

Comprehensive Annual Financial Report



Ada County, Idaho
Fiscal Year Ended
September 30, 2009

ADA COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

J. DAVID NAVARRO, AUDITOR

Christopher D. Rich, Chief Deputy

Kathleen Graves, Controller

Prepared by Accounting Department

**Ada County
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2009**

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Ada County

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INTRODUCTORY SECTION



J. David Navarro
Ada County Clerk of the District Court
Ex-officio Auditor and Recorder

Ada County Courthouse, Room 1196, 200 W. Front Street, Boise ID 83702-7300
Phone (208) 287-6887 Fax (208) 287-6909

Christopher D. Rich
Chief Deputy

January 21, 2010

To the Citizens of Ada County, Idaho:

State law requires that all general-purpose local governments with an annual budget that exceeds two hundred fifty thousand dollars annually submit a complete set of financial statements to the legislative council. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Ada County, Idaho ("County"), for the fiscal year ended September 30, 2009.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Eide Bailly LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2009, are free of material misstatement. The audit was conducted in accordance with generally accepted governmental auditing standards. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the CAFR; i.e., assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2009, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the

Civil Court Room 1155 Ph (208) 287-6900 Fx (208) 287-6919	Court Assistance Officer Room 1182 Ph (208) 287-6963 Fx (208) 287-6919	Criminal Court Room 1190 Ph (208) 287-6900 Fx (208) 287-6919	Elections Room 1202 Ph (208) 287-6860 Fx (208) 287-6849	Payroll Room 1193 Ph (208) 287-6980 Fx (208) 287-6989	Recorder Room 1208 Ph (208) 287-6840 Fx (208) 287-6849
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administration of federal awards. These reports are contained in the single audit section of this report.

GAAP require 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 MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Ada County, established as a political subdivision of the State of Idaho on December 22, 1864, is located in the southwestern part of the state and is the most populous county in Idaho as well as the center for commerce and many industries. The County covers an area of 1,055 square miles, and the most recently released estimated population (for 2008) is 380,920 or 361 persons per square mile. Boise City is the county seat of Ada County; other incorporated cities within its boundaries are Eagle, Garden City, Kuna, Meridian and Star. Ada County is empowered to levy a property tax on both real and personal properties located within its boundaries.

A three member elected commission with overlapping terms governs the County. Responsibilities of the County Commissioners include passing ordinances, adopting the budget, and appointing the heads of the various departments. Other elected officials within the County are Assessor, Clerk/Auditor/Recorder, Coroner, Prosecutor, Sheriff and Treasurer/Tax Collector.

The County provides services under general governmental functions as follows: police protection, prosecution and defense services, emergency disaster preparedness, general administrative services, court services, election services, property assessment and tax collections, code enforcement, parks and recreation, and health and welfare. In addition, emergency medical services, sanitation, fair activities, and billing services are provided under an enterprise fund concept, with user charges providing revenue to pay operating expenses. The streets and sidewalks in the County are owned and maintained by the Ada County Highway District – a separately governed taxing district.

The annual budget serves as the foundation for Ada County's financial planning and control. The County budgets its revenues and expenditures, as is required by Idaho Code Section 31, Chapter 16. Following these guidelines, the County adopts annual appropriated budgets for General, Special Revenue, Capital Project and Enterprise Funds. All appropriated budgets for Governmental and Proprietary Funds are adopted on a non-GAAP cash basis.

Prior to the third Monday in May, each elected official or department head submits to the Auditor's Office a proposed operating budget for the fiscal year commencing October 1. On or before the first Monday in August, the proposed budget is submitted to the County Commissioners for review and tentative approval. Public budget hearings are conducted by the Tuesday after Labor Day, and, upon conclusion, the County Commissioners

legally adopt the budget. Actual expenditures for the ensuing fiscal year shall not exceed the appropriations legally adopted by the Commissioners.

The budget system is integrated with the County's accounting system to ensure management control on spending throughout the year. The level of budgetary control (level at which expenditures may not legally exceed the appropriations) is established by the personal services and other charges and services (including capital outlay) within the department and fund. The budgetary process is described in more detail in *Note to Required Supplementary Information*, beginning on page 65.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund and the charities and welfare fund, this comparison is presented on pages 60-64 as part of the *Required Supplementary Information* for the governmental funds. For other governmental funds with appropriated annual budgets, this comparison is presented in the "*Combining Financial Statements*" subsection of this report, which starts on page 73.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local economy. The County has a diverse economy and has sustained solid economic growth in the past. Ada County is the home to the world headquarters of several major corporations, as well as other varied types of industry. Advanced technology, production, education, healthcare, government, military, professional services, construction, wood products, food processing and distribution, agriculture, tourism, small manufacturing, and retail establishments provide employment for the area and a stable financial base for the local economy.

Located within the County are two regional hospitals with multiple facilities and extensive associated medical services. Ada County is also the center of governmental facilities in Idaho - federal, state, and local municipalities - which comprise significant portions of the County's market value, but are exempt from ad valorem taxation under Idaho Code. The County's two largest employers in technology are Micron Technology and Hewlett Packard; both have downsized personnel. Albertson's Inc., formerly headquartered in Ada County and one of the world's largest food and drug retailers, is now a division of Supervalu, which is headquartered in Minnesota. Albertsons continues to be a principal employer in the County.

The slowing economy has had an adverse effect on employment. The County's unemployment rate has increased to 9.1 percent at September 30, 2009, which is slightly higher than the statewide unemployment of 8.7 percent but still lower than the national average of 9.8 percent.

According to a local real estate website, home sales in Ada County are down 5% year to date (as of August 30). There are approximately 24% fewer homes for sale this year as compared to last, with an average home price of \$200,538, a decline of 16%. The absorption rate in Ada County (number of homes for sale divided by the monthly sales) is approximately 8.5 months; indicating that if no new homes were added, it would take 8.5 months to sell the current inventory. In a balanced real estate market the absorption rate would be five or six months. New construction continues to slow, as there are 30% fewer newly constructed homes on the market compared to a year ago (Aug 30). Single-family permits fell 65 % year over year for January through October 2009-from 354 in 2008 to 121 in 2009. An economic consultant for Zion's Bank states that new home starts are going to be soft for the next 12 months and existing home sales will stabilize. The amount of existing homes on the market has decreased by 22%. During fiscal year 2009 there were 2,609 properties placed in foreclosure, which is an increase of 122% over last year. The downturn in the housing market has had an adverse affect on the County, specifically Development Services (building permits and planning and zoning regulation) and the Records Office, which maintains all documents, related to property ownership within the County. Compared to 2009, the fiscal year 2010 budget has a decrease of 55 full-time positions and the overall 2010 budget is down by 11%.

Long-term financial planning. During the year, the County completed several projects and work progressed on others.

EMS continues to expand their operations in order to provide better quality service to the citizens of Ada County. The EMS Station in Star incurred costs of \$280,000 in FY09 to bring the cumulative total to \$450,000. The expected completion date for the Star EMS Station is December 2009. A new emergency response station in Meridian is in the development stage. It is located off in the Linder/Ustick area and incurred expenditures of \$6,000 in FY09. Emergency Medical Services acquired land and a building located on Benjamin Drive in Boise during FY09 at a cost of \$1 million. This project will house the Administrative offices and is in the design phase.

Adjacent to the new EMS facility is the 90,000 square foot building that was purchased in FY08. This houses Motor Vehicle Registration, Drivers Licensing, Elections, Juvenile and Drug Court operations as well as County document storage and retrieval. Expenditures of \$3.7 million were incurred during FY09 to bring the cumulative cost to \$8.8 million.

Interoperable Technology is a major initiative facing our 911 Emergency Communications operation. This is a federally mandated (with grant funding for the system infrastructure) program requiring all 911-radio communications move to the 700 MHz radio frequency band where most of the frequencies are specifically set aside for public safety use. The multi-year project began in 2005 with the first phase of the system completed in 2007 and the final phase to be completed in February 2010. Costs incurred to date are \$8.3 million with \$1.6 million spent in 2009. This project could be the catalyst for tying local, state and federal agencies into one system in Idaho, as the component called the "master site" that would allow us to connect with other agencies throughout the state as they build their new radio systems which have been purchased by the Bureau of Homeland Security.

Closure of the Solid Waste landfill's current site, Hidden Hollow, is anticipated in 2020 with 92.1% capacity used to date. Land purchases of 300 acres adjacent to the current site should provide a 99-year life for the new "North Ravine Cell Project". The first of the multi-year, multi-cell, 13-phase project is operational and Phase II is scheduled for completion in December 2009. Total expense to date for Phase I & II is \$29.3 million of which \$8 million was expended in FY09.

The County is in the process of acquiring the remaining 1.5 miles of Oregon Trail Historic remnants between the Oregon Trail Monument at Bonneville Point and the Oregon Trail Reserve. So far, \$71,000 has been expended on this project. An Oregon Trail Interpretive kiosk is to be developed on Highway 21 near Columbia Village with expected completion anticipated in FY10.

Cash management policies and practices. To ensure efficient use of the County's cash resources, Ada County endeavors to stay abreast of current market trends, cash management, and forecasting in accordance with state statutes. Cash temporarily idle during the year may be invested in repurchase agreements, U.S. Government Securities, certificates of deposit, obligations of the U.S. Treasury, and demand deposits. The County pools its cash to ensure the most competitive rates of return. The maturities of investments range from one day to 47 months, with an average maturity of 397 days. The County's updated Treasurer's Investment Policy incorporates several additional requirements in response to Statement No. 40 of the Governmental Accounting Standards Board. The Treasurer is allowed to invest in investment grade ("A" rating or higher) securities ranging from U.S. Treasury Bills to domestic corporate bonds. Ada County's annual average yield on investments for fiscal 2009 was 2.3 percent as compared to a national average on the "U.S. Auction Result of the U.S. Treasury Bill" indexes for the same period, at .273 percent. The County records any increases or decreases in the fair value of investments on the face of the financial statements. Current year increases or decreases, however, do not necessarily represent trends that will continue; nor is it always possible to realize such amounts, especially in the case of temporary changes in the fair value of investments that the government intends to hold to maturity.

Risk management. Ada County maintains a combination of commercial and self-insurance to cover the risk of losses to which it may be exposed. Property, general liability, health care insurance, and Workers' Compensation insurance are accounted for in the Internal Service Funds of the County. The Department of Administration - Risk Management division manages all but health care insurance. An internal Self Health Insurance Trust was established to guide the health care insurance program. The County appropriates amounts for coverage based on claims and estimates to establish a reserve for unforeseen casualties. Health care is funded by both the County and covered employees, with claims administered by a third party. Workers' Compensation coverage, previously purchased from the State of Idaho, is now part of the County's self-insurance program with claims administered by a third party. To minimize claims, employee accident training and code and safety inspections have been implemented.

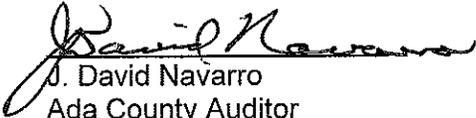
Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ada County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2008. This was the twentieth consecutive year that Ada County has received this prestigious award. In order to be awarded a Certificate of Achievement, the government 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.

The preparation of this report has been a team effort by the County Auditor's accounting team and could not have been accomplished without their continued dedication and professionalism. In addition, appreciation is extended to the Board of County Commissioners for their encouragement, assistance and approval.

Sincerely,


J. David Navarro
Ada County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ada County
Idaho

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 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.



A stylized handwritten signature in black ink.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

ADA COUNTY, IDAHO
ELECTED COUNTY OFFICIALS AND DEPARTMENT HEADS
SEPTEMBER 30, 2009

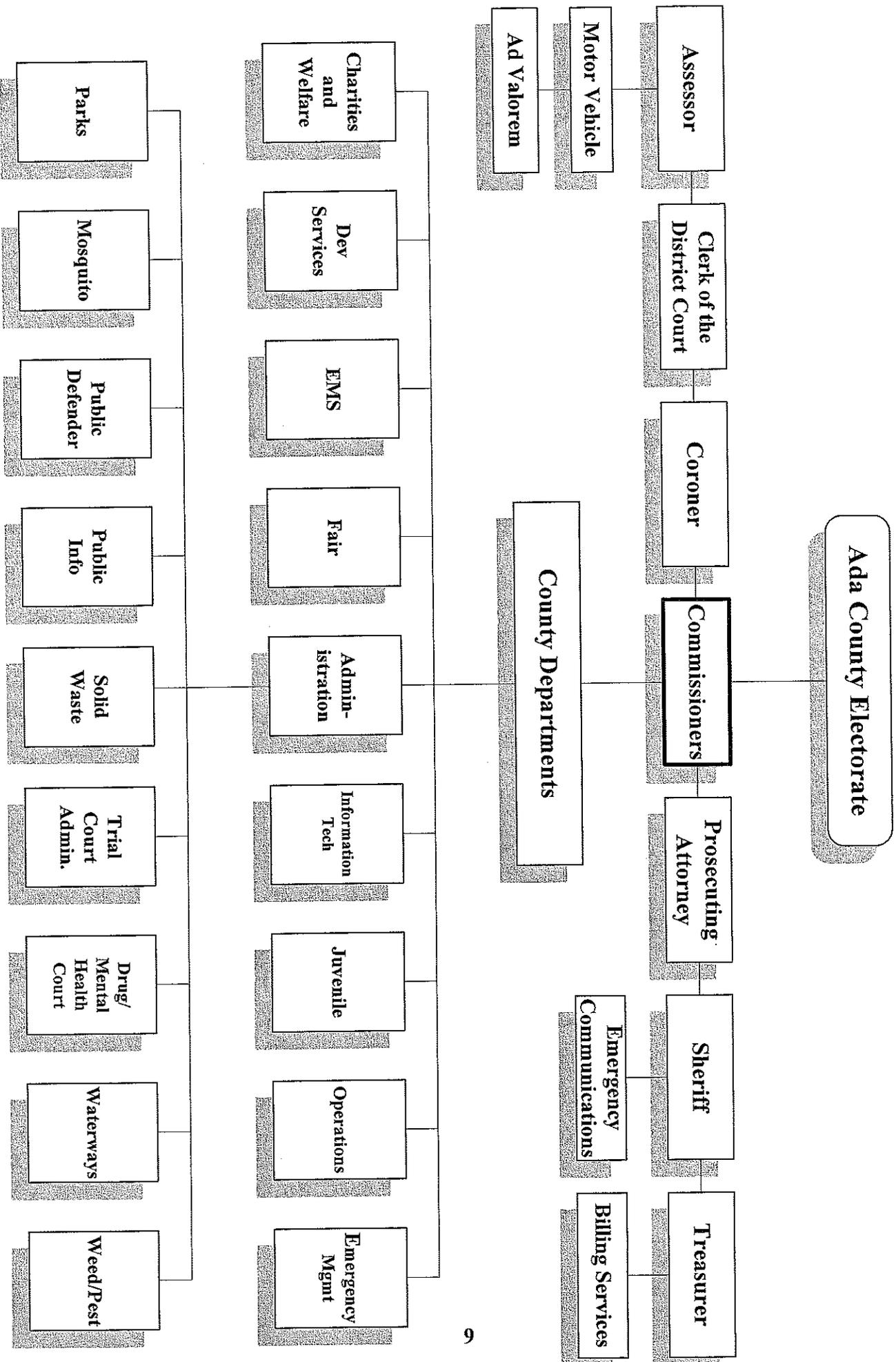
ELECTED COUNTY OFFICIALS

COMMISSIONER - FIRST DISTRICT ----- Sharon M. Ullman
COMMISSIONER - SECOND DISTRICT----- Richard L. Yzaguirre
COMMISSIONER - THIRD DISTRICT ----- Fred D. Tilman, Chairman
ASSESSOR ----- Robert H. McQuade
CLERK/AUDITOR/RECORDER----- J. David Navarro
CORONER -----Erwin L. Sonnenberg
PROSECUTING ATTORNEY----- Greg H. Bower
SHERIFF ----- Gary L. Raney
TREASURER ----- Cecil Ingram

DEPARTMENT HEADS

Commissioners ----- Fred D. Tilman
Charities and Welfare----- John Traylor
Information Technology----- Douglas S. Heikkila
Development Services - Building and Zoning----- John Traylor
Trial Court Administrator ----- Larry D. Riener
Emergency Medical Services (EMS) ----- Troy M. Hagen
Emergency Management ----- Doug R. Hardman
Juvenile ----- Steven C. Dye
Operations ----- David P. Logan
Public Defender ----- Alan E. Trimming
Administration----- Rich Wright
Parks and Recreation/Waterways ----- Robert A. Batista
Solid Waste Management ----- David B. Neal
Weed/Pest/Mosquito ----- Brian K. Wilbur
Western Idaho Fair----- Robert A. Batista

ADA COUNTY, IDAHO ORGANIZATIONAL CHART



ADA COUNTY, IDAHO
CLASSIFICATION OF FUNDS

Category	Type	Name
GOVERNMENTAL	General	Consisting of departments: Clerk of the District Court, Sheriff, Treasurer, Assessor, Prosecutor, Public Information, Juvenile, Motor Vehicle, Commissioners, Operations, Coroner, Information Technology, Development Services, Public Defender, Administration, General
	Special Revenue	Charities and Welfare Public Health Weed Control Pest Extermination Parks and Recreation Ad Valorem Court Monitoring Trial Court Administrator Drug/Mental Health Court County Court Facilities Waterways Emergency Communication Emergency Management Veterans Memorial Mosquito Abatement
	Capital Projects	Major projects: Courthouse/Corridor, "Benjamin" Bldg Purchase and Remodel, Meridian Campus
PROPRIETARY	Enterprise	Emergency Medical Services Solid Waste Management Western Idaho Fair Billing Services
	Internal Service	Self Funded Health Insurance Liability Insurance
FIDUCIARY	Agency	State of Idaho Special Taxing Districts Unapportioned Account Court Suspense Restitution Accounts Sheriff's Account Other Agencies

FINANCIAL SECTION



CPAs & BUSINESS ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Ada County, Idaho

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho, as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Ada County, Idaho's, management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho, as of September 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof 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 January 21, 2010, on our consideration of Ada County, Idaho's internal control over financial reporting and 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.

To the Board of Commissioners
Ada County, Idaho

The management's discussion and analysis and budgetary comparison information on pages 13 through 25 and 60 through 66, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the 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 Ada County, Idaho's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, budget and actual comparisons for governmental funds other than the general and major special revenue funds, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements of Ada County, Idaho. The combining and individual nonmajor fund financial statements and schedules, budget and actual comparisons for governmental funds other than the general and major special revenue funds, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section 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.

Eide Bailly LLP

Boise, Idaho
January 21, 2010

Management's Discussion and Analysis

As management of Ada County, we offer readers of the Ada County's financial statements this narrative overview and analysis of the financial activities of Ada County for the fiscal year ended September 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 1-6 of this report.

Financial Highlights

- The assets of Ada County exceeded its liabilities at the close of the most recent fiscal year by \$268,276,194 (*net assets*). Of this amount, \$115,459,006 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$5,264,629. This year's increase is \$7.4 million less than the prior year's increase. Even though there were increases of \$3.2 million in property tax collections, the county did not take the 3% increase allowed by law in an ongoing effort to reduce the burden to taxpayers. The increase was directly tied to growth from new construction. Operating grants related to the Sheriff's Office, Emergency Management and Emergency Communications also increased by \$2.9M; most were related to equipment needs. Substantial decreases occurred in those areas affected by the slowing economy; charges for services were down \$3.4M (specifically \$1.2M in building and zoning fees and \$1M in revenue for the Landfill), sales tax and revenue sharing with the State of Idaho were down \$2M and earned interest was down \$2.4M due to declining market rates.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$118,477,069, which is an increase of \$579,445 in comparison with the prior year. Five percent of that total, \$5,908,127 is *available for spending* at the government's discretion (*unreserved, undesignated fund balance*).
- At the end of the current fiscal year, \$3,139,314 of the fund balance in the general fund was undesignated and *available for spending* at the government's discretion.
- Ada County's capital lease debt decreased by \$1,675,000 (3 percent) during the current fiscal year due to scheduled principal payments.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Ada County's basic financial statements. Ada County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the 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 Ada County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of Ada County's assets and liabilities. The difference between assets and liabilities are reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Ada County 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 (e.g., uncollected delinquent taxes and earned but unused vacation leave).

Both government-wide financial statements mentioned above distinguish functions within Ada County. These functions can be organized into *governmental activities* and *business-type activities*. The governmental activities are principally supported by taxes and intergovernmental revenues and include general government, public safety, sanitation, health and welfare, and recreational and cultural. The business-type activities of Ada County include emergency medical services, solid waste management, county fair, and billing services and are intended to recover all or a significant portion of their costs through user fees and charges.

The government-wide financial statements of Ada County, which include all legally and financially accountable units (known as the *primary government*), can be found on pages 26-27 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. Ada County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Ada County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *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*.

Ada County maintains seventeen individual governmental funds. The general fund, charities and welfare and capital projects funds, which are considered to be major funds, are presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Data from the other fourteen 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* elsewhere in this report.

Ada County adopts an annual appropriated budget for all funds except internal service funds and fiduciary funds. Budgetary comparison schedules have been provided for the funds to demonstrate compliance with this budget.

The basic governmental fund descriptions and financial statements can be found on pages 28-32 of this report.

Proprietary funds. Ada County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Ada County uses enterprise funds for its emergency medical services, solid waste management, Western Idaho Fair, and billing services functions. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among Ada County's various functions. Ada County uses internal service funds for its self-health insurance and liability insurance. Because both of these internal service funds predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

The proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. They provide separate information for emergency medical services, solid waste management, and the Western Idaho Fair, all of which are presented as major funds. Billing services, which is presented as a non-major fund, is included for year-to-year consistency.

Both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund descriptions and financial statements can be found on pages 33-37 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support Ada County's own programs. The accounting used for fiduciary

funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 39 of this report.

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, preceded by an index, can be found on pages 40-59 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, which can be found on pages 60-66. The combining and individual fund statements and schedules for non-major governmental funds, internal service funds, and fiduciary funds, are presented immediately following the required supplementary information on pages 67-97 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 Ada County, assets exceeded liabilities by \$268,276,194 at the close of the most recent fiscal year. One of the largest portions of Ada County's net assets (49 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in 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.

Ada County's Net Assets

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 238,264,361	\$ 234,623,601	\$ 32,177,774	\$ 34,727,252	\$ 270,442,135	\$ 269,350,853
Capital assets	<u>139,058,756</u>	<u>138,029,664</u>	<u>41,505,019</u>	<u>32,861,601</u>	<u>180,563,775</u>	<u>170,891,265</u>
Total assets	377,323,117	372,653,265	73,682,793	67,588,853	451,005,910	440,242,118
Long-term liabilities outstanding	59,488,070	58,976,025	21,294,542	18,823,525	80,782,612	77,799,550
Other liabilities	<u>94,823,886</u>	<u>92,214,483</u>	<u>7,123,218</u>	<u>7,216,520</u>	<u>101,947,104</u>	<u>99,431,003</u>
Total liabilities	154,311,956	151,190,508	28,417,760	26,040,045	182,729,716	177,230,553
Net assets:						
Invested in capital assets, net of related debt	90,423,756	87,719,664	41,505,019	32,861,601	131,928,775	120,581,265
Restricted	18,833,918	23,166,023	2,054,495	1,266,500	20,888,413	24,432,523
Unrestricted	<u>113,753,487</u>	<u>110,577,070</u>	<u>1,705,519</u>	<u>7,420,707</u>	<u>115,459,006</u>	<u>117,997,777</u>
Total net assets	<u>\$ 223,011,161</u>	<u>\$ 221,462,757</u>	<u>\$ 45,265,033</u>	<u>\$ 41,548,808</u>	<u>\$ 268,276,194</u>	<u>\$ 263,011,565</u>

An additional portion (8 percent) of Ada County's net assets are resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$115,459,006) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Ada County is able to report positive balances in all three categories of net assets, for both the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The County's business-type activities reported an overall decrease of \$5,715,188 in unrestricted net assets. This change included a decrease in the solid waste management fund (\$5,116,418) due mainly to the capitalization of construction in progress for Phase II of the North Ravine Cell. The Western Idaho Fair's revenue declined over last year. However even with the capitalization of resurfaced parking, they were able to hold expenses to a minimum, which allowed them to incur only a relatively slight decrease (\$16,341). The decrease in the emergency medical services fund (\$343,156) is due mainly to the capitalization of construction in progress for a new station in Star along with a new administration building in the vicinity of the Benjamin Campus. Unrestricted net assets in billing services decreased (\$151,414) mainly due to an increase in tipping fees payable to the landfill. There was also a decrease in internal balances activity related to business-type activities of \$87,859 for the year.

During the current year, the government's overall net assets increased by \$5,264,629. The County's business-type activities experienced an increase of \$3,716,225 due mainly to the changes mentioned above. Governmental activities contributed \$1,548,404 to the overall increase. Changes in both, are displayed on the following chart:

Ada County's Changes in Net Assets

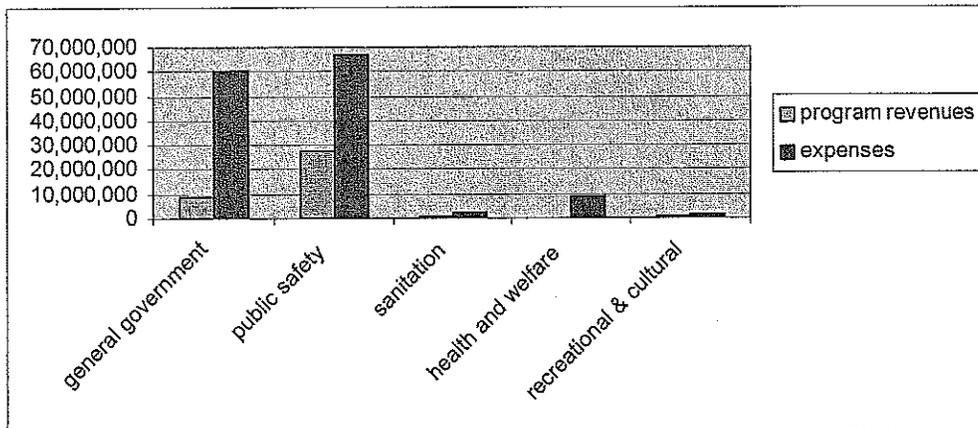
	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 30,816,061	\$ 32,008,893	\$ 26,637,057	\$ 28,920,697	\$ 57,453,118	\$ 60,929,590
Operating grants and contributions	6,679,011	3,705,763	-	-	6,679,011	3,705,763
General revenues:						
Property taxes	82,630,115	79,689,693	3,810,007	3,567,680	86,440,122	83,257,373
Other taxes	12,411,494	14,459,564	146,670	173,859	12,558,164	14,633,423
Grants and contributions not restricted to specific programs	4,384,595	4,608,140	-	-	4,384,595	4,608,140
Interest & investment earnings	4,229,018	6,354,998	678,622	919,235	4,907,640	7,274,233
Other	1,972,497	1,549,418	3,000	240,384	1,975,497	1,789,802
Total revenues	143,122,791	142,376,469	31,275,356	33,821,855	174,398,147	176,198,324
Expenses:						
General government	60,278,077	56,754,618	-	-	60,278,077	56,754,618
Public safety	66,365,684	60,025,033	-	-	66,365,684	60,025,033
Sanitation	2,389,758	2,137,534	-	-	2,389,758	2,137,534
Health and welfare	9,327,152	6,788,432	-	-	9,327,152	6,788,432
Recreational and cultural	1,270,222	1,035,666	-	-	1,270,222	1,035,666
Education	-	153,879	-	-	-	153,879
Interest on long-term debt	1,943,494	1,974,928	-	-	1,943,494	1,974,928
Emergency Medical Svcs.	-	-	9,891,228	9,760,710	9,891,228	9,760,710
Solid Waste Mgmt.	-	-	9,948,898	17,424,254	9,948,898	17,424,254
Western Idaho Fair	-	-	3,528,574	3,692,851	3,528,574	3,692,851
Billing Svcs.	-	-	4,190,431	3,810,141	4,190,431	3,810,141
Total expenses	141,574,387	128,870,090	27,559,131	34,687,956	169,133,519	163,558,046
Increase (decrease) in net assets before special items and transfers	1,548,404	13,506,379	3,716,225	(866,101)	5,264,629	12,640,278
Increase (decrease) in net assets	1,548,404	13,506,379	3,716,225	(866,101)	5,264,629	12,640,278
Net assets - beginning	221,462,757	207,956,378	41,548,808	42,414,909	263,011,565	250,371,287
Net assets - ending	\$ 223,011,161	\$ 221,462,757	\$ 45,265,033	\$ 41,548,808	\$ 268,276,194	\$ 263,011,565

Governmental activities. Total net assets for government activities increased \$1,548,404, representing 29% of the total growth in net assets for the year. This amount is \$11,957,975 less than last year's increase. Key elements are:

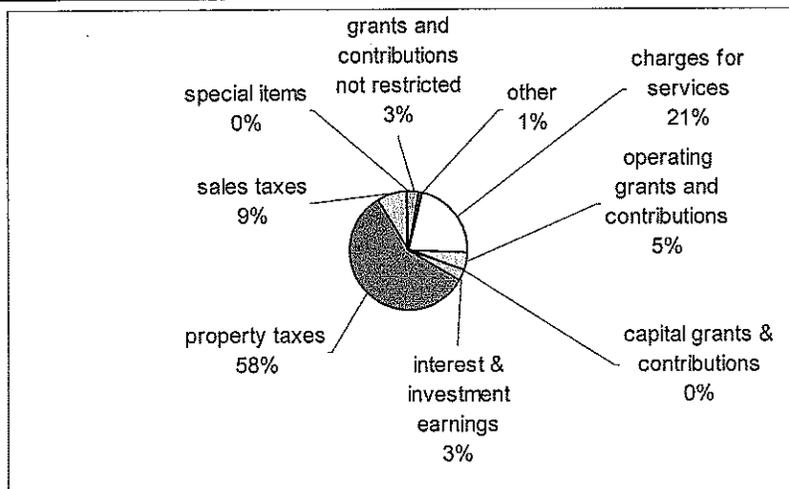
- Property taxes collected increased by \$2,940,422 (4.0 percent) during the year. The County, for the past several years, has only increased the money it receives through taxes by using the growth factor related to new construction as allowed by law. New construction values have fallen steadily for the last three years; if this decline continues, which is expected, the County may have to look at the other available funding options. Such an option would be to tax for an additional 3%, as also allowed by law.
- Charges for services for general government activities decreased by \$1,192,832, mainly due to decreases in building and zoning fees along with motor vehicle title fees.
- General revenues from other taxes were lower by \$2,048,070, because of reduced sales tax receipts from the State. This was expected due to the current economic situation.
- Interest and investment earnings were down by \$2,125,980 due to lower interest rates and an overall reduction in investment market value from a year ago.

