

Comprehensive Annual Financial Report

Ada County, Idaho | Fiscal Year Ended
September 30, 2010

ADA COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

J. DAVID NAVARRO, AUDITOR

Christopher D. Rich, Chief Deputy

Kathleen Graves, Controller

Prepared by Accounting Department

**Ada County
Comprehensive Annual Financial Report
For the Year Ended September 30, 2010**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal.....	1
GFOA Certificate of Achievement.....	7
List of Elected County Officials and Department Directors.....	8
Organizational Chart.....	9
Classification of Funds.....	10

FINANCIAL SECTION

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

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements	
Statement of Net Assets.....	26
Statement of Activities.....	27
Governmental Fund Financial Statements	
Narrative.....	28
Balance Sheet.....	29
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets.....	30
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	31
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	32
Proprietary Fund Financial Statements	
Narrative.....	33
Statement of Net Assets.....	34
Statement of Revenues, Expenses, and Changes in Fund Net Assets.....	35
Statement of Cash Flows.....	36
Fiduciary Fund Financial Statements	
Narrative.....	38
Statement of Fiduciary Net Assets.....	39
Index for Notes to the Financial Statements.....	40
Notes to the Financial Statements.....	41

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Non-GAAP Cash Basis) – General Fund.....	60
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Non-GAAP Cash Basis) – Major Special Revenue Funds Charities and Welfare.....	64
Note to Required Supplementary Information – Budgetary Reporting/Budgetary Information.....	65

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Non-major Governmental Funds	
Narrative.....	67
Combining Balance Sheet.....	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	71

Ada County

Table of Contents

Budget and Actual Comparisons for Governmental Funds Other Than the General and Major Special Revenue Funds:
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Non-GAAP Cash Basis)

Capital Projects Fund.....	73
Special Revenue Funds:	
Public Health.....	74
Weed Control.....	75
Pest Extermination.....	76
Parks and Recreation.....	77
Ad Valorem.....	78
Court Monitoring.....	79
Trial Court Administrator.....	80
County Court Facilities.....	81
Waterways.....	82
Emergency Communications.....	83
Emergency Management.....	84
Veterans Memorial.....	85
Mosquito Abatement.....	86
Drug Court/Mental Health Court.....	87
Internal Service Funds	
Narrative.....	88
Combining Statement of Net Assets.....	89
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets.....	90
Combining Statement of Cash Flows.....	91
Agency Funds	
Narrative.....	93
Combining Statement of Assets and Liabilities.....	94
Combining Statement of Changes in Assets and Liabilities.....	95

STATISTICAL SECTION

Schedule 1 – Net Assets by Component.....	98
Schedule 2 – Changes in Net Assets.....	100
Schedule 3 – Fund Balances, Governmental Funds.....	102
Schedule 4 – Changes in Fund Balances, Governmental Funds.....	103
Schedule 5 – Assessed Value and Actual Value of Taxable Property ...	104
Schedule 6 – Direct and Overlapping Property Tax Rates.....	105
Schedule 7 – Principal Property Taxpayers.....	106
Schedule 8 – Property Tax Levies and Collections.....	107
Schedule 9 – Ratios of Outstanding Debt by Type.....	108
Schedule 10 – Ratios of Net General Bonded Debt Outstanding.....	109
Schedule 11 – Direct and Overlapping Governmental Activities Debt.....	110
Schedule 12 – Legal Debt Margin Information.....	111
Schedule 13 – Pledged-Revenue Coverage.....	112
Schedule 14 – Demographic and Economic Statistics.....	113
Schedule 15 – Principal Employers.....	114
Schedule 16 – Full-Time Equivalent County Government Employees by Function/Program.....	115
Schedule 17 – Operating Indicators by Function/Program.....	116
Schedule 18 – Capital Asset Statistics by Function/Program.....	117

SINGLE AUDIT

Reports of Independent Public Accountants:	
Compliance and Internal Controls.....	118
Compliance and Internal Controls Related to Federal Programs.....	120
Schedule of Expenditures of Federal Awards.....	122
Notes to Schedule of Expenditures of Federal Awards.....	125
Schedule of Findings and Questioned Costs.....	126

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 04, 2011

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, 2010.

