



**Automated Regional
Justice Information
System (ARJIS)**

Annual Financial Report

Fiscal Year Ended / June 30, 2002

**AUTOMATED REGIONAL JUSTICE INFORMATION SYSTEM
JOINT POWERS AGENCY**

ANNUAL FINANCIAL REPORT

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**AUTOMATED REGIONAL JUSTICE INFORMATION SYSTEM
JOINT POWERS AGENCY**

ROSTER OF OFFICIALS

BOARD MEMBERS

CITY OF EL CAJON

Richard Ramos, Councilmember

CITY OF CARLSBAD
Ramona Finnila, Councilmember

CITY OF CHULA VISTA
Steve Padilla, Councilmember

CITY OF CORONADO
Phil Monroe, Councilmember

CITY OF DEL MAR
Richard Earnest, Councilmember

CITY OF ENCINITAS
Dennis Holz, Mayor

CITY OF ESCONDIDO
Lori Holt Pfeiler, Mayor

CITY OF IMPERIAL BEACH
Diane Rose, Mayor

CITY OF LA MESA
Art Madrid, Mayor

CITY OF LEMON GROVE
Mary Teresa Sessom, Mayor

CITY OF NATIONAL CITY
Ron Morrison, Councilmember

CITY OF OCEANSIDE
Carol McCauley, Mayor

CITY OF POWAY
Mickey Cafagna, Councilmember

CITY OF SAN DIEGO
Jim Madaffer, Councilmember

CITY OF SAN MARCOS
Hal Martin, Councilmember

CITY OF SANTEE
Jack Dale, Councilmember

CITY OF SOLANA BEACH
Joe Kellejian, Councilmember

CITY OF VISTA
Judy Ritter, Councilmember

COUNTY OF SAN DIEGO
Pam Slater, Supervisor

OTHER OFFICIALS

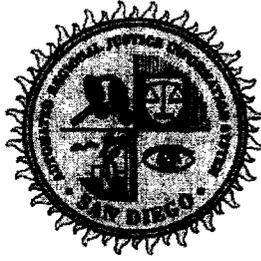
Michael T. Uberuaga
City Manager

Ed Ryan
Ex-Officio Auditor and Comptroller

Casey Gwinn
General Counsel

Mary Vattimo
Ex-Officio Treasurer

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ARJIS

Automated Regional Justice
Information System

Board of Directors

Richard Ramos
Chair
El Cajon

Art Madrid
Vice Chair
La Mesa

Pamela Scanlon
Executive Director

Ramona Finnila
Carlsbad

Steve Padilla
Chula Vista

Phil Monroe
Coronado

Richard Earnest
Del Mar

Dennis Holz
Encinitas

Lori Holt Pfeiler
Escondido

Diane Rose
Imperial Beach

Mary Teresa Sessom
Lemon Grove

Ron Morrison
National City

Terry Johnson
Oceanside

Mickey Cafagna
Poway

Jim Madaffer
San Diego

Pam Slater
San Diego County

Jack Dale
Santee

Hal Martin
San Marcos

Joe Kellejian
Solana Beach

Judy Ritter
Vista

November 27, 2002

Honorable Members of the Board:

This Annual Financial Report covers the financial activities of the Automated Regional Justice Information System for the year ended June 30, 2002 and is presented in accordance with the provisions of §4 and 5 of the Joint Powers Agreement effective July 1, 1990.

All revenues and expenditures for these projects have been accounted for in accordance with accounting principles generally accepted in the United States of America applicable to governmental units, and all financial transactions occurring during the year were made in accordance with Article 1, Chapter 5, Division 7, Title I of the California Government Code commencing with §6500.

Respectfully submitted,

Ed Ryan
Ex-Officio Auditor & Comptroller

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FINANCIAL SECTION

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CALDERON, JAHAM & OSBORN

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Automated Regional Justice Information System
San Diego, California

We have audited the accompanying financial statements of the Automated Regional Justice Information System ("ARJIS") as of and for the year ended June 30, 2002, as listed in the foregoing table of contents. These financial statements are the responsibility of ARJIS's management. Our responsibility is to express an opinion 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 *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 opinion.

In our opinion, such financial statements present fairly, in all material respects, the financial position of ARJIS as of June 30, 2002 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2002, on our consideration of ARJIS's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As described in Note 1 to the basic financial statements, ARJIS adopted Statements of the Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments; No. 37, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus; and, No. 38, Certain Financial Statement Note Disclosures.