- Grant/contribution revenue, both restricted and non-restricted, were up \$2.9 million from last year. Grant monies for the Sheriff's Office increased by \$474K, Emergency Communications received an increase of \$684K with the majority coming from the Interoperable Communication Technology grant. Equipment grant donations increased for Emergency Management in the amount of \$412K. Finally, the certification of the County's drug court facility allowed Drug Court/Mental Health Court to collect an additional \$362K from the State.
- "General government" and "public safety" expenses increased by \$3.5 million and \$6.3 million respectively (\$1.3 million of the general government increase is due to not receiving reimbursement from Boise City for personnel expenses). The County provided a 3% merit pool to employees, budgeted at \$2.3M, with 41 new positions being added at the beginning of the year. However, the eroding economy left the County no choice but to eliminate 57 positions over the course of the year.
- Health and welfare expense was \$2.5million higher than last year's increase of \$1 million. In 2008 medical indigence applications were up by 200 and they continued to rise in 2009. Usually about half the new cases fall under the State Catastrophic program, which caps the County's expense at \$10K per case. Beginning July 1st of 2009, the legislature increased the cap to \$11K. Any expense above the cap continues to be paid by the State.
- The creation of a community college taxing district in Ada County (College of Western Idaho) eliminates the County's obligation to pay tuition for residents attending a community college.

Expenses and Program Revenues – Governmental Activities



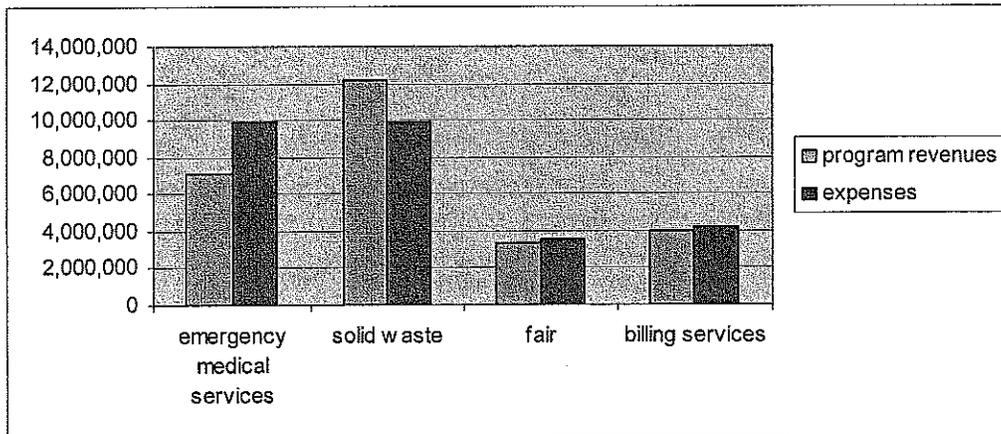
Revenues by Source – Governmental Activities



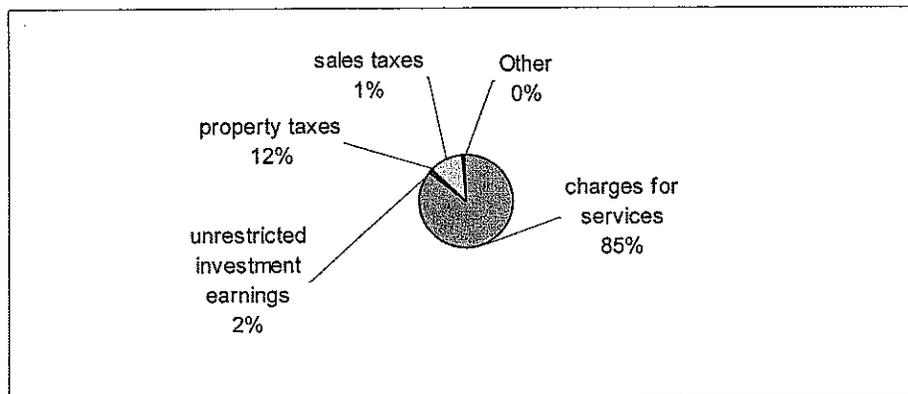
Business-type activities. Business-type activities increased the County's net assets by \$3,716,225, accounting for 71 percent of the total growth. Two of the County's Enterprise Funds achieved positive net income for the year while two had modest losses.

- During the period, solid waste management recorded \$2,447,645 in expense for closure/postclosure costs for Hidden Hollow Landfill and N. Ravine Cell, bringing the total remaining liability to \$20.8 million. Estimates for closure/post-closure expense increased substantially in 2008 causing expense to decrease in the current year by \$5.7 million. A Financial Operations Plan is in place to ensure the stability of funding for the future of both the Hidden Hollow closure and the new North Ravine Cells.
- Western Idaho Fair revenues were down 9 percent, however they were able to keep expenses in line with the shortfall.
- Billing Services expenses were 5 percent higher than the fees collected. If this trend continues, an increase in rates may be warranted in future years.

Expenses and Program Revenues – Business-type Activities



Revenue by Source – Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, Ada County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$118,477,069, an increase of \$579,445 in comparison with the prior year. Of the ending fund balance, \$116,351,206 constitutes unreserved fund balance, which is available for spending at the government's discretion. Ada County has made tentative plans (*designations*) for all but 5 percent of the unreserved fund balance, including \$2,272,605, specifically designated and budgeted for spending in the following fiscal year; \$66,272,670 is designated for capital projects, \$21,850,850 is designated as a cash basis reserve, and \$20,046,954, in accordance with the County's Fund Balance Policy, is designated for future budget stabilization. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been formally committed: 1) to pay for specific juvenile programs and grants (\$1,189,823) or 2) for remaining contractual obligations (\$ 936,040).

The general fund is the chief operating fund of Ada County. At the end of the current fiscal year, the total fund balance of the general fund was \$40,025,404 of which \$38,835,581 was unreserved and \$1,189,823 reserved. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. In the current fiscal year, unreserved fund balance represents 36 percent of total general fund expenditures while total fund balance represents 37 percent.

During the current year, the fund balance of the County's general fund increased by \$5,946,762 after transfers for reasons similar to those described on pages 18-19 under *Governmental activities*.

- Property tax revenues of the general fund increased by \$2,577,506 (4%).
- Charge for services decreased by \$1,778,916 (9%) mainly due to the decline in revenues from building and zoning along with motor vehicle title fees.

The charities and welfare fund has an ending fund balance of \$1,721,687 a decrease of 71percent. All resources of this fund are to be used for providing services to indigent persons according to Idaho statute. Over the past two years, the County was able to reduce the property tax appropriation for this fund by offsetting some expense with the prior year's available fund balance. However, due to the economy, requests for services in this fund have increased. In addition, the amount the County is required by statue to pay has increased. These two factors, along with the fact there is no longer any available fund balance, will require the Board to look at an increase in tax appropriations for this fund in future years.

The capital projects fund's ending fund balance is \$61,084,521, of which 98 percent is unreserved and designated for subsequent years' expenditures in the capital projects fund. Ninety-six percent of the fund balance at the end of the fiscal year represents monies accumulated for future capital lease payments for the Ada County Courthouse Complex. The remaining 4 percent will help fund those projects identified in the County's budget document, including completion of the Benjamin facility (\$1.1M) which houses Elections, Juvenile, Motor Vehicle, Driver's License and Adult Drug Court. Additional projects include the Meridian campus fuel station and lab/office space (\$460K). Although the capital projects fund experienced a slight decrease in revenue of \$314,681 there was also a decrease in overall expenses of \$9.2 million with transfers in, net of transfers out, to/from other funds of \$815K. Capital outlay decreased \$9.4 million because several large projects were completed during 2008.

Proprietary funds. Ada County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The difference between the two perspectives is the effect of internal service fund activities related to proprietary funds. *Unrestricted* net assets of emergency medical services at the end of the year amounted to \$8,846,228; those for the solid waste management fund amounted to \$(11,563,572); those for the Western Idaho Fair amounted to \$1,742,313; and those for billing services amounted to \$1,371,043. The change in net assets for the four funds consisted of an increase of \$1,523,663, an increase of \$2,604,967, a decrease of \$173,132, and a decrease of \$151,414 respectively. Factors concerning the finances of these four funds have already been addressed in the discussion of Ada County's business-type activities on pages 17,18 (chart) and 20.

General Fund Budgetary Highlights

The final budget in the general fund was amended to reflect an increase of \$3,448,387 and can be briefly summarized as follows:

- \$1,709,810 in increases allocated to the juvenile department
- \$ 875,416 in increases allocated to the clerk of the district court's department
- \$ 757,770 in increases allocated to the sheriff's department
- \$ 105,391 in increases allocated to prosecutor's department

Of the changes summarized above, increases of \$3,615,248 were from various Federal and State funding sources. There was a decrease of \$166,861 due to reductions during the year from cities cutting their contractual commitments with the Sheriff's Office.

The difference between the final general fund amended revenue budget and actual revenue collected was a negative variance of \$1.1 million (presented on page 60). The largest variance was in charges for services. Actual revenue fell short of projections (\$2.2M) in recordings, the sale of imagined documents, motor vehicle fees, and most notably, building and zoning fees. Receipts for property taxes fell short by \$589K, which is \$566K more than last year. Last year was the first year property tax collections had fallen short. Sales tax also fell short (\$1.2M) however; other State and Federal government shared revenues covered all but \$77K.

The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$12.8 million (pages 60-63). Better projections for "personnel services" accounted for \$4.1 million (32%) of the variance. Development Services was under budget by \$708K due to economic layoffs involving an additional 16 positions (after last year's layoffs of 17). Motor Vehicle was also affected by the economic slowdown and eliminated 9 positions, which gave them a savings of \$368K and the Sheriff eliminated 16 positions over the course of the year.

The general fund had an unencumbered balance in capital expenditures of \$2.8 million most of which can be attributed to the downturn in the economy and the request for holdbacks to offset the revenue shortfalls the County encountered. Building repairs/maintenance, cleaning, natural gas and supplies expense in the Operations department were some of the areas that brought Operations under budget by \$1.1million. The general fund budgeted for grants, of which \$2million was unspent at year-end and will be brought forward to the next year.

Capital Asset and Debt Administration

Capital assets. Ada County's investment in capital assets for its governmental and business type activities as of September 30, 2009, amounts to \$180,563,775 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, construction in progress and infrastructure (sewer lines, waste water monitoring system, storm water improvements and roadways). The overall increase in the County's investment in capital assets for the current fiscal year was 6 percent (a 1% increase for governmental activities and a 26% increase for business-type activities). Major events during the current fiscal year included the following (some costs were incurred in the prior year and were in Construction in Progress (CIP) accounts until capitalized in fiscal year 2009):

- The completion of Phase I of the Benjamin project was \$4.8M. Phase II, currently in progress, is \$2.8M.
- EMS bought land on Ustick Road in Meridian and on Benjamin Lane adjacent to the facility mentioned above. The land at Benjamin was capitalized at \$422K with additional costs for the building of \$641K that were added to CIP.
- EMS has incurred expenses related to their new response station in Star in the amount of \$170K and \$280K for 2008 and 2009 respectively. Expected completion December 2009.
- The remodel of the Assessor and Indigent Services space adjacent to the Courthouse was completed for a total cost of \$3.1M.
- Construction of Phase II of the North Ravine Cell with expenses this year of \$8M. Final completion expected January 2010.
- Cops Interoperable Phase III incurred \$1.6M in expenses. Completion expected sometime in fiscal year 2010.

ADA County's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 7,214,171	\$ 6,861,691	\$ 4,643,049	\$ 4,200,476	\$ 11,857,220	\$ 11,062,167
Land improvements	1,354,966	960,124	22,604,352	22,706,191	23,959,318	23,666,315
Building	111,091,948	106,750,991	4,060,187	4,448,593	115,152,135	111,199,584
Infrastructure	1,325,603	1,467,248	211,123	308,465	1,536,726	1,775,713
Vehicles	1,701,598	1,567,995	646,467	569,301	2,348,065	2,137,296
M&E	10,298,986	10,221,430	124,908	161,021	10,423,894	10,382,451
Construction in progress	6,071,484	10,200,185	9,214,933	467,554	15,286,417	10,667,739
Total	\$ 139,058,756	\$ 138,029,664	\$ 41,505,019	\$ 32,861,601	\$ 180,563,775	\$ 170,891,265

Additional information on Ada County's capital assets can be found in note I-D-4, page 46 and II-C, pages 51-52, as well as in the Letter of Transmittal, pages 4-5 of this report.

Long-term debt. At the end of the current fiscal year, Ada County had no bonded debt outstanding. Ada County's only remaining debt of \$48,635,000 as of Sept. 30, 2009, is related to the acquisition of the new county courthouse and administration building, related parking facilities, integrated retail space and other public improvements. Lease payments are considered to be obligations of the general government, paid with general governmental revenue sources.

ADA COUNTY'S Outstanding Debt

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Capital Leases	48,635,000	50,310,000	-	-	48,635,000	50,310,000
Total	\$ 48,635,000	\$ 50,310,000	\$ -	\$ -	\$ 48,635,000	\$ 50,310,000

During the current fiscal year, the County's total debt decreased by \$1,675,000 (3.3 %). This is due to scheduled principal payments.

Ada County maintains an 'Aa2' rating from Moody's and a 'AA' rating from Standard & Poor's for general obligation debt. The lease revenue bonds of Boise City Urban Renewal Agency (which are secured by the county's annual lease appropriation) have underlying ratings of 'Aa3' and 'AA-' by Moody's and Standard & Poor's, respectively, without regard to the Municipal Bond Insurance Policy that was purchased for this issue. Current State statutes allow for general obligation bonds to be issued without a legal limitation based on tax charges against all property and an acceptance of two-thirds of the qualified electors of Ada County. The County's last bonded debt issue, for a county jail addition, began in 1992 and

ended in 2002. Additional information on the County's long-term debt can be found in note I.D-5 on pages 46-47, and note II.G-H on pages 54-55 of this report.

Economic Factors and Next Year's Budgets and Rates

These factors were considered in preparing the County's budget for the 2010 fiscal year:

- The unemployment rate for Ada County is currently 9.1 percent almost triple the rate of 3.2 percent a year ago. The current rate is higher than the state's average unemployment rate of 8.7 percent and lower than the national average rate of 9.8 percent.
- New construction has slowed; 30 percent fewer newly constructed homes are on the market as compared to a year ago.
- Foreclosures are at their highest level at 2,609, a 122% increase over last year.
- The population in the County increased 2.0 percent from 2007 to 2008 (the most recent information available) – from 373,406 to 380,920.

Unreserved/designated fund balance in the general fund (\$35.7M) consists of:
\$160,000 (less than .5 percent) has been appropriated for spending in the 2010 budget. Also, \$18.7M (53%) of unreserved fund balance will be used in the first three months of the next fiscal year to keep the county on a "cash basis" until the first half of the new fiscal year property taxes are received. This prevents the County from having to borrow money to pay operating expenses, sometimes referred to as "tax anticipation notes". The County has adopted a *Fund Balance Policy* that provides specific guidance on unreserved fund balance resulting in \$16.7M of unreserved fund balance (47%) designated for budget stabilization. After reservations and unreserved designations there was \$3.1M available for unreserved and *undesignated*. Per the *Fund Balance Policy*, that amount would be utilized in the upcoming budget.

Pursuant to Resolutions adopted during the fiscal year:

- Solid Waste Management raised their tipping fees 10 percent for all materials with the exception of Asbestos, which remained unchanged.
- The County set a \$20.00 fee for checks that are returned because of "Non-Sufficient Funds" (NSF) provided the offices and departments provide notice at the point of transaction or in a written agreement between the parties.

Requests for Information

This financial report is designed to provide a general overview of Ada County'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 the Ada County Auditor, 200 West Front Street, Boise, Idaho, 83702.

BASIC FINANCIAL STATEMENTS

Ada County
Statement of Net Assets
September 30, 2009

Primary Government

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 80,227,564	\$ 13,285,917	\$ 93,513,481
Investments	61,436,693	11,042,274	72,478,967
Receivables, net	94,878,256	6,555,725	101,433,981
Internal balances	(1,225,220)	1,225,220	-
Prepaid expense	237,171	-	237,171
Lease receivable	2,220,481	-	2,220,481
Accrued interest receivable	489,416	68,638	558,054
Capital assets, net of depreciation:			
Land, not depreciated	7,214,171	4,643,049	11,857,220
Land improvements	1,354,966	22,604,352	23,959,318
Building	111,091,948	4,060,187	115,152,135
Infrastructure	1,325,603	211,123	1,536,726
Vehicles	1,701,598	646,467	2,348,065
Machinery & equipment	10,298,986	124,908	10,423,894
Construction in progress	6,071,484	9,214,933	15,286,417
Capital assets, net	<u>139,058,756</u>	<u>41,505,019</u>	<u>180,563,775</u>
Total assets	<u>377,323,117</u>	<u>73,682,793</u>	<u>451,005,910</u>
LIABILITIES			
Accounts payable	9,705,267	2,682,618	12,387,885
Accrued interest	396,938	-	396,938
Unearned revenue	84,721,681	4,440,600	89,162,281
Long-term liabilities:			
Due within one year	4,806,411	23,621	4,830,032
Due in more than one year	54,681,659	21,270,921	75,952,580
Total liabilities	<u>154,311,956</u>	<u>28,417,760</u>	<u>182,729,716</u>
NET ASSETS			
Invested in capital assets, net of related debt	90,423,756	41,505,019	131,928,775
Restricted for:			
Grant Programs	1,189,823	-	1,189,823
Capital Projects	936,040	2,054,495	2,990,535
Property Reappraisal	1,637,388	-	1,637,388
Court Functions	3,185,005	-	3,185,005
Public Safety	7,385,120	-	7,385,120
Weed/Pest/Mosquito Abatement	1,781,228	-	1,781,228
Welfare and Public Health	1,794,401	-	1,794,401
Recreation and Culture	924,913	-	924,913
Unrestricted	113,753,487	1,705,519	115,459,006
Total net assets	<u>\$ 223,011,161</u>	<u>\$ 45,265,033</u>	<u>\$ 268,276,194</u>

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

Ada County
Statement of Activities
For the Year Ended September 30, 2009

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 60,278,077	\$ 8,431,614	\$ 212,737	\$ -	\$ (51,633,726)	\$ -	\$ (51,633,726)
Sanitation	2,389,758	629,343	12,785	-	(1,747,630)	-	(1,747,630)
Public safety	66,365,684	21,473,736	6,298,764	-	(38,593,184)	-	(38,593,184)
Health and welfare	9,327,152	-	-	-	(9,327,152)	-	(9,327,152)
Recreational and cultural	1,270,222	281,368	154,725	-	(834,129)	-	(834,129)
Interest on long-term debt	1,943,494	-	-	-	(1,943,494)	-	(1,943,494)
Total governmental activities	<u>141,574,387</u>	<u>30,816,061</u>	<u>6,679,011</u>	-	<u>(104,079,315)</u>	-	<u>(104,079,315)</u>
Business-type activities:							
Emergency Medical Services	9,891,228	7,137,575	-	-	-	(2,753,653)	(2,753,653)
Solid Waste Management	9,948,898	12,210,403	-	-	-	2,261,505	2,261,505
Western Idaho Fair	3,528,574	3,298,213	-	-	-	(230,361)	(230,361)
Billing Services	4,190,431	3,990,866	-	-	-	(199,565)	(199,565)
Total business-type activities	<u>27,559,131</u>	<u>26,637,057</u>	-	-	-	<u>(922,074)</u>	<u>(922,074)</u>
Total primary government	<u>\$ 169,133,518</u>	<u>\$ 57,453,118</u>	<u>\$ 6,679,011</u>	<u>\$ -</u>	<u>(104,079,315)</u>	<u>(922,074)</u>	<u>(105,001,389)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					82,630,115	3,810,007	86,440,122
Sales taxes					12,411,494	146,670	12,558,164
Grants and contributions not restricted to specific programs					4,384,595	-	4,384,595
Interest and investment earnings					4,229,018	678,622	4,907,640
Miscellaneous					1,972,497	3,000	1,975,497
Total general revenues, special item and transfers					<u>105,627,719</u>	<u>4,638,299</u>	<u>110,266,018</u>
Change in net assets					1,548,404	3,716,225	5,264,629
Net assets - beginning					221,462,757	41,548,808	263,011,565
Net assets - ending					<u>\$ 223,011,161</u>	<u>\$ 45,265,033</u>	<u>\$ 268,276,194</u>

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

MAJOR GOVERNMENTAL FUNDS

Ada County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

The **Charities and Welfare Fund** accounts for the operations associated with administering public assistance, medical care, and other relief to eligible indigent persons. Funding is provided by property tax dollars and reimbursement payments. This fund was established by authority of Idaho Code Section 31-863.

The **Capital Projects Fund** is used to account for the acquisition and construction of major capital facilities other than those financed by Proprietary Funds.

ADA COUNTY
Balance Sheet
Governmental Funds
September 30, 2009

	General Fund	Charities and Welfare	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 23,826,949	\$ 2,001,064	\$ 34,508,659	\$ 8,415,110	\$ 68,751,782
Investments	18,242,974	1,524,000	26,585,066	6,517,945	52,869,985
Accounts receivable	3,163	-	-	384,786	387,949
Property tax receivable	71,971,123	4,728,593	-	10,109,171	86,808,887
Accrued interest receivable	169,161	-	156,880	19,939	345,980
Due from other funds	233,243	-	-	-	233,243
Due from other agencies and units of government	5,817,061	-	-	1,864,359	7,681,420
Lease Receivable	2,220,481	-	-	-	2,220,481
Total assets	\$ 122,484,155	\$ 8,253,657	\$ 61,250,605	\$ 27,311,310	\$219,299,727
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 7,065,962	\$ 684,460	\$ 166,084	\$ 1,046,951	\$ 8,963,457
Due to other funds	4,889	25	-	37,169	42,083
Deferred revenues	75,387,900	4,728,593	-	10,581,733	90,698,226
Accrued liabilities	-	1,118,892	-	-	1,118,892
Total liabilities	82,458,751	6,531,970	166,084	11,665,853	100,822,658
Fund balances:					
Reserved for:					
Juvenile programs and grants	1,189,823	-	-	-	1,189,823
Capital expenditures	-	-	936,040	-	936,040
Unreserved:					
Designated for capital projects	-	-	60,148,481	6,124,189	66,272,670
Designated for cash basis reserve, reported in:					
General fund	18,752,845	-	-	-	18,752,845
Charities and Welfare	-	915,270	-	-	915,270
Non-major special revenue funds	-	-	-	2,182,735	2,182,735
Designated for budget stabilization reported in:					
General fund	16,783,522	-	-	-	16,783,522
Charities and Welfare	-	-	-	-	-
Non-major special revenue funds	-	-	-	3,263,432	3,263,432
Designated for subsequent years' expenditures, reported in:					
General fund	159,900	-	-	-	159,900
Charities and Welfare	-	806,417	-	-	806,417
Non-major special revenue funds	-	-	-	1,306,288	1,306,288
Undesignated, reported in:					
General Fund	3,139,314	-	-	-	3,139,314
Non-major special revenue funds	-	-	-	2,768,813	2,768,813
Total fund balances	40,025,404	1,721,687	61,084,521	15,645,457	118,477,069
Total liabilities and fund balances	\$ 122,484,155	\$ 8,253,657	\$ 61,250,605	\$ 27,311,310	

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

Ada County

Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Assets
September 30, 2009

Total Fund Balances - Governmental Funds \$ 118,477,069

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 as assets in governmental funds. These assets consist of the following:

Land	\$ 7,214,171	
Land Improvements	2,304,663	
Building	151,290,921	
Infrastructure	1,706,261	
Vehicles	4,718,534	
Machinery and Equipment	25,191,577	
Construction in Progress	6,071,484	
Accumulated Depreciation	<u>(59,438,855)</u>	
Total Capital Assets		139,058,756

Some of the County's revenue will be collected after year-end but is not available soon enough to pay for the current period's expenditures and therefore is deferred in the funds. The following has been deferred:

Delinquent Property Tax	\$ 3,756,064	
Interest Receivable on Lease	90,751	
Lease Receivable	<u>2,220,481</u>	
Total Deferred Revenue		6,067,296

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Assets. These liabilities consist of the following:

Capital Leases Payable	\$ (48,635,000)	
Accrued Interest on the Capital Leases	(396,938)	
Compensated Absences	<u>(4,050,741)</u>	
Total Long-Term Liabilities		(53,082,679)

Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.