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, 2010, 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, 2010, 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 requirements involving the 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. It 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 2009) is 384,656 or 365 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 of the District Court, Coroner, Prosecutor, Sheriff and Treasurer.

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, in the past, has sustained solid economic growth. Ada County is the home to the world headquarters of 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 have historically provided employment for the area as well as 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 home to a large university that contributes jobs, intellectual capital and revenues to the local economy. Additionally, Ada County is 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. Regardless of the current economic climate, healthcare, education and government have all experienced a rise in demand for services, which has led to an increase in new job creation in Ada County; however these industries have had to make tremendous changes internally to maintain growth.

One of the County's largest employers in technology is Micron Technology. Micron has recently utilized layoffs and plant closures in an effort to reorganize and, as a result, has now reported its highest annual revenue in company history. 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. Albertson's continues to be a principal employer in the County despite experiencing layoffs over the past couple of years.

Employment in Ada County remains sluggish as a result of the national recession. However, the County's unemployment rate has decreased to 8.2 percent as of September 30, 2010; which is lower than both the statewide and national unemployment rates of 9.0 percent and 9.6 percent, respectively.

According to the Intermountain Multiple Listing Service website, home sales in Ada County are up by 14.4 percent year to date (as of September 30). There are approximately 10 percent fewer homes for sale this year as compared to last, with an average home price of \$184,005, a decline of 7.5 percent. The absorption rate in Ada County (number of homes for sale divided by the average monthly sales) is approximately 6 months; indicating that if no new homes were added, it would take 6 months to sell the current inventory. Provided the absorption rate stays constant, the Ada County real estate market will have successfully shifted from last year's buyer's market to a balanced market. However, weak home sales coupled with an increase in foreclosures, calls into question the sustainability of the 6-month absorption rate. During fiscal year 2010 there were 3,206 properties placed in foreclosure, which is an increase of 23 percent over last year. New construction continues to slow, as there are 12 percent fewer newly constructed homes on the market compared to a year ago (as of September 30). The amount of existing homes on the market has decreased by 9 percent. The instability in the local job and housing markets is continuing to have an adverse effect on the County, specifically Development Services (building permits and planning and zoning regulation).

Long-term financial planning: The County takes a conservative approach to budgeting; revenues must cover expenses while limiting property tax increases to the amount due from new construction. Due to economic uncertainty, capital purchases were limited in fiscal year 2010 and only four new positions were added (3 in the Sheriff's Office and 1 in the Prosecutor's Office).

Financial policies: The majority of the County's revenue (property tax) is received after the first quarter of the fiscal year. In order for the County to remain on a cash basis, three months worth of expenses are reserved and unavailable for budgeting. However, some funds collect enough revenue in the first quarter that a reservation is not necessary. This policy is evaluated every budget year against every budgeted fund.

Capital projects must be funded in advance before the County will negotiate a contract; as a result, certain funds must increase their fund balance.

The County closely follows its Fund Balance Policy by keeping a 15% reserve of operating revenue on hand; also known as budget stabilization. The amount of the General Fund budget stabilization reserve at the end of fiscal 2010 was \$16.9 million. For the first time, Ada County will be using \$2.3 million of its reserve to support the fiscal year 2011 budget.

Major initiatives: Solid Waste Management – Phase II of the North Ravine Cell construction was complete at the end of January 2010. The project was capitalized at \$9.8 million; \$1.5 million was incurred during fiscal year 2010, with the remaining \$8.3 coming from Construction in Progress (CIP). With two cells complete, there are no plans for the expansion of the third of thirteen cells until fiscal 2013. To comply with new EPA Greenhouse Gas Emission Reporting Requirements the County has updated the Landfill's Master Site Plan and started construction for scales and a scale house. These compliance projects incurred costs of \$160K in fiscal 2010 and will incur an additional \$2 million in 2011.

