116,483,729</u>	<u>12.70%</u>

**Yuma County, Arizona**

Demographic Statistics - County Employees - by Activity

Last Eight Fiscal Years (1) (2)

	1999-2000 Employees			2000-2001 Employees			2001-2002 Employees			2002-2003 Employees		
	Full Time	FTEs	Total Paid									
General Government												
Assessor	24	25	26	28	28	28	27	28	29	28	28	28
Board of Supervisors / County Admin	15	15	15	17	17	17	17	17	17	17	17	17
Development Services	64	66	67	66	68	69	66	67	68	67	68	68
Election Services	2	3	3	2	3	4	2	2	2	2	2	2
Financial Services	16	16	16	16	16	16	15	15	15	16	16	16
General Services	20	20	20	21	22	23	24	26	27	29	30	30
Human Resources	8	9	9	9	9	9	9	9	9	9	9	9
Information Technology Services	12	12	12	14	14	14	17	18	18	20	20	20
Recorder	10	10	10	10	10	10	10	10	10	10	10	10
Treasurer	9	10	10	9	10	10	9	10	10	9	10	10
YMPO	3	7	10	3	6	9	3	6	9	2	6	10
Total General Government	183	193	198	195	203	209	199	208	214	209	216	220
Public Safety												
Adult Probation	85	85	85	83	83	83	87	87	87	79	79	79
Sheriff	271	272	272	278	279	279	287	287	287	299	300	301
Total Public Safety	356	357	357	361	362	362	374	374	374	378	379	380
Highways & Streets												
Public Works	90	90	90	93	93	93	91	92	92	90	90	90
Total Highways & Streets	90	90	90	93	93	93	91	92	92	90	90	90
Health												
Health	106	108	109	102	104	106	83	86	88	83	88	92
Total Health	106	108	109	102	104	106	83	86	88	83	88	92
Cultural & Recreation												
Library	54	56	57	54	57	59	54	58	61	51	57	62
Total Cultural & Recreation	54	56	57	54	57	59	54	58	61	51	57	62
Welfare												
Housing	17	17	17	17	17	17	18	28	37	19	23	26
Public Fiduciary	3	3	3	4	4	4	4	4	4	4	4	4
Total Welfare	20	20	20	21	21	21	22	32	41	23	27	30
Education												
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities												
Clerk of Superior Court	30	31	31	30	30	30	29	29	29	31	32	32
Constable Precinct #1	3	3	3	3	3	3	2	3	3	2	3	3
Constable Precinct #2	-	-	-	-	-	-	-	-	-	-	-	-
Constable Precinct #3	-	-	-	-	-	-	-	-	-	-	-	-
County Attorney	48	50	52	46	46	46	51	51	51	53	54	54
County Attorney: Victim Services	9	9	9	11	12	12	10	10	10	10	10	10
Justice Court #1	14	14	14	16	16	16	17	17	17	19	19	19
Justice Court #2	3	3	3	3	3	3	3	4	4	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	103	103	103	112	115	117	116	116	116	129	131	132
Legal Defender	8	8	8	8	8	8	8	8	8	9	9	9
Public Defender	15	15	15	16	16	16	13	13	13	18	18	18
Superior Court	27	27	27	34	34	34	38	39	39	43	45	47
Total Legal Activities	264	267	269	283	287	289	291	294	294	321	328	331
Total Employee Count:	1,078	1,096	1,105	1,114	1,132	1,144	1,119	1,149	1,169	1,160	1,190	1,210

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

(2) Information prior to calendar year 1999 unavailable

Table D-4

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

**Yuma County, Arizona**

**Table D-5**

Demographic Statistics - Top Employers

Most Current Complete Calendar Year and Year Prior

	2005		2006	
	Total Employment	% of Total Employed	Total Employment	% of Total Employed
U.S. Marine Corp	6,043	9.53%	6,043	9.31%
Dole Corporation	1,000	1.58%	850	1.31%
U.S. Army	1,176	1.85%	2,758	4.25%
Yuma Regional Medical Center	1,500	2.37%	1,844	2.84%
Grower's Company	1,500	2.37%	1,400	2.16%
Yuma County	1,289	2.03%	1,311	2.02%
Yuma School District #1	1,200	1.89%	1,700	2.62%
Sayler American Fresh Foods	1,000	1.58%	1,000	1.54%
Yuma City Government	864	1.36%	985	1.52%
Yuma Union High School District	690	1.09%	921	1.42%
Total Top Employers	16,262	25.65%	18,812	29.00%
Total County Employment	63,400	3.26%	64,878	2.33%