12,490,719

Total Net Assets - Governmental Activities

\$ 223,011,161

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

Ada County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2009

	General Fund	Charities and Welfare	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 67,443,024	\$ 3,388,888	\$ -	\$ 10,252,132	\$ 81,084,044
Licenses and permits	1,210,120	-	-	187,780	1,397,900
Fines and forfeitures	112,202	-	-	1,803,970	1,916,172
Charges for services	19,739,814	219,167	1,105,500	6,944,111	28,008,592
Intergovernmental	20,033,365	3,610	-	3,438,125	23,475,100
Interest income	1,228,429	101,742	1,352,771	294,353	2,977,295
Net increase (decrease) in the fair value of investments	276,843	27,191	344,595	89,096	737,725
Miscellaneous	1,846,356	68,791	124,462	410,263	2,449,872
Total revenues	<u>111,890,153</u>	<u>3,809,389</u>	<u>2,927,328</u>	<u>23,419,830</u>	<u>142,046,700</u>
EXPENDITURES					
Current:					
General government	45,584,927	-	25,000	8,681,788	54,291,715
Sanitation	-	-	-	2,214,515	2,214,515
Public safety	58,151,818	-	-	4,209,751	62,361,569
Health and welfare	-	7,953,789	-	1,644,506	9,598,295
Recreational and cultural	-	-	-	948,947	948,947
Capital outlay	1,903,490	-	3,764,933	2,755,527	8,423,950
Debt service:					
Principal retirement	-	-	1,675,000	-	1,675,000
Interest and other debt charges	-	-	1,953,264	-	1,953,264
Total expenditures	<u>105,640,235</u>	<u>7,953,789</u>	<u>7,418,197</u>	<u>20,455,034</u>	<u>141,467,255</u>
Excess (deficiency) of revenues over expenditures	<u>6,249,918</u>	<u>(4,144,400)</u>	<u>(4,490,869)</u>	<u>2,964,796</u>	<u>579,445</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	2,742,638	-	3,220,000	-	5,962,638
Transfers (out)	(3,045,794)	(128,933)	(2,404,146)	(383,765)	(5,962,638)
Total other financing sources and uses	<u>(303,156)</u>	<u>(128,933)</u>	<u>815,854</u>	<u>(383,765)</u>	<u>-</u>
Net change in fund balances	5,946,762	(4,273,333)	(3,675,015)	2,581,031	579,445
Fund balance, beginning of year	<u>34,078,642</u>	<u>5,995,020</u>	<u>64,759,536</u>	<u>13,064,426</u>	<u>117,897,624</u>
Fund balance, end of year	<u>\$ 40,025,404</u>	<u>\$ 1,721,687</u>	<u>\$ 61,084,521</u>	<u>\$ 15,645,457</u>	<u>\$ 118,477,069</u>

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

Ada County

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended September 30, 2009

Total Net Change in Fund Balances - Governmental Funds		\$ 579,445
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 Outlays expense was more than Depreciation expense in the current year by the following amount:		
Capital Outlay	\$ 8,423,950	
Depreciation Expense	<u>(7,358,362)</u>	
Excess of Depreciation Expense over Capital Outlay		1,065,588
Miscellaneous transactions involving capital assets such as sales and other disposals (gain/loss), as well as donations, are reported in the Statement of Activities but only proceeds from sales are reported in the governmental funds.		
Sales, disposals and donations	<u>\$ (36,496)</u>	(36,496)
Some revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been deferred:		
Delinquent Property Tax		1,546,071
A lease receivable payment is reported as revenue in the governmental funds when received. The amount representing the principal payment on the lease is reported in the Statement of Net Assets as a reduction of the lease receivable.		
Interest receivable on the lease is not reported in the governmental funds	<u>\$ (393,180)</u> <u>(16,069)</u>	(409,249)
Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. In the current year, these amounts consist of:		
Capital Lease Payments		1,675,000
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. Also, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.		
Accrued interest calculated for capital leases payable	\$ 9,770	
Compensated absences	<u>(81,058)</u>	
Total Additional Expenditures		(71,288)
Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. In the government-wide statements, internal service funds are included with governmental activities.		
		(2,800,667)
Change in Net Assets - Governmental Activities		<u><u>\$ 1,548,404</u></u>

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

Proprietary Funds account for the County operations that provide goods or services to the general public and finance their operations mainly through user charges. The following provides a brief description of the proprietary funds.

MAJOR PROPRIETARY FUNDS

Emergency Medical Services - to account for the emergency medical services system of Ada County, including the operation and coordination of a 24 hour per day emergency response paramedic ambulance service. Revenue is provided by user fees and tax revenue.

Solid Waste Management - to account for the solid waste disposal facilities used by various participating cities and unincorporated areas of the County. Revenue is provided by user fees.

Western Idaho Fair - to account for the operations and maintenance of the Western Idaho Fairgrounds. Operations are under the direction of a Board of Directors appointed and supervised by the Ada County Commissioners. Fair operations are self-supporting.

NON-MAJOR PROPRIETARY FUND

Billing Services - to account for billing services as may be provided. Currently, the County prepares billings to the public and receives funds from the public for refuse collection by the County's contractor. The funds are used to pay the contractor, other costs, and the County for expenses related to the billing services.

**Ada County
Statement of Net Assets
Proprietary Funds
September 30, 2009**

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds	
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services Total		
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 4,459,704	\$ 6,677,761	\$ 1,137,719	\$ 1,010,733	\$ 13,285,917	\$ 11,475,782
Investments	4,246,633	5,137,183	880,882	777,576	11,042,274	8,566,708
Receivables, net	1,492,609	788,418	33,507	84,479	2,399,013	-
Due from other funds	-	68,949	-	1,462	70,411	-
Due from other agencies	39,665	2,173	-	386	42,224	-
Property tax receivable	4,114,488	-	-	-	4,114,488	-
Accrued interest receivable	26,929	30,964	5,523	5,222	68,638	52,685
Prepaid expense	-	-	-	-	-	237,171
Total current assets	<u>14,380,028</u>	<u>12,705,448</u>	<u>2,057,631</u>	<u>1,879,858</u>	<u>31,022,965</u>	<u>20,332,346</u>
Noncurrent assets:						
Capital assets:						
Land	613,034	3,536,791	493,224	-	4,643,049	-
Land improvements	-	22,015,127	2,884,575	-	24,899,702	-
Buildings	1,885,665	1,251,610	6,777,324	-	9,914,599	-
Infrastructure	-	2,864,571	974,347	-	3,838,918	-
Vehicles	2,997,597	100,872	58,647	-	3,157,116	-
Machinery & equipment	164,033	150,792	356,876	-	671,701	-
Construction in progress	906,448	8,308,485	-	-	9,214,933	-
Less accumulated depreciation	(2,922,461)	(4,579,553)	(7,332,985)	-	(14,834,999)	-
Capital assets, net	<u>3,644,316</u>	<u>33,648,695</u>	<u>4,212,008</u>	<u>-</u>	<u>41,505,019</u>	<u>-</u>
Total assets	<u>18,024,344</u>	<u>46,354,143</u>	<u>6,269,639</u>	<u>1,879,858</u>	<u>72,527,984</u>	<u>20,332,346</u>
LIABILITIES						
Current liabilities:						
Accounts payable	673,487	1,845,903	77,950	85,278	2,682,618	741,810
Accrued liabilities	22,401	630	590	-	23,621	-
Due to other funds	27,707	8,208	45,151	73,632	154,698	106,873
Claims and judgments	-	-	-	-	-	1,654,071
Deferred revenues	3,943,070	-	147,625	349,905	4,440,600	-
Total current liabilities	<u>4,666,665</u>	<u>1,854,741</u>	<u>271,316</u>	<u>508,815</u>	<u>7,301,537</u>	<u>2,502,754</u>
Noncurrent liabilities:						
Accrued liabilities	345,062	24,575	44,002	-	413,639	-
Landfill postclosure costs	-	20,857,282	-	-	20,857,282	-
Claims and judgments	-	-	-	-	-	4,029,366
Total noncurrent liabilities	<u>345,062</u>	<u>20,881,857</u>	<u>44,002</u>	<u>-</u>	<u>21,270,921</u>	<u>4,029,366</u>
Total liabilities	<u>5,011,727</u>	<u>22,736,598</u>	<u>315,318</u>	<u>508,815</u>	<u>28,572,458</u>	<u>6,532,120</u>
NET ASSETS						
Invested in capital assets	3,644,316	33,648,695	4,212,008	-	41,505,019	-
Restricted for remaining contract commitment	522,073	1,532,422	-	-	2,054,495	-
Unrestricted	8,846,228	(11,563,572)	1,742,313	1,371,043	396,012	13,800,226
Total net assets	<u>\$ 13,012,617</u>	<u>\$ 23,617,545</u>	<u>\$ 5,954,321</u>	<u>\$ 1,371,043</u>	<u>43,955,526</u>	<u>\$ 13,800,226</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 1,309,507
Net assets of business-type activities \$ 45,265,033

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

Ada County
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2009

	Business-Type Activities - Enterprise Funds						Governmental Activities- Internal Service Funds
	Major Funds			Other Funds			
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	Total	
OPERATING REVENUE							
Charges for services	7,114,245	11,883,778	-	3,990,866	22,988,889	15,110,526	\$
Concessions	-	1,195,047	-	-	1,195,047	-	
Admissions	-	1,005,947	-	-	1,005,947	-	
Rentals	-	913,781	-	-	913,781	-	
Other	23,330	326,625	183,438	-	533,393	-	
Total operating revenues	<u>7,137,575</u>	<u>12,210,403</u>	<u>3,298,213</u>	<u>3,990,866</u>	<u>26,637,057</u>	<u>15,110,526</u>	
OPERATING EXPENSES							
Personal services	7,624,839	598,650	714,958	-	8,938,447	-	
Other services & charges	1,920,014	6,507,372	2,380,397	4,190,431	14,998,214	-	
Administration	-	-	-	-	-	2,827,175	
Landfill postclosure expense	-	2,447,645	-	-	2,447,645	-	
Claims	-	-	-	-	-	15,701,944	
Depreciation	278,040	385,469	423,457	-	1,086,966	-	
Total operating expenses	<u>9,822,893</u>	<u>9,939,136</u>	<u>3,518,812</u>	<u>4,190,431</u>	<u>27,471,272</u>	<u>18,529,119</u>	
Operating income (loss)	<u>(2,685,318)</u>	<u>2,271,267</u>	<u>(220,599)</u>	<u>(199,565)</u>	<u>(834,215)</u>	<u>(3,418,593)</u>	
NONOPERATING REVENUES (EXPENSES)							
Intergovernmental	3,000	-	-	-	3,000	-	
Donations, gain (loss) on disposition of assets	-	-	-	-	-	-	
Interest and investment revenue	191,848	258,042	34,976	37,079	521,945	407,778	
Net increase (decrease) in the fair value of investments	57,456	75,658	12,491	11,072	156,677	122,289	
Property & other taxes	3,956,677	-	-	-	3,956,677	-	
Total nonoperating revenue (expenses)	<u>4,208,981</u>	<u>333,700</u>	<u>47,467</u>	<u>48,151</u>	<u>4,638,299</u>	<u>530,067</u>	
Net income (loss) before contributions and transfers	1,523,663	2,604,967	(173,132)	(151,414)	3,804,084	(2,888,526)	
Change in net assets	<u>1,523,663</u>	<u>2,604,967</u>	<u>(173,132)</u>	<u>(151,414)</u>	<u>3,804,084</u>	<u>(2,888,526)</u>	
Total net assets - beginning	11,488,954	21,012,578	6,127,453	1,522,457	16,688,752	16,688,752	
Total net assets - ending	<u>\$ 13,012,617</u>	<u>\$ 23,617,545</u>	<u>\$ 5,954,321</u>	<u>\$ 1,371,043</u>	<u>\$ 3,956,677</u>	<u>\$ 13,800,226</u>	

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.
Change in net assets of business-type activities
(87,859)
\$ 3,716,225

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

**Ada County
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2009**

	Business-Type Activities - Enterprise Funds				Total	Governmental Activities- Internal Service Funds
	Emergency Medical Services	Major Funds Solid Waste Management	Western Idaho Fair	Other Funds Billing Services		
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	\$ 7,001,521	\$ 11,961,812	\$ 3,325,618	\$ 4,038,074	\$ 26,327,025	\$ 15,110,526
Cash paid to suppliers for goods and contracted services	(1,938,541)	(7,456,627)	(2,544,728)	(4,239,426)	(16,179,322)	(17,358,115)
Cash paid to employees for services	(7,462,604)	(586,966)	(698,939)	-	(8,748,509)	-
Other operating revenue	23,330	328,625	-	-	349,955	-
Net cash provided by (used for) operating activities	(2,376,294)	4,244,844	81,951	(201,352)	1,749,149	(2,247,589)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	3,889,431	-	-	-	3,889,431	-
Subsidy from federal grants	3,000	-	-	-	3,000	-
Net cash provided by (used for) noncapital financing activities	3,892,431	-	-	-	3,892,431	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(1,545,353)	(7,295,250)	(266,666)	-	(9,107,269)	-
Net cash provided by (used for) capital and related financing activities	(1,545,353)	(7,295,250)	(266,666)	-	(9,107,269)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	2,916,545	7,032,533	931,455	848,573	11,729,106	9,518,639
Interest income	214,704	302,581	42,106	43,123	602,514	473,198
Net cash provided by (used for) investing activities	3,131,249	7,335,114	973,561	891,696	12,331,620	9,991,837
Net increase (decrease) in cash	3,102,033	4,284,708	788,846	690,344	8,865,931	7,744,248
Cash, beginning of year	1,357,671	2,393,053	348,873	320,389	4,419,986	3,731,534
Cash, end of year	<u>\$ 4,459,704</u>	<u>\$ 6,677,761</u>	<u>\$ 1,137,719</u>	<u>\$ 1,010,733</u>	<u>\$ 13,285,917</u>	<u>\$ 11,475,782</u>

(Continued)

**Reconciliation of operating income (loss) to
net cash provided by (used for) operating activities**

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (2,685,318)	\$ 2,271,267	\$ (220,599)	\$ (199,565)	\$ (834,215)	\$ (3,418,593)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	278,040	385,469	423,457	-	1,086,966	-
Landfill postclosure expense	-	2,447,645	-	-	2,447,645	-
Claims and judgments expense	-	-	-	-	-	1,607,333
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(113,141)	(517,913)	(874)	36,216	(595,712)	-
(Increase) decrease in due from other agencies and units of government	417	614,925	-	414	615,756	-
(Increase) decrease in due from other funds	-	(18,977)	-	(1,462)	(20,439)	-
(Increase) decrease in prepaid expense	-	-	-	-	-	(237,171)
Increase (decrease) in accounts payable	136,471	(936,796)	(74,868)	(66,236)	(941,429)	(171,556)
Increase (decrease) in accrued liabilities	20,430	(471)	3,412	-	23,371	-
Increase (decrease) in due to other funds	(13,193)	(305)	(76,857)	17,241	(73,114)	(27,602)
Increase (decrease) in deferred revenue	-	-	28,280	12,040	40,320	-
Total adjustments	309,024	1,973,577	302,550	(1,787)	2,583,364	1,171,004
Net cash provided by (used for) operating activities	\$ (2,376,294)	\$ 4,244,844	\$ 81,951	\$ (201,352)	\$ 1,749,149	\$ (2,247,589)

Noncash investing activities for business-type enterprise funds were:

- The net increase in the fair value of investments for Emergency Medical Services was \$ 57,456 for the year.
- The net increase in the fair value of investments for Solid Waste Management was \$ 75,658 for the year.
- The net increase in the fair value of investments for the Western Idaho Fair was \$ 12,491 for the year.
- The net increase in the fair value of investments for Billing Services was \$ 11,072 for the year.

Noncash investing activities for governmental internal service funds were:

- The net increase in the fair value of investments for Self-Funded Health Insurance was \$ 67,712 for the year.
- The net increase in the fair value of investments for Liability Insurance was \$ 54,577 for the year.

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

FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the County's own programs. In Ada County, there are no trust funds – but there are several agency funds. The County's agency funds are further described and presented beginning on page 93.

ADA COUNTY
Fiduciary Funds
Statement of Fiduciary Net Assets
September 30, 2009

	Agency Funds
Assets	
Cash	\$ 7,527,037
Accounts receivable	735,810
Total assets	\$ 8,262,847
 Liabilities	
Accounts payable	\$ 74,947
Fines and appearance bonds to be remitted	2,039,794
Fiduciary fund liabilities:	
Judgments held in trust	742,882
Tax receipts held in trust	1,351,286
Due to prisoners	120,370
Due to victims	76,579
Due to other agencies and units of government	3,856,989
Total liabilities	\$ 8,262,847

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

**NOTES TO FINANCIAL
STATEMENTS**

ADA COUNTY

**Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2009**

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ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of Ada County, Idaho (the "County") have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the standard-setting body for governmental accounting and financial reporting principles.

In June 1999, the GASB issued Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. This statement established new reporting requirements for state and local governments throughout the United States. It requires new information and restructures much of the information that governments have presented in the past. The County implemented this standard during the fiscal year ended September 30, 2003.

Subsequent to Statement No. 34, GASB has issued several additional statements that affect reporting requirements. Ada County has implemented all GASB statements that are in effect for the County's 2008-2009 fiscal year.

A. Reporting Entity

Ada County was established December 22, 1864. It operates under a commissioner form of government and provides services including general government, public safety, judicial, sanitation, health and welfare, and recreational and cultural. The County follows GASB Statement No. 14 - *The Financial Reporting Entity* - and Statement No. 39, *Determining Whether Certain Organizations are Component Units* in determining the reporting entity. For financial reporting purposes, the County's reporting entity consists solely of the primary government. Accordingly, the financial statements include all funds, departments, and agencies of the primary government whose budgets are controlled or whose boards are appointed by the County's Board of Commissioners, or if exclusion of an organization would cause the County's financial statements to be misleading or incomplete. Control or dependence on the County was determined on the basis of appointment authority, budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the County, significance to the County, and legal standing. Ada County contributes to the multi-employer Public Employee Retirement System of Idaho (PERSI). PERSI is administered by the State of Idaho. A ten-year history is provided in PERSI's annual report.

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

The Statement of Net Assets and Statement of Activities report information on all non-fiduciary activities of the primary government, distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees and charges to external parties for goods or services. Internal service funds are included with governmental activities in the government-wide statements and are included with the proprietary funds in the fund statements. Interfund activity has been eliminated from the statements, except for the residual amounts due between governmental and business-type activities. Reimbursements, which are repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them, are eliminated in the financial statements to reduce the grossing-up effect of internal transactions.

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

Statement of Net Assets

The Statement of Net Assets presents the reporting entity's non-fiduciary assets and liabilities, with the difference reported as net assets. Net assets are displayed in the following three categories:

Invested in Capital Assets, Net of Related Debt consists of capital assets, net of accumulated depreciation and reduced by outstanding related debt.

Restricted Net Assets result when the purpose for or manner in which net assets can be used is limited by an external party, a constitutional provision, or enabling legislation. Enabling legislation both authorizes the raising of new resources and imposes legally enforceable limits on how they may be used. The amount of restricted net assets as of September 30 is \$20,888,413. Decisions regarding the preferred first usage of unrestricted or restricted net assets are made on a program-by-program basis when both types of resources are available.

Unrestricted Net Assets consist of net assets that do not meet the definition of the two preceding categories. Unrestricted net assets may have constraints or designations placed upon them by management, but they can be unilaterally removed.

Statement of Activities

The Statement of Activities demonstrates the degree to which the direct expenses of governmental functions and business-type activities are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific governmental function or business-type activity. Revenues are broken out by program and general designations. Program revenues display the extent to which programs are self-funded. Program revenues include charges to customers who purchase, use, or directly benefit from goods or services provided by a given function or activity. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenue sources that are not attributable to specific programs are reported instead as general revenues.

Fund Statements

The financial activities of the County are recorded in individual funds to report the financial position and results of the operations of the County. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Separate fund financial statements are presented for the governmental, proprietary, and fiduciary funds, even though fiduciary funds are excluded from the government-wide statements. The emphasis in the fund statements is on *major* funds. Major governmental and business-type funds are reported as separate columns in the fund statements. The remaining governmental and business-type funds are considered to be non-major funds and are consolidated in an "other" funds column (on the combined fund statements). If there is more than one, the non-major funds are displayed individually in combining schedules.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for services that include general government and public safety. The *General Fund* includes all financial resources of County except those required to be accounted for in another fund.

The *Charities and Welfare Fund* accounts for the operations of providing services to indigent persons as required by authority of Idaho Code Section 31-863.

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

The *Capital Projects Fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

The County reports the following major proprietary funds:

The *Emergency Medical Services Fund* accounts for resources used to operate a 24-hour per day emergency response paramedic ambulance service. Funding is from taxes and user charges.

The *Solid Waste Management Fund* accounts for resources used to operate the solid waste disposal facilities used by residents, businesses, various participating cities and unincorporated areas of the County. Funding is from user fees.

The *Western Idaho Fair Fund* accounts for resources used for the operations and maintenance of the Western Idaho Fairgrounds, funded solely from user fees.

There is one additional (enterprise) fund reported as an "other fund" in the Proprietary Funds statements:

The *Billing Services Fund* accounts for resources received for billing services as may be provided – currently for billing refuse collection by the County's contractor.

Additionally, the County reports the following fund types:

Governmental Fund Type

Special Revenue Funds account for financial resources obtained from specific revenue sources that are legally restricted to expenditures for specified purposes.

Proprietary Fund Type

Internal Service Funds account for operations that render services to the County on a cost-reimbursement basis: health insurance for employees, and property, liability, worker's comp and other types of insurance.

Fiduciary Fund Type

The *Agency Funds* account for resources that are held by the County, acting in a custodial capacity, for distribution to other governmental units or designated beneficiaries. The majority of resources accounted for in this fund will be distributed to the State of Idaho and the various taxing districts in Ada County.

Reconciling Government-Wide Statements to the Fund Statements

The governmental fund statements include a reconciliation between the fund statements and the government-wide statements. Differences that make reconciliation necessary include the two differing measurement focuses and bases of accounting between the statements and the inclusion of internal service funds with governmental activities on the governmental-wide statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements and agency funds (Fiduciary Fund financial statement) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Significant revenue sources susceptible to accrual include sales and liquor taxes, interest associated with the current fiscal period, and grants. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to capital lease payments, compensated absences and most claims and judgments are recorded only when payment is due.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Indirect charges have been eliminated, as well as reimbursements, which are repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them. They are eliminated in the financial statements to reduce the grossing-up effect of internal transactions. Exceptions to this general rule of elimination are interfund services provided and used, such as charges between the County's self-insurance programs and business-type activities, and charges between the Solid Waste function and other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include charges to customers for goods and services, operating grants and contributions, and any capital grants and contributions. All taxes as well as internally dedicated resources are reported as general revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are stated at fair value at September 30, 2009, as determined by quoted market prices, except for the non-negotiable certificates of deposit - which are non-participating contracts, and are therefore carried at amortized cost. The individual funds' portions of the pool's fair value are presented as

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

"Investments". Interest earned on the pooled funds is apportioned and paid or credited to the funds monthly based on the average daily balance of each participating fund. Interest earnings and increases or decreases in the fair value of investments in certain Special Revenue funds are transferred to the General Fund based on management policy. Idaho Code Section 67, Chapter 12, provides authorization for the investment of funds as well as to what constitutes an allowable investment. County policy is consistent with the State Code.

The Code limits investments to the following general types:

1. Certain revenue bonds, general obligation bonds, local improvement district bonds and registered warrants of state and local governmental entities.
2. Time deposit accounts, tax anticipation and interest-bearing notes.
3. Bonds, treasury bills, debentures, or other similar obligations of the United States Government and United States Government Agencies.
4. Repurchase agreements secured by the above.

Cash and investments are pooled and invested in certificates of deposit, United States Treasury Securities, United States Government Agency Securities and repurchase agreements secured by United States Government Securities or United States Government Agencies. The County's policy has been to hold investments until maturity, in an attempt to reduce market fluctuation risk.

For purposes of the statement of cash flows, the County considers all highly liquid investments purchased with maturity of three months or less to be cash. Cash and investment balances for the Enterprise and Internal Service funds represent their allocated share of pooled cash and investments of the County and can be drawn down on demand. The investment purchases and sales information is not available for individual funds and management believes that due to the nature of the pooled investments, this information is not significant for purposes of understanding the statement of cash flows. Accordingly, the net change method is used to report cash flows from investments in these statements.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are current and referred to as "due to/from other funds" as are all other outstanding balances between funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the proprietary funds, receivables are shown net of an allowance for uncollectibles. In the Emergency Medical Services Fund, the allowance is based on historical data from the Fund.

Property tax revenues are recognized when received in the period for which the taxes are levied. Property taxes are accrued as assets receivable and deferred revenue on the Balance Sheet when the County has an enforceable legal claim to the taxes, which occurs on January 1 of the period prior to actual receipt of the tax payments. The County's assessment date is January 1, and property taxes, levied by the second Monday of September on a market value basis, are billed to the taxpayers in November. Half of the real, personal, and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due December 20. Real property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year.

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

3. Inventories

County-wide purchases of materials and supplies are consumed shortly after purchase and are recognized as an expenditure in special revenue funds and as an expense in proprietary funds when purchased (purchases method). There are no significant accumulations of inventories for GAAP reporting purposes.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (sewer lines, access roads to the landfill, wastewater monitoring systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Ada County has a combined highway district that has separate taxing authority; consequently, infrastructure reporting related to streets and highways is recorded within Ada County Highway District Financial Statements. Ada County infrastructure acquired prior to fiscal years ended after June 30, 1980, are immaterial and not reported. Capital assets are defined by the County as assets with an initial, individual cost of more than \$20,000 and an estimated useful life in excess of two years. All material capital assets are valued at historical cost. Donated capital assets are valued at their estimated fair value on the date donated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. When an asset is disposed of, cost and related accumulated depreciation is removed, and any gain or loss arising from its disposal is credited or charged to operations. The County has implemented Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*.

Although not capitalized, all purchases of property, plant and equipment with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years are tracked for management control and inventory purposes. In addition, certain specific types of equipment purchases are monitored for control, as are any items management requests be monitored, regardless of cost.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Qualifying interest incurred during the construction phase of capital assets of business-type activities would be included as part of the capitalized value of the assets constructed.

For all depreciable major asset classes, depreciation is recorded by use of the straight-line method with no salvage value. The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

<u>Asset Class</u>	<u>Estimated Useful Life</u> <u>(Years)</u>
Buildings	8-50
Improvements	8-20
Infrastructure	10-50
Equipment	2-15
Vehicles	3-10

5. Long-Term Liabilities

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

ADA COUNTY

Notes to the Financial Statements

For the Fiscal Year Ended September 30, 2009

Indigent Claims - In the fund financial statements for fiscal year 2009, the County recorded an accrued liability of \$1,118,892 in the major fund "Charities and Welfare" for estimated qualifying indigent services provided prior to the fiscal year-end but which will not be paid by the County until a future budget period. The County pays for medical assistance (and certain non-medical assistance) to indigent persons who qualify, up to a \$10,000 limit, per Idaho Code, Section 31. The 2009 Legislative Session increased that limit to \$11,000, effective July 1, 2009. Some services have been provided prior to the fiscal year-end, but provider billings have not been presented to the County for payment until sometime after September 30. The Charities and Welfare Special Revenue Fund sets aside money in their current budget to fund liabilities incurred during the fiscal year that will not be liquidated until a future budget period, thereby accumulating resources in the fund that will eventually be used to liquidate the liability.

Compensated Absences - The County provides personal leave to its full time employees. It is paid to employees when taken and will be paid to employees or their beneficiaries upon the employee's termination, retirement, or death. The amount of unpaid personal leave accumulated by County employees and the associated salary-related payment is accrued as an expense in the Proprietary Funds and in the Government-wide Statements. In the Governmental Fund statements, only the amounts that are liquidated with expendable available financial resources are accounted for as current-year expenditures. The County assumes a first-in, first-out flow.

Deferred Compensation - GASB Statement No. 32 rescinded prior standards and established new accounting and financial reporting standards for Internal Revenue Code Section 457 deferred compensation plans of state and local governmental employers. The County is in compliance with the IRC regulation. All assets and income of the County's 457 plan are held in a trust, custodial account or annuity contract as described in IRC Section 457(g) for the exclusive benefit of the plan participants and their beneficiaries. The County has no liability for losses under the plan, and currently makes matching contributions to this plan, not to exceed three percent of participant's monthly wage. Employees with six months of service may make voluntary contributions to the plan within the limits allowed by IRC Section 457.

Bonded Indebtedness - Bond ordinances require a levy and collection of a tax without limitation, on all property subject to taxation by the County, sufficient in amount to pay the principal and interest on such bonds when they become due. The County currently has no bonded indebtedness.

6. Fund Equity

In the fund financial statements, governmental funds report:

Reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Designations of fund balance for amounts that represent tentative management plans that are subject to change. Governmental funds also report designations of fund balance to keep the County on a "cash basis" due to timing of the receipt of tax revenues, as well as Budget Stabilization amounts calculated in compliance with the County Fund Balance Policy Statement. The fund equity of the Liability Insurance Fund and the Self Funded Health Insurance Fund (Internal Service) has been designated for future catastrophic losses.

Undesignated fund balance indicates that portion of fund equity available for future appropriation.

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Credit Risk. Ada County's investment policy requires individual investments to have a credit rating of A or better by Standard and Poor's Corporation or an equivalent nationally recognized statistical rating organization. All investments meet this requirement.

