YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended
June 30, 2009

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

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YUMA COUNTY JAIL DISTRICT

"Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being, and future of our entire community."

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2009

BOARD OF DIRECTORS
Greg Ferguson, Chair
5th District

Lenore Loroña Stuart, 1st District
Russell McCloud, 2nd District
Casey Prochaska, 3rd District
Marco A. (Tony) Reyes, 4th District

SHERIFF
Ralph Ogden

COUNTY ADMINISTRATOR
Robert L. Pickels Jr.

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Assistant Director
Gilberto Villegas, Jr.

Accountants
Glenda McGuire
LeeAnne Rachels
Denise Perez
Debra Beyer
Toni Lindsay
Tammy Vasquez
Engracia Lopez
Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia
Denise Butler

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YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2009

TABLE OF CONTENTS

INTRODUCTORY SECTION :

	Page
Letter of Transmittal	3
Organization Chart	6
Certificate of Achievement for Excellence in Financial Reporting	7

FINANCIAL SECTION :

	Exhibit	Page
Independent Auditors' Report		11
Management's Discussion and Analysis		13
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	A- 1	20
Statement of Activities	A- 2	21
Fund Financial Statements:		
Balance Sheet- Governmental Funds	B- 1	24
Reconciliation of the Balance Sheet to the Statement of Net Assets -Governmental Funds	B- 2	25
Statement of Revenues, Expenditures, and Changes in Fund Balances- Governmental Funds	B- 3	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	B- 4	27
Notes to Financial Statements		30
Required Supplementary Information (RSI):		
Budgetary Comparison Schedule- General Fund	C	44
Notes to Required Supplementary Information		46
Other Supplementary Information:		
Other Major Governmental Funds:		
Budgetary Comparison Schedule- Debt Service Fund	D-1	50
Budgetary Comparison Schedule- Capital Projects Fund	D-2	51
Nonmajor Governmental Funds:		
Combining Balance Sheet	E	54
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F	55
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances- Budget and Actual	G	56

STATISTICAL SECTION :

	Table	Page
Financial Trends		
Government-wide revenues by source	A-1	62
Government-wide expenses by category	A-2	64
Governmental funds expenditures by function	A-3	66
Change in fund balances - All funds	A-4	68
Governmental funds revenues by source	A-5	70
Fund balances of governmental funds	A-6	72
General fund changes in fund balances	A-7	72
Net assets by category	A-8	74
Other financing sources (uses)	A-9	76
Charges for services by source	A-10	76

YUMA COUNTY JAIL DISTRICT

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2009

TABLE OF CONTENTS

STATISTICAL SECTION (Concluded):

	Table	Page
Revenue Capacity		
Local sales tax revenues	B-1	78
Sales tax by category - Jail district only	B-2	80
Sales tax rates in Yuma County	B-3	81
Debt Capacity		
Ratio of general bonded debt to assessed value and bonded debt per capita	C-1	84
Ratio of annual debt service expenditures for general bonded debt to total general expenditures	C-2	85
Pledged revenues - Jail District only	C-3	86
Computation of direct and overlapping debt	C-4	88
Economic and Demographic Information		
Demographic statistics-Population and employment - by sector for the entire Yuma County	D-1	90
Demographic statistics-Population and employment - by city for the entire Yuma County	D-2	91
Principal taxpayers for the entire Yuma County	D-3	92
Demographic statistics-County employees - by activity for the entire Yuma County	D-4	94
Demographic statistics-Top employers for the entire Yuma County	D-5	96
County-wide other demographic statistics	D-6	97
County-wide building permits, bank deposits, and retail sales	D-7	98
Operational Information		
Capital asset & infrastructure statistics by function/program	E-1	101
Operating Indicators by function / program	E-2	102
Schedule of insurance in force	E-3	104

INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 5

Organization Chart 6

Certificate of Achievement for Excellence in Financial Reporting 7

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FINANCIAL SERVICES DEPARTMENT

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

November 6, 2009

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits the Yuma County Jail District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2009.

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

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

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

THE REPORTING ENTITY

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

FINANCIAL INFORMATION

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

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

FINANCIAL INFORMATION (concluded)

General Fund: The General Fund is the primary operating fund. It accounts for all financial resources of the Yuma County Jail District, except for those that are required, either by rule of statute or 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 Projects 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.

BUDGETARY CONTROLS

The Yuma County Jail District complies with Arizona State Statutes 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 Projects Funds are monitored at the Department and Project Level respectively. The budget is modified throughout the year as additional resources become available or anticipated resources dissipate, if permitted under A.R.S. 42-17105 and 42-17106. This methodology ensures that all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

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.

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, Debt Service and Capital Projects Funds in the amount of approximately $271,620 in fiscal year 2008-2009.

LONG-TERM FINANCIAL PLANNING

Unreserved, undesignated fund balance in the general fund (5 percent of total general fund revenues) falls within the policy guidelines set by the District's Board of Directors for budgetary and planning purposes (i.e. between 5 and 15 percent of total general fund revenues). Currently reviewed strategic plan calls for the increase of fund balance in the following fiscal years to assure funding to Jail District Operations as well as reduce the amount that might be needed to finance future detention center expansion and/or construction.

MAJOR INITIATIVES

Management of the Yuma County Jail District is committed to continue to finding ways to reduce tax payers cost of operating the Adult Detention center. One major initiative has to do with providing more efficient and at the same time, less costing medical services to inmates. Jail District Management is looking to acquire a medial contract that will help achieve this goal.

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, 2009. The independent auditor has issued an unqualified ("clean") opinion on the Yuma County Jail District's financial statements for the year ended June 30, 2009. The results of this audit are outlined in the Independent Auditors' Report located at the front of the financial section of this report.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Yuma County Jail District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2008. This was the sixth consecutive year that the Yuma County Jail District has received this prestigious award. In order to be awarded a Certificate of Achievement, the Yuma County Jail District published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

ACKNOWLEDGMENTS

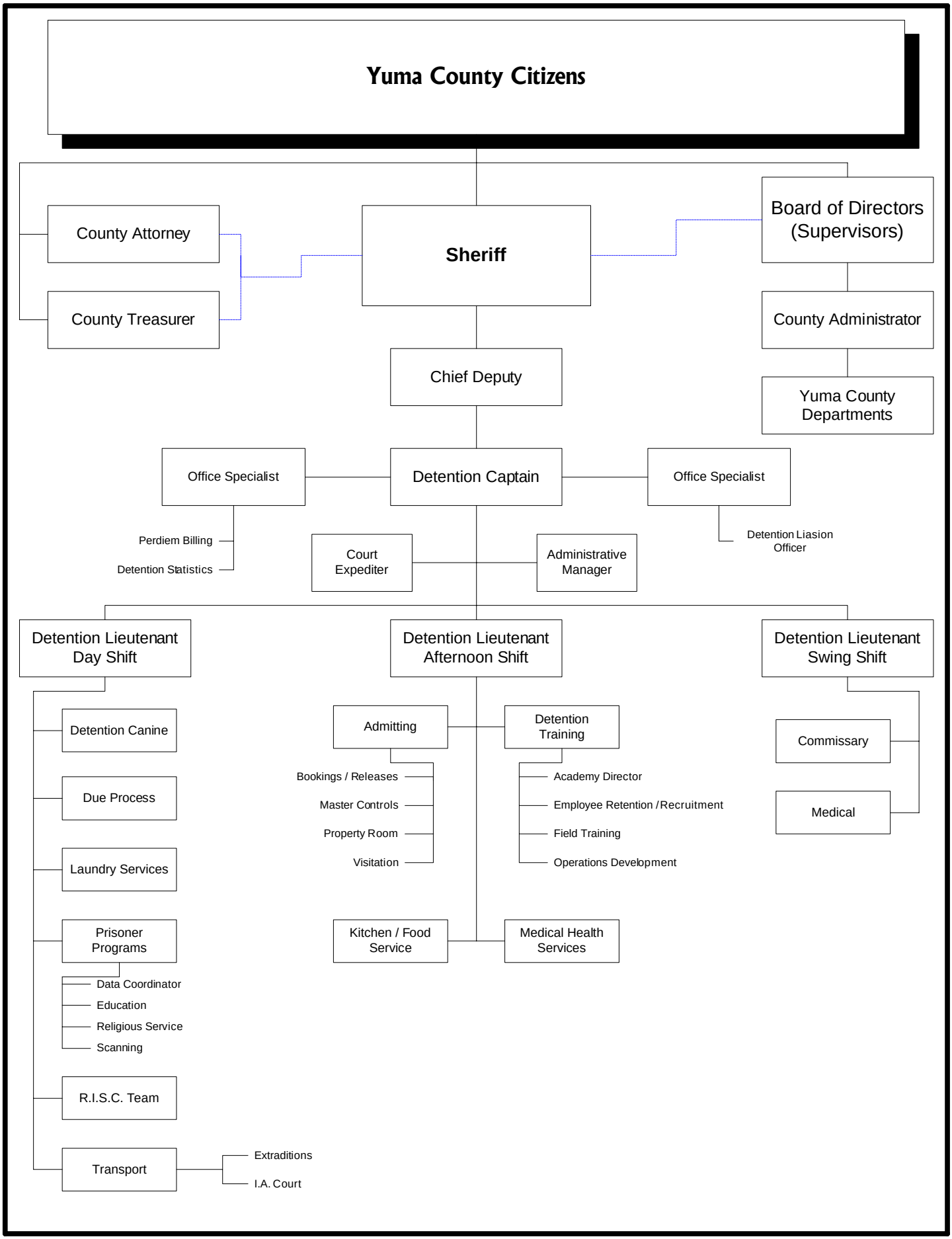
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have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

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

Respectfully submitted,

Scott G. Holt
Financial Services Director

Gilberto Villegas, Jr.
Assistant Finance Director


Yuma County Citizens
County Attorney
County Treasurer
Sheriff
Board of Directors (Supervisors)
County Administrator
Yuma County Departments
Chief Deputy
Office Specialist
Detention Captain
Office Specialist
Perdiem Billing
Detention Statistics
Court Expediter
Administrative Manager
Detention Liasion Officer
Detention Lieutenant Day Shift
Detention Lieutenant Afternoon Shift
Detention Lieutenant Swing Shift
Detention Canine
Due Process
Laundry Services
Prisoner Programs
Data Coordinator
Education
Religious Service
Scanning
R.I.S.C. Team
Transport
Extraditions
I.A. Court
Admitting
Bookings / Releases
Master Controls
Property Room
Visitation
Detention Training
Academy Director
Employee Retention / Recruitment
Field Training
Operations Development
Kitchen / Food Service
Medical Health Services
Commissary
Medical

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, 2008

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

President

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

Independent Auditors' Report 11-12

Management's Discussion and Analysis 13-18

Government-wide Financial Statements 19-21

Fund Financial Statements 23-27

Notes to Financial Statements 29-41

Required Supplementary Information 43-46

Other Supplementary Information 47-57

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HEINFELD, MEECH & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

3033 N. Central Avenue, Suite 300
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Tel (602) 277-9449
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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) (a component unit of Yuma County, Arizona) as of and for the year ended June 30, 2009, 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.

As discussed in Note 1, the financial statements of the Yuma County Jail District are intended to present the financial position, and the changes in financial position of only that portion of the governmental-type activities and the major funds of Yuma County, Arizona that are attributable to the Yuma County Jail District. They do not purport to, and do not, present fairly the financial position of Yuma County, Arizona, as of June 30, 2009, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 (a component unit of Yuma County, Arizona) as of June 30, 2009, 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 44 through 46 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2009, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Heinfeld, Meech & Co., P.C.

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

November 6, 2009

FINANCIAL SERVICES DEPARTMENT

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

Scott G. Holt
Director

Management's Discussion and Analysis

As management of the Yuma County Jail District, we offer readers of the Yuma County Jail District's financial statements this narrative overview and analysis of the financial activities of the Yuma County Jail District for the fiscal year ended June 30, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3 to 5 of this report.

FINANCIAL HIGHLIGHTS

❖ The assets of the Yuma County Jail District exceeded its liabilities at the close of the most recent fiscal year by $28,659,993 (*net assets*). Of this amount, $1,538,066 (*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 $989,600 or 4.7% of total general fund expenditures and transfers out.
❖ Unreserved fund balance for future capital construction projects and for future debt payments were $3,998,971 and $2,104,683 respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-wide financial statements:

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

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

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

Both of the government-wide financial statements distinguish functions of the Yuma County Jail District that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Yuma County Jail District are all 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 fund, 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 54 to 57.

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

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30 to 41 of this report.

Other information

The combining statements referred to earlier in connection with other major and non-major governmental funds are presented on pages 50 to 57 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Yuma County Jail District, assets exceeded liabilities by $28,659,993 at the close of this fiscal year.