November 27, 2002

Calderon, Jaham & Osborn

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Automated Regional Justice Information System Joint Powers Agency (ARJIS), we offer readers of ARJIS' financial statements this narrative overview and analysis of the financial activities of ARJIS for the fiscal year ended June 30, 2002. 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 page VII of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements distinguish functions of ARJIS that are principally supported by member agencies and are intended to recover all or a significant portion of their costs through user fees and charges. The financial statements include the Independent Auditors' Report, Management's Discussion and Analysis and basic financial statements with accompanying notes. The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found beginning on page 8 of this report.

ARJIS adopted Governmental Accounting Standards Board (GASB) Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments", GASB Statement No. 37 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus", and GASB Statement No. 38 "Certain Financial Statement Note Disclosures" on July 1, 2001. The adoption results in the financial transactions of ARJIS being accounted for on the accrual basis of accounting under which revenues are recognized in the period earned and expenses are recognized in the period incurred. In addition, a Management's Discussion and Analysis (MD&A) is included providing analysis of ARJIS' overall financial position and results of operations. Also, retained earnings are now referred to as net assets and the Statement of Cash Flows are presented using the direct method.

REQUIRED FINANCIAL STATEMENTS

The financial statements of ARJIS report information about ARJIS using accounting methods similar to those used by private sector companies. These statements offer short-term and long-term financial information about its activities.

The **Statement of Net Assets** presents information on all of ARJIS' assets and liabilities, with the difference between the two reported as net assets. They also provide information about the nature and amounts of investments in resources (assets), the obligations to ARJIS' creditors (liabilities), provide the basis for computing rates of return, and assess the liquidity and financial flexibility of ARJIS.

The **Statement of Revenues, Expenses and Changes in Net Assets** presents information showing changes in ARJIS' net assets for the year ended June 30, 2002. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement reflects the results of ARJIS' operations for the year identified and can be used to determine ARJIS' credit worthiness and its ability to successfully recover all its costs through service fees and other charges.

The **Statement of Cash Flows** is required to provide information about ARJIS' cash receipts and cash payments during the year ended June 30, 2002. This statement reports cash receipts, cash payments and net changes in cash resulting from operations, investing and financing activities; and provides answers to questions of where cash came from, what cash was used for and what the changes in cash were for the reporting period covered.

FINANCIAL ANALYSIS

Since this is the first year of implementing and presenting the financial statements on a full accrual basis,

prior year comparisons will begin next fiscal year. For the current fiscal year, amounts will be presented for fiscal year 2002.

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of ARJIS, assets exceeded liabilities by \$8,170,728 at the close of the most recent fiscal year.

ARJIS' NET ASSETS

	<u>2002</u>
Current and Other Assets	<u>\$ 8,829,902</u>
Total Assets	8,829,902
Other Liabilities	<u>659,174</u>
Total Liabilities	659,174
Net Assets:	
Unrestricted	<u>8,170,728</u>
Total Net Assets	<u><u>\$ 8,170,728</u></u>

All of ARJIS' total net assets represent resources that are not subject to external restrictions on how they may be used.

ARJIS Activities

ARJIS activities increased ARJIS' net assets by \$691,331. Key elements of this increase are as follows:

ARJIS' CHANGES IN NET ASSETS

	<u>2002</u>
Revenues:	
Operating Revenues	
Member Assessments	\$ 1,768,148
Usage Fees	2,249,246
Non-Member Surcharges	50,124
Miscellaneous Revenues	103,616
General Revenues	
Interest Income	<u>403,399</u>
Total Revenues	<u>4,574,533</u>
Expenses:	
Data Processing Corporation Charges	3,151,905
General Administration	<u>731,297</u>
Total Expenses	<u>3,883,202</u>
Change in Net Assets	691,331
Net Assets - July 1, 2001	<u>7,479,397</u>
Net Assets - June 30, 2002	<u><u>\$ 8,170,728</u></u>

FINANCIAL ANALYSIS OF ARJIS

As of the end of the current fiscal year the unrestricted net assets of ARJIS are \$8,170,728, with net assets increasing by \$691,331. These increases are completely attributed to an operating income of \$287,932 and earnings on investments of \$403,399.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of ARJIS' finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the City Auditor & Comptroller, 202 C Street, San Diego, CA 92101 or e-mailed to the City Auditor and Comptroller at auditor@sandiego.gov.