Concentration Credit Risk. Ada County's investment policy allows for no more than 50% in a specific issuer and 50% in a specific class of securities. The County is in compliance with its policy. In addition, GASB 40 requires disclosure of concentrations over 5% in a single issuer. As of September 30, 2009 the following issuers hold more than 5% of Ada County's total portfolio. Federal Home Loan Bank – 20%, Federal National Mortgage Association – 28%, Federal Home Loan Mortgage Corp – 37% and Federal Farm Credit Bank – 7%.

Custodial Credit Risk - investments. This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The County's investment policy requires working with primary or regional dealers for the purchase of its authorized securities. Investments are made with banks designated by the State Treasurer as a state depository. Through agreements with Wells Fargo Bank and Mountain West Bank, the County invests idle cash in uninsured repurchase agreements. The repurchase agreements are fully collateralized with an undivided, fractional interest in obligations of, or obligations that are fully guaranteed by the United States government, its agencies or instrumentalities. Title to the securities are vested in the County or in the name of the bank but held by a third party custodian in the name of the County. The bank repurchases the undivided, fractional interest from the County on the next banking day. At September 30, 2009, the market value of the repurchase agreements was \$5,216,246. The investment in repurchase agreements is uninsured and collateralized with securities.

Custodial Credit Risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of September 30, 2009, the County had deposits of \$77,165,898 that are not insured or collateralized with securities held by the County or by its agent in the County's name. Of this amount, \$69,533,501 is collateralized and guaranteed under an irrevocable standby letter of credit with the Federal Home Loan Bank. The remaining \$7,632,397 is uninsured and uncollateralized.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from changes in interest rates, the Treasurer may invest funds of the County that are not identified as operating funds, in investments with maturities longer than 365 days, but not to exceed four years. The County's investments are in compliance with this policy. The County assumes that its callable investments will not be called. Through its investment policy, the County manages its exposure to fair value losses arising from increasing interest rates by holding all investments to maturity as permitted by cash flows and liquidity needs.

ADA COUNTY**Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2009**

The table below presents the County's exposure to credit risk in accordance with the Segmented Time Distribution method.

Investment Type:	Credit Rating	Maturity				Market Value	Cost
		Under 30 Days	31-180 Days	180-365 Days	1-4 Years		
Federal Agricultural Mortgage Corp.	S&P AAA	\$ -	\$ -	\$ -	\$ 488,687	\$ 488,687	\$ 482,608
Federal Farm Credit Bank	S&P AAA	-	-	-	5,345,724	5,345,724	5,340,119
Federal Home Loan Bank	S&P AAA	-	-	1,527,187	13,114,118	14,641,305	14,539,632
Federal Home Loan Mortgage Corp.	S&P AAA	-	5,090,142	-	21,496,987	26,587,129	26,389,901
Federal National Mortgage Assoc.	S&P AAA	-	-	2,073,125	18,126,750	20,199,875	20,083,073
Mountain West Repurchase Sweep	UNRATED	1,918,954	-	-	-	1,918,954	1,918,954
Wells Fargo Repurchase Sweep	UNRATED	3,297,293	-	-	-	3,297,293	3,297,293
Total Investments		\$ 5,216,247	\$ 5,090,142	\$ 3,600,312	\$ 58,572,266	\$ 72,478,967	\$ 72,051,580

*Some investments have call dates prior to the actual maturity

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

B. Receivables

Ada County reports the General, Charities and Welfare, and Capital Projects funds as major governmental funds - and Emergency Medical Services, Solid Waste Management, and Western Idaho Fair as major enterprise funds. The "allowance for doubtful accounts" is immaterial except for Emergency Medical Services. All receivables are expected to be collected within one year except for a lease receivable with a 5-year remaining term.

Receivables at September 30, 2009, were as follows:

	Accounts	Taxes	Due from Other Governments	Interest	Lease	Total Receivables
Governmental activities:						
General	\$ 3,163	\$ 71,971,123	\$ 5,817,061	\$ 169,161	\$ 2,220,481	\$ 80,180,989
Charities & Welfare	-	4,728,593	-	-	-	4,728,593
Capital Projects	-	-	-	156,880	-	156,880
Other Governmental	384,786	10,109,171	1,864,359	19,939	-	12,378,255
<i>Total receivables</i>	387,949	86,808,887	7,681,420	345,980	2,220,481	97,444,717
Reconciliation of balances in fund financial statements to government-wide financial statements:						
Internal Service				52,685		52,685
Lease Receivable				90,751		90,751
<i>Total- governmental activities</i>	\$ 387,949	\$ 86,808,887	\$ 7,681,420	\$ 489,416	\$ 2,220,481	\$ 97,588,153

Memo: Amounts not scheduled for
collection during the next year

\$ 1,811,232

Business-type activities:

Emergency Medical Services	\$ 3,323,627	\$ 4,114,488	\$ 39,665	\$ 26,929	\$ -	\$ 7,504,709
Less Allowance for Doubtful accounts:	(1,831,018)	-	-	-	-	(1,831,018)
<i>Receivables, Net</i>	1,492,609	4,114,488	39,665	26,929	-	5,673,691
Solid Waste Management	788,418	-	2,173	30,964	-	821,555
Western Idaho Fair	33,507	-	-	5,523	-	39,030
Billing Services	84,479	-	386	5,222	-	90,087
<i>Total - business-type activities</i>	\$ 2,399,013	\$ 4,114,488	\$ 42,224	\$ 68,638	\$ -	\$ 6,624,363

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue reported in the governmental funds were as follows:

Taxes Levied for Subsequent Period	\$ 83,052,822
Current Year Delinquent Taxes	2,657,525
Prior Years' Delinquent Taxes	1,098,540
Lease Receivable	2,220,481
Boise City Receivable	1,353,445
Unearned rental revenue	25,435
Unearned grant revenue	289,978
Total deferred/unearned revenue for governmental funds	\$ 90,698,226

ADA COUNTY**Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2009****C. Capital Assets**

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

Primary Government	2009			2009 Ending Balance
	Beginning Balance	Increases	Decreases	
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,861,691	\$ 352,480	\$ -	\$ 7,214,171
Construction in progress	10,200,185	6,445,793	10,574,494	6,071,484
Total capital assets, not being depreciated	17,061,876	6,798,273	10,574,494	13,285,655
Capital assets, being depreciated:				
Land improvements	1,748,430	556,233	-	2,304,663
Buildings and improvements	142,718,543	8,572,378	-	151,290,921
Vehicles	4,321,436	681,233	284,135	4,718,534
Machinery and equipment	23,490,929	2,394,352	693,704	25,191,577
Infrastructure	1,706,261	-	-	1,706,261
Total capital assets being depreciated	173,985,599	12,204,196	977,839	185,211,956
Less accumulated depreciation for:				
Land improvements	788,306	161,391	-	949,697
Buildings and improvements	35,967,552	4,231,421	-	40,198,973
Vehicles	2,753,441	543,353	279,858	3,016,936
Machinery and equipment	13,269,499	2,280,552	657,460	14,892,591
Infrastructure	239,013	141,645	-	380,658
Total accumulated depreciation	53,017,811	7,358,362	937,318	59,438,855
Total capital assets, being depreciated, net	120,967,788	4,845,834	40,521	125,773,101
Governmental activities capital assets, net	\$ 138,029,664	\$ 11,644,107	\$ 10,615,015	\$ 139,058,756

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 3,170,919
Public safety	3,604,778
Sanitation	178,842
Recreation	403,823
Total depreciation expense - governmental activities:	\$ 7,358,362
Business-type activities:	
Emergency Medical Services	\$ 278,040
Solid Waste	385,469
Western Idaho Fair	423,457
Total depreciation expense - business-type activities:	\$ 1,086,966

ADA COUNTY

**Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2009**

	Beginning Balance	Increases	Adjustments/ Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 4,200,476	\$ 442,573	\$ -	\$ 4,643,049
Construction in progress	467,554	8,747,379	-	9,214,933
Total capital assets, not being depreciated	4,668,030	9,189,952	-	13,857,982
Capital assets, being depreciated:				
Land improvements	24,633,036	266,666	-	24,899,702
Buildings and improvements	9,948,773	-	34,174	9,914,599
Vehicles	2,934,020	273,766	50,670	3,157,116
Machinery and equipment	671,701	-	-	671,701
Infrastructure	3,838,918	-	-	3,838,918
Total capital assets being depreciated	42,026,448	540,432	84,844	42,482,036
Less accumulated depreciation for:				
Land improvements	1,926,845	368,505	-	2,295,350
Buildings and improvements	5,500,180	388,406	34,174	5,854,412
Vehicles	2,364,719	196,600	50,670	2,510,649
Machinery and equipment	510,680	36,113	-	546,793
Infrastructure	3,530,453	97,342	-	3,627,795
Leased assets	-	-	-	-
Total accumulated depreciation	13,832,877	1,086,966	84,844	14,834,999
Total capital assets, being depreciated, net	28,193,571	(546,534)	-	27,647,037
Business-type activities capital assets, net	\$ 32,861,601	\$ 8,643,418	\$ -	\$ 41,505,019

D. Payables

Payables at September 30, 2009, were as follows:

	Vendors	Salaries and Benefits	Accrued Interest	Internal Service	Total Payables
Governmental activities:					
General	\$ 2,949,614	\$ 4,116,348	\$ -	\$ -	\$ 7,065,962
Charities & Welfare	627,024	57,436	-	-	684,460
Capital Projects	166,084	-	-	-	166,084
Other Governmental	610,829	436,122	-	-	1,046,951
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	396,938	741,810	1,138,748
Total - governmental activities	\$ 4,353,551	\$ 4,609,906	\$ 396,938	\$ 741,810	\$ 10,102,205

ADA COUNTY

**Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2009**

	Vendors	Salaries and Benefits	Accrued Interest	Internal Service	Total Payables
Business-type activities:					
Emergency Medical Svcs.	\$ 306,878	\$ 366,609	\$ -	\$ -	\$ 673,487
Solid Waste Management	1,816,445	29,458	-	-	1,845,903
Western Idaho Fair	46,276	31,674	-	-	77,950
Billing Services	85,278	-	-	-	85,278
Total - business-type activities	\$ 2,254,877	\$ 427,741	\$ -	\$ -	\$ 2,682,618

E. Interfund Accounts and Transfers

Due to/from other funds as of September 30, 2009 is as follows:

	Due From					Total
	General Fund	Nonmajor Funds	Charities & Welfare	Proprietary Funds	Internal Service	
Due To						
General fund	\$ 4,889	\$ 37,169	\$ 25	\$ 84,287	\$ 106,873	\$ 233,243
Proprietary	-	-	-	70,411	-	70,411
Total	\$ 4,889	\$ 37,169	\$ 25	\$ 154,698	\$ 106,873	\$ 303,654

These balances 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. All balances will be repaid within one year.

Interfund transfers for the year ended September 30, 2009, consisted of the following:

	Transfer Out				Total
	General Fund	Charities & Welfare	Non Major Governmental	Capital Projects	
Transfer In					
General Fund	\$ 25,794	\$ 128,933	\$ 183,765	\$ 2,404,146	\$ 2,742,638
Capital Projects Fund	3,020,000	-	200,000	-	3,220,000
Total	\$ 3,045,794	\$ 128,933	\$ 383,765	\$ 2,404,146	\$ 5,962,638

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with statutory or budgetary authorizations.

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

F. Lease Receivable

The County has entered into a leasing arrangement with the City of Boise for the former County Administration building. The thirteen-year leasing arrangement calls for annual installments of \$500,000 – the first of which was received in fiscal year 2002 – and includes a bargain purchase option. Payment was received in 2009 as agreed. Imputed interest ranges from 1.9% to 4.95%. The following is a schedule of future minimum lease payments:

Year Ending Sept. 30	Interest	Principal	Total Lease Payment
2010	\$ 90,751	\$ 409,249	\$ 500,000
2011	74,025	425,975	500,000
2012	56,616	443,384	500,000
2013	38,494	461,506	500,000
2014	19,633	480,367	500,000
Total	<u>\$ 279,519</u>	<u>\$ 2,220,481</u>	
Total minimum lease payments			2,500,000
Less: Amount representing interest			<u>279,519</u>
Present value of net minimum lease payments			<u>\$ 2,220,481</u>

G. Capital Lease Payable

In fiscal 2000, the County entered into a capital lease (Court Complex Lease Agreement) for the construction and acquisition of a new courthouse/administration building complex which also includes parking facilities, integrated retail space and other public improvements (**See Note M – Contingencies and Commitments**). The lease term was 30 years with a series of one-year leases subject to annual appropriation of funds by the County. During fiscal 2005, the County renegotiated the lease, resulting in a reduction of 7 years on the lease term, and a favorable imputed interest rate based on the lease payments – from 6.46% over the initial 30-year term to 5.92% over the revised 23-year term – resulting in overall interest savings of \$22,891,186. During fiscal year 2007, the County paid \$3,285,582 toward reducing future interest on the lease, resulting in additional savings over the remaining term of \$5,947,580. During fiscal 2009, the County incurred net lease payments totaling \$3,628,264 for the Facility, and the County's remaining obligation at September 30 is \$48,635,000. Upon satisfaction of the County's outstanding lease obligation, the County may purchase the Facilities for \$1.00. The historical cost and accumulated amortization of the Facilities are \$69,328,654 and \$10,541,439, respectively.

The following chart represents the County's future lease payments based on the September 30 obligation, amortized according to the Bond document lease payment schedule until the incurred obligation is satisfied.

ADA COUNTY

**Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2009**

Year Ending Sept. 30	Court Complex Lease		
	Principal	Interest	Total
2010	\$ 1,850,000	\$ 2,381,625	\$ 4,231,625
2011	2,415,000	2,299,725	4,714,725
2012	2,665,000	2,187,638	4,852,638
2013	3,025,000	2,062,737	5,087,737
2014	3,330,000	1,904,237	5,234,237
2015-2019	21,095,000	6,677,713	27,772,713
2020-2022	14,255,000	1,287,650	15,542,650
Total	<u>\$ 48,635,000</u>	<u>\$ 18,801,325</u>	<u>\$ 67,436,325</u>

H. Long-Term Debt

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2009, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Capital leases	\$ 50,310,000	\$ -	\$ 1,675,000	\$ 48,635,000	\$ 1,850,000
Compensated absences	3,969,683	264,951	183,893	4,050,741	183,448
Claims and judgments	4,696,342	4,389,680	2,283,693	6,802,329	2,772,963
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 58,976,025</u>	<u>\$ 4,654,631</u>	<u>\$ 4,142,586</u>	<u>\$59,488,070</u>	<u>\$ 4,806,411</u>
Business-type activities:					
Compensated absences	\$ 413,888	\$ 50,485	\$ 27,113	\$ 437,260	\$ 23,621
Landfill closure	18,409,637	2,447,645	-	20,857,282	-
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 18,823,525</u>	<u>\$ 2,498,130</u>	<u>\$ 27,113</u>	<u>\$ 21,294,542</u>	<u>\$ 23,621</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end, \$5,683,437 of internal service fund claim liabilities for the County's self-insurance programs are included in the above amounts. For the governmental activities, approximately 91 percent of compensated absences are generally liquidated by the general fund, and the remainder by special revenue funds. In addition to compensated absences, claims in the business-type funds represent the landfill closure/post closure liability, inclusive of any liabilities for groundwater contamination.

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

I. Solid Waste Landfill Closure and Post-closure Costs

The County owns and operates a landfill site located in the northern portion of the County. State and federal laws will require the County to close the landfill once its capacity is reached and to monitor and maintain the site for 30 subsequent years. The County recognizes a portion of the closure and post-closure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date. As of September 30, 2009, the County has recorded a combined liability of \$20,857,282, which represents the estimated closure and post-closure costs based on 92.1% of landfill capacity used to date in the Hidden Hollow Cell and 1.2% capacity used to date in the new North Ravine Cell. The remaining estimated liability for these costs is \$2,512,233 and \$38,927,398, respectively, which will be recognized as the remaining capacity is used (estimated to be 11 years for Hidden Hollow and 91 years for the North Ravine Cell). The estimated costs are subject to change from year to year as the effects of inflation, revision of laws and other variables occur. The County has demonstrated closure, post-closure care, and/or corrective action financial assurance by satisfying the financial ratio alternative method prescribed by Title 40 Part 258.74 of the Code of Federal Regulations.

J. Retirement Plan

The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI.

After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% or 2.3% (depending upon employee classification) of the average monthly salary for the highest consecutive 42 months.

PERSI issues publicly available stand alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website www.persi.idaho.gov.

The actuarially determined contribution requirements of the County and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended September 30, 2009, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.65% for sheriff employees. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for sheriff employees.

Ada County's contributions required and paid were \$7,788,956, \$7,341,486, and \$6,614,476 for the three years ended September 30, 2009, 2008, and 2007, respectively.

ADA COUNTY

Notes to the Financial Statements

For the Fiscal Year Ended September 30, 2009

K. Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. Idaho Code Title 6, Chapter 9, authorizes political subdivisions of the State of Idaho to "levy an annual property tax in the amount necessary to provide for a comprehensive liability plan whether by the purchase of insurance or otherwise". In 1986, the County established a Liability Insurance Fund (an Internal Service Fund) to account for and finance its insured and uninsured risks of loss. Ada County's Department of Administration - Risk Management division, as authorized by Resolution, manages the Fund. Under its self-insurance plan, it is the intent of the County to provide amounts to the Insurance Fund through an annual levy not to exceed \$300,000, until the fund balance is sufficient to provide adequate reserves for known and incurred but not reported claims and a reserve for future catastrophic losses, not to exceed \$10,000,000. In fiscal 2009, management determined that an operating transfer into the Fund for future catastrophic losses was not necessary. At September 30, 2009, the Liability Insurance Fund had net assets of \$4,437,498.

In prior years and for the period of October 1, 2003 to January 1, 2004, the County purchased workers' compensation insurance from the State of Idaho in accordance with State requirements. Effective January 1, 2004, the County became self-insured for workers' compensation as authorized by the Idaho Industrial Commission. The program is administered by a third party, and the County purchases excess workers' compensation insurance (with an aggregate limit of \$1,000,000) to provide coverage for individual claims above the county's self-insured retention (SIR). The County retains responsibility for the first \$500,000 of each claim for all employees.

The County purchases property insurance from independent carriers. The County has property insurance coverage up to \$156,300,000 with a \$25,000 deductible. All funds of the County participate in the self-insurance program and make premium payments to the Liability Insurance Fund based on historical cost and loss information, adjusted annually.

There have been no significant reductions in insurance coverage from the previous year, and no settlements in excess of insurance coverage in any of the prior three fiscal years.

Beginning in fiscal year 2000, the County established a Self-Funded Health Fund (an Internal Service Fund) for risks associated with the employee's health insurance plan where assets are set aside for claim settlements. All funds with employees eligible for benefits participate, and make payments to the Health Insurance Fund based on the number of qualifying employees in each fund and on estimates of potential usage. The County funded an initial reserve of \$1.2 million through a transfer from the General Fund, based on advice from actuarial consultants and in accordance with State requirements. Provisions are also made for unexpected and unusual claims. Third parties administer the plan, covering medical, dental and vision claims. Stop-loss coverage for medical claims exceeding \$100,000 per employee (to the policy maximum of \$1,000,000) is purchased from the third party administrator, and at September 30, 2009, the Self-Funded Health Insurance Fund had net assets of \$9,362,728.

A liability for a claim in either insurance fund is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated based on the estimated ultimate cost of settling the claim, considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. Claim liabilities include any specific, incremental claim adjustment expense, and any material estimated recoveries are deducted from the liability for unpaid claims.

ADA COUNTY

**Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2009**

Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	<u>Liability Insurance</u>		<u>Self Funded Health</u>	
	Fiscal Year		Fiscal Year	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Unpaid claims as of October 1	\$ 3,023,319	\$ 1,831,131	\$ 1,052,785	\$ 1,076,845
Total incurred claims (including IBNRs) and prior period changes in claim estimates	2,508,521	2,760,450	12,618,530	11,049,434
Total payments	<u>871,723</u>	<u>1,568,262</u>	<u>12,647,995</u>	<u>11,073,494</u>
Unpaid claims as of September 30	<u>\$ 4,660,117</u>	<u>\$ 3,023,319</u>	<u>\$ 1,023,320</u>	<u>\$ 1,052,785</u>

L. Fund Equity

The amounts reported on the governmental funds' balance sheet (page 29) identified as "unreserved" are further described as follows:

"designated for subsequent years' expenditures" and "designated for capital projects" reflects the amount of FY2009 fund balance that has been re-budgeted as a funding source for the County's FY2010 budget.

"cash basis reserve" reflects the amount of FY2009 fund balance that is needed to fund the first three months of FY2010 because the first-half property taxes are not due until December 20. The County retains adequate fund balance each year to stay on a cash basis until taxes are received.

"designated for budget stabilization" reflects the amount pursuant to the County's fund balance policy that mitigates current and future risks and ensures service levels.

M. Contingencies and Commitments

The County has assumed responsibility for groundwater contamination that has been identified near its sanitary landfill. Based on recommendations and evaluative advice from Consultants, the Solid Waste Management Fund initiated remediation procedures – the cost of which is included in the liability described in **Note I-Solid Waste Landfill Closure and Post-closure Costs**.

Also, the County is contingently liable with respect to certain lawsuits and other claims that have arisen in the ordinary course of its operations. County officials believe that potential claims resulting from such litigation would not materially affect the financial condition or results of operations. Reserves for contingent liabilities and conservative revenue accruals are routinely evaluated. The County is a recipient of federal funds and is subject to audits by governmental agencies. County officials are of the opinion that findings, if any, resulting from these audits, will not materially affect the financial condition of the County.

The Urban Renewal Agency of Boise City, Idaho, also known as the Capital City Development Corporation (CCDC), is an urban renewal agency, and is an independent public body corporate and politic of the State of Idaho. The County has leased to CCDC approximately 10.3 acres of land owned by the County. CCDC had obtained Urban Renewal Lease Revenue Bonds, Series

ADA COUNTY

Notes to the Financial Statements For the Fiscal Year Ended September 30, 2009

1999 (advance refunded during 2005 as Urban Renewal Lease Revenue Refunding Bonds, Series 2005) for the Ada County Courts Complex Project in order to finance the acquisition, construction and improvement of a new county courthouse and administration building for use by Ada County, and related parking facilities, integrated retail space and other public improvements. The Bonds are obligations of CCDC, payable from and secured solely by lease payments made by the County under a Courts Complex Lease Agreement between CCDC and the County. In the Agreement, the County is obligated to pay the lease payments only to the extent that funds for the lease payments are budgeted and appropriated each year by the County. According to the 2005 renegotiated lease agreement, the County leases the Courthouse/ Administration Building portion of the project over an overall remaining, as of September 30, 2009, 13-year term from the CCDC, with title reverting to the County at the end of the lease term. A special payment by the County in fiscal year 2007 reduced future interest payments on the lease by over five million dollars and resulted in a revised lease agreement. The remaining term of the lease is unchanged. The lease payments, which began in fiscal year 2000 under the prior lease agreement, are considered obligations of Ada County, and are paid from the Capital Projects Fund with general governmental revenue sources. Some of these revenues are legislatively restricted for Courthouse facilities, and some have been obtained from the sale of County-owned buildings. (See Note G – Capital Leases Payable).

As of September 30, 2009, the County had the following outstanding contractual commitments:

<u>Project Name</u>	<u>Contract Amount</u>	<u>Paid to Date</u>	<u>Remaining Commitment</u>
Benjamin Remodel	\$ 3,140,066	\$2,572,999	\$ 567,067
Meridian Fuel Station	449,780	80,807	368,973
EMS Star	738,006	215,933	522,073
Solid Waste North Ravine Cell-Phase II	9,790,525	8,258,103	<u>1,532,422</u>
Total Remaining Commitments			<u>\$ 2,990,535</u>

N. Other Post-Employment Benefits

The County provides postemployment health care to its retirees and their currently enrolled dependents (at time of retirement) up to age 65 (Medicare eligible). To be eligible for the benefits, an employee must be at least 55 years of age, or at least 50 if they qualify under PERSI's "Rule of 80", and have accrued at least 10 years of continuous years of service as a County employee. Benefits include medical coverage, vision and dental. Currently, 30 retirees take advantage of this benefit and pay the total cost of the premium (employer and employee portions). Each year approximately 5 employees are added and 5 have become Medicare eligible and are removed.

The County feels that with such few employees, .7% of employees retiring are eligible and less than ½ of those take advantage of the benefit, along with the limited number of years one is eligible; it is not cost-effective to hire an actuary to figure the ARC (Annual Required Contribution) as required by GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years. Using the information above and based on history the County has determined that the future benefit to be paid of behalf of eligible retirees is not significant or material.

**REQUIRED SUPPLEMENTARY
INFORMATION**

**Ada County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 68,032,359	\$ 68,032,359	\$ 67,443,024	\$ (589,335)
Sales tax allocation	14,210,000	14,210,000	12,952,999	(1,257,001)
State shared	3,921,848	3,921,848	4,458,461	536,613
Payments in lieu of taxes	306,500	306,500	949,953	643,453
Licenses and permits	1,098,625	1,113,000	1,210,121	97,121
Charges for services	22,627,602	22,054,611	19,856,506	(2,198,105)
Grants	893,602	2,957,140	1,749,471	(1,207,669)
Interest income	1,210,378	1,210,378	1,781,680	571,302
Miscellaneous	2,174,360	2,555,808	4,802,159	2,246,351
Total general fund revenues	\$ 114,475,274	\$ 116,361,644	\$ 115,204,374	\$ (1,157,270)
Expenditures:				
General Government				
Clerk of the district court				
Personal services	\$ 6,832,770	\$ 6,832,770	\$ 6,561,247	\$ 271,523
Other services and charges	972,998	1,831,886	844,313	987,573
Capital outlays	5,500	97,028	-	97,028
Total clerk of the district court	7,811,268	8,761,684	7,405,560	1,356,124
Treasurer:				
Personal services	730,420	730,420	709,437	20,983
Other services and charges	192,090	223,343	210,691	12,652
Capital outlays	57,970	26,717	26,717	-
Total treasurer	980,480	980,480	946,845	33,635
Assessor:				
Personal services	690,176	690,176	634,978	55,198
Other services and charges	77,530	85,735	51,034	34,701
Capital outlays	10,600	2,395	-	2,395
Total assessor	778,306	778,306	686,012	92,294
Assessor motor vehicle:				
Personal services	2,190,478	2,190,478	1,822,080	368,398
Other services and charges	486,403	496,615	392,958	103,657
Capital outlays	30,433	20,221	-	20,221
Total assessor motor vehicle	2,707,314	2,707,314	2,215,038	492,276
Prosecuting attorney:				
Personal services	10,083,812	10,116,947	9,739,918	377,029
Other services and charges	729,212	822,303	760,630	61,673
Capital outlays	47,484	26,649	-	26,649
Total prosecuting attorney	10,860,508	10,965,899	10,500,548	465,351

The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.

(Continued)

**Ada County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
General Government (Continued)				
Public Information:				
Personal services	\$ 137,363	\$ 137,363	\$ 116,665	\$ 20,698
Other services and charges	45,105	45,105	11,436	33,669
Capital outlays	-	-	-	-
Total public information	182,468	182,468	128,101	54,367
Commissioners:				
Personal services	606,311	606,311	586,530	19,781
Other services and charges	129,500	129,500	19,003	110,497
Capital outlays	-	-	-	-
Total commissioners	735,811	735,811	605,533	130,278
Operations:				
Personal services	1,901,903	1,901,903	1,843,802	58,101
Other services and charges	4,947,044	5,125,379	4,011,298	1,114,081
Capital outlays	864,900	686,565	409,087	277,478
Total operations	7,713,847	7,713,847	6,264,187	1,449,660
Development services:				
Personal services	2,661,906	2,661,906	1,953,497	708,409
Other services and charges	680,975	680,975	306,704	374,271
Capital outlays	3,500	3,500	-	3,500
Total development services	3,346,381	3,346,381	2,260,201	1,086,180
Information Technology:				
Personal services	3,351,259	3,351,259	3,283,574	67,685
Other services and charges	1,064,194	1,420,526	1,326,101	94,425
Capital outlays	875,555	519,223	452,476	66,747
Total information technology	5,291,008	5,291,008	5,062,151	228,857
Public defender:				
Personal services	4,775,991	4,775,991	4,671,347	104,644
Other services and charges	1,635,858	1,635,858	1,618,995	16,863
Capital outlays	3,950	3,950	-	3,950
Total public defender	6,415,799	6,415,799	6,290,342	125,457
Administrative Services:				
Personal Services	1,409,726	1,409,726	1,358,897	50,829
Other services and charges	287,676	287,676	184,051	103,625
Capital outlays	-	-	-	-
Total administrative services	1,697,402	1,697,402	1,542,948	154,454

The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.