A portion of Yuma County Jail District's net assets (73.3%) 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 (21.3%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* ($1,538,066) 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	
	2009	2008
Current other assets	$ 2,155,979	$ 2,914,377
Cash and cash equivalents and investments held by trustee	9,893,545	13,907,336
Capital assets, net	37,228,273	36,786,093
Total assets	49,277,797	53,607,806
Long-term liabilities outstanding	18,282,845	20,325,237
Other liabilities	2,334,959	4,144,466
Total liabilities	20,617,804	24,469,703
Investment in capital assets, net of related debt	21,018,273	18,636,093
Restricted	6,103,654	7,171,268
Unrestricted	1,538,066	3,330,742
Total net assets	$ 28,659,993	$ 29,138,103

Yuma County Jail District
Changes in net assets

		Governmental Activities	
		2009	2008
Revenues:			
Program revenues:			
	Operating grants and contributions	$ 6,852,980	$ 6,881,841
	Charges for services (prisoner boarding fees)	629,852	809,335
General revenues:			
	Sales tax (county wide half cent sales tax)	11,826,297	12,372,890
	Unrestricted investment earnings	271,620	796,174
	Miscellaneous	162,601	158,704
Total revenue		19,743,350	21,018,944
Expenses:			
Public safety:			
	Personnel services (Salaries and benefits)	12,417,169	11,622,271
	Operations (Materials, supplies, and claims)	6,163,807	6,525,004
	Depreciation, interest and fiscal charges (assets and debt)	1,640,484	1,670,675
Total Expenses		20,221,460	19,817,950
Change in net assets		(478,110)	1,200,994
Net assets - beginning	July 1, 2008	29,138,103	27,937,109
Net assets - ending	June 30, 2009	$ 28,659,993	$ 29,138,103

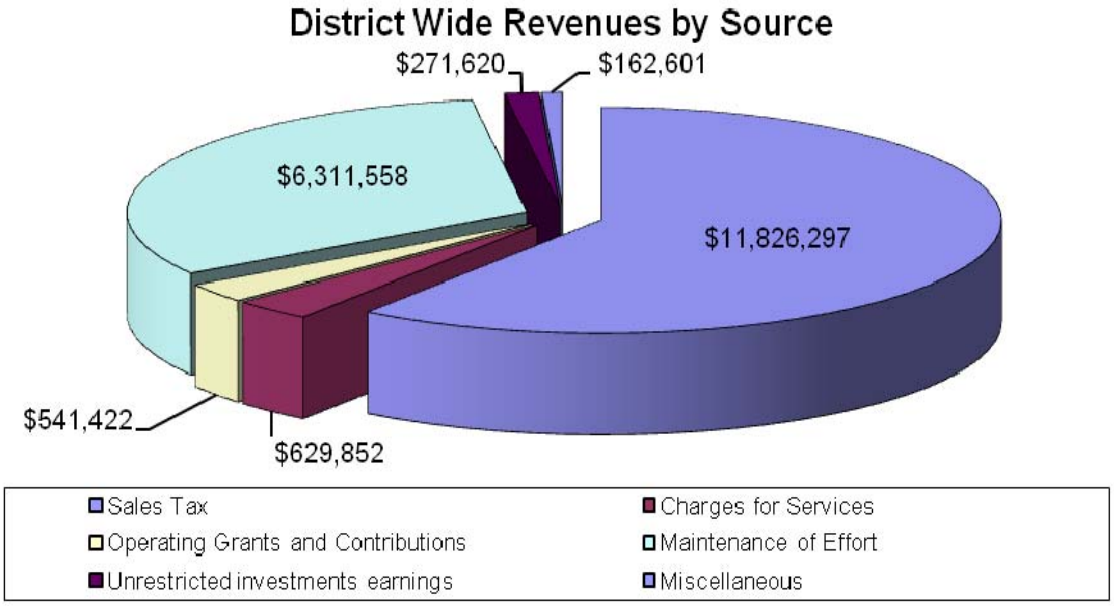
Governmental activities

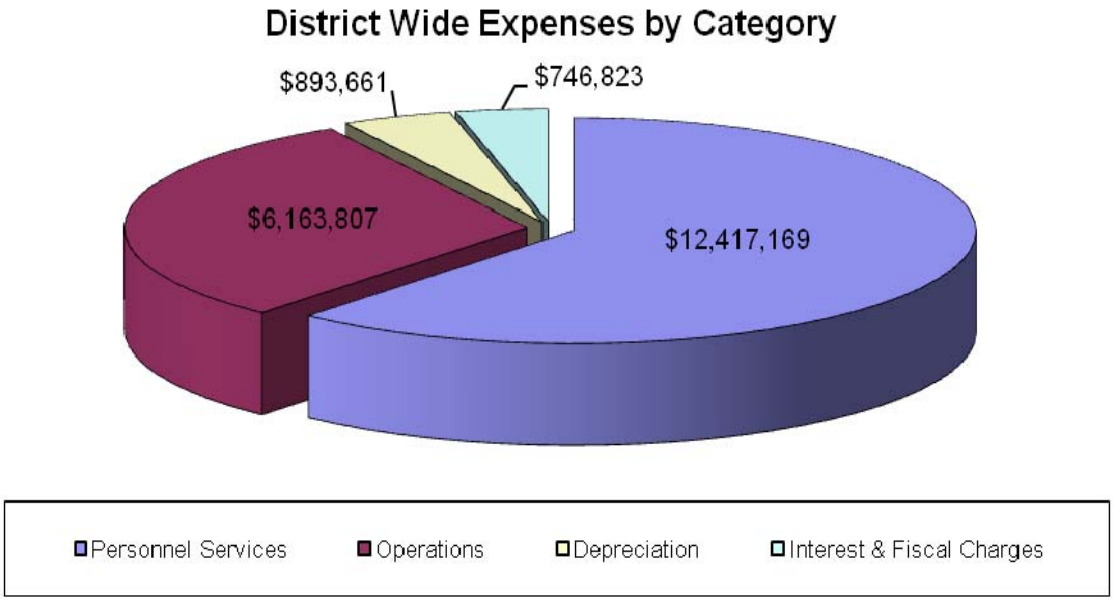
Governmental activities decreased the Yuma County Jail District's net assets by $478,110. Key elements of this decrease are as follows:

- Operating grants and contributions decreased by $(28,861) (-0.42%) during the year. The majority of the reduction has to do with reduction of grants received due to current economic circumstances. The formula for calculating the maintenance of effort is driven based on the national GDP deflator.

Governmental activities (concluded)

- Charges for services decreased by $(179,483) (-22.18%) as a result of the jail housing fewer federal prisoners.
- Sales tax revenue decreased by $(546,593) or (-4.42%) as a reflection of current nationwide economic slowdown.
- Unrestricted investment earnings decreased by $(524,554) (-65.88%) as a result of interest on Capital projects funding. As the majority of the capital projects are completes, accumulated resources have decreased earning less interest in the capital projects fund.
- Personnel services increased by $794,898 or 6.84% during the year. This is due hiring some of the vacancies, as well as the restructuring, during the year to establish a more uniform hierarchy.
- Operations (Materials, supplies, and claims) decreased by $(361,197) (-5.54%) during the year. This is primarily the result of the reduction in the debt service fund for the cost of bond issuance reflected in fiscal year 2007.





FINANCIAL ANALYSIS OF THE JAIL DISTRICT'S FUNDS

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

Governmental funds

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

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of $7,679,565, a decrease of ($3,057,682) in comparison with the prior year. The entire June 30, 2009 combined ending fund balance is *unreserved fund balance*, which is available for spending at the District's discretion within their respective fund activities which are as follows:

1) Unrestricted reported in the general fund $989,600
2) Unrestricted reported in the debt service fund $2,104,683
3) Unrestricted reported in the capital projects fund $3,998,971, and
4) Unrestricted reported in the special revenue funds $586,311.

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 $989,600. Unreserved fund balance represents 4.7% of total fund expenditures and transfers.

The fund balance of the Yuma County Jail District's General fund decreased by $2,118,467 during the current fiscal year. Key factors in this year are as follows:

- Decrease in collections of the County-wide sales tax of $546,593.
- Increase in overall operating expenditures of $1,015,065 (5.95%), primarily due to the increases in personnel expenditures of $997,787 or 9.16%. The remainder $17,278 was allocated to other supplies and operating items.
- Increase on the required transfers to the debt service fund of $551,080 to meet debt service needs.

The *capital projects* fund balance was reduced by $1,546,861 or 27.89%. This is due to completed capital projects. The Jail annex was completed this year.

The *debt service* fund balance had a fund balance at the end of the current fiscal year in the amount of $2,104,683. This amount is dedicated to pay for future debt obligation of the Revenue bond issuances of 1996 and 2007.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

At the close of the current fiscal year, the Yuma County Jail District had received a total of $1,194,705 less revenues than budgeted. This was mainly due to collecting less sales tax of $864,703, and fewer charges for services of $261,177 than was anticipated. These shortfalls are reflective of the nationwide slowing of the economy as well as a decrease in revenue for the boarding of federal prisoners. Intergovernmental revenue was less than budget by $35,571 due to lower than expected grant. Miscellaneous income was less than anticipated by $42,034. Only Investment income was higher than the budgeted amount by $8,780.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The Yuma County Jail District's investment in capital assets for its governmental activities at June 30, 2009 amounts to $37,228,273 (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 1.2%. This is a product of the new Jail Annex project being completed in fiscal year 2009. Additional information on the District's capital assets can be found in notes 5-6 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 $16,210,000 of which $14,175,000 is considered long term and $2,035,000 is payable within one year. $6,680,000 of this amount is comprised of one Revenue bond issuance from 1996. The remaining $9,530,000 is the Revenue Bond issued in 2007. Additional information on the District's long-term debt can be found in notes 7-10 on pages 35-36 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Yuma County Jail District expects the collection of sales tax to continue at these lower levels based upon current trends in Yuma County which previously had been performing better than the state in general. The maintenance of effort is expected to remain at least its current level but may increase by the growth factor based of observable economic trends in the local economy as outlined in state statutes for support by the general county funds. The support is based on a formula defined in state statutes. Both the County and District have observed a stabilizing of its growth. The County and District revenues appear to be running a bit ahead of the overall state of Arizona although most recent data indicates this may be slowing and tracking more with the economic conditions prevailing at both the state and national levels. It will require diligent and effective management of the District's resources both in revenues and expenditures to meet the challenge of the existing economic conditions. The District is looking for new revenues and strictly monitoring its level of expenditures as it works through the current economic situation.

REQUESTS FOR INFORMATION

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT **Exhibit A- 1**

Statement of Net Assets

June 30, 2009

		Governmental Activities
ASSETS		
Cash and cash equivalents	$	4,014,327
Receivables (net of allowances for uncollectibles):		
Property taxes		2,537
Accounts		51,346
Accrued interest		11,354
Due from:		
Primary government - Yuma County		264,533
Other governments		5,263
State governments		1,820,936
Prepaid items		10
Investment held by trustee - restricted		5,879,218
Capital assets (net of accumulated depreciation):		
Land		2,254,719
Buildings		33,486,799
Improvements other than buildings		750,792
Machinery and equipment		514,728
Construction in progress		221,235
Total Assets	$	49,277,797
LIABILITIES		
Accounts payable	$	226,397
Accrued payroll and employee benefits		593,711
Due to:		
Primary government - Yuma County		1,139,563
Interest and fiscal charges payable		373,412
Unearned revenue		1,876
Noncurrent liabilities:		
Due within one year		3,742,851
Due in more than one year		14,539,994
Total Liabilities	$	20,617,804
NET ASSETS		
Invested in capital assets, net of related debt	$	21,018,273
Restricted for:		
Debt service		2,104,683
Capital projects		3,998,971
Unrestricted		1,538,066
Total Net Assets	$	28,659,993

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

YUMA COUNTY JAIL DISTRICT

Exhibit A- 2

Statement of Activities

Year Ended June 30, 2009

	Function / Program				
	Administration	General Assistance	Capital Improvements	Debt Service	Total
Expenses:					
Public safety:					
Personnel services (Salaries and benefits)	$ 11,992,335	$ 424,834	-	-	$ 12,417,169
Operations (Materials, supplies, and claims)	5,949,121	180,412	$ 23,579	$ 10,695	6,163,807
Depreciation	668,740	69,208	155,713	-	893,661
Interest and fiscal charges	-	-	-	746,823	746,823
Total expenses	18,610,196	674,454	179,292	757,518	20,221,460
Program revenues:					
Operating grants and contributions	6,513,647	339,333	-	-	6,852,980
Charges for services	369,823	260,029	-	-	629,852
Net program expenses	11,726,726	75,092	179,292	757,518	12,738,628

General revenues:	
Sales tax	11,826,297
Unrestricted investment earnings	271,620
Miscellaneous	162,601
Total general revenues	12,260,518
Change in net assets	(478,110)
Net assets, July 1, 2008	29,138,103
Net Assets, June 30, 2009	$ 28,659,993