Emergency Medical Services – The construction of Emergency Response Station, # 38, in Star was complete in 2010. The project was capitalized at \$837K, with \$557K having been incurred during fiscal year 2010. The construction of Emergency Response Station #36 at Ustick and Linder in Meridian was started in 2010 and incurred costs of \$27K and is anticipated to incur \$640K in 2011. The new Administration and Shop facilities adjacent to the Benjamin Campus incurred \$437K of costs in 2010 and is anticipated to incur an additional \$ 1.4 million in 2011.

Emergency Communications – The Emergency Communications Planning Committee (ECPC), which represents Ada County's public safety community, (four law enforcement agencies, seven fire districts and one EMS agency) chose to upgrade the existing 700 MHz P25 radio system, as well as upgrade to a new (CAD) Computer Aided Dispatch System. In addition, the COPS Grant initiative to enhance the County's mobile data system bringing mapping/routing to our emergency responders is nearly complete. The implementation of the new Command Point CAD system and Phase III of the radio system enhancement project will begin in fiscal 2011 with costs exceeding \$4 million. Finally, new multiband radios will be delivered to the seven fire districts in an effort to resolve interoperability issues at cost of \$1.5 million.

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, 2009. This was the twentieth consecutive year that Ada County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County must published an easily readable and efficiently organized CAFR that satisfies 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 uphold the stringent guidelines the Certificate of Achievement Program requires; therefore 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 department 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,