**Ada County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
General Government (Continued)				
General:				
Personal services	75,000	75,000	-	75,000
Other services and charges	5,844,169	5,855,865	4,392,441	1,463,424
Capital outlays	1,867,812	2,330,427	302,699	2,027,728
Total general	7,786,981	8,261,292	4,695,140	3,566,152
Total general government (including capital outlays)	56,307,573	57,837,691	48,602,606	9,235,085
Less: capital outlays	3,767,704	3,716,675	1,190,979	2,525,696
Total general government (excluding capital outlays)	\$ 52,539,869	\$ 54,121,016	\$ 47,411,627	\$ 6,709,389
Public Safety				
Sheriff:				
Personal services	\$ 43,447,896	\$ 43,031,804	\$ 42,166,789	\$ 865,015
Other services and charges	5,967,708	7,282,525	6,561,429	721,096
Capital outlays	954,352	855,266	686,670	168,596
Total sheriff	50,369,956	51,169,595	49,414,888	1,754,707
Coroner:				
Personal services	1,077,228	1,077,228	1,026,196	51,032
Other services and charges	245,121	331,080	246,698	84,382
Capital outlays	86,000	41	-	41
Total coroner	1,408,349	1,408,349	1,272,894	135,455
Juvenile:				
Personal services	6,964,930	7,676,447	6,715,158	961,289
Other services and charges	879,662	1,309,487	731,601	577,886
Capital outlays	151,250	719,718	545,842	173,876
Total juvenile	7,995,842	9,705,652	7,992,601	1,713,051
Total public safety (including capital outlays)	59,774,147	62,283,596	58,680,383	3,603,213
Less: capital outlays	1,191,602	1,575,025	1,232,512	342,513
Total public safety (excluding capital outlays)	\$ 58,582,545	\$ 60,708,571	\$ 57,447,871	\$ 3,260,700
Total general fund expenditures (excluding capital outlays)	\$ 111,122,414	\$ 114,829,587	\$ 104,859,498	\$ 9,970,089
Add: capital outlays	4,959,306	5,291,700	2,423,491	2,868,209
Total general fund expenditures (including capital outlays)	\$ 116,081,720	\$ 120,121,287	\$ 107,282,989	\$ 12,838,298

The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.

(Continued)

**Ada County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue Over (Under) Expenditures			7,921,385	
OTHER FINANCING SOURCES (USES)				
Transfers In			2,742,638	
Transfers Out			(3,136,193)	
Total Other Financing Sources (Uses)			(393,555)	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			7,527,830	
Reconciling Items				
Changes Affected by Accrued Revenues			(3,314,220)	
Changes Affected by Accrued Expenditures			1,733,152	
Fund Balances - Beginning of Year			34,078,642	
Fund Balances - End of Year			\$ 40,025,404	

The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.

Ada County
Charities and Welfare
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 3,380,621	\$ 3,380,621	\$ 3,388,889	\$ 8,268
Intergovernmental	-	-	3,610	3,610
Charges for services	850,000	850,000	219,167	(630,833)
Miscellaneous	47,250	47,250	68,791	21,541
Total revenues	4,277,871	4,277,871	3,680,457	(597,414)
Expenditures:				
Current-				
Health and welfare				
Personal services	1,228,529	1,228,529	1,175,726	52,803
Other services and charges	5,800,900	6,202,400	6,190,342	12,058
Capital outlays	1,500	-	-	-
Total expenditures	7,030,929	7,430,929	7,366,068	64,861
Excess (deficiency) of revenues over expenditures and other uses, cash basis			(3,685,611)	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(128,933)	
Total Other Financing Sources (Uses)			(128,933)	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(3,814,544)	
Reconciling Items				
Changes Affected by Accrued Revenues			128,933	
Changes Affected by Accrued Expenditures			(587,722)	
Fund Balances - Beginning of Year			5,995,020	
Fund Balance - End of Year			\$ 1,721,687	

The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.

Ada County

Required Supplementary Information

**Note to Required Supplementary Information – Basis of Budgetary Reporting,
Stewardship, Compliance, and Accountability
For the Fiscal Year Ended September 30, 2009**

Basis of Budgetary Accounting

The County's legal budget is prepared using cash basis records. Encumbrances are allowed for budgetary control purposes, but lapse at the close of the year. The Budget and Actual Schedules are prepared on the budgetary basis and include this variation from GAAP. The reconciliation at the bottom of the budget and actual statements shows the difference between the basis of budgeting and GAAP.

Stewardship, Compliance, and Accountability

Budgetary Information

The County budgets its revenues and expenditures, as is required by Idaho Code Section 31, Chapter 16. Following these guidelines, the County adopts annual appropriated budgets for General, Special Revenue, Capital Project and Enterprise Funds. All appropriated budgets for Governmental and Proprietary Funds are adopted on a non-GAAP cash basis. The following is a summary of the budgetary process for the County:

Prior to the third Monday in May, each elected official or department head submits to the Auditor's Office a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures by department categorized by personal services and other charges and services (including capital outlay) and the means of financing them. The Auditor's office assures the budgets are balanced. Budget hearings, held in the evening, give the County departments an opportunity to present their proposed budgets to the County Commissioners and the public at large.

On or before the first Monday in August, the proposed budget is submitted to the County Commissioners for review and tentative approval. When the tentative budget has been approved it must be published in the newspaper. Public budget hearings are conducted by the County on the Tuesday after Labor Day to obtain taxpayer comments, and upon conclusion of the hearing, the County Commissioners legally adopt the budget by a resolution in the official minutes of the board.

The budget in no event shall be greater than the amount of the advertised tentative budget. Per Idaho Code Section 31, the actual expenditures for the ensuing fiscal year shall not exceed the appropriations legally adopted by the Commissioners. The County's policy is that amounts may not be transferred between personal services and other charges and services (including capital outlay) and amounts may not be transferred between departments or funds.

Ada County may increase the total appropriations budget during the current year as grants are subsequently awarded by federal or state agencies, for donations to various departments, for carrying forward prior year incomplete major capital construction project balances and for receipt of unscheduled and/or unanticipated revenue, provided that there is no increase in anticipated property taxes. The appropriations budget may only be increased by the amount of actual revenues

received or carried forward in the case of major capital construction projects. Such budget revisions must be advertised, discussed in a public hearing, and adopted by a resolution from the Board of County Commissioners. The County increased the total 2009 budget by \$15,926,484, which had no impact on property taxes. Of that amount, \$9,298,417 represents the carry-forward of unexpended and incomplete capital construction projects.

The level of budgetary control (level at which expenditures may not legally exceed the appropriations) is established by the personal services and other charges and services (including capital outlay) within the department and fund.

The County employs budgetary integration as a management control device during the year for all Governmental and Proprietary Funds. All appropriations, other than those for capital improvements not yet completed, lapse at the end of the fiscal year and become null and void. However, appropriation accounts may remain open until the first Monday in November for the payment of claims incurred prior to the close of the fiscal year. Lawful claims presented thereafter against any subsequent appropriation will be provided for in the ensuing budget.

Encumbrance accounting, the recording of purchase orders, contracts and other commitments for the expenditure of monies to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all Governmental Funds. All encumbrances are canceled when appropriations lapse.

**COMBINING FINANCIAL
STATEMENTS**

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Public Health - to account for the County's portion of services provided on a regional basis by the State of Idaho. Funding is provided by property tax dollars. This fund was established by authority of Idaho Code Section 31-862.

Weed Control - to account for operations of noxious weed control throughout the County. Revenues are provided primarily from user fees and property tax dollars. This fund was established by authority of Idaho Code Section 22-2406.

Pest Extermination - to account for the operation of the extermination of pests, primarily gophers, in the unincorporated areas of the County. Funding is provided by property tax dollars and minimal user fees. This fund was established by authority of Idaho Code Section 25-2601,2602,2604.

Parks and Recreation - to account for the operation and maintenance of Barber Park as well as other recreational projects. Initial capital expenditures have been provided by federal grants. Revenues are provided by user fees and property tax dollars. This fund was established by authority of Idaho Code Section 63-805.4a.

Ad Valorem - to account for operations of the reappraisal division of the assessor's office which provides a continuing program of valuation of all properties. All parcels of property under the assessor's jurisdiction are appraised at current market value for assessment purposes. This fund was established by authority of Idaho Code Section 63-314.3.

Court Monitoring - to account for a surcharge collected on all fines for persons violating the state law against driving a motor vehicle while under the influence of alcohol, drugs or other intoxicating substance, monies to be utilized for the purchase of ignition interlock and electronic devices pursuant to Idaho Code Section 18-8010.

Trial Court Administrator - to account for operations of the court exclusive of courthouse construction and remodeling costs. Funding is provided by property tax dollars, court filing fees, fines and forfeitures. This fund was established by authority of Idaho Code Section 31-867.

Drug Court & Mental Health Court - established by authority of Idaho Code Section 31-3201E to accumulate funds from fees charged to persons admitted into a drug court or mental health court. Moneys in this fund shall be expended exclusively for expenses incurred in connection with the drug court or mental health court programs, such as treatment, testing, and private counseling. The fee may be ordered as a condition of probation and is in addition to all other fines and fees levied.

SPECIAL REVENUE FUNDS (CONTINUED)

County Court Facilities - to account for court planning, remodeling and construction of court facilities. The County Court Facilities fund is separate and distinct from the District Court fund. At the discretion of the Board of County Commissioners, funds deposited in the County Court Facilities fund may be accumulated from year to year. Revenue is provided by an administrative surcharge on each civil case. This fund was established by authority of Idaho Code Section 31-867.

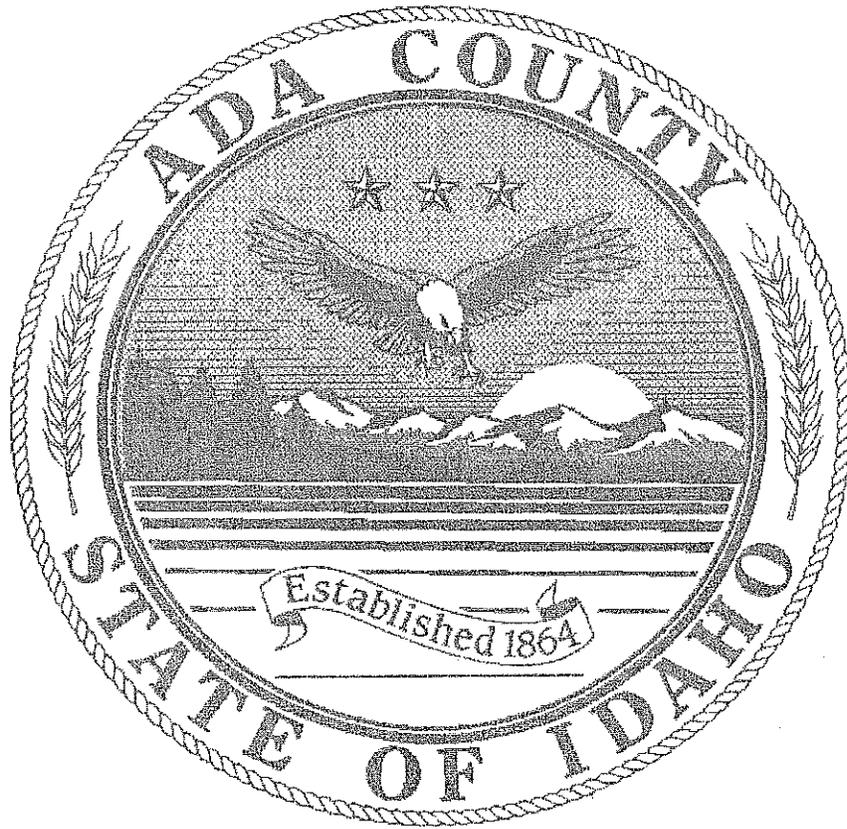
Waterways - to account for operations of the County boat patrol and other expenditures related to improvements of public waterways within the County. Revenue is provided by user fees. This fund was established by authority of Idaho Code Section 57-1501 and 67-7013.

Emergency Communications - to account for initiation, maintenance and enhancement of a consolidated emergency communications system (911) within Ada County. A telephone user fee of seventy five cents (\$.75) was authorized by the electorate of the County to provide for the funding of a consolidated communications system which is vital to enhancing the public health, safety and welfare of the residents. This fund was established by authority of Idaho Code Section 31-48.

Emergency Management Fund – to account for operations of the "Emergency Resources Management Plan" pursuant to Idaho Code Section 46, Chapter 1009. All cities within the County participate along with the County to finance the disaster preparedness plan. Revenues are also received from the Federal government.

Veterans Memorial - to assist in the maintenance, upkeep and repair of servicemen's memorials within Ada County. This fund was established by authority of Idaho Code Section 65-102,103.

Mosquito Abatement – to account for the abatement of mosquitoes and/or other vermin of public health importance. Revenue is provided by a levy upon taxable property within the boundaries of the district. Authorization to form a mosquito abatement district is established by Idaho Code Section 39-2801,2805.



Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2009

	Special Revenue Funds						
	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	Trial Court Administrator Fund
ASSETS							
Cash and cash equivalents	\$ 67,022	\$ 256,477	\$ 323,970	\$ 505,956	\$ 1,060,735	\$ 59,048	\$ 1,720,258
Investments	51,015	195,598	249,237	390,955	808,050	44,945	1,373,055
Accounts receivable	-	19,175	-	535	133	-	3,984
Property tax receivable	1,642,698	478,526	587,458	262,133	2,593,019	-	3,592,840
Accrued interest receivable	-	-	1,588	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other agencies and units of government	-	50,962	5,971	4,245	-	-	453,905
Total assets	<u>\$ 1,760,735</u>	<u>\$ 1,000,738</u>	<u>\$ 1,168,224</u>	<u>\$ 1,163,824</u>	<u>\$ 4,461,937</u>	<u>\$ 103,993</u>	<u>\$ 7,144,042</u>
LIABILITIES							
Accounts payable	\$ -	\$ 47,402	\$ 15,756	\$ 82,027	\$ 140,598	\$ 71	\$ 299,593
Due to other funds	-	82	-	13,827	-	5,000	456
Deferred revenue	1,642,698	478,526	587,458	287,568	2,593,019	-	4,039,966
Total liabilities	<u>1,642,698</u>	<u>526,010</u>	<u>603,214</u>	<u>383,422</u>	<u>2,733,617</u>	<u>5,071</u>	<u>4,340,015</u>
FUND BALANCES							
Reserved for:							
Grants	-	-	-	-	-	-	-
Unreserved:							
Designated for capital project	-	122,100	210,900	180,000	-	-	-
Designated for subsequent years' expenditures	-	14,194	-	161,548	122,445	38,000	43,972
Designated for cash basis reserve	118,037	100,881	84,528	79,082	799,338	-	816,398
Designated for budget stabilization	-	167,046	89,297	107,671	416,090	8,523	906,337
Undesignated	-	70,507	180,285	252,101	390,447	52,399	1,037,320
Total fund balances	<u>118,037</u>	<u>474,728</u>	<u>565,010</u>	<u>780,402</u>	<u>1,728,320</u>	<u>98,922</u>	<u>2,804,027</u>
Total liabilities and fund balances	<u>\$ 1,760,735</u>	<u>\$ 1,000,738</u>	<u>\$ 1,168,224</u>	<u>\$ 1,163,824</u>	<u>\$ 4,461,937</u>	<u>\$ 103,993</u>	<u>\$ 7,144,042</u>

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2009

Special Revenue Funds							Total
Drug/Mental Health Court Fund	County Court Facilities Fund	Waterways Fund	Emerg Com- munications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Non-major Governmental Funds
\$ 311,630	\$ 9,800	\$ 98,122	\$ 3,374,737	\$ 197,318	\$ 1,647	\$ 428,390	\$ 8,415,110
239,376	7,460	75,733	2,596,946	150,135	1,254	334,186	6,517,945
-	-	-	360,959	-	-	-	384,786
-	-	-	-	-	20,000	932,497	10,109,171
-	-	464	15,592	-	-	2,295	19,939
-	-	-	-	-	-	-	-
-	-	-	1,265,391	73,419	-	10,466	1,864,359
<u>\$ 551,006</u>	<u>\$ 17,260</u>	<u>\$ 174,319</u>	<u>\$ 7,613,625</u>	<u>\$ 420,872</u>	<u>\$ 22,901</u>	<u>\$ 1,707,834</u>	<u>\$ 27,311,310</u>
\$ 48,125	\$ -	\$ 11,009	\$ 312,549	\$ 44,374	\$ -	\$ 45,447	\$ 1,046,951
-	-	10,000	718	368	-	6,718	37,169
-	-	-	-	-	20,000	932,498	10,581,733
<u>48,125</u>	<u>-</u>	<u>21,009</u>	<u>313,267</u>	<u>44,742</u>	<u>20,000</u>	<u>984,663</u>	<u>11,665,853</u>
-	-	-	-	-	-	-	-
-	17,260	-	5,336,929	35,000	-	222,000	6,124,189
4,493	-	-	888,735	30,000	2,901	-	1,306,288
61,689	-	20,667	-	-	-	102,115	2,182,735
118,440	-	51,338	1,074,694	172,214	-	151,782	3,263,432
318,259	-	81,305	-	138,916	-	247,274	2,768,813
<u>502,881</u>	<u>17,260</u>	<u>153,310</u>	<u>7,300,358</u>	<u>376,130</u>	<u>2,901</u>	<u>723,171</u>	<u>15,645,457</u>
<u>\$ 551,006</u>	<u>\$ 17,260</u>	<u>\$ 174,319</u>	<u>\$ 7,613,625</u>	<u>\$ 420,872</u>	<u>\$ 22,901</u>	<u>\$ 1,707,834</u>	<u>\$ 27,311,310</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2009

	Special Revenue Funds						
	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	Trial Court Administrator Fund
REVENUES							
Taxes	\$ 1,636,136	\$ 538,137	\$ 557,647	\$ 324,410	\$ 2,671,636	\$ -	\$ 3,616,429
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,803,970
Charges for services	-	544,593	1,800	93,588	49,147	-	462,763
Intergovernmental	1,033	7,239	21,321	4,351	1,582	-	86,018
Interest income	3,589	8,447	11,165	16,426	39,455	2,143	54,988
Net increase (decrease) in the fair value of investments	730	2,688	3,361	5,507	11,503	655	18,080
Miscellaneous	-	12,534	21	273,526	612	54,024	-
Total revenues	1,641,488	1,113,638	595,315	717,808	2,773,935	56,822	6,042,248
EXPENDITURES							
Current:							
General government	-	-	-	-	2,811,628	-	5,424,342
Sanitation	-	991,260	439,877	-	-	-	-
Public safety	-	-	-	-	-	69,704	-
Health and welfare	1,644,506	-	-	-	-	-	-
Recreational and cultural	-	-	-	634,215	-	-	-
Capital outlay	-	20,814	-	84,663	11,950	-	-
Total expenditures	1,644,506	1,012,074	439,877	718,878	2,823,578	69,704	5,424,342
Excess (deficiency) of revenues over expenditures	(3,018)	101,564	155,438	(1,070)	(49,643)	(12,882)	617,906
OTHER FINANCING SOURCES (USES)							
Transfers (out)	(4,319)	(11,135)	(75,000)	(21,933)	(50,958)	(2,797)	(73,068)
Total other financing sources and uses	(4,319)	(11,135)	(75,000)	(21,933)	(50,958)	(2,797)	(73,068)
Net change in fund balance	(7,337)	90,429	80,438	(23,003)	(100,601)	(15,679)	544,838
Fund balance, beginning of year	125,374	384,299	484,572	803,405	1,828,921	114,601	2,259,189
Fund balance, end of year	\$ 118,037	\$ 474,728	\$ 565,010	\$ 780,402	\$ 1,728,320	\$ 98,922	\$ 2,804,027

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2009

Special Revenue Funds							Total
Drug/Mental Health Court Fund	County Court Facilities Fund	Waterways Fund	Emergency Communcation Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Non-major Governmental Funds
\$ -	\$ -		\$ -	\$ -	\$ 21,877	\$ 885,860	\$ 10,252,132
-	-	187,780	-	-	-	-	187,780
-	-	-	-	-	-	-	1,803,970
241,760	-	-	5,467,510	-	-	82,950	6,944,111
537,997	-	150,480	1,466,999	1,138,302	16	22,787	3,438,125
6,973	14	2,448	125,273	7,504	96	15,832	294,353
2,868	107	1,044	36,110	1,976	17	4,450	89,096
-	-	500	68,736	310	-	-	410,263
<u>789,598</u>	<u>121</u>	<u>342,252</u>	<u>7,164,628</u>	<u>1,148,092</u>	<u>22,006</u>	<u>1,011,879</u>	<u>23,419,830</u>
444,638	1,180	-	-	-	-	-	8,681,788
-	-	-	-	-	-	783,378	2,214,515
17,731	-	-	3,261,690	860,626	-	-	4,209,751
-	-	-	-	-	-	-	1,644,506
-	-	292,731	-	-	22,001	-	948,947
-	-	15,000	2,477,703	145,397	-	-	2,755,527
<u>462,369</u>	<u>1,180</u>	<u>307,731</u>	<u>5,739,393</u>	<u>1,006,023</u>	<u>22,001</u>	<u>783,378</u>	<u>20,455,034</u>
<u>327,229</u>	<u>(1,059)</u>	<u>34,521</u>	<u>1,425,235</u>	<u>142,069</u>	<u>5</u>	<u>228,501</u>	<u>2,964,796</u>
(9,841)	(121)	-	-	(9,480)	(113)	(125,000)	(383,765)
<u>(9,841)</u>	<u>(121)</u>	<u>-</u>	<u>-</u>	<u>(9,480)</u>	<u>(113)</u>	<u>(125,000)</u>	<u>(383,765)</u>
317,388	(1,180)	34,521	1,425,235	132,589	(108)	103,501	2,581,031
185,493	18,440	118,789	5,875,123	243,541	3,009	619,670	13,064,426
<u>\$ 502,881</u>	<u>\$ 17,260</u>	<u>\$ 153,310</u>	<u>\$ 7,300,358</u>	<u>\$ 376,130</u>	<u>\$ 2,901</u>	<u>\$ 723,171</u>	<u>\$ 15,645,457</u>

**BUDGET AND ACTUAL COMPARISONS
FOR GOVERNMENTAL FUNDS
OTHER THAN THE
GENERAL AND MAJOR SPECIAL REVENUE FUNDS**

Ada County
Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	1,032,000	1,032,000	1,105,500	73,500
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	488,788	488,788	1,280,874	792,086
Miscellaneous	624,462	624,462	1,344,462	720,000
Total revenues	<u>2,145,250</u>	<u>2,145,250</u>	<u>3,730,836</u>	<u>1,585,586</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	2,145,250	7,885,941	5,418,198	2,467,743
Capital outlays	-	-	-	-
Debt service-				
Principal retirement	-	-	-	-
Interest and other debt charges	-	-	-	-
Total expenditures	<u>2,145,250</u>	<u>7,885,941</u>	<u>5,418,198</u>	<u>2,467,743</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(1,687,362)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			3,220,000	
Transfers Out			<u>(2,404,146)</u>	
Total Other Financing Sources (Uses)			<u>815,854</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(871,508)	
Reconciling Items				
Changes Affected by Accrued Revenues			(803,507)	
Changes Affected by Accrued Expenditures/Capital Outlay			<u>(2,000,000)</u>	
Fund Balances - Beginning of Year			<u>64,759,536</u>	
Fund Balance - End of Year			<u>\$ 61,084,521</u>	

(Continued)

**Ada County
Public Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,644,505	\$ 1,644,505	\$ 1,636,136	\$ (8,369)
Intergovernmental	-	-	1,033	1,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,644,505</u>	<u>1,644,505</u>	<u>1,637,169</u>	<u>(7,336)</u>
Expenditures:				
Current -				
Health and welfare				
Other services and charges	<u>1,644,505</u>	<u>1,644,505</u>	<u>1,644,505</u>	-
Total expenditures	<u>1,644,505</u>	<u>1,644,505</u>	<u>1,644,505</u>	-
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(7,336)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers in			-	
Transfers Out			<u>(4,319)</u>	
Total Other Financing Sources (Uses)			<u>(4,319)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(11,655)	
Reconciling Items				
Changes Affected by Accrued Revenues			4,318	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>125,374</u>	
Fund Balance - End of Year			<u>\$ 118,037</u>	

**Ada County
Weed Control**
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 540,710	\$ 540,710	\$ 538,137	\$ (2,573)
Intergovernmental	-	4,790	20,535	15,745
Charges for services	584,558	584,558	521,140	(63,418)
Miscellaneous	-	-	12,534	12,534
Total revenues	<u>1,125,268</u>	<u>1,130,058</u>	<u>1,092,346</u>	<u>(37,712)</u>
Expenditures:				
Current -				
Sanitation				
Personal services	668,437	671,311	593,120	78,191
Other services and charges	425,031	441,693	384,653	57,040
Capital outlays	31,800	20,814	20,814	-
Total expenditures	<u>1,125,268</u>	<u>1,133,818</u>	<u>998,587</u>	<u>135,231</u>
 Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>93,759</u>	
 OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(11,135)	
Total Other Financing Sources (Uses)			<u>(11,135)</u>	
 Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			82,624	
 Reconciling Items				
Changes Affected by Accrued Revenues			21,292	
Changes Affected by Accrued Expenditures			(13,487)	
 Fund Balances - Beginning of Year			<u>384,299</u>	
 Fund Balance - End of Year			<u>\$ 474,728</u>	

(Continued)

Ada County
Pest Extermination
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 556,525	\$ 556,525	\$ 557,647	\$ 1,122
Intergovernmental	10,000	10,000	22,386	12,386
Charges for services	5,000	5,000	2,603	(2,397)
Miscellaneous	-	-	-	-
Interest	-	-	12,468	12,468
Total revenues	<u>571,525</u>	<u>571,525</u>	<u>595,104</u>	<u>23,579</u>
Expenditures:				
Current -				
Sanitation				
Personal services	-	-	-	-
Other services and charges	497,313	497,234	439,877	57,357
Capital outlays	75,000	79	-	79
Total expenditures	<u>572,313</u>	<u>497,313</u>	<u>439,877</u>	<u>57,436</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>155,227</u>	
OTHER FINANCING SOURCES (USES)				
Transfers in			-	
Transfers Out			<u>(75,000)</u>	
Total Other Financing Sources (Uses)			<u>(75,000)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			80,227	
Reconciling Items				
Changes Affected by Accrued Revenues			211	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>484,572</u>	
Fund Balance - End of Year			<u>\$ 565,010</u>	

**Ada County
Parks and Recreation
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 326,031	\$ 326,031	\$ 324,410	\$ (1,621)
Intergovernmental	46,850	46,850	106	(46,744)
Charges for services	93,000	93,000	93,949	949
Miscellaneous	223,948	223,948	276,903	52,955
Total revenues	<u>689,829</u>	<u>689,829</u>	<u>695,368</u>	<u>5,539</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	263,941	263,941	258,091	5,850
Other services and charges	438,017	450,575	373,896	76,679
Capital outlays	261,643	249,085	84,663	164,422
Total expenditures	<u>963,601</u>	<u>963,601</u>	<u>716,650</u>	<u>246,951</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(21,282)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(21,933)</u>	
Total Other Financing Sources (Uses)			<u>(21,933)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(43,215)	
Reconciling Items				
Changes Affected by Accrued Revenues			22,440	
Changes Affected by Accrued Expenditures			(2,228)	
Fund Balances - Beginning of Year			<u>803,405</u>	
Fund Balance - End of Year			<u>\$ 780,402</u>	

(Continued)