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AUTOMATED REGIONAL JUSTICE INFORMATION SYSTEM JOINT POWERS AGENCY ANNUAL FINANCIAL REPORT

STATEMENT OF NET ASSETS
JUNE 30, 2002

	Joint Powers Base Account	Joint Powers Usage Account	Total
ASSETS			
Cash in City Treasury	\$ 8,024,639	\$ -	\$ 8,024,639
Due from Other Funds	349,786	-	349,786
Due from Participating Agencies.....	26,608	380,923	407,531
Accrued Interest Receivable.....	47,946	-	47,946
TOTAL ASSETS	8,448,979	380,923	8,829,902
LIABILITIES			
Due to Other Funds	-	349,786	349,786
Accounts Payable.....	270,984	30,071	301,055
Deferred Revenues.....	7,267	1,066	8,333
TOTAL LIABILITIES	278,251	380,923	659,174
NET ASSETS			
Unrestricted.....	8,170,728	-	8,170,728
TOTAL NET ASSETS	\$ 8,170,728	\$ -	\$ 8,170,728

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2002

	Joint Powers Base Account	Joint Powers Usage Account	Total
OPERATING REVENUES			
Member Assessments	\$ 1,768,148	\$ -	\$ 1,768,148
Usage Fees	-	2,249,246	2,249,246
Non-Member Surcharges.....	50,124	-	50,124
Miscellaneous Revenues.....	103,616	-	103,616
TOTAL OPERATING REVENUES	1,921,888	2,249,246	4,171,134
OPERATING EXPENSES			
Data Processing Corporation Charges	902,659	2,249,246	3,151,905
General Administrative.....	731,297	-	731,297
TOTAL OPERATING EXPENSES	1,633,956	2,249,246	3,883,202
OPERATING INCOME (LOSS)	287,932	-	287,932
NONOPERATING REVENUES (EXPENSES)			
Earnings on Investments	403,399	-	403,399
TOTAL NONOPERATING REVENUES (EXPENSES)	403,399	-	403,399
CHANGES IN NET ASSETS	691,331	-	691,331
Net Assets, Beginning of Year.....	7,479,397	-	7,479,397
NET ASSETS, END OF YEAR	\$ 8,170,728	\$ -	\$ 8,170,728

See Notes to Financial Statements.

AUTOMATED REGIONAL JUSTICE INFORMATION SYSTEM JOINT POWERS AGENCY ANNUAL FINANCIAL REPORT

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2002

	Joint Powers Base Account	Joint Powers Usage Account	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users.....	\$ 1,589,610	\$ 2,072,629	\$ 3,662,239
Payments to Suppliers.....	(1,296,823)	(2,072,629)	(3,369,452)
Payments to Employees.....	(125,801)	-	(125,801)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES.....	166,986	-	166,986
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and Dividends Received on Investments.....	455,739	-	455,739
NET CASH PROVIDED BY (USED FOR) INVESTMENT ACTIVITIES.....	455,739	-	455,739
Net Increase(Decrease) in Cash and Cash Equivalent.....	622,725	-	622,725
Cash and Cash Equivalents at Beginning of Year.....	7,401,914	-	7,401,914
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 8,024,639	\$ -	\$ 8,024,639
 Reconciliation of Operating Income to Net Cash Provided By (Used For) Operating Activities:			
Operating Income (Loss).....	\$ 287,932	\$ -	\$ 287,932
 Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:			
Changes in Assets and Liabilities:			
(Increase)Decrease in Accounts Receivable:			
Due From Other Funds.....	(316,009)	-	(316,009)
Due From Participating Agencies.....	(23,536)	(177,683)	(201,219)
Increase(Decrease) in Accounts Payable.....	211,332	(139,392)	71,940
Increase(Decrease) in Due to Other Funds.....	-	316,009	316,009
Increase(Decrease) in Deferred Revenue.....	7,267	1,066	8,333
Total Adjustments.....	(120,946)	-	(120,946)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES.....	\$ 166,986	\$ -	\$ 166,986

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS**JUNE 30, 2002****1. ORGANIZATION AND OPERATIONS**

The Automated Regional Justice Information System Joint Powers Agency ("ARJIS") was created in December 1980 by a Joint Powers Agreement among participating municipalities, including the City of San Diego (the "City"), and the County of San Diego and commenced operations in January 1981. ARJIS was created to assist member agencies by providing and/or continuing the operation, maintenance, enhancement and implementation of those telecommunications features initiated under State Office of Criminal Justice grant agreement #A-2469-5-A-79; and to pursue development of other computerized systems to meet law enforcement needs and requirements in the region.

As of July 1, 2001, ARJIS adopted the provisions of Governmental Standards Board (GASB) Statement No. 34 "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments", GASB Statement No. 37 "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus", and GASB Statement No. 38 "Certain Financial Statement Note Disclosures". This results in a change in the format and content of the basic financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of ARJIS conform to accounting principles generally accepted in the United States of America ("GAAP") as applicable to governmental units. The following is a summary of the more significant of such policies:

a. Basis of Presentation

The accounts of ARJIS are organized on the basis of a funds and accounts specified by the Joint Powers Agreement - one General Fund consisting of two sub-accounts. The operations of each sub-account are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenses.

The measurement focus of the General Fund and its two sub-accounts is upon determination of financial position and changes in financial position, rather than net revenue determination.