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, 2009

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



President

Executive Director

ADA COUNTY, IDAHO
ELECTED COUNTY OFFICIALS AND DEPARTMENT HEADS
SEPTEMBER 30, 2010

ELECTED COUNTY OFFICIALS

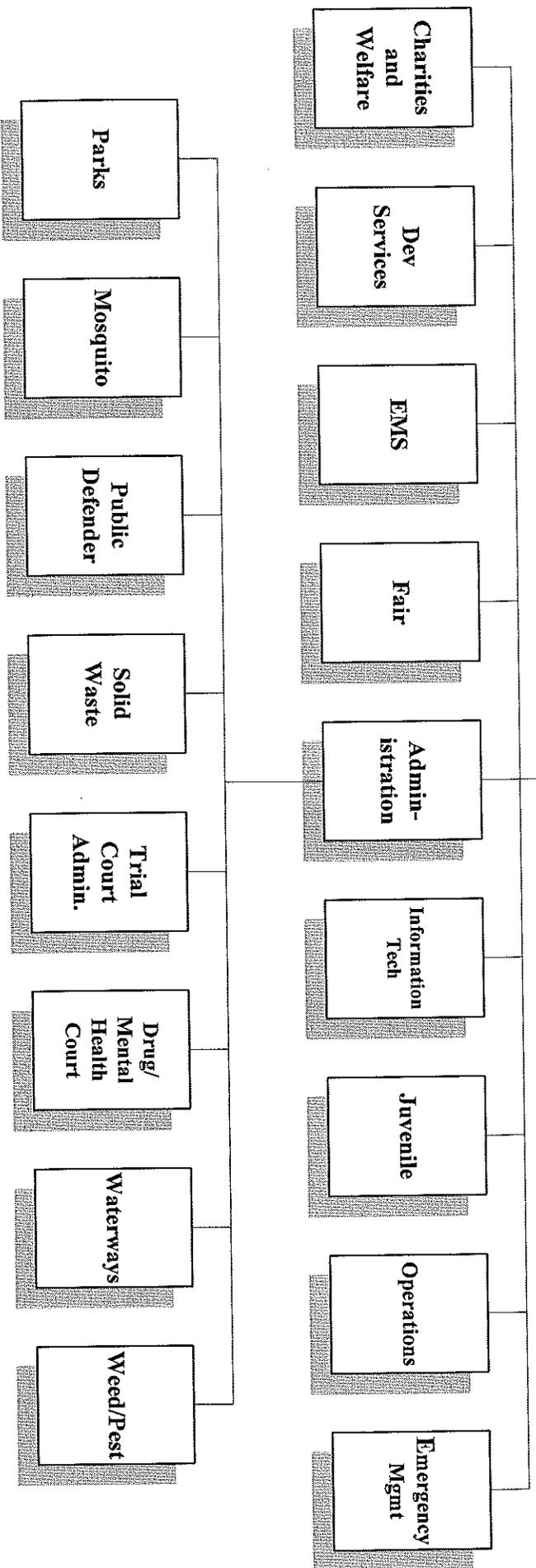
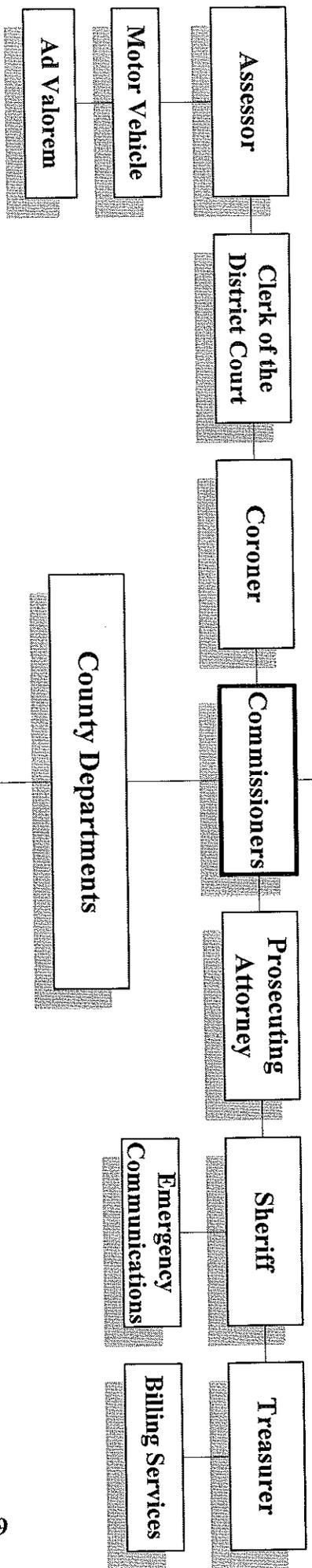
COMMISSIONER - FIRST DISTRICT ----- Sharon M. Ullman
COMMISSIONER - SECOND DISTRICT----- Richard L. Yzaguirre
COMMISSIONER - THIRD DISTRICT ----- Fred D. Tilman, Chairman
ASSESSOR ----- Robert H. McQuade
CLERK/AUDITOR/RECORDER----- J. David Navarro
CORONER ----- Erwin L. Sonnenberg
PROSECUTING ATTORNEY----- 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. Reiner
Emergency Medical Services (EMS) ----- Troy M. Hagen
Emergency Management ----- Doug R. Hardman
Juvenile ----- Amanda Bartlett, Interim
Operations ----- David P. Logan
Public Defender ----- Alan E. Trimming
Administration----- Rich Wright
Parks and Recreation/Waterways ----- Robert A. Batista
Solid Waste Management ----- David P. Logan
Weed/Pest/Mosquito ----- Brian K. Wilbur
Western Idaho Fair----- Robert A. Batista

ADA COUNTY, IDAHO ORGANIZATIONAL CHART

Ada County Electorate



ADA COUNTY, IDAHO
CLASSIFICATION OF FUNDS

Category	Type	Name
GOVERNMENTAL	General	Consisting of departments: Clerk of the District Court, Sheriff, Treasurer, Assessor, Prosecutor, Juvenile, Motor Vehicle, Commissioners, Operations, Coroner Information Technology, Development Services Administration, Public Defender and 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 Allumbaugh House Other Agencies

FINANCIAL SECTION



CPAs & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S 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, 2010, 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 the 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, 2010, 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 04, 2011, on our consideration of Ada County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

A handwritten signature in cursive script that reads "Eric Sully LLP".