Ada County
Ad Valorem
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 2,683,231	\$ 2,683,231	\$ 2,671,635	\$ (11,596)
Intergovernmental	-	-	1,582	1,582
Charges for services	87,000	87,000	51,233	(35,767)
Miscellaneous	-	-	612	612
Total Revenues	<u>2,770,231</u>	<u>2,770,231</u>	<u>2,725,062</u>	<u>(45,169)</u>
Expenditures:				
Current -				
General government				
Personal services	2,733,514	2,733,514	2,416,724	316,790
Other services and charges	434,222	438,873	341,152	97,721
Capital outlays	44,300	39,649	11,950	27,699
Total expenditures	<u>3,212,036</u>	<u>3,212,036</u>	<u>2,769,826</u>	<u>442,210</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(44,764)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(50,958)</u>	
Total Other Financing Sources (Uses)			<u>(50,958)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			<u>(95,722)</u>	
Reconciling Items				
Changes Affected by Accrued Revenues			48,872	
Changes Affected by Accrued Expenditures			<u>(53,751)</u>	
Fund Balances - Beginning of Year			<u>1,828,921</u>	
Fund Balance - End of Year			<u>\$ 1,728,320</u>	

Ada County
Court Monitoring
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	57,600	57,600	53,444	(4,156)
Total revenues	<u>57,600</u>	<u>57,600</u>	<u>53,444</u>	<u>(4,156)</u>
Expenditures:				
Current -				
Public Safety				
Personal services	-	-	-	-
Other services and charges	107,600	107,600	69,704	37,896
Capital outlays	-	-	-	-
Total court monitoring	<u>107,600</u>	<u>107,600</u>	<u>69,704</u>	<u>37,896</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(16,260)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(2,797)</u>	
Total Other Financing Sources (Uses)			<u>(2,797)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(19,057)	
Reconciling Items				
Changes Affected by Accrued Revenues			3,378	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>114,601</u>	
Fund Balance - End of Year			<u>\$ 98,922</u>	

(Continued)

Ada County
Trial Court Administrator
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue:				
Taxes	\$ 3,645,049	\$ 3,645,049	\$ 3,616,429	\$ (28,620)
Intergovernmental	118,116	118,116	86,018	(32,098)
Charges for services	756,456	756,456	797,177	40,721
Fines and forfeitures	1,191,166	1,191,166	1,787,374	596,208
Miscellaneous	1,776	1,776	10,717	8,941
Total revenues	<u>5,712,563</u>	<u>5,712,563</u>	<u>6,297,715</u>	<u>585,152</u>
Expenditures:				
Current -				
General government				
Personal services	4,014,552	4,014,841	3,872,277	142,564
Other services and charges	1,717,846	1,751,936	1,594,966	156,970
Capital outlays	13,535	7,535	-	7,535
Total expenditures	<u>5,745,933</u>	<u>5,774,312</u>	<u>5,467,243</u>	<u>307,069</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>830,472</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(73,068)	
Total Other Financing Sources (Uses)			<u>(73,068)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			757,404	
Reconciling Items				
Changes Affected by Accrued Revenues			(472,184)	
Changes Affected by Accrued Expenditures			259,618	
Fund Balances - Beginning of Year			<u>2,259,189</u>	
Fund Balance - End of Year			<u>\$ 2,804,027</u>	

Ada County
County Court Facilities
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>-</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(121)</u>	
Total Other Financing Sources (Uses)			<u>(121)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(121)	
Reconciling Items				
Changes Affected by Accrued Revenues			(1,059)	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>18,440</u>	
Fund Balance - End of Year			<u>\$ 17,260</u>	

(Continued)

**Ada County
Waterways
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	150,480	150,480	-
Charges for services	-	-	-	-
Licenses and permits	173,500	173,500	187,780	14,280
Interest	5,000	5,000	3,193	(1,807)
Miscellaneous	-	-	500	500
Total revenues	<u>178,500</u>	<u>328,980</u>	<u>341,953</u>	<u>12,973</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	178,500	313,980	292,731	21,249
Capital outlays	-	15,000	15,000	-
Total expenditures	<u>178,500</u>	<u>328,980</u>	<u>307,731</u>	<u>21,249</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>34,222</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			34,222	
Reconciling Items				
Changes Affected by Accrued Revenues			299	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>118,789</u>	
Fund Balance - End of Year			<u>\$ 153,310</u>	

Ada County
Emergency Communications
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,578,801	14,271	(1,564,530)
Charges for services	5,553,804	5,553,804	5,371,446	(182,358)
Interest	100,000	100,000	141,802	41,802
Miscellaneous	2,000	2,000	68,735	66,735
Total revenues	<u>5,655,804</u>	<u>7,234,605</u>	<u>5,596,254</u>	<u>(1,638,351)</u>
Expenditures:				
Current -				
Public safety				
Personal services	567,092	567,092	437,915	129,177
Other services and charges	3,069,444	3,633,976	2,783,805	850,171
Capital outlays	3,014,960	4,022,958	2,141,632	1,881,326
Total expenditures	<u>6,651,496</u>	<u>8,224,026</u>	<u>5,363,352</u>	<u>2,860,674</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>232,902</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			232,902	
Reconciling Items				
Changes Affected by Accrued Revenues			1,568,374	
Changes Affected by Accrued Expenditures			(376,041)	
Capital Lease				
Fund Balances - Beginning of Year			<u>5,875,123</u>	
Fund Balance - End of Year			<u>\$ 7,300,358</u>	

(Continued)

Ada County
Emergency Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	432,887	731,930	570,827	(161,103)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	311	311
Total revenues	<u>432,887</u>	<u>731,930</u>	<u>571,138</u>	<u>(160,792)</u>
Expenditures:				
Current -				
Public safety				
Personal services	380,384	380,384	370,134	10,250
Other services and charges	101,168	332,329	125,768	206,561
Capital outlays	4,150	1,616	-	1,616
Total expenditures	<u>485,702</u>	<u>714,329</u>	<u>495,902</u>	<u>218,427</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>75,236</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(9,480)</u>	
Total Other Financing Sources (Uses)			<u>(9,480)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			65,756	
Reconciling Items				
Changes Affected by Accrued Revenues			576,955	
Changes Affected by Accrued Expenditures			(510,122)	
Fund Balances - Beginning of Year			<u>243,541</u>	
Fund Balance - End of Year			<u>\$ 376,130</u>	

Ada County
Veterans Memorial
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 22,000	\$ 22,000	\$ 21,877	\$ (123)
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>21,893</u>	<u>(107)</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	22,000	22,000	22,000	-
Capital outlays	-	-	-	-
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(107)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(113)</u>	
Total Other Financing Sources (Uses)			<u>(113)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(220)	
Reconciling Items				
Changes Affected by Accrued Revenues			112	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>3,009</u>	
Fund Balance - End of Year			<u>\$ 2,901</u>	

(Continued)

Ada County
Mosquito Abatement
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 892,210	\$ 892,210	\$ 885,860	\$ (6,350)
Intergovernmental	14,000	19,500	25,413	5,913
Charges for services	82,950	82,950	82,950	-
Licenses and permits	-	-	-	-
Interest	-	-	17,096	17,096
Miscellaneous	-	-	-	-
Total revenues	<u>989,160</u>	<u>994,660</u>	<u>1,011,319</u>	<u>16,659</u>
Expenditures:				
Current -				
Sanitation				
Personal services	371,308	371,308	351,872	19,436
Other services and charges	461,470	493,688	420,582	73,106
Capital outlays	165,800	14,082	-	14,082
Total expenditures	<u>998,578</u>	<u>879,078</u>	<u>772,454</u>	<u>106,624</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>238,865</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(125,000)</u>	
Total Other Financing Sources (Uses)			<u>(125,000)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			113,865	
Reconciling Items				
Changes Affected by Accrued Revenues			560	
Changes Affected by Accrued Expenditures			(10,924)	
Fund Balances - Beginning of Year			<u>619,670</u>	
Fund Balance - End of Year			<u>\$ 723,171</u>	

Ada County
Drug Court/Mental Health Court
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	646,441	646,441	537,997	(108,444)
Charges for services	68,215	68,215	241,760	173,545
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>714,656</u>	<u>714,656</u>	<u>779,757</u>	<u>65,101</u>
Expenditures:				
Current -				
Public safety				
Personal services	562,707	606,452	330,077	276,375
Other services and charges	143,949	151,949	115,790	36,159
Capital outlays	8,000	-	-	-
Total expenditures	<u>714,656</u>	<u>758,401</u>	<u>445,867</u>	<u>312,534</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>333,890</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(9,841)	
Total Other Financing Sources (Uses)			<u>(9,841)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			324,049	
Reconciling Items				
Changes Affected by Accrued Revenues			9,841	
Changes Affected by Accrued Expenditures			(16,502)	
Capital Lease				
Fund Balances - Beginning of Year			<u>185,493</u>	
Fund Balance - End of Year			<u>\$ 502,881</u>	

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County.

Self-Funded Health Insurance - to account for the County's self-funded health insurance program, consisting of medical, dental and vision coverage. The County became self-insured for health insurance in fiscal year 2000.

Liability Insurance - to account for the County's self-insurance for liability and auto coverage, purchased insurance for property losses, and worker's compensation insurance.

Ada County
Internal Service Funds
Combining Statement of Net Assets
September 30, 2009

	Self-Funded Health Insurance	Liability Insurance	Total
ASSETS			
Cash	\$ 6,194,980	\$ 5,280,802	\$ 11,475,782
Investments	4,770,449	3,796,259	8,566,708
Accrued interest receivable	28,436	24,249	52,685
Prepaid expense	-	237,171	237,171
	<u>10,993,865</u>	<u>9,338,481</u>	<u>20,332,346</u>
Total current assets	<u>10,993,865</u>	<u>9,338,481</u>	<u>20,332,346</u>
Total assets	<u>10,993,865</u>	<u>9,338,481</u>	<u>20,332,346</u>
LIABILITIES			
Current liabilities:			
Accounts payable	607,817	133,993	741,810
Due to other funds	-	106,873	106,873
Claims and judgments	1,023,320	630,751	1,654,071
	<u>1,631,137</u>	<u>871,617</u>	<u>2,502,754</u>
Total current liabilities	<u>1,631,137</u>	<u>871,617</u>	<u>2,502,754</u>
Noncurrent liabilities:			
Claims and judgments	-	4,029,366	4,029,366
	<u>-</u>	<u>4,029,366</u>	<u>4,029,366</u>
Total noncurrent liabilities	<u>-</u>	<u>4,029,366</u>	<u>4,029,366</u>
Total liabilities	<u>1,631,137</u>	<u>4,900,983</u>	<u>6,532,120</u>
NET ASSETS			
Unrestricted	9,362,728	4,437,498	13,800,226
Total net assets	<u>\$ 9,362,728</u>	<u>\$ 4,437,498</u>	<u>\$ 13,800,226</u>

Ada County
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
For the Year Ended September 30, 2009

	<u>Self-Funded Health Insurance</u>	<u>Liability Insurance</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ 14,248,081	\$ 862,445	\$ 15,110,526
OPERATING EXPENSES			
Claims	12,605,282	3,096,662	15,701,944
Administration	2,455,637	371,538	2,827,175
Total operating expenses	<u>15,060,919</u>	<u>3,468,200</u>	<u>18,529,119</u>
Income (loss) before nonoperating income (expense) and transfers	<u>(812,838)</u>	<u>(2,605,755)</u>	<u>(3,418,593)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest income	220,095	187,683	407,778
Net increase (decrease) in the fair value of investments	67,712	54,577	122,289
Total nonoperating income	<u>287,807</u>	<u>242,260</u>	<u>530,067</u>
Income before operating transfers	<u>(525,031)</u>	<u>(2,363,495)</u>	<u>(2,888,526)</u>
Transfers in	-	-	-
Transfers out	-	-	-
Change in net assets	<u>(525,031)</u>	<u>(2,363,495)</u>	<u>(2,888,526)</u>
Total net assets - beginning	<u>9,887,759</u>	<u>6,800,993</u>	<u>16,688,752</u>
Total net assets - ending	<u>\$ 9,362,728</u>	<u>\$ 4,437,498</u>	<u>\$ 13,800,226</u>

**Ada County
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2009**

	<u>Self-Funded Health Insurance</u>	<u>Liability Insurance</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided to other funds	\$ 14,248,081	\$ 862,445	\$ 15,110,526
Cash paid to suppliers for goods and contracted services	<u>(15,329,348)</u>	<u>(2,028,767)</u>	<u>(17,358,115)</u>
Net cash provided by (used for) operating activities	<u>(1,081,267)</u>	<u>(1,166,322)</u>	<u>(2,247,589)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Net (increase) decrease in investments	5,080,901	4,437,738	9,518,639
Interest income	<u>254,526</u>	<u>218,672</u>	<u>473,198</u>
Net cash provided by (used for) investing activities	<u>5,335,427</u>	<u>4,656,410</u>	<u>9,991,837</u>
Net increase (decrease) in cash	4,254,160	3,490,088	7,744,248
Cash, beginning of year	<u>1,940,820</u>	<u>1,790,714</u>	<u>3,731,534</u>
Cash, end of year	<u>\$ 6,194,980</u>	<u>\$ 5,280,802</u>	<u>\$ 11,475,782</u>

(Continued)

Reconciliation of operating income to net cash
provided (used) by operating activities

	Self-Funded Health Insurance	Liability Insurance	Total
Operating income (loss)	\$ (812,838)	\$ (2,605,755)	\$ (3,418,593)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Claims and judgments expense	(29,465)	1,636,798	1,607,333
Change in assets and liabilities			
(Increase) decrease in prepaid expense	-	(237,171)	(237,171)
Increase (decrease) in accounts payable	(238,964)	67,408	(171,556)
Increase (decrease) in due to other funds	-	(27,602)	(27,602)
Total adjustments	(268,429)	1,439,433	1,171,004
Net cash provided by (used for) operating activities	\$ (1,081,267)	\$ (1,166,322)	\$ (2,247,589)

Noncash investing activities for governmental internal service funds were:

The net increase in the fair value of investments for Self-Funded Health Insurance was \$ 67,712 for the year.

The net increase in the fair value of investments for Liability Insurance was \$ 54,577 for the year.

AGENCY FUNDS

Agency Funds account for the receipt and disbursement of various monies and property collected by the County, acting in the capacity of an agent, for distribution to other governmental units, organizations, or individuals.

State of Idaho - to account for monies received from court collections, sales tax, motor vehicle licenses, property tax collection for water pollution and unclaimed money.

Special Taxing Districts - to account for monies from property tax collection due to the following taxing districts: libraries, school districts, cities, cemeteries, fire protection, sewers, drainage and other miscellaneous districts.

Unapportioned Account - to account for tax and other revenues turned to the County from the Tax Collector and State of Idaho.

Court Suspense - to account for the monies received by the courts (traffic, magistrate and district) primarily comprised of filing fees, fines and bonds.

Restitution Accounts - to account for the non-treasury monies received and disbursed by the Public Defender, Prosecuting Attorney and Juvenile Departments.

Sheriff's Account - to account for non-treasury monies collected by the sheriff from writs, garnishments and delinquent property taxes (civil) and prisoner funds.

Other Agencies - to account for property tax refunds resulting from assessment errors and incorrect tax distribution.

ADA COUNTY, IDAHO
 COMBINING STATEMENT OF ASSETS AND LIABILITIES
 AGENCY FUNDS
 September 30, 2009

	State of Idaho	Special Taxing Districts	Unappor- tioned Account	Court Suspense	Resti- tution Accounts	Sheriff's Account	Other Agencies	Total
Assets								
Cash	\$ 2,033,227	\$ 375,434	\$ 1,351,286	\$ 2,827,259	\$ 76,579	\$ 863,252	\$ -	\$ 7,527,037
Accounts Receivable	489,298	246,512	-	-	-	-	-	735,810
Total assets	\$ 2,522,525	\$ 621,946	\$ 1,351,286	\$ 2,827,259	\$ 76,579	\$ 863,252	\$ -	\$ 8,262,847
Liabilities								
Accounts payable	\$ -	\$ 23,292	\$ -	\$ 51,655	\$ -	\$ -	\$ -	\$ 74,947
Fines and appearance bonds to be remitted	-	-	-	2,039,794	-	-	-	2,039,794
Fiduciary fund liabilities:								
Judgements held in trust	-	-	-	-	-	742,882	-	742,882
Tax receipts held in trust	-	-	1,351,286	-	-	-	-	1,351,286
Due to prisoners	-	-	-	-	-	120,370	-	120,370
Due to victims	-	-	-	-	76,579	-	-	76,579
Due to other agencies and units of government	2,522,525	598,654	-	735,810	-	-	-	3,856,989
Total liabilities	\$ 2,522,525	\$ 621,946	\$ 1,351,286	\$ 2,827,259	\$ 76,579	\$ 863,252	\$ -	\$ 8,262,847

ADA COUNTY, IDAHO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

FUND	Balance 9/30/08	Additions	Deductions	Balance 9/30/09
State of Idaho				
Assets:				
Cash	\$ 1,753,368	\$ 30,652,387	\$ 30,372,528	\$ 2,033,227
Accounts Receivable	476,621	489,298	476,621	489,298
Total Assets	\$ 2,229,989	\$ 31,141,685	\$ 30,849,149	\$ 2,522,525
Liabilities:				
Accounts payable	\$ 6,675	\$ 28,619,160	\$ 28,625,835	\$ -
Due to other agencies and units of government	2,223,314	2,522,525	2,223,314	2,522,525
Total liabilities	\$ 2,229,989	\$ 31,141,685	\$ 30,849,149	\$ 2,522,525
Special Taxing Districts				
Assets:				
Cash	\$ 668,335	\$ 342,647,910	\$ 342,940,811	\$ 375,434
Accounts Receivable	235,063	246,512	235,063	246,512
	\$ 903,398	\$ 342,894,422	\$ 343,175,874	\$ 621,946
Liabilities:				
Accounts payable	\$ 5,708	\$ 23,292	\$ 5,708	\$ 23,292
Due to other agencies and units of government	897,690	342,871,130	343,170,166	598,654
	\$ 903,398	\$ 342,894,422	\$ 343,175,874	\$ 621,946
Unapportioned				
Assets:				
Cash	\$ 1,240,235	\$ 1,077,557,354	\$ 1,077,446,303	\$ 1,351,286
	\$ 1,240,235	\$ 1,077,557,354	\$ 1,077,446,303	\$ 1,351,286
Liabilities:				
Tax receipts held in trust	\$ 1,240,235	\$ 1,077,557,354	\$ 1,077,446,303	\$ 1,351,286
	\$ 1,240,235	\$ 1,077,557,354	\$ 1,077,446,303	\$ 1,351,286

ADA COUNTY, IDAHO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

<u>FUND</u>	<u>Balance 9/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 9/30/09</u>
<u>Court Suspense</u>				
Assets:				
Cash	\$ 1,872,117	\$ 17,107,651	\$ 16,152,509	\$ 2,827,259
Total Assets	<u>\$ 1,872,117</u>	<u>\$ 17,107,651</u>	<u>\$ 16,152,509</u>	<u>\$ 2,827,259</u>
Liabilities:				
Accounts payable	\$ 55,034	\$ 14,332,047	\$ 14,335,426	\$ 51,655
Due to agencies	711,684	735,810	711,684	735,810
Fines and appearance bonds to be remitted	<u>1,105,399</u>	<u>2,039,794</u>	<u>1,105,399</u>	<u>2,039,794</u>
Total liabilities	<u>\$ 1,872,117</u>	<u>\$ 17,107,651</u>	<u>\$ 16,152,509</u>	<u>\$ 2,827,259</u>
<u>Restitution Accounts</u>				
Assets:				
Cash	\$ 111,960	\$ 1,487,520	\$ 1,522,901	\$ 76,579
	<u>\$ 111,960</u>	<u>\$ 1,487,520</u>	<u>\$ 1,522,901</u>	<u>\$ 76,579</u>
Liabilities:				
Due victims	\$ 111,960	\$ 1,487,520	\$ 1,522,901	\$ 76,579
	<u>\$ 111,960</u>	<u>\$ 1,487,520</u>	<u>\$ 1,522,901</u>	<u>\$ 76,579</u>
<u>Sheriff's Accounts</u>				
Assets:				
Cash	\$ 859,441	\$ 12,730,811	12,727,000	\$ 863,252
	<u>\$ 859,441</u>	<u>\$ 12,730,811</u>	<u>\$ 12,727,000</u>	<u>\$ 863,252</u>
Liabilities:				
Due to prisoners	\$ 188,054	\$ 1,287,063	\$ 1,354,747	\$ 120,370
Judgment held in trust	<u>671,387</u>	<u>11,443,748</u>	<u>11,372,253</u>	<u>742,882</u>
	<u>\$ 859,441</u>	<u>\$ 12,730,811</u>	<u>\$ 12,727,000</u>	<u>\$ 863,252</u>

(Continued)

ADA COUNTY, IDAHO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

FUND	Balance 9/30/08	Additions	Deductions	Balance 9/30/09
Other Agencies				
Assets:				
Cash	\$ 28,506	\$ 1,864,345	\$ 1,892,851	\$ -
Total Assets	<u>\$ 28,506</u>	<u>\$ 1,864,345</u>	<u>\$ 1,892,851</u>	<u>\$ -</u>
Liabilities:				
Accounts payable	\$ 28,506	\$ 1,864,345	\$ 1,892,851	\$ -
Total liabilities	<u>\$ 28,506</u>	<u>\$ 1,864,345</u>	<u>\$ 1,892,851</u>	<u>\$ -</u>
TOTAL ALL AGENCY FUNDS:				
Assets:				
Cash	\$ 6,533,962	\$ 1,484,047,978	\$ 1,483,054,903	\$ 7,527,037
Accounts Receivable	711,684	735,810	711,684	735,810
	<u>\$ 7,245,646</u>	<u>\$ 1,484,783,788</u>	<u>\$ 1,483,766,587</u>	<u>\$ 8,262,847</u>
Liabilities:				
Accounts payable	\$ 95,923	\$ 44,838,844	\$ 44,859,820	\$ 74,947
Fines and appearance bonds to be remitted	1,105,399	2,039,794	1,105,399	2,039,794
Judgments held in trust	671,387	11,443,748	11,372,253	742,882
Tax receipts held in trust	1,240,235	1,077,557,354	1,077,446,303	1,351,286
Due to prisoners	188,054	1,287,063	1,354,747	120,370
Due to victims	111,960	1,487,520	1,522,901	76,579
Due to other agencies and units of government	3,832,688	346,129,465	346,105,164	3,856,989
	<u>\$ 7,245,646</u>	<u>\$ 1,484,783,788</u>	<u>\$ 1,483,766,587</u>	<u>\$ 8,262,847</u>

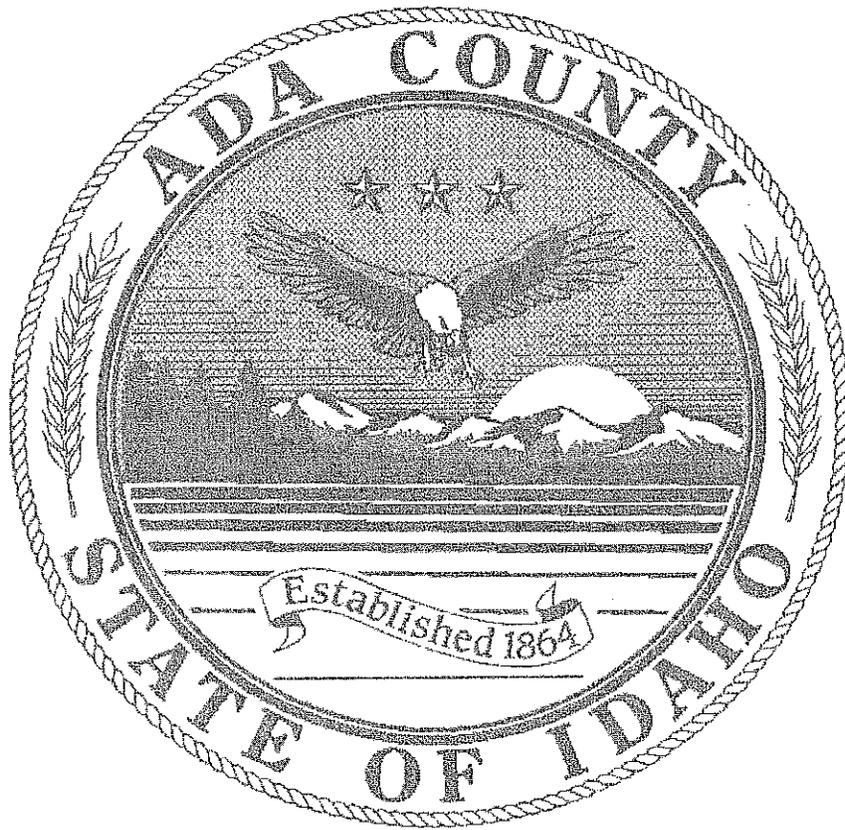
STATISTICAL SECTION

This part of Ada County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Pages</u>
Financial Trends (Schedules 1 – 4) <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	98-103
Revenue Capacity (Schedules 5 – 8) <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	104-107
Debt Capacity (1) (Schedules 9 – 13) <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	108-112
Demographic and Economic Information (Schedules 14 – 15) <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	113-114
Operating Information (Schedules 16 – 18) <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	115-117

(1) Although Ada County has no legal margin pertaining to the issuance of debt, a hypothetical margin has been computed on Schedule 12 utilizing legal maximum property tax.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



Schedule 1
 Ada County
 Net Assets by Component,
 Last Seven Fiscal Years ⁽¹⁾
(accrual basis of accounting)

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 49,055,088	\$ 50,527,624	\$ 50,761,483	\$ 54,745,311
Restricted	52,105,491	51,151,283	60,873,439	27,339,891
Unrestricted	32,116,316	36,718,291	40,748,998	99,934,565
Total governmental activities net assets	<u>\$ 133,276,895</u>	<u>\$ 138,397,198</u>	<u>\$ 152,383,920</u>	<u>\$ 182,019,767</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 10,695,662	\$ 9,854,251	\$ 13,046,297	\$ 28,144,613
Restricted				3,359,162
Unrestricted	11,617,669	13,288,919	18,915,611	8,009,169
Total business-type activities net assets	<u>\$ 22,313,331</u>	<u>\$ 23,143,170</u>	<u>\$ 31,961,908</u>	<u>\$ 39,512,944</u>
Primary government				
Invested in capital assets, net of related debt	\$ 59,750,750	\$ 60,381,875	\$ 63,807,780	\$ 82,889,924
Restricted	52,105,491	51,151,283	60,873,439	30,699,053
Unrestricted	43,733,985	50,007,210	59,664,609	107,943,734
Total primary government net assets	<u>\$ 155,590,226</u>	<u>\$ 161,540,368</u>	<u>\$ 184,345,828</u>	<u>\$ 221,532,711</u>

(1) The County will continue to annually report information until this schedule includes 10 fiscal years.