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

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FUND FINANCIAL STATEMENTS

YUMA COUNTY JAIL DISTRICT **Exhibit B- 1**

Balance Sheet

Governmental Funds

June 30, 2009

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 354,293	-	$ 3,024,581	$ 635,453	$ 4,014,327
Receivables (net of allowances for uncollectibles):					
Property taxes	-	$ 2,537	-	-	2,537
Accounts	12,974	-	-	38,372	51,346
Accrued interest	2,682	22	6,967	1,683	11,354
Due from:					
Primary government- Yuma County	263,642	-	16	875	264,533
Other funds	22,080	410,000	-	49,035	481,115
Other governments	2,158	-	-	3,105	5,263
State governments	1,794,686	-	-	26,250	1,820,936
Prepaid items	10	-	-	-	10
Investment held by trustee- restricted	-	4,501,522	1,377,696	-	5,879,218
Total Assets	**$ 2,452,525**	**$ 4,914,081**	**$ 4,409,260**	**$ 754,773**	**$ 12,530,639**
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 209,616	-	$ 151	$ 16,630	$ 226,397
Accrued payroll and employee benefits	575,498	-	-	18,213	593,711
Due to:					
Primary government- Yuma County	637,479	$ 399,110	138	102,836	1,139,563
Other funds	40,332	-	410,000	30,783	481,115
Revenue bonds payable	-	2,035,000	-	-	2,035,000
Interest and fiscal charges payable	-	373,412	-	-	373,412
Deferred revenue	-	1,876	-	-	1,876
Total Liabilities	1,462,925	2,809,398	410,289	168,462	4,851,074
Fund balances:					
Unreserved, reported in:					
General fund	989,600	-	-	-	989,600
Debt service fund	-	2,104,683	-	-	2,104,683
Special revenue funds	-	-	-	586,311	586,311
Capital projects fund	-	-	3,998,971	-	3,998,971
Total fund balances	989,600	2,104,683	3,998,971	586,311	7,679,565
Total liabilities and fund balances	**$ 2,452,525**	**$ 4,914,081**	**$ 4,409,260**	**$ 754,773**	**$ 12,530,639**

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

YUMA COUNTY JAIL DISTRICT

Exhibit B- 2

Reconciliation of the Balance Sheet to the Statement of Net Assets

Governmental Funds

June 30, 2009

Fund balance - total governmental funds		**$ 7,679,565**
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.		37,228,273
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	$ 14,175,000	
Compensated absences	764,845	
Claims and judgments	1,308,000	
Total		(16,247,845)
Net assets of governmental activities		**$ 28,659,993**

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

YUMA COUNTY JAIL DISTRICT

Exhibit B- 3

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2009

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales tax	$ 11,826,297	-	-	-	$ 11,826,297
Intergovernmental:					
Primary government	6,311,558	-	-	-	6,311,558
Other government	202,089	-	-	$ 339,333	541,422
Charges for services	369,823	-	-	260,029	629,852
Investment income	51,280	$ 130,685	$ 72,611	17,044	271,620
Miscellaneous	15,466	-	15,107	132,028	162,601
Total Revenue	18,776,513	130,685	87,718	748,434	19,743,350
Expenditures:					
Current:					
Public safety	18,073,885	10,695	23,579	605,246	18,713,405
Capital outlay	90,015	-	1,201,000	14,779	1,305,794
Debt service:					
Principal retirement	-	2,035,000	-	-	2,035,000
Interest and fiscal charges	-	746,823	-	-	746,823
Total Expenditures	18,163,900	2,792,518	1,224,579	620,025	22,801,022
Excess (deficiency) of revenues over expenditures	**612,613**	**(2,661,833)**	**(1,136,861)**	**128,409**	**(3,057,672)**
Other financing sources (uses):					
Transfers in	-	3,141,080	-	-	3,141,080
Transfers out	(2,731,080)	-	(410,000)	(10)	(3,141,090)
Total other financing sources (uses)	(2,731,080)	3,141,080	(410,000)	(10)	(10)
Net change in fund balance	(2,118,467)	479,247	(1,546,861)	128,399	(3,057,682)
Fund balances- beginning (July 1, 2008)	3,108,067	1,625,436	5,545,832	457,912	10,737,247
Fund balances - ending (June 30, 2009)	**$ 989,600**	**$ 2,104,683**	**$ 3,998,971**	**$ 586,311**	**$ 7,679,565**

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

YUMA COUNTY JAIL DISTRICT

Exhibit B- 4

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

Governmental Funds

Year Ended June 30, 2009

Net change in fund balances - total governmental funds		**$ (3,057,682)**
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	$ 1,335,831	
Depreciation expense	(893,661)	
Total		442,170
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	2,035,000	
Total		2,035,000
The net effect on various Operational transfers out to primary government are to increase net assets.		10
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	207,000	
Compensated absences	(104,608)	
Total		102,392
Change in net assets of governmental activities		**$ (478,110)**

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 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 Supervisors of Yuma County acts as the District's Board. The financial statements present only the financial position and the changes in financial position of the 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 (the primary government). The District has no business-type activities or discretely presented component units.

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

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

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

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

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

The District reports the following *major* governmental funds:

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

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

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

Note 1- Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

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

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

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

D. Cash and Investments

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

E. Capital Assets

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

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

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All		
Construction in progress	All		
Buildings	$ 10,000	Straight line	15-50
Machinery and equipment	5,000	Straight line	5-25
Improvements other than buildings	10,000	Straight line	10-45

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 employees are compensated for actual sick leave up to 1,000 hours at $3 per hour. Vested accumulated sick hours are recorded and accrued as a liability in the government wide financial statements similar to the vacation benefits. A liability for sick hours is reported in the financial statements only when vested employees depart from the District.

I. Inventories and Prepaid Items

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

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

J. Intergovernmental Grants and Aid

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

Note 2- Stewardship, Compliance, and Accountability

Expenditures exceeding final budget– At June 30, 2009, the following fund exceed its budgeted expenditures at the department level (the legal level of budgetary control):

Fund	Number	Amount
Governmental Fund:		
Detention Facility Commissary	2286	$ 105,834

Exceeds in final budget were caused by unusual and unplanned events. The Jail Commissary acquired new equipment needed for the operations; also the Commissary consolidated inmates' vending activities, but neglected to budget for additional expenditures. The District is working on creating additional reporting mechanisms to enable a more frequent and more comprehensive analysis of budget to actual expenditures throughout the year.

Note 3- Deposits and Investments

The District is a component unit of Yuma County and by Arizona Revised Statutes the County Treasurer holds the District's cash deposits. 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, 2009, the District had the following investments:

Investment Type		Fair Value
Yuma County Treasurer's investment pool		$ 4,014,327
Investments held by trustee:		
Repurchase agreements	$1,899,916	
U.S. Treasuries Money market funds	3,979,302	
Total investments held by trustee		5,879,218
Total investments		**$ 9,893,545**

Credit Risk- As of June 30, 2009 credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency		Amount
Yuma County Treasurer's investment pool	Unrated	Not Applicable		$ 4,014,327
Investments held by trustee:				
Repurchase agreement	Aa2	Moody's	$1,899,916	
U.S. Treasuries Money market funds	Unrated	Not Applicable	3,979,302	
Total investments held by trustee				5,879,218
Total investments				**$ 9,893,545**

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 $ 5,879,218 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, 2009 were in a repurchase agreement with HSBC Bank of New York. This investment was 19.2% of the District's total investments.

Interest rate risk– At June 30, 2009 the District had the following investments in debt securities:

Investment Type		Amount	Weighted Average Maturity in Years
Yuma County Treasurer's investment pool		$4,014,327	.03
Investments held by trustee:			
Repurchase agreements	$1,899,916		.04
U.S. Treasuries Money market funds	3,979,302		.11
Total investments held by trustee		5,879,218	
Total investments		**$9,893,545**	

Note 4- Due from Other Governments

Amounts due from State governments reported in the Governmental Fund Types totaling $ 1,820,936 at June 30, 2009 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, 2009, but not remitted to the District as of June 30, 2009.

Note 5- Capital Assets

Capital asset activity for the year ended June 30, 2009, was as follows:

Government activities:	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
Capital assets, not being depreciated:				
Land	$ 2,254,719	-	-	$ 2,254,719
Construction in progress	12,350,406	$ 221,260	$(12,350,431)	221,235
Total capital assets not being depreciated	14,605,125	221,260	$(12,350,431)	2,475,954
Capital assets, being depreciated:				
Buildings	27,142,748	13,379,938		40,522,686
Machinery and equipment	1,988,093	62,134	(61,095)	1,989,132
Improvements other than buildings	821,753	22,940	-	844,693
Total capital assets being depreciated	29,952,594	13,465,012	(61,095)	43,356,511
Less accumulated depreciation for:				
Buildings	(6,402,742)	(633,145)	-	(7,035,887)
Machinery and equipment	(1,353,840)	(181,659)	61,095	(1,474,404)
Improvements other than buildings	(15,044)	(78,857)	-	(93,901)
Total accumulated depreciation	(7,771,626)	(893,661)	61,095	(8,604,192)
Total capital assets, being depreciated, net	22,180,968	12,571,351	-	34,752,319
Governmental activities capital assets, net	**$36,786,093**	**$12,792,611**	**$(12,350,431)**	**$ 37,228,273**

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

Governmental activities:	
Public safety	**$ 893,661**

Note 6- Construction Commitments

The District has one major ongoing construction project as of June 30, 2009; It is the acquisition and installation of a new security system for the detention facility. System includes video and voice recognition features.

Project Description	Expenditures to date	Total Project Cost	Remaining Commitments
Jail IP Security System	$ 221,235	$ 294,980	$ 73,745

Note 7- 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 $19,400,000 issued 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 District to use a portion of the proceeds to establish and maintain a bond reserve fund, which the District has done by placing $950,000 of the proceeds in an escrow account in the custody of a trustee. Yuma County Jail District 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, 2009, were as follows:

Description	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2008	Issues / (Retirements)	Outstanding Principal June 30, 2009
Pledged revenue obligations series 1996	4.1-6.0%	7/98 - 7/12	$ 8,150,000	$ (1,470,000)	$ 6,680,000
Pledged revenue obligations series 2007	3.75-4.75%	7/08 - 7/15	10,000,000	(470,000)	9,530,000
		Total	$ 18,150,000	$ (1,940,000)	$ 16,210,000

Revenue bond debt service principal and interest requirements to maturity at June 30, 2009, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds Series 1996
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
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
Total	$ 6,680,000	$ 724,099	$ 7,404,099

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds Series 2007
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
2010	$ 490,000	$ 385,550	$ 875,550
2011	515,000	365,450	880,450
2012	640,000	343,150	983,150
2013	1,850,000	294,150	2,144,150
2014	1,925,000	218,650	2,143,650
2015-16	4,110,000	189,825	4,299,825
Total	$ 9,530,000	$ 1,796,775	$ 11,326,775

Note 8- Pledged Revenues

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

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax	Construction and Acquisition	$18,730,874	7/15

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

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of available net pledged revenue
Jail district sales tax	$11,826,297	$ 2,781,823	23.52%

For further information on long-term debt, refer to Note 10. For additional information on pledged revenues refer to Table C-3 (pages 86-87).

Note 9- 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 $ 1,308,000, which has been accrued as a liability in the government-wide statement of net assets. The following schedule details the District's claims and judgments payables for the years ending June 30, 2009.

	Balance July 1, 2008	Additions	Reductions	Balance June 30, 2009
Claims and judgments payable	$ 1,515,000	-	$ 207,000	$ 1,308,000

Note 10- Long-Term Liabilities

The following schedule details the District's long-term liability activities for the year ended June 30, 2009:

	Balance July 1, 2008	Additions	Reductions	Balance June 30, 2008	Due within One year
Compensated absences	$ 660,237	$ 449,771	$ 345,163	$ 764,845	$ 399,851
Claims and judgments	1,515,000	-	207,000	1,308,000	1,308,000
Revenue bonds payable	18,150,000	-	1,940,000	16,210,000	2,035,000
Total Long-Term Liabilities	$ 20,325,237	$ 449,771	$2,492,163	$ 18,282,845	$ 3,742,851

On the Statement of Net Assets, the current portion of long-term debt of $ 3,742,851 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 11- Risk of Loss

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District is a component unit of Yuma County and therefore shares risk of loss with the County as a whole. The District is susceptible to losses resulting from litigation by employees and detainees of the Jail. However, most litigation is directed at Yuma County, the Board of Supervisors, or the Sheriff's Office and not directly at the District. The County, upon resolution of litigation, may allocate losses to the District.

Note 11- Risk of Loss (Concluded)

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

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

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

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

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

Employment Practices Liability – The County maintains an insured retention of $800,000 for its employment practices liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of $10,000,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of $10,000,000 per occurrence/aggregate.