Boise, Idaho
January 04, 2011

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, 2010. 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 \$271,222,228 (*net assets*). Of this amount, \$118,389,990 (*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 \$2,946,034. This year's increase is \$2,318,595 less than the prior year. As revenues continued to decrease, \$3 million in interest earnings, \$1.1 million in operating and capital grants and \$1.5 million in charge for services (\$1.1 million in landfill revenue alone), the County made a concerted effort to decrease expenses accordingly. The County gave a "health holiday" in December by not charging health insurance premiums to either the departments or employees. This amounted to approximately \$1 million of savings for governmental activities. The purchase of equipment was also limited in fiscal year 2010, therefore saving approximately \$620K and \$1.1 million in general government and public safety expenses respectively. Finally, even though involuntary mental health expenses were accounted for under general government and contracted medical services were reduced; due to a subsequent event, the County accrued \$2.5 million for involuntary mental health care; which caused the health and welfare category to increase by \$621K.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$127,580,057, which is an increase of \$9,102,988 in comparison with the prior year. Four percent of that total, \$5,246,306, all within the special revenue funds, is *available for spending* at the government's discretion (*unreserved, undesignated fund balance*).
- At the end of the current fiscal year, the general fund had reservations and designations for all its fund balance; therefore there is nothing considered undesignated and *available for spending* at the government's discretion.
- Ada County's capital lease debt decreased by \$1,850,000 (3.8 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 \$271,222,228 at the close of the most recent fiscal year. The largest portion 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	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$ 243,765,326	\$ 238,264,361	\$ 32,535,806	\$ 32,177,774	\$ 276,301,132	\$ 270,442,135
Capital assets	135,632,732	139,058,756	44,217,618	41,505,019	179,850,350	180,563,775
Total assets	379,398,058	377,323,117	76,753,424	73,682,793	456,151,482	451,005,910
Long-term liabilities outstanding	58,669,024	59,488,070	22,185,820	21,294,542	80,854,844	80,782,612
Other liabilities	96,651,166	94,823,886	7,423,244	7,123,218	104,074,410	101,947,104
Total liabilities	155,320,190	154,311,956	29,609,064	28,417,760	184,929,254	182,729,716
Net assets:						
Invested in capital assets, net of related debt	88,847,732	90,423,756	44,217,618	41,505,019	133,065,350	131,928,775
Restricted	19,766,888	18,833,918	-	-	19,766,888	18,833,918
Unrestricted	115,463,248	113,753,487	2,926,742	3,760,014	118,389,990	117,513,501
Total net assets	\$ 224,077,868	\$ 223,011,161	\$ 47,144,360	\$ 45,265,033	\$ 271,222,228	\$ 268,276,194

An additional portion (7.3 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 (\$118,389,990) 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 and its 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 \$833,272 in unrestricted net assets. This change included a decrease in the solid waste management fund (\$155,496) due mainly to the capitalization of Phase II of the North Ravine Cell early during the year. Also, the landfill cut costs to offset the decrease in revenues they have been experiencing. The Western Idaho Fair's revenue declined again this year; however even with a small increase in expenses it incurred only a slight decrease (\$18,382). The increase in the emergency medical services fund (\$526,176) is due to increased revenues of 5 percent while expenses remained approximately the same. The new station in Star along with the land at Ustick and Linder were capitalized and construction in progress continues for the new administration building in the vicinity of the Benjamin Campus. Unrestricted net assets in billing services decreased (\$711,770) mainly due to an increase in contractual services while fees to customers have remained unchanged. There was also a decrease in internal balances related to business-type activities of \$473,800 for the year.