The following are the sub-accounts of ARJIS:

- Joint Powers Base Account - This account is used to account for base costs, those costs necessary for operation, maintenance, enhancement and implementation of ARJIS. These costs are assessed at the beginning of each fiscal year to each member agency on the basis of relative population size.
- Joint Powers Usage Account - This account is used to account for computer base costs, those actual charges for computer access and processing time incurred by each member agency. These costs are billed monthly to each member agency on the basis of such utilization.

b. Basis of Accounting

The financial transactions of ARJIS are accounted for on the accrual basis of accounting under which revenues are recognized in the period earned and expenses are recognized in the period incurred.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Cash and Investments

At July 1, 1997, the City and the Authority adopted Government Accounting Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," which requires certain investments to be reported at fair value. At June 30, 2002, all such investments are presented at fair value.

d. Budgets

The annual budget for each sub-account is prepared by ARJIS management. The ARJIS Board of Directors reviews this preliminary budget and may make changes before adopting a final budget for the fiscal year.

The budget is prepared on the modified accrual basis of accounting, except that encumbrances outstanding at year-end are considered as expenses. Budgetary control is generally maintained at the appropriations level.

e. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of certain assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the related reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Management believes that the estimates are reasonable.

f. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control. Encumbrances outstanding at year-end are reported as reservations of fund balance since the commitments will be honored through subsequent years' continuing appropriations. Encumbrances do not constitute expenditures or liabilities for GAAP reporting purposes.

3. CASH AND INVESTMENTS

Cash resources of ARJIS are combined with the cash resources of the City to form a pool of cash that is managed by the City Treasurer.

As provided for by the Government Code, the cash balance of substantially all City funds and certain entities are pooled and invested by the City Treasurer for the purpose of increasing interest earnings through investment activities. ARJIS' net share of the total pooled cash and investments is included in the accompanying combining balance sheet under the caption "Cash or equity in pooled cash and investments". Interest earned on investments is deposited to certain participating City funds and entities, including ARJIS, based upon each fund's and each entity's average daily deposit balance during the allocation period with all remaining interest deposited to the City's General Fund.

The City may transact business only with banks, savings and loans, and investment security dealers who are primary dealers regularly reporting to the New York Federal Reserve Bank. Exceptions to this rule can be made only upon written authorization of the City Treasurer. Authorized cash deposits and investments are governed by state law, as well as by the City's own written investment policy. Within the context of these limitations, permissible investments include: 1) obligations of the U.S. government and federal agencies, 2) commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by

3. CASH AND INVESTMENTS (Continued)

Moody's Commercial Paper Record, 3) bankers' acceptances, 4) negotiable and/or non-negotiable time deposits issued by a nationally or state chartered bank or a state or federal savings and loan association, 5) repurchase and reverse repurchase agreements, 6) the local agency investment fund established by the state treasurer, and 7) financial futures contracts in any of the other authorized investments which are used to offset an existing financial position and not for outright speculation.

Investment policies permit the City to enter into reverse repurchase agreements which is a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received providing the dealers a margin against a decline in the market value of the securities. If the dealers default on their obligations to resell these securities to the City or provide securities of cash or equal value, ARJIS could suffer an economic loss equal to the difference between the market value plus accrued interest of the underlying securities and the reverse repurchase agreement obligation, including accrued interest payable. There was no such credit exposure at year-end. There was no interest expense incurred under reverse repurchase agreements for the year ended June 30, 2002.

Deposits and investments are generally exposed to two types of risk; credit risk and market risk. Credit risk is the risk that a governmental entity will not be able (a) to recover deposits if the depository financial institution fails or (b) to recover the value of investment or collateral securities that are in the possession of an outside party if the counterparty to the investment or deposit transaction fails. Market risk is the risk that the value of an investment will decline.

In accordance with government reporting standards, the City has categorized its deposits and investments subject to credit risk categorization. Such information may be found in the City's Comprehensive Annual Financial Report.

4. RELATED PARTY TRANSACTIONS

ARJIS had entered into an agreement through June 2002 with San Diego Data Processing Corporation ("SDDPC"), a not-for-profit corporation of which the City is the sole member. Under the agreement, SDDPC provides data processing services to ARJIS at rates which, on an annual basis, are equivalent to those charged to other governmental entity clients of SDDPC. Included in accounts payable at June 30, 2002 is \$216,081 payable to SDDPC under this agreement.

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Automated Regional Justice Information System
San Diego, California

We have audited the financial statements of the Automated Regional Justice Information System ("ARJIS") as of and for the year ended June 30, 2002, and have issued our report thereon dated November 27, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether ARJIS's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered ARJIS's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the Board of Directors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

November 27, 2002

Calderon, Jaham & Osborn