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

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

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

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

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

Note 12- Pension and other Postemployment Benefits

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

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

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

The *Public Safety Personnel Retirement System* (PSPRS) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or participating political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a 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) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers certain employees of the State of Arizona's Department of Corrections and Department of Juvenile Corrections, and county employees whose primary duties require direct inmate contact. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

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

ASRS	**PSPRS and CORP**
3300 N. Central Ave.	3010 E. Camelback Road
P.O. Box 33910	Suite 200
Phoenix, AZ 85067-3910	Phoenix, AZ 85016-4416
(602) 240-2000 or (800) 621-3778	(602) 255-5575

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

Cost-sharing plans— For the year ended June 30, 2009, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.45 percent (8.95 percent retirement and 0.50 percent long-term disability) of the members' annual covered payroll and the District was required by statute to contribute at the actuarially determined rate of 9.45 percent (7.99 percent for retirement, 0.96 percent for health insurance premium and 0.50 percent for long-term disability) of the members' annual covered payroll.

This is the second year that the District's contributions have been broken out from the County's contributions. The District's contributions to ASRS for the year ended June 30, 2009, is as follows:

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund
2009	$ 212,380	$ 25,518	$ 13,290
2008	189,197	24,678	11,751
2007	N/A	N/A	N/A

Note 12- Pension and other Postemployment Benefits (Continued)

Agent plans—For the year ended June 30, 2009, active PSPRS members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 21.16 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.70% of covered payroll. Active CORP members were required by statute to contribute 7.96 percent of the members' annual covered payroll, and the Jail District was required to contribute at the actuarially determined rate of 5.66 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.41% of covered payroll. Beginning October 2008, active AOC CORP members (non-dispatch members) were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 9.25 percent. This segment of CORP retirement was established last year and therefore, no actuarial valuations have been published to date.

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2009, were established by the June 30, 2007, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:

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

Projections of benefits are based on 1) the plans as understood by the District and plans' members and include the types of benefits in force at the valuation date, and 2) the pattern of sharing benefit costs between the District and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2009 contribution requirements, are as follows:

Actuarial valuation date:	June 30, 2007
Actuarial cost method:	Projected unit credit
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period:	29 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	Smoothed market value
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for CORP and PSPRS
Inflation rate	5.00%

Annual Pension/OPEB Cost- The Jail District's pension/OPEB cost for the agent plans for the year ended June 30, 2009, and related information follows.

	PSPRS	CORP
Contribution rates:		
County	21.16%	5.66%
Plan members	7.65%	7.96%
Annual pension cost	$ 20,038	$ 299,896
Health insurance premium	686	23,420
Contributions made:		
Pension	$ 20,347	$ 315,119
Health insurance premium	377	8,197

Note 12- Pension and other Postemployment Benefits (Concluded)

Trend Information—Annual pension and OPEB cost information for the current and two preceding years follows for each of the agent plans. Separately reported OPEB cost information for the last year of the required trend information will be reported next year when it becomes available.

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2009	$ 20,038	102 %	$ 309
Health insurance	2009	686	55 %	(309)
Pension	2008	16,310	102 %	277
Health insurance	2008	644	57 %	(277)
Pension and health insurance	2007	N/A	N/A	-
CORP				
Pension	2009	$ 299,896	105 %	$ 15,223
Health insurance	2009	23,420	35 %	(15,223)
Pension	2008	251,760	105 %	13,573
Health insurance	2008	21,892	38 %	(13,573)
Pension and health insurance	2007	N/A	N/A	-

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2008, along with actuarial assumptions and methods used in those valuations follow. PSPRS does not publish actuarial valuations on the District, but instead publishes a comprehensive valuation for the County. The following information reflects those actuarial evaluations the County receives for each retirement plan.

	PSPRS		CORP	
	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	$ 18,228,033	$ 431,134	$ 9,157,408	$ 206,757
Actuarial value of assets (b)	12,222,283	-	9,889,235	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	6,005,750	431,134	(731,827)	206,757
Funded ratio (b)/(a)	67.05%	0.00%	107.99%	0.00%
Covered payroll (c)	$ 3,878,518	$ 3,878,518	$ 5,660,807	$ 5,660,807
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ([(a) - (b)] / (c))	154.85%	11.12%	0.00%	3.65%

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

Actuarial valuation date	June 30, 2008
Actuarial cost method	Projected unit credit
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	28 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	Smoothed market value
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for PSPRS and CORP
Inflation rate	5.50% for PSPRS; 5.00 for CORP

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

Balances at June 30, 2009, were as follows:

	Payable to:					
Payable from:	General fund	Debt Service fund	Capital Projects fund	Non-Major Governmental funds	Primary Government	Total Governmental funds
General fund				$ 40,332	$ 637,479	**$ 677,811**
Debt Service fund					399,110	**399,110**
Capital Projects fund		$410,000			138	**410,138**
Non-Major Governmental funds	$ 22,080			8,703	102,836	**133,619**
Primary Government	263,642		$ 16	875		**264,533**
Total	**$ 285,722**	**$410,000**	**$ 16**	**$ 49,910**	**$1,139,563**	**$1,885,211**

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 District's policy. All interfund balances are expected to be repaid within one year.

Interfund transfer – Interfund transfers for the year ended June 30, 2009, were as follows:

	Transfers To:		
Transfers from:	Debt Service Fund	Primary Government	Total Governmental Funds
General Fund	$ 2,731,080		$ 2,731,080
Capital Projects Fund	410,000		410,000
Non-Major Governmental Funds		$ 10	10
Total	**$ 3,141,080**	**$ 10**	**$ 3,141,090**

In the fund-based financial statements, the transfer of $3,141,080 was for debt service bond payment requirements and the $10 transfer to the Primary Government was to properly close activities in a special revenue fund for the Sheriff's department.

Note 14 - Contributions from Primary Government - Maintenance of Effort

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the District. The amount of this maintenance of effort for current fiscal year is $6,311,558.

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REQUIRED SUPPLEMENTARY INFORMATION

YUMA COUNTY JAIL DISTRICT
Required Supplementary Information **Exhibit C**
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2009

	General Fund		2300
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
Revenues:			
Sales tax	$ 12,691,000	$ 11,826,297	$ (864,703)
Intergovernmental:			
Primary government	6,311,558	6,311,558	-
Other government	237,660	202,089	(35,571)
Charges for services	631,000	369,823	(261,177)
Investment income	42,500	51,280	8,780
Miscellaneous	57,500	15,466	(42,034)
Total Revenue	19,971,218	18,776,513	(1,194,705)
Expenditures:			
Current:			
Public safety	18,730,615	18,073,885	656,730
Capital outlay	60,000	90,015	(30,015)
Total Expenditures	18,790,615	18,163,900	626,715
Excess (deficiency) of revenues over expenditures	**1,180,603**	**612,613**	**(567,990)**
Other financing sources (uses):			
Transfers out	(2,731,080)	(2,731,080)	-
Total other financing sources (uses)	(2,731,080)	(2,731,080)	-
Net change in fund balance	(1,550,477)	(2,118,467)	(567,990)
Fund balances- beginning (July 1, 2008)	1,550,477	3,108,067	1,557,590
Fund balances - ending (June 30, 2009)	**$ -**	**$ 989,600**	**$ 989,600**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedule.

Original and final amended budgets are the same, therefore only one column is represented on this schedule.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Note 1 - Budgeting and Budgetary Control

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

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

Note 2 - Budgetary Basis of Accounting

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

OTHER SUPPLEMENTARY INFORMATION

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OTHER MAJOR GOVERNMENTAL FUNDS

Debt Service Fund

Capital Projects Fund

.

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Debt Service Fund
Year Ended June 30, 2009

Exhibit D- 1

	Debt Service			3500
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 49,941	$ 49,941	$ 130,685	$ 80,744
Total Revenue	49,941	49,941	130,685	80,744
Expenditures:				
Current:				
Public safety	14,200	14,200	10,695	3,505
Debt service:				
Principal retirement	2,035,000	2,035,000	2,035,000	-
Interest and fiscal charges	696,080	1,106,080	746,823	359,257
Total Expenditures	2,745,280	3,155,280	2,792,518	362,762
Excess (deficiency) of revenues over expenditures	**(2,695,339)**	**(3,105,339)**	**(2,661,833)**	**443,506**
Other financing sources (uses):				
Transfers in	2,731,080	3,141,080	3,141,080	-
Total other financing sources (uses)	2,731,080	3,141,080	3,141,080	-
Net change in fund balance	35,741	35,741	479,247	443,506
Fund balances- beginning (July 1, 2008)	(35,741)	(35,741)	1,625,436	1,661,177
Fund balances- ending (June 30, 2009)	**$ -**	**$ -**	**$ 2,104,683**	**$ 2,104,683**

* Variance = Positive or (Negative)

YUMA COUNTY JAIL DISTRICT
Budgetary Comparison Schedule - Capital Projects Fund
Year Ended June 30, 2009

Exhibit D- 2

	Capital Projects			4403
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 150,000	$ 150,000	$ 72,611	$ (77,389)
Miscellaneous	-	-	15,107	15,107
Total Revenue	150,000	150,000	87,718	(62,282)
Expenditures:				
Current:				
Public safety	-	-	23,579	(23,579)
Capital outlay	1,850,000	1,850,000	1,201,000	649,000
Total Expenditures	1,850,000	1,850,000	1,224,579	625,421
Excess (deficiency) of revenues over expenditures	**(1,700,000)**	**(1,700,000)**	**(1,136,861)**	**563,139**
Other financing sources (uses):				
Transfers out	-	(410,000)	(410,000)	-
Total other financing sources (uses)	-	(410,000)	(410,000)	-
Net change in fund balance	(1,700,000)	(2,110,000)	(1,546,861)	563,139
Fund balances- beginning (July 1, 2008)	1,700,000	2,110,000	5,545,832	3,435,832
Fund balances- ending (June 30, 2009)	**$ -**	**$ -**	**$ 3,998,971**	**$ 3,998,971**

* 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, 2009

Exhibit E

	Special Revenue				Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	-	$ 4,996	$ 492,740	$ 137,717	$ 635,453
Receivables (net of allowances for uncollectibles):					
Accounts	-	825	37,547	-	38,372
Accrued interest	-	13	1,302	368	1,683
Due from:					
Primary government- Yuma County	-	105	770	-	875
Other funds	$ 48,773	129	133	-	49,035
Other governments	-	-	-	3,105	3,105
State governments	26,250	-	-	-	26,250
Total Assets	**$ 75,023**	**$ 6,068**	**$ 532,492**	**$ 141,190**	**$ 754,773**
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	-	-	$ 12,253	$ 4,377	$ 16,630
Accrued payroll and employee benefits	$ 5,712	-	12,501	-	18,213
Due to:					
Primary government- Yuma County	26,649	$ 105	49,922	26,160	102,836
Other funds	22,213	-	-	8,570	30,783
Total Liabilities	**54,574**	**105**	**74,676**	**39,107**	**168,462**
Fund balances:					
Unreserved	20,449	5,963	457,816	102,083	586,311
Total fund balances	**20,449**	**5,963**	**457,816**	**102,083**	**586,311**
Total liabilities and fund balances	**$ 75,023**	**$ 6,068**	**$ 532,492**	**$ 141,190**	**$ 754,773**

YUMA COUNTY JAIL DISTRICT **Exhibit F**

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

Nonmajor Governmental Funds

Year Ended June 30, 2009

	Special Revenue				Total
	Jail Enhancement 2237	Inmate Health Services 2238	Detention Facility Comm 2286	Other Jail Grants 2308	Nonmajor Governmental Funds
Revenues:					
Intergovernmental	$ 299,728	-	-	$ 39,605	$ 339,333
Charges for services	-	$ 8,813	$ 251,216	-	260,029
Investment income	2	119	13,311	3,612	17,044
Miscellaneous	-	-	132,028	-	132,028
Total Revenue	299,730	8,932	396,555	43,217	748,434
Expenditures:					
Current:					
Public safety	184,085	7,247	377,382	36,532	605,246
Capital outlay	-	-	14,779	-	14,779
Total Expenditures	184,085	7,247	392,161	36,532	620,025
Excess (deficiency) of revenues over expenditures	**115,645**	**1,685**	**4,394**	**6,685**	**128,409**
Other financial sources (uses):					
Transfers out	-	-	(10)	-	(10)
Total other financing sources (uses)	-	-	(10)	-	(10)
Net change in fund balance	115,645	1,685	4,384	6,685	128,399
Fund balances- beginning (July 1, 2008)	(95,196)	4,278	453,432	95,398	457,912
Fund balances- ending (June 30, 2009)	**$ 20,449**	**$ 5,963**	**$ 457,816**	**$ 102,083**	**$ 586,311**

YUMA COUNTY JAIL DISTRICT
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds
Year Ended June 30, 2009