<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 77,996,260	\$ 87,719,664	\$ 90,423,756
20,562,666	23,166,023	18,833,918
109,397,452	110,577,070	113,753,487
<u>\$ 207,956,378</u>	<u>\$ 221,462,757</u>	<u>\$ 223,011,161</u>
\$ 31,370,655	\$ 32,861,601	\$ 41,505,019
215,070	1,266,500	2,054,495
10,829,184	7,420,707	1,705,519
<u>\$ 42,414,909</u>	<u>\$ 41,548,808</u>	<u>\$ 45,265,033</u>
\$ 109,366,915	\$ 120,581,265	\$ 131,928,775
20,777,736	24,432,523	20,888,413
120,226,636	117,997,777	115,459,006
<u>\$ 250,371,287</u>	<u>\$ 263,011,565</u>	<u>\$ 268,276,194</u>

Schedule 2
 Ada County
 Changes in Net Assets, Last Seven Fiscal Years ⁽¹⁾
(accrual basis of accounting)

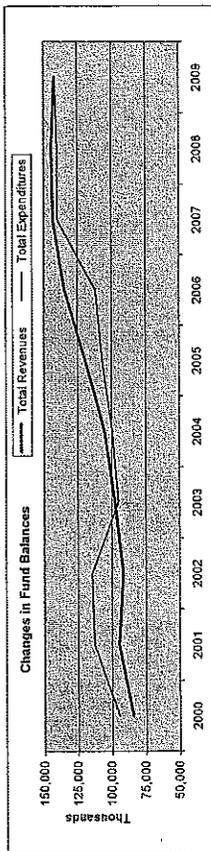
	Fiscal Year			
	2003	2004	2005	2006
Expenses				
Governmental activities:				
General government	\$ 40,360,772	\$ 43,740,895	\$ 45,539,444	\$ 46,977,794
Public safety	40,010,188	42,583,796	44,102,776	48,083,014
Sanitation	988,789	1,067,514	1,516,825	1,291,724
Health and Welfare	7,265,169	7,200,293	7,562,599	4,792,298
Recreational & Cultural	564,955	626,455	771,402	925,717
Education	222,024	171,841	205,473	185,584
Interest on long-term debt	2,171,026	2,394,837	3,005,333	2,061,611
Total governmental activities expenses	91,582,923	97,785,631	102,703,852	104,317,742
Business-type Activities:				
Emergency Medical Services	7,112,398	8,376,772	8,815,039	9,187,061
Solid Waste Management	8,574,644	5,593,317	109,108	6,768,032
Western Idaho Fair	3,069,528	3,335,164	3,126,586	3,431,519
Billing Services	3,446,884	3,575,586	3,388,534	3,283,362
Total Business-type Activities Expenses	22,203,454	20,880,839	15,439,267	22,669,974
Total Primary Government Expenses	\$ 113,786,377	\$ 118,666,470	\$ 118,143,119	\$ 126,987,716
Program Revenues				
Governmental activities:				
Charges for services:				
General government	10,510,682	10,459,647	11,975,216	13,145,778
Sanitation	289,412	316,282	385,591	347,019
Public safety	10,598,156	13,478,053	14,752,609	15,996,195
Recreational and cultural	341,280	361,976	376,537	405,336
Operating grants and contributions	4,766,707	2,983,127	6,422,511	7,043,774
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	26,506,237	27,599,085	33,912,464	36,938,102
Business-type Activities:				
Charges for services:				
Emergency Medical Services	4,744,090	5,176,301	5,679,540	8,341,010
Solid Waste Management	6,516,973	6,634,193	7,458,910	10,051,962
Western Idaho Fair	2,762,440	2,670,114	3,009,623	3,517,297
Billing Services	3,616,158	3,812,613	3,413,900	3,227,213
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	17,639,661	18,293,221	19,561,973	25,137,482
Total primary government program revenues	\$ 44,145,898	\$ 45,892,306	\$ 53,474,437	\$ 62,075,584
Net (Expense)/Revenue				
Governmental activities	\$ (65,076,686)	\$ (70,186,546)	\$ (68,791,388)	\$ (67,379,640)
Business-type Activities	(4,563,793)	(2,587,618)	4,122,706	2,467,508
Total primary government net expense	\$ (69,640,479)	\$ (72,774,164)	\$ (64,668,682)	\$ (64,912,132)
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	\$ 53,718,896	\$ 58,757,020	\$ 64,199,339	\$ 71,357,699
Sales taxes	9,852,016	10,716,039	12,045,623	13,731,326
Unrestricted grants and contributions	2,512,356	2,397,086	2,516,646	2,763,521
Investment earnings	2,221,450	2,408,020	3,258,628	7,387,507
Miscellaneous	1,115,847	897,625	757,874	1,006,073
Transfers	-	(165,724)	-	(139,418)
Special Items	1,895,220	-	-	908,779
Total governmental activities	71,315,785	75,010,066	82,778,110	97,015,487
Business-type Activities:				
Taxes				
Property Taxes	2,267,047	2,554,566	2,712,800	2,987,616
Sales taxes	119,103	130,731	148,114	167,427
Investment earnings	643,971	566,436	611,726	1,232,764
Miscellaneous	-	-	-	556,303
Transfers	-	165,724	105,617	139,418
Total Business-type activities	3,030,121	3,417,457	3,578,257	5,083,528
Total primary government	\$ 74,345,906	\$ 78,427,523	\$ 86,356,367	\$ 102,099,015
Change in Net Assets				
Governmental activities	\$ 6,239,099	\$ 4,823,520	\$ 13,986,722	\$ 29,635,847
Business-type activities	(1,533,672)	829,839	7,700,963	7,551,036
Total primary government	\$ 4,705,427	\$ 5,653,359	\$ 21,687,685	\$ 37,186,883

(1) The County will continue to annually report information until this schedule includes 10 fiscal years.

	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$	52,170,385	\$ 56,754,618	\$ 60,278,077
	52,647,819	60,025,033	66,365,684
	2,024,030	2,137,534	2,389,758
	5,287,717	6,788,432	9,327,152
	883,819	1,035,666	1,270,222
	230,756	153,879	-
	2,599,255	1,974,928	1,943,494
	<u>115,843,781</u>	<u>128,870,090</u>	<u>141,574,387</u>
	8,697,888	9,760,710	9,891,228
	8,824,916	17,424,254	9,948,898
	3,511,749	3,692,851	3,528,574
	3,509,084	3,810,141	4,190,431
	<u>24,543,637</u>	<u>34,687,956</u>	<u>27,559,131</u>
\$	<u>140,387,418</u>	<u>163,558,046</u>	<u>169,133,518</u>
	12,500,483	10,071,190	8,431,614
	369,165	365,455	629,343
	17,595,763	21,271,616	21,473,736
	540,643	300,632	281,368
	5,512,550	3,705,763	6,679,011
	-	-	-
	<u>36,518,604</u>	<u>35,714,656</u>	<u>37,495,072</u>
	6,366,450	7,487,474	7,137,575
	9,545,456	13,602,397	12,210,403
	3,693,718	3,644,401	3,298,213
	3,297,502	4,186,425	3,990,866
	-	-	-
	-	-	-
	<u>22,903,126</u>	<u>28,920,697</u>	<u>26,637,057</u>
\$	<u>59,421,730</u>	<u>64,635,353</u>	<u>64,132,129</u>
\$	(79,325,177)	\$ (93,155,434)	\$ (104,079,315)
	(1,640,511)	(5,767,259)	(922,074)
\$	<u>(80,965,688)</u>	<u>(98,922,693)</u>	<u>(105,001,389)</u>
\$	75,125,349	\$ 79,689,693	\$ 82,630,115
	14,795,681	14,459,564	12,411,494
	4,760,277	4,608,140	4,384,595
	9,151,715	6,354,998	4,229,018
	1,428,766	1,549,418	1,972,497
	-	-	-
	-	-	-
	<u>105,261,788</u>	<u>106,661,813</u>	<u>105,627,719</u>
	3,275,673	3,567,680	3,810,007
	183,519	173,859	146,670
	998,511	919,235	678,622
	84,773	240,384	3,000
	-	-	-
	<u>4,542,476</u>	<u>4,901,158</u>	<u>4,638,299</u>
\$	<u>109,804,264</u>	<u>111,562,971</u>	<u>110,266,018</u>
\$	25,936,611	\$ 13,506,379	\$ 1,548,404
	2,901,965	(866,101)	3,716,225
\$	<u>28,838,576</u>	<u>12,640,278</u>	<u>5,264,629</u>

Schedule 4
 Ada County
 Changes in Fund Balances, Governmental Funds,
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

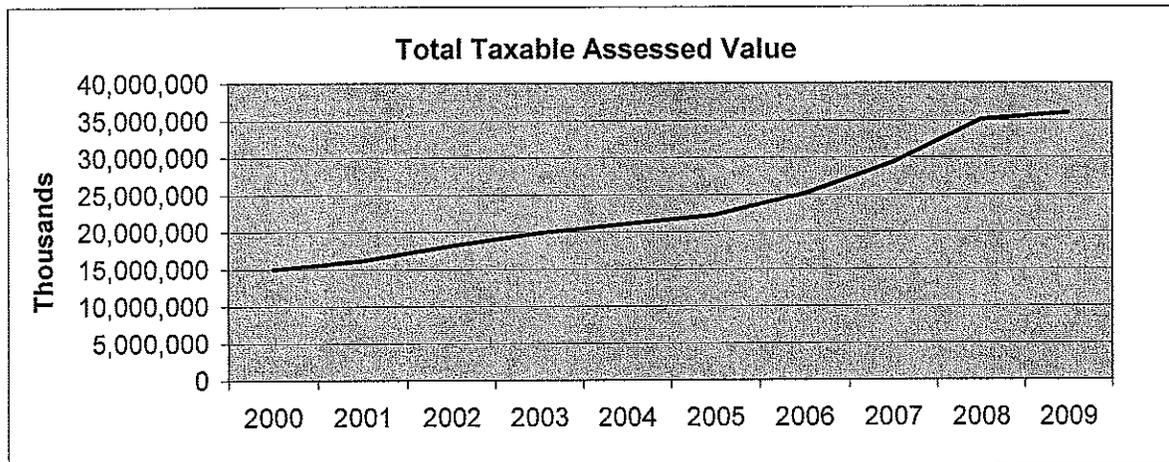
	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Property Taxes	\$ 46,618,097	\$ 48,806,326	\$ 50,659,593	\$ 53,727,440	\$ 58,752,777	\$ 64,310,738	\$ 71,376,370	\$ 74,823,351	\$ 78,690,959	\$ 81,084,044
Licenses and Permits	1,056,721	1,109,090	1,005,991	1,186,623	1,169,811	1,165,233	1,120,437	1,267,325	1,364,599	1,397,900
Intergovernmental	12,878,266	16,711,326	15,064,370	17,131,079	16,096,252	20,984,780	23,538,621	25,068,508	22,773,467	23,475,100
Charges for Services	15,064,656	16,734,166	17,276,816	20,271,777	23,206,909	26,028,315	28,542,424	28,854,813	29,581,174	28,008,592
Fines and Forfeitures	2,051,931	1,887,020	1,804,887	1,136,757	1,290,366	1,153,574	1,321,227	1,986,638	1,738,443	1,916,172
Miscellaneous	1,703,723	2,679,424	1,975,471	1,888,362	2,417,984	2,601,927	2,397,689	3,193,890	4,501,933	2,449,872
Interest Income	4,484,580	5,637,505	4,078,475	2,539,898	2,264,489	3,550,187	5,946,970	7,620,065	5,850,773	2,377,295
Net Change in Fair Value of Investments	263,170	992,717	(480,680)	(641,205)	(182,054)	(668,647)	551,582	441,475	(637,454)	737,725
Total Revenues	84,121,144	94,557,574	91,383,922	97,240,730	105,016,524	119,124,107	134,795,320	143,266,025	144,163,894	142,046,700
Expenditures										
General Government	28,595,043	30,659,072	43,719,323	38,424,982	40,122,849	44,337,748	45,066,796	48,903,489	54,064,422	54,291,715
Public Safety	30,419,059	32,447,915	36,771,724	37,268,572	40,893,929	43,166,037	47,795,451	50,647,989	56,846,717	62,361,569
Sanitation	764,578	758,793	824,511	932,069	1,032,441	1,507,314	1,219,396	1,869,501	1,959,076	2,214,515
Recreational and Cultural	430,002	471,259	666,973	552,900	529,626	687,664	750,010	713,009	734,038	948,947
Education	128,095	162,505	194,301	222,024	171,841	205,473	185,584	230,756	153,879	-
Health and Welfare	6,172,778	6,526,771	7,105,300	7,839,714	7,991,232	8,240,817	5,677,477	6,195,072	7,293,842	9,596,295
Capital Outlay	24,869,028	37,607,688	20,835,459	7,492,523	6,036,167	5,473,069	8,235,136	28,491,005	15,625,440	8,423,950
Debt Service	621,365	2,327,366	2,446,792	2,171,026	2,394,837	3,005,333	2,061,611	2,714,185	1,974,928	1,953,264
Interest	2,408,431	1,827,279	1,625,000	(41,142)	(26,275)	(9,423)	682,336	394,338	1,510,000	1,575,000
Principal	94,406,379	112,788,648	114,366,363	94,862,666	99,146,647	106,617,032	111,675,797	140,179,344	140,124,342	147,467,255
Total Expenditures	(10,285,235)	(18,231,074)	(23,004,461)	2,378,062	5,689,877	12,507,075	23,119,523	3,086,681	4,039,552	579,445
Excess of revenues over (under) expenditures										
Other Financing Sources (Uses)										
Proceeds from sale (1)	5,119,490	4,655,440	9,347,450	1,895,220	3,144,400	3,661,358	908,779	-	39,379,319	5,862,638
Transfers in	3,977,443	(5,125,647)	(9,838,460)	12,904,247	(3,321,354)	(4,080,544)	16,372,819	27,285,697	(39,507,827)	(5,962,638)
Transfers out	(4,262,153)	30,417,909	10,633,146	(12,902,447)	(176,954)	-	-	-	-	-
Proceeds from Capital lease	21,015,575	29,947,702	10,142,146	1,897,020	(176,954)	(219,186)	469,361	(278,384)	(128,508)	-
Total other financing sources (uses)	25,850,355	11,176,628	(12,862,315)	4,275,082	5,692,923	12,287,889	23,588,884	2,806,297	3,911,044	579,445
Net change in fund balances	4.4%	5.5%	4.6%	2.4%	2.5%	3.0%	2.7%	2.8%	2.8%	2.7%
Debt service as a percentage of noncapital expenditures (2)										



(1) Proceeds from sale of real property
 Proceeds from sale of land
 (2) Debt service represents debt service principal and interest expenditures presented above.
 Noncapital expenditures represents Total Expenditures above, less the category of Capital Outlay
 expenditures (which represents all capital asset expenditures for all governmental functions).

Schedule 5
 Ada County
 Assessed Value and Actual Value of Taxable Property ⁽¹⁾
 Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Real Property	Personal Property	Mobile Home Property	Public Utilities	Total Actual Value	⁽²⁾ Less: Homeowner Tax Exemption	Total Taxable Assessed Value	Total Direct Tax Rate
2000	\$ 16,672,156	\$ 623,914	\$ 95,771	\$ 596,625	\$ 17,988,466	\$ 2,992,727	\$ 14,995,740	\$ 3.27
2001	17,994,486	616,239	97,198	578,224	19,286,147	3,141,579	16,144,568	3.21
2002	19,998,999	776,534	97,029	612,504	21,485,065	3,312,568	18,172,497	2.99
2003	21,795,499	835,712	96,401	647,468	23,375,080	3,511,963	19,863,117	2.96
2004	23,003,399	1,065,055	94,561	628,743	24,791,757	3,697,866	21,093,891	3.02
2005	24,573,709	934,873	81,397	565,068	26,155,047	3,862,769	22,292,278	3.12
2006	27,462,027	1,095,288	77,413	573,664	29,208,391	4,084,464	25,123,927	3.10
2007	34,046,274	1,264,355	68,126	570,031	35,948,786	6,622,739	29,326,047	2.82
2008	41,118,797	1,442,401	67,227	604,277	43,232,702	8,123,941	35,108,762	2.52
2009	42,835,490	1,501,000	68,601	651,623	45,056,714	9,039,771	36,016,943	2.56

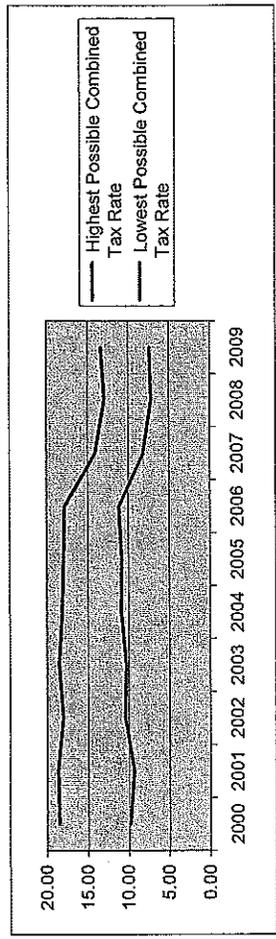


Notes:

- (1) Property is assessed at 100% of actual value; therefore, the assessed values are equal to actual value.
- (2) An initiative was passed by the Idaho electorate in 1983 which exempts certain taxable assessed value by 50% or \$50,000, whichever is less. By special session in 2006, the \$50,000 was changed to \$75,000 for fiscal 2007 and indexed to the Federal House Price Index for each year thereafter. The new indexed amount for fiscal year 2008 was \$89,325 and for fiscal 2009 was \$100,938.

Schedule 6
 Ada County
 Direct and Overlapping Property Tax Rates,
 Last Ten Fiscal Years
 (rate per \$1000 of assessed value)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County direct rates										
General	\$ 3.05	\$ 2.98	\$ 2.77	\$ 2.74	\$ 2.80	\$ 2.88	\$ 2.83	\$ 2.56	\$ 2.28	\$ 2.30
Emergency Medical Services	0.13	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.10	0.11
Pest Extermination	0.09	0.11	0.10	0.10	0.10	0.11	0.12	0.12	0.11	0.12
Mosquito Abatement ⁽¹⁾	n/a	n/a	n/a	n/a	n/a	0.03	0.03	0.03	0.03	0.03
Total Direct rate	3.27	3.21	2.99	2.96	3.02	3.12	3.10	2.82	2.52	2.56
Ada County Highway district rate	1.05	1.06	1.01	1.00	1.01	1.03	1.01	0.95	0.87	0.91
City rates										
Boise	5.59	5.70	5.87	5.81	5.56	5.79	5.74	5.49	5.03	5.15
Eagle	1.49	1.39	1.26	1.14	1.07	1.06	1.01	0.86	0.78	0.83
Garden City	3.13	3.10	3.04	3.02	2.99	3.02	3.07	2.93	2.70	2.72
Kuna	2.37	2.27	2.18	2.41	2.30	2.33	2.18	2.11	1.94	2.06
Meridian	3.24	3.18	3.04	2.96	3.06	3.11	3.01	2.81	2.67	2.86
Star	3.04	1.91	2.08	2.05	2.42	2.35	2.39	2.18	1.82	2.04
School district rates ⁽²⁾										
College of Western Idaho	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.11
Boise Ind School Dist #1	8.24	8.36	7.81	8.14	8.44	7.94	7.92	4.74	4.43	4.56
Meridian Jt School Dist #2	6.74	6.74	6.57	6.54	6.31	6.69	6.56	3.89	3.65	3.58
Kuna Jt School Dist #3	4.73	4.32	6.80	6.57	6.53	6.53	6.48	3.86	3.32	3.33
Melba Jt School Dist #136	5.90	6.54	6.42	6.31	6.83	6.69	7.98	5.41	5.35	5.34
Average Rate of 7 Fire districts	1.64	1.67	1.59	1.52	1.51	1.46	1.53	1.54	1.44	1.54
Average Rate of 3 Library districts	0.62	0.65	0.61	0.58	0.58	0.57	0.55	0.53	0.46	0.50
Average Rate of 7 Cemetery districts	0.08	0.08	0.07	0.07	0.07	0.08	0.07	0.07	0.06	0.06
Average Rate of 3 Sewer districts ⁽³⁾	0.29	0.29	0.28	0.34	0.26	0.26	0.26	0.24	0.22	0.24
Average Rate of Miscellaneous districts	0.08	0.07	0.07	0.07	0.07	0.09	0.09	0.08	0.07	0.08
Highest Possible Combined Tax Rate	18.51	18.67	18.00	18.50	18.13	17.93	17.80	14.03	12.87	13.29
Lowest Possible Combined Tax Rate	9.79	9.30	10.43	10.27	10.86	10.81	11.10	8.12	7.13	7.33



(1) In early 2004, the Board of Commissioners agreed to operate and integrate the Southwest Ada County Mosquito Abatement District as a County department. For the years prior to the change, Mosquito Abatement was included within the designation: Miscellaneous districts.

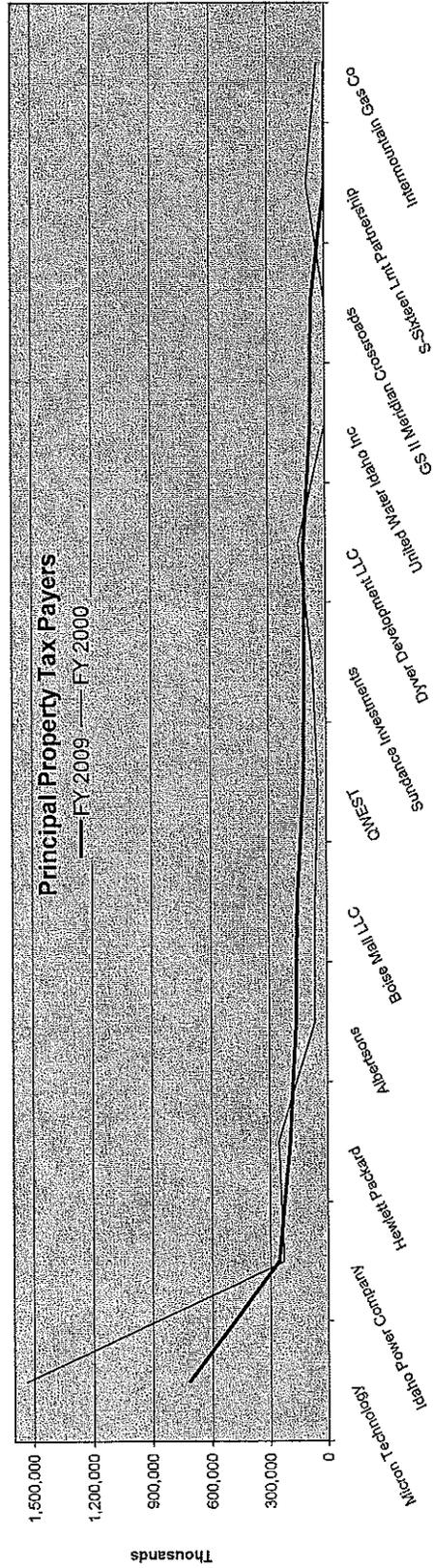
(2) By special Idaho legislative session in 2006, funding for all School District's Maintenance & Operations changed its revenue source from levy to a one cent state sales tax increase. Also, public support for tax relief caused other Districts to request lower funding amounts.

(3) A fourth Sewer district, West Boise Sewer, levied each year until it paid off its bond in 2003.

(4) A new district, College of Western Idaho, first levied in FY 2009.

Schedule 7
 Ada County
 Principal Property Tax Payers,
 Fiscal Year and Nine Years Ago

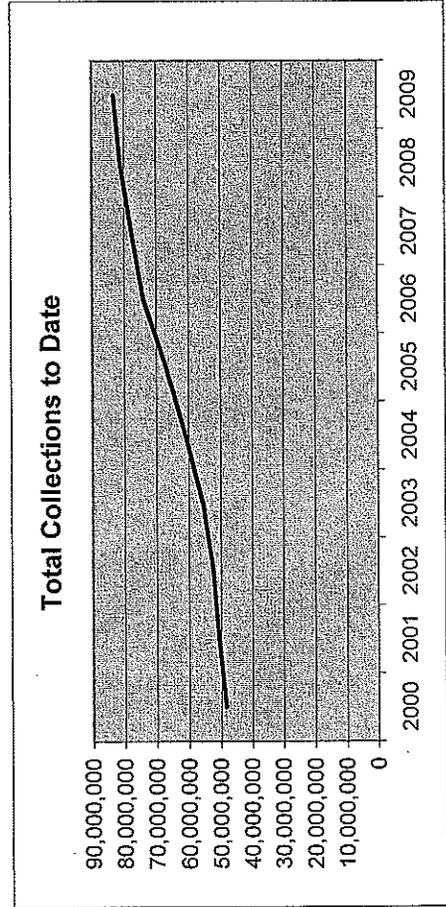
		Fiscal Year 2009			Fiscal Year 2000		
Taxpayer	Type of Business	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value
Micron Technology	Electronics Manufacturer	\$ 715,301,900	1	1.99 %	\$ 1,537,073,500	1	10.25 %
Idaho Power Company	Electric Utility	255,093,194	2	0.71	227,214,700	3	1.52
Hewlett Packard	Electronics Manufacturer	191,921,500	3	0.53	253,293,695	2	1.69
Albertsons	Retail Grocery	158,453,400	4	0.44	61,939,762	7	0.41
Boise Mall LLC (formerly Price Development)	Real Estate Holding	151,900,600	5	0.42	59,264,400	8	0.40
Sundance Investments	Commercial Construction	116,762,700	6	0.32	44,282,936	9	0.30
United Water Idaho Inc (formerly Boise Water Corp)	Water Utility	112,917,703	7	0.31	69,059,098	6	0.46
QWEST (formerly U. S. West)	Telephone Utility	112,708,283	8	0.31	139,881,692	4	0.93
Dwyer Development LLC	Real Estate Holding	75,439,800	9	0.21	n/a	---	---
GS II Meridian Crossroads LLC	Real Estate Holding	71,456,100	10	0.20	93,290,100	5	0.62
S-Sixteen Limited Partnership	Real Estate Holding				39,524,665	10	0.26
Intermountain Gas Company	Gas Utility						
Ten Largest Taxpayers		\$ 1,961,955,180		5.45 %	\$ 2,524,824,548		16.84 %
All Other Taxpayers		\$ 34,054,988,820		94.55 %	\$ 12,470,915,130		83.16 %
Total Ada County Market Valuation		\$ 36,016,944,000		100.00 %	\$ 14,995,739,678		100.00 %



Source: Ada County Treasurer.

Schedule 8
 Ada County
 Property Tax Levies and Collections,
 Last Ten Fiscal Years

Fiscal Year Ended Sept 30,	Taxes Levied for the Fiscal Year		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy	Amount	Percentage of Levy		Amount	Percentage of Levy
2000	\$ 48,482,816	98.56 %	\$ 47,785,793	98.56 %	\$ 642,147	\$ 48,427,940	99.89 %
2001	50,749,501	98.55	50,012,337	98.55	664,741	50,677,078	99.86
2002	52,660,443	98.55	51,898,745	98.55	603,609	52,502,354	99.70
2003	55,816,927	98.67	55,074,567	98.67	556,899	55,631,466	99.67
2004	61,143,158	98.71	60,356,173	98.71	612,787	60,968,960	99.72
2005	67,012,955	99.02	66,352,900	99.02	606,885	66,959,785	99.92
2006	74,121,204	99.10	73,457,192	99.10	622,848	74,080,040	99.94
2007	78,254,651	98.65	77,198,247	98.65	770,052	77,968,299	99.63
2008	83,063,301	97.79	81,224,050	97.79	831,106	82,055,156	98.79
2009	86,148,471	96.72	83,321,611	96.72	0	83,321,611	96.72



Schedule 9
 Ada County
 Ratios of Outstanding Debt by Type,
 Last Ten Fiscal Years
 (dollars in thousands, except per capita)

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
	Gross Bonded Debt	Capital Leases ⁽¹⁾	Gross Bonded Debt	Capital Leases			
2000	\$ 2,295	\$ 19,659	\$ -	\$ -	\$ 21,954	0.24 %	\$ 75
2001	1,180	49,933	-	-	51,113	0.50	170
2002	-	55,423	-	-	55,423	0.52	177
2003	-	54,991	-	-	54,991	0.50	172
2004	-	54,522	-	-	54,522	0.47	168
2005	-	54,010	-	-	54,010	0.44	162
2006	-	52,784	-	-	52,784	0.39	153
2007	-	51,820	-	-	51,820	0.35	144
2008	-	50,310	-	-	50,310	0.31	135
2009	-	48,635	-	-	48,635	n/a	128

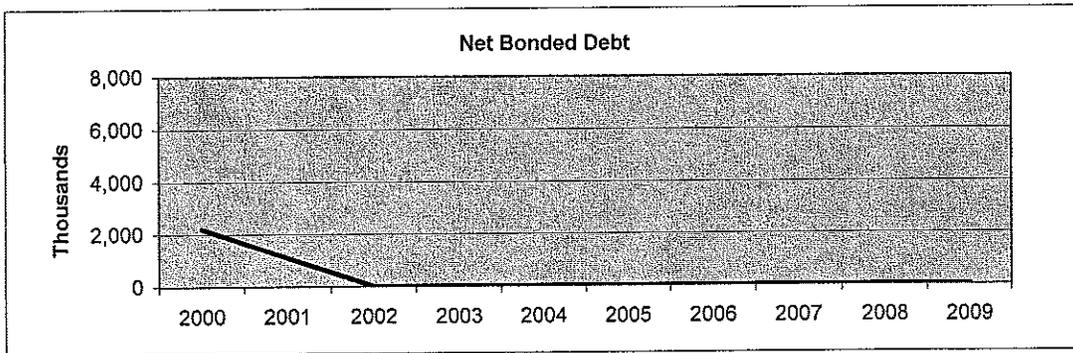
Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(1) In fiscal 2000, the county entered into the Court Complex Lease Agreement for 30 years of one year leases. In fiscal 2005, the Court Complex Lease Agreement was renegotiated, resulting in a revised 23-year term of one year leases.