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

**YUMA COUNTY, ARIZONA**

**Table D-6**

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
1997	\$ 126,820,000	-4.59%	1,029	-25.22%	\$ 578,793,000	-1.43%	\$ 688,778,023	5.95%
1998	155,725,000	22.79%	2,824	174.44%	782,120,000	35.13%	\$ 739,769,407	7.40%
1999	133,174,000	-14.48%	2,940	4.11%	666,631,000	-14.77%	\$ 782,030,227	5.71%
2000	160,310,000	20.38%	1,288	-56.19%	711,099,000	6.67%	\$ 843,250,996	7.83%
2001	111,058,880	-30.72%	1,310	1.71%	792,215,000	11.41%	\$ 866,261,447	2.73%
2002	149,800,941	34.88%	1,607	22.67%	922,000,000	16.38%	\$ 893,498,570	3.14%
2003	217,343,008	45.09%	1,805	12.32%	997,000,000	8.13%	\$ 966,672,745	8.19%
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	\$ 1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	\$ 1,225,866,861	16.35%
2006	182,228,696	-64.37%	1,307	-49.46%	1,347,000,000	10.14%	\$ 1,279,315,606	4.36%

\* Source: "Arizona Statistical Abstracts", University of Arizona for prior years and from compilation of data from local government agencies

\*\* Source Federal Deposit Insurance Corp (www.2.fdic.gov)

\*\*\* Source: Arizona Department of Revenue

**YUMA COUNTY, ARIZONA**

**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
1997	\$ 126,820,000	-4.59%	1,029	-25.22%	\$ 578,793,000	-1.43%	\$ 688,778,023	5.95%
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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%

\* Source: "Arizona Statistical Abstracts", University of Arizona for prior years and from compilation of data from local government agencies

\*\* Source Federal Desosit Incurance Corp (www.2.fdic.gov)

\*\*\* Source: Arizona Department of Revenue

# **OPERATIONAL INFORMATION**

Yuma County Jail District  
 Capital Asset & Infrastructure Statistics by Function/Program  
 Last Six Fiscal Years <sup>(1)</sup>

**Table E-1**

Function/Program	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Public safety						
Administration buildings	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1
Aircraft	2	3	2	1	0	0
Patrol units	60	60	70	75	80	85
Sheriff sub-stations	4	4	4	4	4	4
Boats	3	3	3	3	3	4
Criminal investigation building	2	2	2	2	3	3

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

<sup>(1)</sup> Information prior to fiscal year 2001-02 unavailable.

Yuma County Jail District  
 Miscellaneous  
 Current Fiscal Year and Year Prior

Table E-2

	2006	2007	% Change		2006	2007	% Change
Prisoner capacity:	748	748	0.00%	Food Service:			
				Total meals provided	799,278	736,624	-7.84%
Average daily population rate	596	566	-5.03%	Avg prepared per day	2,079	2,019	-2.89%
				Ave cost per meal	\$1.13	\$1.03	-8.85%
Prisoner composition				Laundry Service:			
Male	87.06%	87.40%	0.39%	Total tons	302	356	17.88%
Female	12.16%	12.50%	2.80%	Total Pounds	603,845	713,170	18.10%
Juvenile	0.78%	1.00%	28.21%	Pounds per day	1,654	1,954	18.14%
Prisoner processed (All)	19347	17995	-6.99%	Medical Services:			
Total Bookings:	9712	9146	-5.83%	Initial screenings	9,427	9,146	-2.98%
Total released:	9635	8849	-8.16%	Response to sick calls	4,660	4,521	-2.98%
Prisoner transported:	18484	18183	-1.63%	Seen by doctor	1,828	1,773	-3.01%
Arrest warrants	2009	2309	14.93%				
Canceled warrants	789	554	-29.78%				
Validated warrants	3526	3892	10.38%				
Extraditions	231	231	0.00%				

(All information from county records)

**Yuma County Jail District**

**Table E-3**

Schedule of Insurance in Force

June 30, 2007

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$10,000,000 per Occurrence \$10,000,000 Errors & Omissions Annual Aggregate \$800,000 deductible for employment practices \$400,000 deductible for all others	Insurance Company of the State of pennsylvania	08/01/2007	\$345,701
Property	\$175,847,867 limit \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 100,000 deductible - Earth Movement \$ 100,000 deductible - Flood or 5.00 %	The Travelers Indemnity Company	08/01/2007	\$157,803
Excess Liability	\$10,000,000 per Occurrence \$10,000,000 Aggregate	Great American E & S	08/01/2007	\$88,173
Commercial Crime	\$1,00,000 Form O - Employee Dishonesty Including Faithful Performance of Duty \$10,000 Deductible	Great American E & S	08/01/2007	\$3,709
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 aggregate \$5,000 deductible each claim	Zurich American Insuance Co.	04/26/2008	\$3,876 *Net of Commission
Tourist Auto Liability	\$100,000 Property Damage and Liability \$2,000 Medical \$100,000 Legal Assistance 2%, with \$200 mimimum, collision dedeductible 5%, with \$400 mimimum, theft deductible	Westchester Fire Insurance Co.	11/25/2005	\$3,863
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$125,000 (Specific) \$125,000 - deductible	HCC Life	07/12/2007	\$474,084
Medical Self Insurance	\$2,000,000 limit \$4,500 deductible maximum per person non-PPO \$1,500 deductible maximum per person PPO \$13,500 deductible maximum per family non-PPO \$4,500 deductible maximum per family PPO	Yuma County Employee Benefit Trust	12/31/2007	\$540,000 ( Fixed Premium)

(All information from county records)