	Jail Enhancement		2237	Inmate Health Services		2238
	Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
Revenues:						
Intergovernmental	$ 282,894	$ 299,728	$ 16,834	-	-	-
Charges for services	-	-	-	$ 7,649	$ 8,813	$ 1,164
Investment income	10,067	2	(10,065)	90	119	29
Miscellaneous	-	-	-	-	-	-
Total Revenue	292,961	299,730	6,769	7,739	8,932	1,193
Expenditures:						
Current:						
Public safety	304,511	184,085	120,426	11,314	7,247	4,067
Highway and streets	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	304,511	184,085	120,426	11,314	7,247	4,067
Excess (deficiency) of revenues over expenditures	**(11,550)**	**115,645**	**127,195**	**(3,575)**	**1,685**	**5,260**
Other financial sources (uses):						
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(11,550)	115,645	127,195	(3,575)	1,685	5,260
Fund balances- beginning (July 1, 2008)	11,550	(95,196)	(106,746)	3,575	4,278	703
Fund balances- ending (June 30, 2009)	**$ -**	**$ 20,449**	**$ 20,449**	**$ -**	**$ 5,963**	**$ 5,963**

* Variance = Positive or (Negative)

Exhibit G
(Concluded)

Detention Facility Comm		2286	Other Jail Grants		2308	Total Nonmajor Governmental Funds		
Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *	Budgeted Amounts	Actual Amounts	Variance with Final Budget *
-	-	-	$ 78,075	$ 39,605	$ (38,470)	$ 360,969	$ 339,333	$ (21,636)
$ 223,726	$ 251,216	$ 27,490	-	-	-	231,375	260,029	28,654
13,120	13,311	191	225	3,612	3,387	23,502	17,044	(6,458)
135,487	132,028	(3,459)	-	-	-	135,487	132,028	(3,459)
372,333	396,555	24,222	78,300	43,217	(35,083)	751,333	748,434	(2,899)
282,827	377,382	(94,555)	74,937	36,532	38,405	673,589	605,246	68,343
3,500	-	3,500	-	-	-	3,500	-	3,500
-	14,779	(14,779)	-	-	-	-	14,779	(14,779)
286,327	392,161	(105,834)	74,937	36,532	38,405	677,089	620,025	57,064
86,006	**4,394**	**(81,612)**	**3,363**	**6,685**	**3,322**	**74,244**	**128,409**	**54,165**
-	(10)	10	-	-	-	-	(10)	10
-	(10)	10	-	-	-	-	(10)	10
86,006	4,384	(81,602)	3,363	6,685	3,322	74,244	128,399	54,175
(86,006)	453,432	539,438	(3,363)	95,398	98,761	(74,244)	457,912	532,156
$ -	**$ 457,816**	**$ 457,836**	**$ -**	**$ 102,083**	**$ 102,083**	**$ -**	**$ 586,311**	**$ 586,331**

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STATISTICAL SECTION

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

Financial Trends..... 61-76

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..... 77-81

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

Debt Capacity..... 83-88

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 89-98

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..... 99-104

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

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

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FINANCIAL TRENDS

Yuma County Jail District

Government-wide revenues by source
Last seven fiscal years (1)

	Fiscal Year				
	2002-03	**2003-04**		**2004-05**	
	Amount	Amount	% Chng	Amount	% Chng
Sales Tax	$8,158,678	$9,258,301	13.48%	$10,756,744	16.18%
Investment Income	46,778	347,016	641.84%	396,533	14.27%
Rents & Miscellaneous	110,615	725,745	556.10%	242,442	(66.59%)
Maintenance of Effort	5,294,749	5,347,978	1.01%	5,521,570	3.25%
Operating Grants & Contributions	234,413	414,085	76.65%	531,653	28.39%
Charges for Services	1,533,923	1,460,159	(4.81%)	2,080,643	42.49%
Total - Revenues	**$15,379,156**	**$17,553,284**	14.14%	**$19,529,585**	11.26%
Change in Net Assets (2)	$ (1,345,028)	$ 1,163,430	(186.50%)	$ 1,874,344	61.11%
Beginning Net Assets (2)	23,817,722	22,472,694	(5.65%)	23,636,124	5.18%
Ending Net Assets (2)	**$ 22,472,694**	**$ 23,636,124**	**5.18%**	**$ 25,510,468**	**7.93%**

(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 fical years 2004-05 and 2005-06

Table A-1

Fiscal Year							
2005-06		2006-07		2007-08		2008-09	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$11,883,461	10.47%	$12,427,423	4.58%	$12,372,890	(0.44%)	$11,826,297	(4.42%)
497,520	25.47%	598,629	20.32%	796,174	33.00%	271,620	(65.88%)
376,992	55.50%	110,514	(70.69%)	158,704	43.61%	162,601	2.46%
5,729,789	3.77%	5,839,544	1.92%	6,011,009	2.94%	6,311,558	5.00%
496,072	(6.69%)	593,539	19.65%	870,832	46.72%	541,422	(37.83%)
1,827,032	(12.19%)	1,527,607	(16.39%)	809,335	(47.02%)	629,852	(22.18%)
$20,810,866	6.56%	**$21,097,256**	1.38%	**$21,018,944**	(0.37%)	**$19,743,350**	(6.07%)
$ 2,281,927	21.75%	$ 144,714	(93.66%)	$ 1,200,994	729.91%	$ (478,110)	(139.81%)
25,510,468	7.93%	27,792,395	8.95%	27,937,109	0.52%	29,138,103	4.30%
$ 27,792,395	**8.95%**	**$ 27,937,109**	**0.52%**	**$ 29,138,103**	**4.30%**	**$ 28,659,993**	**(1.64%)**

Yuma County Jail District

Government-wide expenses by category
Last seven fiscal years (1)

	Fiscal Year				
	2002-03	**2003-04**		**2004-05**	
	Amount	Amount	% Chng	Amount	% Chng
Personnel Services	$8,954,364	$9,533,552	6.47%	$9,964,525	4.52%
Operations	4,648,949	5,413,006	16.44%	6,273,476	15.90%
Depreciation	739,046	756,567	2.37%	771,733	2.00%
Interest & Fiscal Charges	781,822	708,582	(9.37%)	637,122	(10.08%)
Total - Expenses	**$15,124,181**	**$16,411,707**	8.51%	**$17,646,856**	7.53%
Change in Net Assets (2)	$ (1,345,028)	$ 1,163,430	(186.50%)	$ 1,874,344	61.11%
Beginning Net Assets (2)	23,817,722	22,472,694	(5.65%)	23,636,124	5.18%
Ending Net Assets (2)	**$ 22,472,694**	**$ 23,636,124**	**5.18%**	**$ 25,510,468**	**7.93%**

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

Table A-2

Fiscal Year								
2005-06		2006-07		2007-08		2008-09	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$10,431,605	4.69%	$12,805,799	22.76%	$11,622,271	(9.24%)	$12,417,169	6.84%
6,770,174	7.92%	6,687,504	(1.22%)	6,525,004	(2.43%)	6,163,807	(5.54%)
752,963	(2.43%)	868,601	15.36%	828,612	(4.60%)	893,661	7.85%
574,197	(9.88%)	590,638	2.86%	842,063	42.57%	746,823	(11.31%)
$18,528,939	5.00%	**$20,952,542**	13.08%	**$19,817,950**	(5.42%)	**$20,221,460**	2.04%
$ 2,281,927	21.75%	$ 144,714	(93.66%)	$ 1,200,994	729.91%	$ (478,110)	(139.81%)
25,510,468	7.93%	27,792,395	8.95%	27,937,109	0.52%	29,138,103	4.30%
$ 27,792,395	**8.95%**	**$ 27,937,109**	**0.52%**	**$ 29,138,103**	**4.30%**	**$ 28,659,993**	**(1.64%)**

Yuma County Jail District
Governmental Funds Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal Year	Public Safety		Capital Outlay		Debt Service					
	Amount	% Chng	Amount	% Chng	Principal	% Chng	Interest	% Chng	**Total**	% Chng
1999-00	$ 9,064,345	2.44%	$ 433,068	(88.10%)	$ 985,000	4.23%	$ 915,973	(4.10%)	**$ 1,900,973**	0.05%
2000-01 (2)	10,056,197	10.94%	656,543	51.60%	1,030,000	4.57%	871,581	(4.85%)	**1,901,581**	0.03%
2001-02 (2)	12,004,767	19.38%	922,644	40.53%	1,075,000	4.37%	822,702	(5.61%)	**1,897,702**	(0.20%)
2002-03	13,532,305	12.72%	206,132	(77.66%)	1,125,000	4.65%	781,822	(4.97%)	**1,906,822**	0.48%
2003-04	15,440,306	14.10%	1,618,250	685.06%	1,195,000	6.22%	708,582	(9.37%)	**1,903,582**	(0.17%)
2004-05	16,529,436	7.05%	3,171,722	96.00%	1,265,000	5.86%	637,122	(10.08%)	**1,902,122**	(0.08%)
2005-06 (2)	17,628,311	6.65%	1,696,435	(46.51%)	1,330,000	5.14%	574,197	(9.88%)	**1,904,197**	0.11%
2006-07	18,332,796	10.91%	1,866,822	(41.14%)	1,395,000	4.89%	590,638	2.86%	**1,985,638**	4.28%
2007-08	17,780,389	(3.01%)	11,001,616	489.32%	1,940,000	39.07%	842,063	42.57%	**2,782,063**	40.11%
2008-09	18,713,405	5.25%	1,305,794	(88.13%)	2,035,000	4.90%	746,823	(11.31%)	**2,781,823**	(0.01%)

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds
(2) Includes restatement of beginning fund balances in fiscal years indicated

Table A-3

Total Expenditures		Change in Fund Balance		Fund Balance Beginning		Fund Balance Ending	
Amount	% Chng	Amount	% Chng	Amount	% Chng	**Amount**	**% Chng**
$ 11,398,386	**(20.78%)**	$ 4,092,719	-	$ 7,890,944	-	**$ 11,983,663**	**51.87%**
12,614,321	**10.67%**	3,506,290	(14.33%)	11,988,663	51.93%	**15,444,456**	**28.88%**
14,825,113	**17.53%**	1,442,631	(58.86%)	15,444,456	28.83%	**16,887,087**	**9.34%**
15,645,259	**5.53%**	(266,106)	(118.45%)	16,887,087	9.34%	**16,620,981**	**(1.58%)**
18,962,138	**21.20%**	(1,860,513)	599.16%	16,620,981	(1.58%)	**14,760,468**	**(11.19%)**
21,603,280	**13.93%**	(2,073,700)	11.46%	14,760,468	(11.19%)	**12,700,241**	**(13.96%)**
21,228,943	**(1.73%)**	(418,077)	(79.84%)	12,700,241	(13.96%)	**12,282,164**	**(3.29%)**
22,185,256	**2.69%**	9,000,207	(2252.76%)	12,282,164	(3.29%)	**21,282,371**	**73.28%**
31,564,068	**42.27%**	(10,545,124)	(217.17%)	21,282,371	73.28%	**10,737,247**	**(49.55%)**
22,801,022	**(27.76%)**	(3,057,682)	(71.00%)	10,737,247	(49.55%)	**7,679,565**	**(28.48%)**

Yuma County Jail District

Change in Fund Balances- All Funds (1)

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

Last Ten Fiscal Years

Fiscal Year	Total Non-Capital Expenditures		Total Debt Service Expenditures		Ratio of Debt Service to Non- Capital
	Amount (4)	% Chg	Amount	% Chg	
99-00	$ 9,064,345	2.44%	$ 1,900,973	0.05%	20.97%
00-01	10,056,197	10.94%	1,901,581	0.03%	18.91%
01-02	12,004,767	19.38%	1,897,702	(0.20%)	15.81%
02-03	13,532,305	12.72%	1,906,822	0.48%	14.09%
03-04	15,440,306	14.10%	1,903,582	(0.17%)	12.33%
04-05	16,529,436	7.05%	1,902,122	(0.08%)	11.51%
05-06	17,628,311	6.65%	1,904,197	0.11%	10.80%
06-07	18,332,796	4.00%	1,985,638	4.28%	10.83%
07-08	17,780,389	(3.01%)	2,782,063	40.11%	15.65%
08-09	18,713,405	5.25%	2,781,823	(0.01%)	14.87%