(2) See Schedule 14 for personal income and population data used to calculate percentage and per capita.

Schedule 10
 Ada County
 Ratios of Net General Bonded Debt Outstanding,
 Last Ten Fiscal Years
(dollars in thousands, except per capita)

Fiscal Year	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value ⁽¹⁾ of Property	Per Capita ⁽²⁾
2000	\$ 2,295	\$ 98	\$ 2,197	0.01 %	\$ 7
2001	1,180	93	1,087	0.01	4
2002	0	0	0	0.00	0
2003	0	0	0	0.00	0
2004	0	0	0	0.00	0
2005	0	0	0	0.00	0
2006	0	0	0	0.00	0
2007	0	0	0	0.00	0
2008	0	0	0	0.00	0
2009	0	0	0	0.00	0



Notes:

- (1) See Schedule 5 for property value data.
- (2) Population data can be found in Schedule 14.

Schedule 11
 Ada County
 Direct and Overlapping Governmental Activities Debt,
 As of September 30, 2009
 (dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Overlapping Debt
<i>Ada County Direct Indebtedness:</i>			
Capital Leases	\$ 48,635	100.000 %	\$ 48,635
<i>Overlapping Bonded Indebtedness:</i>			
School District No. 1	\$ 106,347	99.998 %	\$ 106,345
School District No. 2	198,214	99.075 %	196,380
School District No. 3	48,681	84.538 %	41,154
School District No. 136J	3,967	19.659 %	780
Boise City	85,300	100.000 %	85,300
Eagle City	1,829	100.000 %	1,829
Garden City	1,034	100.000 %	1,034
Kuna City	28,626	100.000 %	28,626
Meridian City	530	100.000 %	530
Kuna Fire	436	93.278 %	407
Melba Fire	0	16.293 %	0
Eagle Sewer	5,662	100.000 %	5,662
Star Sewer	453	100.000 %	453
Kuna Library	652	84.538 %	552
Meridian Library	1,500	100.000 %	1,500
Subtotal, overlapping debt	483,231		470,551
Total direct and overlapping debt	\$ 531,866		\$ 519,186

Sources: Assessed value data used to estimate applicable percentages provided by the Ada County Board of Equalization and assessment. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Ada County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the county's boundaries and dividing it by each unit's total taxable assessed value.

Schedule 12

Ada County

Legal Debt Margin Information,

Last Ten Fiscal Years

(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2009

Maximum Property Tax for Ada County Governmental Funds	\$87,879
Debt Limit (could exceed above with 2/3 vote of qualified electors)	\$87,879
Debt applicable to limit:	
General obligation bonds	-
Less: amount set aside for repayment of debt	-
Total net debt applicable to limit	-
Legal debt margin	\$87,879

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit ⁽¹⁾	\$ 44,638	\$ 47,883	\$ 51,542	\$ 55,351	\$ 59,114	\$ 63,234	\$ 68,494	\$ 75,407	\$ 82,576	\$ 87,879
Total net debt applicable to limit	2,197	1,087	-	-	-	-	-	-	-	-
Legal debt margin	\$ 42,441	\$ 46,796	\$ 51,542	\$ 55,351	\$ 59,114	\$ 63,234	\$ 68,494	\$ 75,407	\$ 82,576	\$ 87,879
Total net debt applicable to the limit as a percentage of debt limit	4.92%	2.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Schedule 10 - Net Debt, Idaho Code 31-Chapter 19; 57-Chapter 2, and Maximum Allowable Non-exempt Property Tax Budget

Note: Under Idaho State Code, bonded debt may be incurred by Counties when authorized by a vote of 2/3 of qualified electors, as a levy on all taxable property within the county - with no other limitations. Debt may be offset by amounts set aside for repaying general obligation bonds.

(1) Although voters could authorize bonded indebtedness in excess of current statutory property tax limits, the County has no such debt - therefore, the amounts shown for debt limit are equal to the County's legal property tax limit.

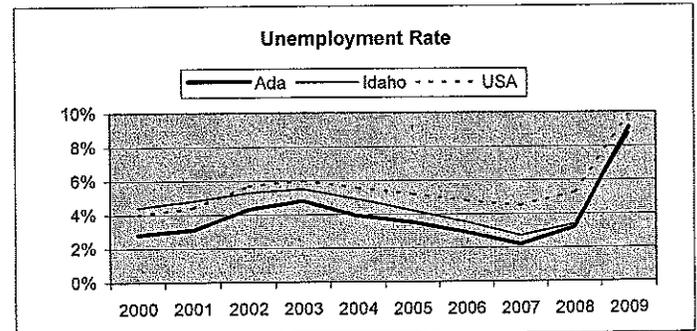
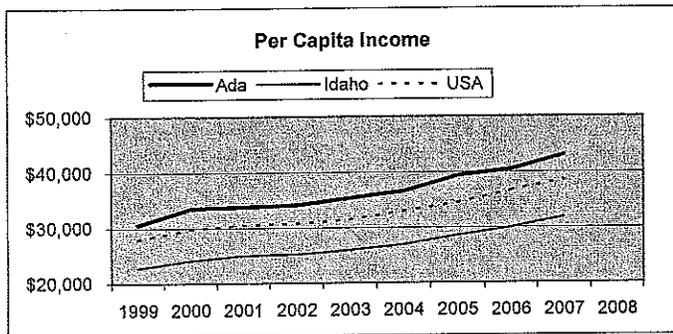
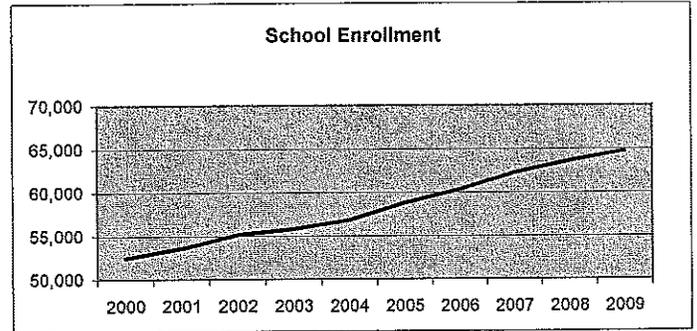
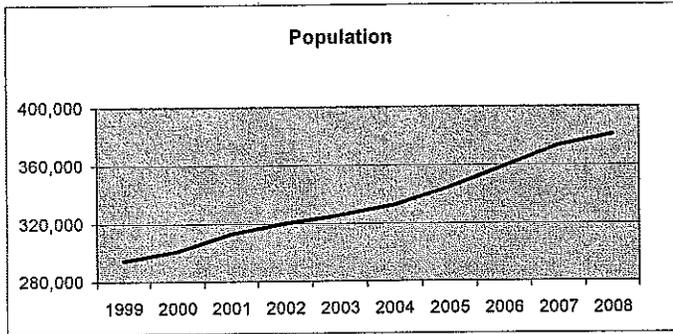
Schedule 13
 Ada County
 Pledged-Revenue Coverage,
 Last Ten Fiscal Years
 (dollars in thousands)

Fiscal Year	Sales Tax	Rent Savings	Bldg. Sales & Lease Revenue	Charge for Services	Interest	Gen'l Fund Bal.		Total Revenue	Less: Operating Expenses		Net Available Revenue	Debt Service		Coverage
						Transfer	Interest		Principal	Interest				
2000	2,000	31	5,120	988	479	967	9,585	1,420	8,165	480	1,357	4.44		
2001	2,000	31	-	949	703	1,667	5,350	3,294	2,056	712	2,239	0.70		
2002	2,000	90	7,000	908	602	5	10,605	1,721	8,884	645	2,417	2.90		
2003	2,000	135	2,395	904	476	2,997	8,907	75	8,832	-41	2,171	4.15		
2004	2,000	139	500	971	496	-	4,106	62	4,044	-26	2,395	1.71		
2005	2,000	141	500	869	582	91	4,183	16	4,167	-6	3,005	1.39		
2006	2,000	145	500	955	1,231	-	4,831	27	4,804	682	2,062	1.75		
2007	2,000	148	500	1,054	3,600	-	7,302	25	7,277	394	2,714	2.34		
2008	2,000	121	500	1,072	1,464	2,675	7,832	25	7,807	1,510	1,975	2.24		
2009	2,000	124	500	1,106	1,565	-	5,295	25	5,270	1,675	1,953	1.45		

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Schedule 14
 Ada County
 Demographic and Economic Statistics,
 Last Ten Calendar and Fiscal Years

Calendar Year	Population ⁽¹⁾	Personal Income (in thousands of dollars) ⁽²⁾	Per Capita Personal Income ⁽²⁾	Median Age ⁽³⁾	Fiscal Year	School Enrollment ⁽⁴⁾	Unemployment Rate ⁽⁵⁾
1999	294,292	9,002,120	30,589	n/a	2000	52,420	2.8 %
2000	300,904	10,155,662	33,518	33.2	2001	53,597	3.1 %
2001	312,855	10,560,709	33,771	33.0	2002	55,145	4.3 %
2002	319,839	10,891,956	34,072	33.4	2003	55,810	4.8 %
2003	325,482	11,497,481	35,324	33.5	2004	56,810	3.9 %
2004	332,523	12,152,307	36,543	34.4	2005	58,790	3.5 %
2005	344,727	13,575,500	39,302	34.9	2006	60,326	2.9 %
2006	359,035	14,626,750	40,445	34.6	2007	62,249	2.2 %
2007	373,406	16,056,425	43,028	34.6	2008	63,594	3.2 %
2008	380,920	-----	-----	34.7	2009	64,714	9.1 %



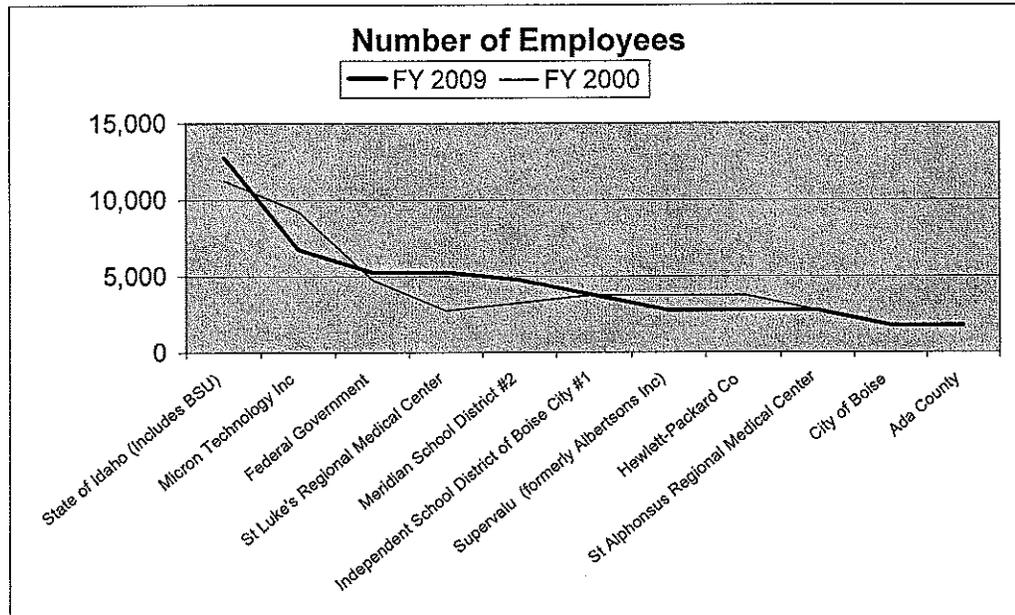
Notes:
 Calendar Year is from January to December. For example, the last Calendar Year shown above (2008) is from 1/1/08 - 12/31/08.
 Fiscal Year is from October to September. For example, the last Fiscal Year shown above (2009) is from 10/1/08 - 9/30/09.

- Sources:
- (1) Population Division, U.S. Census Bureau for July 1, 2008, release date March 19, 2009.
 - (2) Bureau of Economic Accounts (BEA) for 2007, release date April 23, 2009.
 - (3) U.S. Census Bureau American Community Survey for 2008, release date September 22, 2009.
 - (4) Idaho State Dept of Education for the 2008-2009 School Year.
 - (5) Idaho Department of Labor, Public Affairs. Beginning in Fiscal 2009, the reported unemployment percentage as of September 2009, instead of the total fiscal year average. This provides a better reflection of the present economy.

Schedule 15
 Ada County
 Principal Employers,
 Fiscal Year and Nine Years ago

Employer	Fiscal Year 2009			Fiscal Year 2000		
	Employees	Rank	Percentage of Total County Employment ⁽¹⁾	Employees	Rank	Percentage of Total County Employment ⁽¹⁾
State of Idaho (Includes BSU)	12,500 - 13,000	1	6.25%	11,000 - 11,500	1	6.26%
Micron Technology Inc	6,500 - 7,000	2	3.31%	9,000 - 9,500	2	5.15%
Federal Government	5,000 - 5,500	3	2.57%	4,500 - 5,000	3	2.64%
St Luke's Regional Medical Center	5,000 - 5,500	3	2.57%	2,500 - 3,000	8	1.53%
Meridian School District #2	4,500 - 5,000	5	2.33%	3,000 - 3,500	7	1.81%
Independent School District of Boise City #1	3,500 - 4,000	6	1.84%	3,500 - 4,000	4	2.09%
Supervalu (formerly Albertsons Inc)	2,500 - 3,000	7	1.35%	3,500 - 4,000	4	2.09%
Hewlett-Packard Co	2,500 - 3,000	8	1.35%	3,500 - 4,000	4	2.09%
St Alphonsus Regional Medical Center	2,500 - 3,000	8	1.35%	2,500 - 3,000	8	1.53%
City of Boise	1,500 - 2,000	10	0.86%	1,500 - 2,000	10	0.97%
Ada County	1,500 - 2,000	10	0.86%	- - -	-	-
Totals	47,500 - 53,000		24.64%	44,500 - 49,500		26.16%

Total Number of Ada County Nonfarm Jobs 204,100 179,600



(1) Percentage calculated from the mid-point of the given range of Employees and from the total Nonfarm Jobs in Ada County

Source: Idaho Department of Labor, Public Affairs
 November 17, 2009

Schedule 16
 Ada County
 Full-time Equivalent County Government Employees by Function/Program,
 Last Ten Fiscal Years

<u>Function/Program</u>	Full-time Equivalent Employees as of September 30									
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<i>Governmental Activities</i>										
General Government										
Auditor	118	116	124	124	124	125	129	136	136	133
Treasurer	15	12	12	12	12	12	12	12	12	12
Assessor	12	15	14	14	14	12	11	12	12	12
Prosecutor	94	101	107	110	114	115	123	130	139	140
Motor Veh.	34	43	46	47	46	46	47	48	51	42
Operations	27	30	29	28	29	29	31	34	34	33
Information Technology	32	36	38	39	40	40	41	44	43	43
Development Services	32	35	36	37	42	51	59	54	37	21
Public Defender	35	38	42	44	45	48	50	55	58	59
Ad Valorem	43	40	40	40	40	43	46	46	47	45
District Court	70	82	82	69	74	75	79	88	88	88
Other	15	20	19	20	22	25	28	28	29	27
Public Safety										
Sheriff	418	419	436	449	454	494	512	526	593	577
Juvenile	150	144	137	135	132	132	128	125	143	130
Other	13	13	13	14	20	20	22	23	27	28
Sanitation										
Weed	10	10	11	11	11	15	17	17	20	20
Health & Welfare										
Charities	18	17	18	19	21	22	22	21	22	21
Recreation & Culture										
Parks & Waterways	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>6</u>	<u>5</u>	<u>5</u>
Total Governmental Activities	1140	1175	1208	1217	1246	1310	1364	1405	1496	1436
<i>Business-type Activities</i>										
Emerg Medical Svcs	73	88	95	94	104	105	110	127	122	122
Solid Waste Mgmt	14	14	14	14	14	12	12	12	12	12
Western Idaho Fair	<u>12</u>	<u>12</u>	<u>13</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>16</u>	<u>14</u>	<u>14</u>	<u>14</u>
Total Business-Type Activities	99	114	122	123	133	132	138	153	148	148
Grand Total	1,239	1,289	1,330	1,340	1,379	1,442	1,502	1,558	1,644	1,584

Source: Ada County Human Resources

Schedule 17
Ada County

Operating Indicators by Function/Program,
Last Ten Fiscal Years

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Function/Program										
Governmental activities:										
General government										
Number of recorded documents	105,094	127,355	151,893	213,293	172,703	186,104	209,802	181,285	145,792	140,572
Primary election, May										
Number of registered voters at cutoff	145,201	—	146,258	—	168,117	—	179,457	—	184,624	—
Additional election day registrants (1)	4,920	—	4,063	—	1,812	—	2,892	—	2,562	—
Percentage voting in:	31.8%	—	34.1%	—	15.6%	—	21.2%	—	21.1%	—
General election, November										
Number of registered voters at cutoff	—	156,346	—	154,779	—	169,413	—	181,741	—	194,758
Additional election day registrants (1)	—	24,946	—	16,507	—	38,755	—	20,332	—	38,279
Percentage voting in:	—	69.5%	—	62.6%	—	75.8%	—	61.1%	—	78.0%
Building permits issued (outside cities)										
Residential	731	905	696	1,015	1,122	1,512	1,359	598	459	176
Commercial	137	21	35	14	33	25	31	37	19	8
Combined value of Building permits (in 1,000's)	\$ 123,498	\$ 154,713	\$ 126,393	\$ 179,744	\$ 218,868	\$ 319,012	\$ 323,530	\$ 169,054	\$ 117,609	\$ 37,753
County-wide new construction value (in 1,000's)	\$ 642,336	\$ 780,387	\$ 832,259	\$ 782,045	\$ 873,994	\$ 1,182,393	\$ 1,720,591	\$ 1,952,266	\$ 1,311,835	\$ 701,031
Number of Taxable property parcels assessed	143,836	148,171	151,705	154,343	163,364	168,269	178,567	186,359	186,806	190,097
Motor vehicles registered (Calendar Year) (2)	278,781	287,793	279,059	278,383	292,299	304,185	311,451	309,164	311,489	n/a
Drivers licenses in force (Calendar Year) (2)	210,727	216,740	219,529	224,108	231,216	242,653	251,822	259,768	265,195	n/a
Sanitation										
Acres sprayed for weed control	6,803	7,200	7,600	7,100	7,400	7,500	5,800	6,000	4,272	3,261
Acres sprayed for pest control	68,964	64,000	60,000	60,000	61,000	65,000	60,000	76,000	106,668	125,548
Acres sprayed for mosquito abatement (3)	42,496	114,111	414,080	350,490	52,641	31,493	141,525	48,939	68,135	105,609
Public Safety										
Traffic violations issued	53,702	61,897	60,605	62,304	69,368	58,738	61,729	63,682	69,311	62,848
Physical arrests	16,236	18,725	20,413	20,428	23,312	23,386	26,704	24,857	25,038	24,672
Average jail population	628	650	759	764	825	949	916	923	946	887
Health and welfare										
Number of cases processed	3,243	3,150	3,241	4,374	3,273	2,429	2,075	2,401	2,485	2,477
Recreational and cultural										
Barber Park Number of Visitors (4)	n/a	58,271	78,541	102,114	107,926	78,454	75,747	94,253	127,507	111,338
Education										
Amount of tuition assistance to county residents for community college (5)	\$ 128,065	\$ 162,505	\$ 194,301	\$ 210,206	\$ 171,841	\$ 205,473	\$ 185,584	\$ 230,756	\$ 153,879	\$ -
Business-type activities:										
Number of emergency responses	15,789	16,304	15,130	16,604	17,940	18,268	20,147	21,221	22,803	20,018
Cubic Yards of trash deposited at landfill (in 1,000's)	1,672	1,460	1,539	1,716	1,788	1,884	1,846	1,917	1,580	1,340
Western Idaho Fair attendance	253,740	240,397	231,624	211,746	207,404	219,601	228,636	243,610	232,674	225,046

(1) Information of same day election registrants has been added to this schedule.

(2) Calendar year information for 2008 not available as of September 30, 2008

(3) In 2004, a more effective adultifinding formula was used to treat acres after mosquitos became resistant to the previous formula.

In 2006, Ada County had the highest number of West Nile reported cases in the nation. An emergency aerial application covering 84,366 acres was completed.

(4) In 2005, an alcohol ban on the Boise River by the City of Boise caused a drop in visitors. In 2008, off season and event center users were tracked and counted for the first time.

(5) Beginning with the fall semester of 2008, tuition assistance has been discontinued due to the formation of local taxing district College of Western Idaho.

Sources: Various county departments, Idaho Transportation Department and Idaho Secretary of State Website

Schedule 18
 Ada County
 Capital Asset Statistics by Function/Program,
 Last Five Fiscal Years ⁽¹⁾

Function/Program	Fiscal Year				
	2005	2006	2007	2008	2009
Governmental activities:					
General Government					
Land (acres)	27	27	27	32	32
Buildings	5	5	6	7	8
Vehicles	13	14	17	16	15
Public Safety					
Land (acres)	28	28	28	28	29
Buildings	11	11	11	11	11
Patrol Cars	80	96	97	106	115
Other Vehicles	24	27	33	39	42
Boats	2	2	2	3	3
Sanitation					
Land (acres)	2	2	2	2	2
Buildings	2	0	3	3	3
Vehicles	9	9	11	12	13
Recreational and Cultural					
Land (acres)	68	82	82	82	106
Buildings	4	4	5	5	5
Vehicles	2	2	2	2	2
Boats	1	1	1	1	1
Business-type activities:					
Emergency Medical Services					
Land (acres)	0	0	0	1	3
Buildings	4	4	4	6	5
Ambulances	21	23	24	26	27
Other Vehicles	9	9	9	10	10
Solid Waste Management					
Land (acres)	2,713	2,716	2,716	2,716	2,716
Buildings	3	3	3	3	3
Vehicles	4	4	4	4	4
Western Idaho Fair					
Land (acres)	240	240	240	240	240
Buildings	11	13	13	13	13
Vehicles	2	2	2	2	2

Source: Fixed Asset Reports and Various County Departments

(1) The County will continue to annually report information until this schedule includes 10 fiscal years.

SINGLE AUDIT



CPAs & BUSINESS ADVISORS

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

To the Board of Commissioners of
Ada County, Idaho

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho (County), as of and for the year ended September 30, 2009 which collectively comprise the County's basic financial statements and have issued our report thereon dated January 21, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ada County, Idaho's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ada County, Idaho's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Ada County, Idaho's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Ada County, Idaho's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Ada County, Idaho's financial statements that is more than inconsequential will not be prevented or detected by the Ada County, Idaho's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Ada County, Idaho's internal control.

To the Board of Commissioners
Ada County, Idaho

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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*.

This report is intended solely for the information and use of management, and others within the organization, County Commissioners, 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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho
January 21, 2010



CPAs & BUSINESS ADVISORS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

To the Board of Commissioners of
Ada County, Idaho

Compliance

We have audited the compliance of Ada County, Idaho (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2009. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2009.

To the Board of Commissioners
Ada County, Idaho

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, and others within the organization, County Commissioners, 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.



Boise, Idaho
January 21, 2010

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<i>Department of Agriculture</i>			
<u>Pass Through Payments From State of Idaho Superintendent of Public Instruction:</u>			
Cash Assistance:			
School Breakfast Program	10.553	-	\$ 21,359
National School Lunch Program	10.555	-	38,407
Non-Cash Assistance (Commodities):			
National School Lunch Program	10.555	-	<u>5,515</u>
Total Department of Agriculture			<u>65,281</u>
<i>Department of Commerce</i>			
<u>Pass Through Payments From State of Idaho Military Division:</u>			
Public Safety Interoperable Communications Equipment	11.555	-	<u>193,610</u>
<i>Department of the Interior-Bureau of Land Mgmt</i>			
Invasive and Noxious Plant Management	15.230	L09AC15360 L08AC14793 L08AC14793	<u>3,134</u>
<i>Department of Justice</i>			
Office of Violence Against Women - Prosecutor	16.590	2007-WE-AX-0012	75,497
Office of Violence Against Women - Sheriff	16.590	2007-WE-AX-0012	90,464
State Criminal Alien Assistance Program	16.606	2008-F2744-ID-AP	92,015
Bulletproof Vest Partnership	16.607	2008	675
Justice Assistance	16.738	2007-F3892-ID-DJ 2008-F7801-ID-DJ	222,315
<u>Pass Through Payments From City of Boise:</u>			
Cops Interoperable Communications Technology	16.710	2007-CK-WX-0032	1,273,389
<u>Pass Through Payments From State of Idaho Department of Juvenile Corrections:</u>			

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
Juvenile Accountability Block Grant	16.523	06-JA41-01 07-JA41-01	45,353
Juvenile Accountability Block Grant - Sexual Offender	16.523	-	3,666
Lifeskills 95	16.540	07-JJ41-04	6,072
Computer Update Program	16.540	06-JJ99-13	16,564
Court Holding Facility - Sight & Sound Separation	16.540	06-JJ99-07	9,980
Underage Drinking Campaign	16.727	07-UD41-06	4,192
<u>Pass Through Payments From State of Idaho Office of the Attorney General:</u>			
Internet Crimes Against Children	16.543	-	9,622
<u>Pass Through Payments From State of Idaho State Police:</u>			
ARRA - Stop Violence Against Women	16.588	2009-EF-S6-0032	1,902
Narcotics Investment	16.738	05DJBX0205 08DJBX0030	93,000
Total Department of Justice			1,944,706
<i>Department of Transportation</i>			
<u>Pass Through Payments From State of Idaho Department of Transportation:</u>			
Law Enforcement Campaigns	20.205	-	4,739
Oregon Trails	20.205	STP-0100(175)	4,217
Law Enforcement Campaigns	20.600	-	2,461
Law Enforcement Campaigns	20.601	-	10,775
Unbiased Policing - Racial Profiling	20.611	SK10901	447,579
Total Department of Transportation			469,771
<i>Department of Health & Human Services</i>			
<u>Pass Through Payments From State of Idaho Department of Health and Welfare:</u>			
Mosquito Surveillance	93.283	HC641400	5,499

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
Idaho Health Care Preparedness	93.889	-	3,000
Total Department of Health & Human Services			8,499
<i>United States Coast Guard</i>			
<u>Pass Through Payments From State of Idaho Department of Parks and Recreation:</u>			
Boat Safety	97.012	GBS-930-1-1	38,880
<i>Department of Homeland Security</i>			
<u>Pass Through Payments From State of Idaho Military Division:</u>			
State Preparedness Equipment Grant	97.004	2006-GE-T6-0030 2007-GE-T7-0014	434,375
Flood Mitigation Assistance Grant	97.029	EMS-2008-FM-E001	10,013
Emergency Management Performance Grant	97.042	2008-EM-E8-0035	214,872
Homeland Security Grant - Exercise	97.067	2006-GE-T6-0030	1,931
Homeland Security Grant - Administration	97.067	2007-GE-T7-0014	11,395
Homeland Security Grant - Citizen Corp	97.067	2007-GE-T7-0014	16,543
Homeland Security Grant - Planning	97.067	2008-GE-T8-0044	9,298
Homeland Security Grant - Training	97.067	2006-GE-T6-0030 2007-GE-T7-0014	74,994
Buffer Zone Protection	97.078	2006-BZ-T6-0060	760
Total Department of Homeland Security			774,181
<i>Other Federal Assistance</i>			
<u>Pass Through Payments From State of Idaho Secretary of State:</u>			
Help America Vote Act	93.617	-	47,468
TOTAL FEDERAL ASSISTANCE			\$ 3,545,530

ADA COUNTY, IDAHO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. The Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Ada County, Idaho. The reporting entity is defined in Note I to the County's basic financial statements.
2. The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting as described in Note I to the County's basic financial statements.
3. Major programs are identified in the Schedule of Findings and Questioned Costs.

ADA COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2009

SECTION I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None Reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.710	Cops Interoperable Communication Technology
20.611/20.600/20.601	Racial Profiling-Unbiased Policing Grant/ Law Enforcement Campaigns
97.004	State Preparedness Equipment Grant
16.738	Edward Byrne Memorial Justice Assistance Grant

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
Auditee qualified as low-risk auditee?	Yes

SECTION II - Financial Statement Findings None

SECTION III - Federal Award Findings and Questioned Costs None