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

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

(3) Prior to FY2001-02 some fund balances were restated from prior years

(4) Column is excluding debt

Table A-4

Change in Balance (2)		Fund Balance Beginning (1) (3)		Fund Balance Ending(1)(3)	
Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 4,092,719	-	$ 7,890,944	-	**$ 11,983,663**	**51.87%**
3,506,290	(14.33%)	11,983,663	51.87%	**15,444,456**	**28.88%**
1,442,631	(58.86%)	15,444,456	28.88%	**16,887,087**	**9.34%**
(266,106)	(118.45%)	16,887,087	9.34%	**16,620,981**	**(1.58%)**
(1,860,513)	599.16%	16,620,981	(1.58%)	**14,760,468**	**(11.19%)**
(2,073,700)	11.46%	14,760,468	(11.19%)	**12,700,241**	**(13.96%)**
(418,077)	(79.84%)	12,700,241	(13.96%)	**12,282,164**	**(3.29%)**
9,000,207	(2252.76%)	12,282,164	(3.29%)	**21,282,371**	**73.28%**
(10,545,124)	(217.17%)	21,282,371	73.28%	**10,737,247**	**(49.55%)**
(3,057,682)	(71.00%)	10,737,247	(49.55%)	**7,679,565**	**(28.48%)**

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

Fiscal Year	Taxes		Federal / State Grants		Charges for Services	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
1999-00	$ 7,002,127	5.13%	$ 412,218	(16.85%)	$ 2,552,070	52.64%
2000-01	7,397,340	5.64%	938,178	127.59%	1,914,341	(24.99%)
2001-02	7,709,886	4.23%	1,147,554	22.32%	1,642,500	(14.20%)
2002-03	8,158,678	5.82%	234,413	(79.57%)	1,533,923	(6.61%)
2003-04	9,258,301	13.48%	414,085	76.65%	1,460,159	(4.81%)
2004-05	10,756,739	16.18%	531,653	28.39%	2,080,643	42.49%
2005-06	11,883,461	10.47%	496,072	(6.69%)	1,827,032	(12.19%)
2006-07	12,427,423	4.58%	593,539	19.65%	1,527,607	(16.39%)
2007-08	12,372,890	(0.44%)	870,832	46.72%	809,335	(47.02%)
2008-09	11,826,297	(4.42%)	541,422	(37.83%)	629,852	(22.18%)

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds
(2) The Maintenance of Effort is formula driven based on the national GDP deflator

Table A-5

Investment Income		Rents & Miscellaneous		Maintenance of Effort (2)		Total	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 525,276	26.49%	$ 72,713	(14.05%)	$ 4,951,701	1.19%	**$ 15,516,105**	9.10%
721,578	37.37%	99,053	36.22%	5,050,121	1.99%	**16,120,611**	3.90%
495,924	(31.27%)	104,413	5.41%	5,167,467	2.32%	**16,267,744**	0.91%
46,775	(90.57%)	110,615	5.94%	5,294,749	2.46%	**15,379,153**	(5.46%)
347,016	641.88%	725,745	556.10%	5,347,978	1.01%	**17,553,284**	14.14%
396,533	14.27%	242,442	(66.59%)	5,521,570	3.25%	**19,529,580**	11.26%
497,520	25.47%	376,992	55.50%	5,729,789	3.77%	**20,810,866**	6.56%
598,629	20.32%	110,514	(70.69%)	5,839,544	1.92%	**21,097,256**	1.38%
796,174	33.00%	158,704	43.61%	6,011,009	2.94%	**21,018,944**	(0.37%)
271,620	(65.88%)	162,601	2.46%	6,311,558	5.00%	**19,743,350**	(6.07%)

Yuma County Jail District

Fund Balances of Governmental Funds
Last Eight Fiscal Years (1)

	Fiscal Year				
	01/02	02/03	03/04	04/05	05/06
General fund:					
Reserved	$ 637	$ 804	-	$ 4,592	$ 4,014
Unreserved	7,376,325	7,411,260	$ 5,671,220	4,331,119	2,657,662
Total general fund	**$ 7,376,962**	**$ 7,412,064**	**$ 5,671,220**	**$ 4,335,711**	**$ 2,661,676**
All other governmental funds:					
Reserved	$ 2,044,282	$ 7,101,739	$ 6,163,072	$ 6,235,228	$ 6,506,235
Unreserved, reported in:					
Debt service funds	-	-	-	-	-
Special revenue funds	772,852	714,467	677,929	787,211	435,211
Capital projects funds	6,692,991	1,392,711	2,248,247	1,350,471	2,679,042
Total all other governmental funds	**$ 9,510,125**	**$ 9,208,917**	**$ 9,089,248**	**$ 8,372,910**	**$ 9,620,488**

(1) Financial information not availabe prior to fiscal year 2002.

Yuma County Jail District

General Fund Changes in Fund Balances
Last Ten Fiscal Years

Fiscal Year	Operating Sources				Operating Uses	
	Revenues		Transfers In & Maint. of Effort		Expenditures	
	Amount	% Chng	Amount	% Chng	Amount	% Chng
1999-00	$ 9,714,945	12.59%	$ 5,032,373	2.84%	$ 9,043,498	(11.40%)
2000-01	10,084,983	3.81%	5,050,121	0.35%	10,034,180	10.95%
2001-02	10,254,494	1.68%	5,167,467	2.32%	11,722,549	16.83%
2002-03	9,515,124	(7.21%)	5,294,749	2.46%	13,015,488	11.03%
2003-04	10,832,125	13.84%	5,347,978	1.01%	15,087,796	15.92%
2004-05	12,821,013	18.36%	5,521,570	3.25%	15,868,867	5.18%
2005-06	13,741,760	7.18%	5,729,789	3.77%	17,823,283	12.32%
2006-07	13,680,887	(0.44%)	5,839,544	1.92%	17,601,205	(1.25%)
2007-08	13,586,137	(0.69%)	6,011,009	2.94%	17,147,212	(2.58%)
2008-09	12,464,955	(8.25%)	6,311,558	5.00%	18,163,900	5.93%

(1) Beginning Fund balances reinstated in Fys 2000, 2002, and 2005.

Table A-6

06/07	07/08	08/09
$ 16,001	$ 4,725	-
2,822,132	3,103,342	$ 989,600
$ 2,838,133	**$3,108,067**	**$ 989,600**
$ 2,003,908	$1,625,436	-
-	-	$2,104,683
473,206	457,912	586,311
15,966,764	5,545,832	3,998,971
$18,443,878	**$7,629,180**	**$6,689,965**

Table A-7

Operating Uses		Fund Balances					
Transfers Out		Change in Fund Balance		Fund Blc- Beginning		Fund Blc- Ending	
Amount	% Chng	Amount	% Chng	Amount (1)	% Chng	Amount	% Chng
$ 4,791,726	9.44%	$ 912,094	(185.83%)	$ 2,501,188	(34.24%)	$3,413,282	24.52%
3,155,274	(34.15%)	1,945,650	113%	3,413,282	36.47%	5,358,932	57.00%
1,632,045	(48.28%)	2,067,367	6.26%	5,309,595	55.56%	7,376,962	37.66%
1,759,283	7.80%	35,102	(98.30%)	7,376,962	38.94%	7,412,064	0.48%
2,833,151	61.04%	(1,740,844)	(5059.39%)	7,412,064	0.48%	5,671,220	(23.49%)
3,769,105	33.04%	(1,295,389)	(25.59%)	5,631,591	(24.02%)	4,336,202	(23.54%)
3,322,792	(11.84%)	(1,674,526)	29.27%	4,336,202	(23.00%)	2,661,676	(38.62%)
1,742,769	(47.55%)	176,457	(110.54%)	2,661,676	(38.62%)	2,838,133	6.63%
2,180,000	25.09%	269,934	52.97%	2,838,133	6.63%	3,108,067	9.51%
2,731,080	25.28%	(2,118,467)	(884.81%)	3,108,067	9.51%	989,600	(68.16%)

Yuma County Jail District

Net Assets by Category

Last Seven Fiscal Years (1)

	Fiscal Year				
	2002-03	2003-04		2004-05	
	Amount	Amount	% Chng	Amount	% Chng
Governmental Activities					
Invested in Capital Assets, net of related debt	$ 7,367,119	$ 7,658,803	66.05%	$ 12,717,224	66.05%
Restricted for:					
Debt Service	1,915,662	2,037,423	1.57%	2,069,370	1.57%
Capital Projects	5,166,077	4,125,649	0.96%	4,165,097	0.96%
Unrestricted	8,013,836	9,792,396	(32.94%)	6,567,157	(32.94%)
Total governmental net assets	**$ 22,462,694**	**$ 23,614,271**	**8.07%**	**$ 25,518,848**	**8.07%**

(1) Data only available for the last seven fiscal years due to the implementation of GASB34 in fiscal year 2002-03.

Table A-8

Fiscal Year							
2005-06		2006-07		2007-08		2008-09	
Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
$ 14,925,696	17.37%	$ 15,259,738	2.24%	$ 18,636,093	22.13%	$ 21,018,273	12.78%
2,218,866	7.22%	2,003,908	(9.69%)	1,625,436	(18.89%)	2,104,683	29.48%
4,287,369	2.94%	5,966,764	39.17%	5,545,832	(7.05%)	3,998,971	(27.89%)
6,360,464	(3.15%)	4,706,699	(26.00%)	3,330,742	(29.23%)	1,538,066	(53.82%)
$ 27,792,395	**8.91%**	**$ 27,937,109**	**0.52%**	**$ 29,138,103**	**4.30%**	**$ 28,659,993**	**(1.64%)**

Yuma County Jail District

Table A-9

Other Financing Sources (Uses)
Last Ten Fiscal Years

Fiscal Year	Other Financing Sources (Uses)							
	Transfers In and Other Sources				Transfers Out and other Uses			
	Debt Service		Capital Projects		General Fund		Capital Projects	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
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%)	-	
2007-08	2,188,528	25.6%	-	-	(2,180,000)	25.1%	$ (8,528)	100%
2008-09	3,141,080	43.5%	-	-	(2,731,080)	25.3%	(410,000)	4707.7%

Yuma County Jail District

Table A-10

Charges for Services by Source
Last Ten Fiscal Years

Fiscal Year	General Admin.		Inmate Health		Commissary		Total	
	Amount	% Chng	Amount	% Chng	Amount	% Chng	Amount	% Chng
1999-00	$ 74,808	11.38%	$ 172,876	(7.71%)	$ 316,269	14.20%	$563,953	6.12%
2000-01	80,786	7.99%	228,465	32.16%	344,287	8.86%	653,538	15.89%
2001-02	35,542	(56.00%)	303,650	32.91%	334,668	(2.79%)	673,860	3.11%
2002-03	1,362,991	3734.87%	5,249	(98.27%)	165,683	(50.49%)	1,533,923	127.63%
2003-04	1,184,505	(13.10%)	5,647	7.58%	270,003	62.96%	1,460,155	(4.81%)
2004-05	1,709,225	44.30%	8,043	42.43%	363,375	34.58%	2,080,643	42.49%
2005-06	1,401,446	(18.01%)	8,016	(0.34%)	417,571	14.91%	1,827,033	(12.19%)
2006-07	1,154,038	(17.65%)	6,918	(13.70%)	366,651	(12.19%)	1,527,607	(16.39%)
2007-08	565,254	(51.02%)	7,730	11.74%	236,351	(35.54%)	809,335	(47.02%)
2008-09	369,823	(34.57%)	8,813	14.01%	251,216	6.29%	629,852	(22.18%)

REVENUE CAPACITY

Yuma County Jail District

Local Sales Tax Revenues
Last Ten Fiscal Years

Local taxes for entire Yuma County

Fiscal Year	Local Sales Taxes			
	Yuma County General Fund		Jail District General Fund	
	Amount	% Chng	Amount	% Chng
1999-00	$ 7,013,645	4.94%	$ 6,999,090	5.06%
2000-01	7,402,138	5.54%	7,397,292	5.69%
2001-02	7,712,672	4.20%	7,709,721	4.22%
2002-03	8,140,216	5.54%	8,158,678	5.82%
2003-04	9,259,931	13.76%	9,258,301	13.48%
2004-05	10,736,927	15.95%	10,756,744	16.18%
2005-06	11,883,146	10.68%	11,883,461	10.47%
2006-07	12,427,290	4.58%	12,427,423	4.58%
2007-08	12,373,201	(0.44%)	12,372,890	(0.44%)
2008-09	11,826,051	(4.42%)	11,826,297	(4.42%)

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

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

Table B-1

Local Sales Taxes					
Yuma County Capital Sales Tax (1)		Yuma County Health (2)		Total Yuma County Local Sales Taxes Collected	
Amount	% Chng	Amount	% Chng	Amount	% Chng
-	-	-	-	$ 14,012,735	5.00%
$ 3,685,438	-	-	-	18,484,868	31.91%
7,650,510	107.59%	-	-	23,072,903	24.82%
8,085,935	5.69%	-	-	24,384,829	5.69%
9,222,550	14.06%	-	-	27,740,782	13.76%
10,732,670	16.37%	-	-	32,226,341	16.17%
11,826,904	10.20%	$ 1,999,216	-	37,592,727	16.65%
7,292,550	(38.34%)	2,465,086	23.30%	34,612,349	(7.93%)
54,809	(99.25%)	2,481,331	0.66%	27,282,231	(21.18%)
60,702	10.75%	2,351,261	(5.24%)	26,064,311	(4.46%)

Yuma County Jail District

Table B-2

Sales Tax by Category -Jail District Only (1)
June 30, 2009
Current year and four years ago.

Category	2004-05 Amount (2)	2008-09 Amount	% Change
Utilities	$ 928,721	$ 1,294,683	39.40%
Communications	408,689	261,299	(36.06%)
Publishing	15,928	10,420	(34.58%)
Restaurants & Bars	801,704	1,012,087	26.24%
Amusements	50,406	76,547	51.86%
Rental of Personal Prop	313,024	324,153	3.56%
Contracting	2,050,920	2,216,877	8.09%
Retail	5,921,496	6,293,416	6.28%
Hotel/Motel	211,173	269,512	27.63%
All Other	54,683	67,303	23.08%
TOTAL	**$ 10,756,744**	**$ 11,826,297**	**9.94%**

(1) Information obtained from Arizona Department of Revenue and County records
(2) Information prior to fiscal year 2004-05 unavailable

Yuma County Jail District

Table B-3

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

Fiscal Year	Arizona State	Yuma County (2) General	Jail District (3)	Capital Projects (4)	Health District (5)	Cities (6) San Luis	Somerton	Welton	Yuma
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
2008	5.6	0.5	0.5	-	0.1	3.5	2.5	2.5	1.7
2009	5.6	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

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DEBT CAPACITY

Yuma County Jail District

Table C-1

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

Fiscal Year	Population (1)	Assessed Net Value (Secondary) (2)	Gross Bonded Debit	Ratio of Bonded Debit to Assessed Value	Net Bonded Debt Per Capita	Total Debt as a % of Personal Income
1999-00	$ 160,026	$ 513,437,968	$ 17,550,000	3.42%	109.67	0.65%
2000-01	165,275	552,869,545	16,565,000	3.00%	100.23	0.61%
2001-02	170,696	568,655,704	15,535,000	2.73%	91.01	0.50%
2002-03	175,045	615,920,229	14,460,000	2.35%	82.61	0.42%
2003-04	181,470	650,434,765	13,335,000	2.05%	73.48	0.38%
2004-05	189,480	678,720,689	12,140,000	1.79%	64.07	0.32%
2005-06	195,499	729,269,392	10,875,000	1.49%	55.63	0.26%
2006-07	196,390	917,331,539	19,545,000	2.13%	99.52	0.47%
2007-08	201,298	1,106,578,203	18,150,000	1.64%	90.16	0.40%
2008-09	203,779	1,369,161,501	16,210,000	1.18%	79.55	0.35%

(1) Population information from www.workforce.az.gov
(2) Assessed Value information from Yuma County Assesor's Office

Yuma County Jail District

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)	
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	4,077,110	1,985,638	22,185,256	8.95%
2007-08	18,150,000	3,315,317	2,782,063	31,564,068	8.81%
2008-09	16,210,000	2,520,874	2,781,823	22,801,022	12.20%

(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, Arizona
Pledged Revenues- Jail District Only
Last Ten Fiscal Years

	2000	2001	2002	2003
Pledged Revenues				
Jail District (1)	$ 7,001,691	$ 7,397,292	$ 7,709,721	$ 8,158,678
Total Projected Revenues	$ 7,001,691	$ 7,397,292	$ 7,709,721	$ 8,158,678
Debt Service Requirements				
Jail District - Bonds				
Principal	$ 985,000	$ 1,030,000	$ 1,075,000	$ 1,125,000
Interest	915,973	871,581	822,702	781,822
Total Annual Requirements	$ 1,900,973	$ 1,901,581	$ 1,897,702	$ 1,906,822
Estimated Coverage	3.68	3.89	4.06	4.28

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

Table C-3

2004	2005	2006	2007	2008	2009
$ 9,258,301	$ 10,756,744	$ 11,883,461	$ 12,427,423	$ 12,372,890	$ 11,826,297
$ 9,258,301	$ 10,756,744	$ 11,883,461	$ 12,427,423	$ 12,372,890	$ 11,826,297
$ 1,195,000	$ 1,265,000	$ 1,330,000	$ 1,395,000	$ 1,940,000	$ 2,035,000
708,582	637,122	566,256	590,638	842,063	746,823
$ 1,903,582	$ 1,902,122	$ 1,896,256	$ 1,985,638	$ 2,782,063	$ 2,781,823
4.86	5.66	6.27	6.26	4.45	4.25

Yuma County Jail District

Table C-4

Computation of Direct and Overlapping Debt (1)

June 30, 2009

Entire Yuma County

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to Jail District
Arizona Western Junior College (2)	$ 1,369,161,501	$ 75,805,000	50%	$ 37,902,500
City of Yuma	699,659,180	-	0%	-
Yuma Elementary School District No. 1	905,064,448	13,675,000	100%	13,675,000
Somerton Elementary School District No. 11	64,129,194	3,380,000	100%	3,380,000
Crane Elementary School District No. 13	263,243,390	16,300,000	100%	16,300,000
Hyder Elementary School District No. 16	8,588,892	-	100%	-
Mohawk Valley Elementary School District No. 17	21,286,159	1,005,000	100%	1,005,000
Wellton Elementary School District No. 24	31,601,966	370,000	100%	370,000
Gadsden Elementary School District No. 32	74,004,148	775,000	100%	775,000
Antelope Union High School District No. 50	62,720,321	2,225,000	100%	2,225,000
Yuma County Library District	1,369,161,501	49,960,000	100%	49,960,000
Yuma Union High School District No. 70	1,306,441,180	93,625,000	100%	93,625,000
				$ 219,217,500

(1) County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.
Overlaping debt calculated based on secondary assessed valuation of the jurisdictions within the District.

(2) Total debt is shared with La Paz County. Estimated 50% allocation to each County

ECONOMIC AND DEMOGRAPHIC INFORMATION

Yuma County Jail District **Table D-1**

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

Calendar Year	Total Population*	Civilian			Service Producing									
		Labor Force	Employed	Unemp. Rate	Grand Total		Trnsp., Comm. Uti		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1999 (1)	139,650	66,700	46,800	29.8%	22,600	48.3%	1,525	3.3%	11,000	23.5%	1,175	2.5%	8,900	19.0%
2000 (2)	160,026	65,700	47,600	27.5%	23,750	49.9%	1,550	3.3%	11,250	23.6%	1,325	2.8%	9,625	20.2%
2001 (2)	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 (2)	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 (2)	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 (2)	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 (2)	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 (2)	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%
2007 (2)	201,298	79,100	70,200	11.3%	30,100	46.4%	-	N/A	10,700	15.2%	1,500	2.3%	17,900	25.5%
2008 (2)	203,779	82,525	69,300	16.0%	30,100	46.4%	-	N/A	10,500	15.2%	1,500	2.3%	17,900	25.8%

Calendar Year	Total Population *	Farming / Agriculture		Goods Producing						Government					
				Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1999 (1)	139,650	8,525	18.2%	4,950	10.6%	2,775	5.9%	2,175	4.6%	10,725	22.9%	2,400	5.1%	8,325	17.8%
2000 (2)	160,026	7,475	15.7%	4,950	10.4%	2,750	5.8%	2,200	4.6%	11,425	24.0%	2,075	4.4%	9,350	19.6%
2001 (2)	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 (2)	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 (2)	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 (2)	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 (2)	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 (2)	196,390	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007 (2)	201,298	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008 (2)	203,779	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%

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

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

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

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

Yuma County Jail District

Table D-2

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

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
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 (a)	2,346,997	3.9%	160,026	64,311	16.5%	20,478	5,244	8.9%	15,322	5,182	35.3%
2001 (b)	2,579,520	4.7%	165,280	64,871	16.5%	21,297	5,290	8.9%	17,090	5,226	35.2%
2002 (b)	2,671,705	6.2%	169,760	68,133	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003 (b)	2,665,322	5.6%	175,045	71,737	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004 (b)	2,837,052	4.6%	181,470	72,799	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005 (b)	2,866,800	4.7%	189,480	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006 (b)	3,025,464	3.8%	196,390	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007 (b)	3,029,090	3.8%	201,297	78,948	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008 (b)	3,136,231	7.4%	203,779	82,525	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%

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)
1999	7,120	3,187	51.3%	1,405	603	29.0%	69,055	34,659	21.3%
2000 (a)	7,266	3,077	25.5%	1,829	616	18.2%	77,515	34,973	12.7%
2001 (b)	7,520	3,103	25.5%	1,860	622	18.2%	79,530	35,279	12.6%
2002 (b)	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003 (b)	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004 (b)	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005 (b)	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006 (b)	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007 (b)	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008 (b)	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%

(1) AZ Department of Revenue
(2) Source: Yuma County Statistical Review - Norton Consulting
2004 Source: Censtats.census.com, GYEDC,Org & Azxommerce.com
(a) Per U.S. Census
(b) Source: Arizona State Department of Economic Security. Local Area Unemployment Statistics (www.work force .az.gov)

Yuma County Jail District

Principal Taxpayers for the entire Yuma County*
Last Eight Fiscal Years

Taxpayer	2002		2003		2004		2005	
	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
Arizona Public Service	$35,475,367	6.24%	$35,156,866	5.41%	$36,463,619	5.14%	$36,899,998	5.44%
Qwest Corporation	16,913,295	2.19%	15,020,317	2.31%	14,743,232	2.27%	14,718,211	2.17%
Yuma Palms 1030 Delaware LLC	-	-	-	-	-	-	-	-
Southwest Gas Corporation	5,348,595	0.94%	5,677,262	0.87%	6,181,464	0.95%	6,471,884	0.95%
Kinder Morgan Energy Partners	14,425,747	2.97%	10,167,086	1.56%	9,867,576	1.52%	9,119,714	1.34%
Level 3 Communications, LLC.	2,635,628	0.46%	6,287,816	0.97%	6,485,170	1.00%	6,346,444	0.94%
Union Pacific Railroad	6,303,657	1.11%	7,429,049	1.14%	6,576,405	1.01%	7,873,427	1.16%
Yuma Cogeneration Associates	4,694,500	0.83%	4,694,500	0.72%	4,815,251	0.74%	4,349,750	0.64%
Dole Fresh Vegetable Inc.	4,050,653	0.71%	3,593,808	0.55%	3,507,169	0.54%	3,538,429	0.52%
Walmart Stores Inc DE Corp.	-	-	-	-	-	-	-	-
Imperial Irrigation District	3,635,309	0.64%	3,921,777	0.60%	3,784,509	0.58%	3,612,947	0.53%
Far West Water Co.	-	-	-	-	-	-	-	-
Underhill Transfer Company	-	-	-	-	2,374,649	0.37%	2,486,680	0.37%
Associated Materials Inc.	-	-	-	-	-	-	-	-
Schechert Henry & Dorothy Trust	-	-	-	-	-	-	-	-
Totals	$93,482,751	16.09%	$91,948,481	14.13%	$94,799,044	14.12%	$95,417,484	14.06%

* Yuma County Assessor's Office Tax Year 2008 and prior year CAFR's. Information prior to 2002 unavailable

Table D-3

2006		2007		2008		2009	
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
$40,652,029	5.57%	$42,436,961	4.63%	$46,558,875	4.21%	$49,630,652	3.62%
12,568,464	1.72%	13,387,935	1.46%	11,176,735	1.01%	10,867,481	0.79%
6,657,190	0.91%	8,765,555	0.96%	8,203,383	0.74%	8,315,745	0.61%
6,615,249	0.91%	7,095,923	0.77%	7,387,243	0.67%	7,723,824	0.56%
7,690,513	1.05%	6,546,605	0.71%	6,537,031	0.59%	4,439,088	0.32%
5,820,950	0.80%	5,327,874	0.58%	4,949,489	0.45%	4,198,370	0.31%
7,882,433	1.08%	5,088,456	0.55%	5,044,953	0.46%	5,271,135	0.38%
4,168,430	0.57%	4,704,960	0.51%	4,204,860	0.38%	4,044,920	0.30%
4,540,936	0.62%	4,351,941	0.47%	4,758,679	0.43%	4,734,042	0.35%
2,984,157	0.41%	4,337,349	0.47%	7,487,693	0.68%	9,842,191	0.72%
3,592,135	0.49%	3,499,644	0.38%	3,416,044	0.31%	3,186,506	0.23%
-	-	2,971,503	0.32%	3,333,161	0.30%	3,430,461	0.25%
2,632,657	0.36%	2,743,006	0.30%	2,997,134	0.27%	3,036,404	0.22%
-	-	2,655,506	0.29%	2,219,923	0.20%	-	-
3,545,605	0.49%	2,570,511	0.28%	3,297,762	0.30%	-	-
$109,350,748	14.99%	$116,483,729	12.70%	$121,572,965	10.99%	$118,720,819	8.67%

Yuma County Jail District

Demographic Statistics - County Employees - by Activity for the Entire Yuma County
Last Ten Fiscal Years (1) (2)

	1999-2000 Employees			2000-2001 Employees			2001-2002 Employees			2002-2003 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	24	25	26	28	28	28	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
Highway & Streets												
Public Works	90	90	90	93	93	93	91	92	92	90	90	90
Total Highway & 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) Numbers from county payroll records

Table D-4

2003-2004 Employees			2004-2005 Employees			2005-2006 Employees			2006-2007 Employees			2007-2008 Employees			2008-2009 Employees		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
28	28	28	29	29	29	28	28	28	29	30	30	29	29	29	30	30	30
17	17	17	17	17	17	21	21	21	22	22	22	25	25	25	23	23	23
67	67	67	70	72	73	76	77	78	77	77	77	81	81	81	62	62	62
2	3	3	2	2	2	2	3	3	2	3	3	2	2	2	2	2	2
16	16	16	17	17	17	19	20	20	20	21	21	20	20	20	20	20	20
29	30	31	34	34	34	40	40	40	39	39	39	38	38	38	40	40	40
8	8	8	8	8	8	8	8	8	9	10	10	11	11	11	12	12	12
20	20	20	20	22	23	22	23	24	24	24	24	25	25	25	20	20	20
10	10	10	10	10	10	8	8	8	10	10	10	9	9	9	11	11	11
9	10	10	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10
2	6	10	2	6	10	4	6	8	4	3	10	3	4	5	1	3	3
208	215	220	218	227	233	238	244	248	246	249	256	253	254	255	231	233	233
79	80	80	82	82	82	85	85	85	86	88	88	87	89	91	83	84	86
293	294	294	303	304	305	311	313	314	302	303	304	317	318	318	320	321	321
372	374	374	385	386	387	396	398	399	388	391	392	404	407	409	403	405	407
89	89	89	92	92	92	91	91	91	90	90	90	77	77	77	73	73	73
89	89	89	92	92	92	91	91	91	90	90	90	77	77	77	73	73	73
86	90	93	90	93	95	88	91	94	87	94	98	91	98	102	89	95	98
86	90	93	90	93	95	88	91	94	87	94	98	91	98	102	89	95	98
50	56	61	51	57	62	51	57	62	54	58	61	53	57	61	63	68	73
50	56	61	51	57	62	51	57	62	54	58	61	53	57	61	63	68	73
20	22	24	18	20	21	17	18	18	16	16	16	16	16	16	16	16	16
4	4	4	7	8	8	6	6	6	8	8	8	7	7	7	8	8	8
24	26	28	25	28	29	23	24	24	24	24	24	23	23	23	24	24	24
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
31	31	31	36	36	36	38	38	38	37	38	38	40	41	41	40	41	41
3	4	4	3	4	4	3	4	4	4	4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	1	1	1
56	56	56	57	58	58	59	60	60	61	61	61	65	65	65	65	65	65
10	10	10	11	11	11	10	10	10	11	11	11	11	11	11	11	11	11
17	17	17	17	18	18	18	19	19	20	20	20	22	22	23	21	21	22
3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2	2
141	142	142	142	143	144	143	144	145	152	154	155	144	144	144	136	136	136
9	9	9	7	7	7	9	10	11	10	10	10	9	9	9	11	11	11
17	17	17	16	16	16	14	14	14	15	16	16	22	22	22	23	23	23
46	48	50	46	49	52	51	54	56	57	59	61	55	56	57	52	58	62
339	343	345	344	351	355	354	362	366	376	382	385	381	383	385	371	378	383
1,173	1,198	1,215	1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296

Yuma County Jail District

Table D-5

Demographic Statistics - Top Employers for the Entire Yuma County
Current Year and Four Years Ago (1) (2)

	2009			2005		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Army	2,319	1	2.81%	1,176	6	1.56%
Yuma Regional Medical Center	2,080	2	2.52%	1,500	2	1.99%
Yuma Elementary School D #1	1,700	3	2.06%	1,200	5	1.59%
Yuma City Government	1,388	4	1.68%	864	10	1.14%
U.S. Marine Corps Air Station	1,350	5	1.64%	6,043	1	8.01%
Yuma County	1,335	6	1.62%	1,289	4	1.71%
U.S. Border Patrol	920	7	1.11%	-		-
ACT Call Center	814	8	0.99%	-		-
Quechan Paradise Casino	800	9	0.97%	-		-
Grower's Company	-		-	1,500	3	1.99%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Dole Corporation	-		-	1,000	8	1.33%
Yuma Union High School District	-		-	690	9	0.91%
Total Top Employers Yuma County	**12,706**		**15.40%**	**16,262**		**21.55%**
Total County Employment	**82,525**			**75,470**		

(1) Greater Yuma Economic Development Corporation
(2) Information prior to fiscal year 2004-05 unavailable

Yuma County Jail District

Table D-6

County - Wide Other Demographic Statistics
Last Ten Years

Calendar Year	County Population	Total Personal Income (In 000's)		Per Capita Income		Average Daily School Membership (through Grade 12)		College and University Enrollment	
		Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
1999	160,026	2,691,797	20.77%	16,821	-0.80%	29,913	5.64%	6,321	7.34%
2000	165,280	2,728,277	1.36%	16,507	-1.87%	30,771	2.87%	5,833	-7.72%
2001	169,760	3,089,802	13.25%	18,201	10.26%	31,647	2.85%	6,025	3.29%
2002	175,045	3,476,569	12.52%	19,861	9.12%	31,465	-0.58%	6,166	2.34%
2003	181,470	3,478,961	0.07%	19,171	-3.47%	31,791	1.04%	6,284	1.91%
2004	189,480	3,839,812	10.37%	20,265	5.71%	34,514	8.57%	6,450	2.64%
2005	195,499	4,106,456	6.94%	21,005	3.65%	35,621	3.21%	7,468	15.78%
2006	196,390	4,190,177	2.04%	21,336	1.58%	37,320	4.77%	7,707	3.20%
2007	201,298	4,583,958	9.40%	22,772	6.73%	37,886	1.52%	7,600	-1.39%
2008	203,779	4,661,000	1.68%	23,988	5.34%	37,229	-1.73%	7,898	3.92%

Sources:
Bureau of Economic Analysis
Arizona Department of Economic Security
"Arizona Statistical Abstract 2003", University or Arizona

Yuma County Jail District

Table D-7

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

Calendar Year	Value of Building Construction Cost *		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
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%	1,339,569,190	9.28%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	0.12%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)

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

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

*** Source: Arizona Department of Revenue

OPERATIONAL INFORMATION

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Yuma County Jail District

Table E-1

Capital Asset & Infrastructure Statistics by Function/Program
Last Eight Fiscal Years (1)

	Fiscal Year							
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Function/Program								
Public safety								
Administration buildings	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1	1	1
Aircraft	2	3	2	1	-	-	-	-
Patrol units	60	60	70	75	80	85	96	138
Sheriff sub-stations	4	4	4	4	4	4	4	4
Boats	3	3	3	3	3	4	5	5
Criminal investigation bldg	2	2	2	2	3	3	3	3
Boat Storage Unit	-	-	-	-	-	-	1	1

Facilities for public safety include those owned by the jail district and the county as both are intricately related
(All information from county records)
(1) Information prior to fiscal year 2001-02 unavailable.

Yuma County Jail District

Operating Indicators by Function / Program

Last Six Years (1)

Function / Program	2004	% Chng	2005	% Chng	2006	% Chng
Prisoner capacity:	675	0.00%	748	10.81%	748	0.00%
Average daily population rate	454	0.00%	571	25.77%	596	4.38%
Prisoner composition						
Male	86%	(0.02%)	87%	0.22%	87%	0.44%
Female	12%	0.00%	12%	0.56%	12%	(2.64%)
Juvenile	1%	0.00%	1%	(40.37%)	1%	20.00%
Prisoner processed (All)	18,459	0.00%	19,574	6.04%	19,347	(1.16%)
Total Bookings:	9,220	0.00%	9,743	5.67%	9,712	(0.32%)
Total released:	9,239	0.00%	9,831	6.41%	9,635	(1.99%)
Prisoner transported:	13,638	0.00%	17,137	25.66%	18,484	7.86%
Arrest warrants	1,799	0.00%	2,186	21.51%	2,009	(8.10%)
Canceled warrants	1,033	0.00%	647	(37.37%)	789	21.95%
Validated warrants	3,100	0.00%	3,424	10.45%	3,526	2.98%
Extraditions	161	0.00%	129	(19.88%)	231	79.07%
Food Service:						
Total meals provided	589,566	(1.67%)	739,667	25.46%	799,278	8.06%
Avg prepared per day	1,614	0.00%	2,028	25.65%	2,079	2.51%
Ave cost per meal	$1.00	0.00%	$1.12	12.00%	$1.13	0.89%
Laundry Service:						
Total tons	278	0.09%	309	11.05%	302	(2.27%)
Total Pounds	556,500	0.00%	618,000	11.05%	603,845	(2.29%)
Pounds per day	1,525	0.00%	1,693	11.02%	1,654	(2.30%)
Medical Services:						
Initial screenings	7,301	0.00%	7,827	7.20%	9,427	20.44%
Response to sick calls	7,286	0.00%	4,771	(34.52%)	4,660	(2.33%)
Seen by doctor	971	0.00%	697	(28.22%)	1,828	162.27%

(1) Information Prior to Fiscal Year 2004 unavailable. All Information provided by Jail Distirct.

Table E-2

2007	% Chng	2008	% Chng	2,009	% Chng
748	0.00%	748	0.00%	756	1.1%
566	(5.03%)	562	(0.71%)	609	8.4%
87%	(0.07%)	83%	(4.60%)	83%	(0.3%)
12%	(1.32%)	14%	16.67%	15%	8.8%
1%	28.21%	3%	200.00%	2%	(33.8%)
17,995	(6.99%)	18,470	2.64%	14,319	(22.5%)
9,146	(5.83%)	10,823	18.34%	7,276	(32.8%)
8,849	(8.16%)	7,647	(13.58%)	7,043	(7.9%)
18,183	(1.63%)	17,582	(3.31%)	18,160	3.3%
2,309	14.93%	1,242	(46.21%)	2,530	103.7%
554	(29.78%)	588	6.14%	602	2.4%
3,892	10.38%	2,730	(29.86%)	4,440	62.6%
231	0.00%	200	(13.42%)	217	8.5%
736,624	(7.84%)	692,318	(6.01%)	768,670	11.0%
2,019	(2.89%)	1,897	(6.04%)	2,106	11.0%
$1.03	(8.85%)	$0.92	(10.68%)	$ 0.97	5.3%
356	17.88%	311	(12.64%)	279	(10.2%)
713,170	18.10%	621,760	(12.82%)	558,495	(10.2%)
1,954	18.14%	1,703	(12.85%)	1,530	(10.2%)
9,146	(2.98%)	6,839	(25.22%)	7,054	3.1%
4,521	(2.98%)	4,003	(11.46%)	6,116	52.8%
1,773	(3.01%)	402	(77.33%)	804	100.0%

Yuma County Jail District **Table E-3**

Schedule of Insurance in Force
June 30, 2009

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	Everest National	08/01/2009	$292,000
Property	$203,314,228 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 Insurnace Companies	08/01/2009	$173,601
Excess Liability	$10,000,000 per Occurrence $10,000,000 Aggregate $10,500,000 deductible for employment practices $10,400,000 deductible for all others	Allied World Assurance Company	08/01/2009	$61,920
Commercial Crime	$1,000,000 Limit Employee Theft and Fraud $50,000 Limit Money Orders/Counterfeit Currency $10,000 Deductible	Fidelity and Deposit Company of Maryland	08/01/2009	$3,709
Underground Storage Tank	$1,000,000 limit each claim $1,000,000 aggregate $5,000 deductible each claim	Zurich American Insuance Co.	04/26/2010	$4,599 *Net of Commission
Tourist Auto Liability	$100,000 Property Damage and Liability $2,000 Medical $100,000 Legal Assistance $400 collision deductible $800 total theft deductible	ING Segurous Comercial America	11/01/2009	$1,802
Reinsurance for Medical Self Insurance Plan Stop-loss	Individual Claims exceeding $125,000 (Specific) $125,000 - deductible $1,000,000 max annual reimbursement	Symetra	06/30/2000	$674,731
Medical Self Insurance	$2,000,000 limit $4,500 maximum per person non-PPO (OPT1) $1,500 maximum per person PPO (OPT1) $13,500 maximum per family non-PPO (OPT1) $4,500 maximum per family PPO (OPT1)	Yuma County Employee Benefit Trust	12/31/2009	$569,909 (Fixed Premium)
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 limit	Chubb	7/1/2009	$6,750
Worker's Compensation Self Insurance	$500,000 Self Insured Retention	Yuma County Workers' Comp Fund	Perpetual	$509,944
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease $2,000,000 Employers' Liability	Midwest Employers Casualty Company	1/1/2010	$44,853