During the current year, the government's overall net assets increased by \$2,946,034. The County's business-type activities experienced an increase of \$1,879,327 due mainly to the changes mentioned above. Governmental activities contributed \$1,066,707 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	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Charges for services	\$ 30,384,027	\$ 30,816,061	\$ 25,556,442	\$ 26,637,057	\$ 55,940,469	\$ 57,453,118
Operating grants and contributions	5,074,372	6,679,011	-	-	5,074,372	6,679,011
Capital grants and contributions	459,381	-	-	-	459,381	-
General revenues:						
Property taxes	84,021,542	82,630,115	3,988,094	3,810,007	88,009,636	86,440,122
Other taxes	11,998,048	12,411,494	142,264	146,670	12,140,312	12,558,164
Grants and contributions not restricted to specific programs	3,937,492	4,384,595	-	-	3,937,492	4,384,595
Interest & investment earnings	1,696,044	4,229,018	216,437	678,622	1,912,481	4,907,640
Other	<u>2,758,025</u>	<u>1,972,497</u>	<u>35,500</u>	<u>3,000</u>	<u>2,793,525</u>	<u>1,975,497</u>
Total revenues	<u>140,328,931</u>	<u>143,122,791</u>	<u>29,938,737</u>	<u>31,275,356</u>	<u>170,267,668</u>	<u>174,398,147</u>
Expenses:						
General government	58,584,760	60,278,077	-	-	58,584,760	60,278,077
Public safety	64,925,425	66,365,684	-	-	64,925,425	66,365,684
Sanitation	2,532,523	2,389,758	-	-	2,532,523	2,389,758
Health and welfare	9,948,451	9,327,152	-	-	9,948,451	9,327,152
Recreational and cultural	1,080,420	1,270,222	-	-	1,080,420	1,270,222
Interest on long-term debt	2,190,645	1,943,494	-	-	2,190,645	1,943,494
Emergency Medical Svcs.	-	-	10,308,696	9,891,228	10,308,696	9,891,228
Solid Waste Mgmt.	-	-	9,599,649	9,948,898	9,599,649	9,948,898
Western Idaho Fair	-	-	3,742,215	3,528,574	3,742,215	3,528,574
Billing Svcs.	-	-	4,408,850	4,190,431	4,408,850	4,190,431
Total expenses	<u>139,262,224</u>	<u>141,574,387</u>	<u>28,059,410</u>	<u>27,559,131</u>	<u>167,321,634</u>	<u>169,133,518</u>
Increase (decrease) in net assets before special items and transfers	<u>1,066,707</u>	<u>1,548,404</u>	<u>1,879,327</u>	<u>3,716,225</u>	<u>2,946,034</u>	<u>5,264,629</u>
Increase (decrease) in net assets	<u>1,066,707</u>	<u>1,548,404</u>	<u>1,879,327</u>	<u>3,716,225</u>	<u>2,946,034</u>	<u>5,264,629</u>
Net assets - beginning	<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>
Net assets - ending	<u>\$ 224,077,868</u>	<u>\$ 223,011,161</u>	<u>\$ 47,144,360</u>	<u>\$ 45,265,033</u>	<u>\$ 271,222,228</u>	<u>\$ 268,276,194</u>

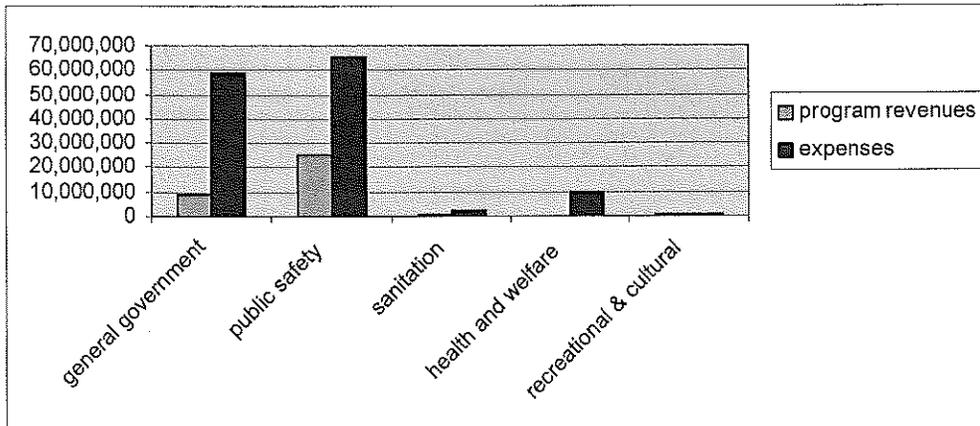
Governmental activities. Total net assets for government activities increased \$1,066,707, representing 36 percent of the total growth in net assets for the year. This amount is \$481,697 less than last year's increase. Key elements are:

- Property taxes collected increased by \$1,391,427 (1.6%) 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 even though the law also allows for a 3% increase of the highest budget during the last three years. New construction values have fallen steadily for the last four years; if this decline continues, which is expected, the County may have to look at the other available funding options or make further reductions in expenses and/or services.
- Charges for services for general government activities decreased by \$432,034 as building and zoning fees continue to decline and some contractual police services have been reduced due to budget constraints within the entities with whom the county contracts.
- General revenues from other taxes were lower by \$413,446, because of reduced sales tax receipts from the State. Expectations were the reduction would be substantially more than it was.
- Interest and investment earnings were down by \$2,532,974 due to participation in the federal government's Transaction Account Guarantee (TAG) program where all non-interest bearing

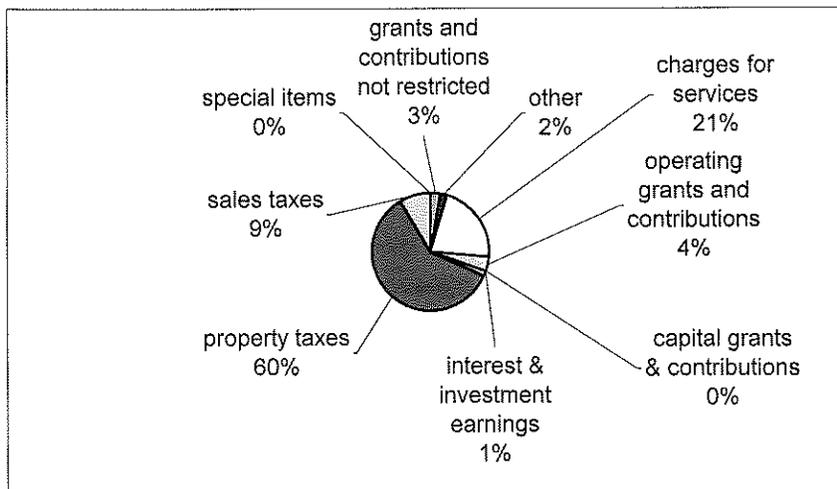
accounts are fully guaranteed by the FDIC for the entire amount in the account. There also continues to be an overall reduction in investment market value from a year ago.

- Grant/contribution revenue, both restricted and non-restricted, were down \$1.6 million from last year. The reduction in Emergency Communication's COPS Interoperable grant accounted for approximately \$1.2 million of this decrease. A reduction in Homeland Security equipment grant donations to Emergency Management accounts for the remainder.
- The settlement with Boise City for reimbursed personnel costs for magistrate court (\$1.1 M) offset the reduction in other revenues for a net increase of \$785K.
- "General government" and "public safety" expenses decreased by \$1.7 million and \$1.4 million respectively. Due to budget constraints the County did not provide any increases (merit or otherwise) to employees. Health insurance premiums were not increased and in December a "health holiday" was provided where no premiums were charged to either the county or employees. The full affect of eliminating 57 positions over the course of the prior year also contributed to the decrease.
- Health and welfare expenses increased by \$621,299; due to a subsequent event, the County accrued an additional \$2.5 million; however this was offset by reductions in contracted medial services and involuntary mental health expense being moved to general government. As the economy continues to wane, medical indigence applications rise. Usually about half the new cases fall under the State Catastrophic program, which caps the County's expense at \$11K per case. Any expense above the cap continues to be paid by the State.

Expenses and Program Revenues – Governmental Activities



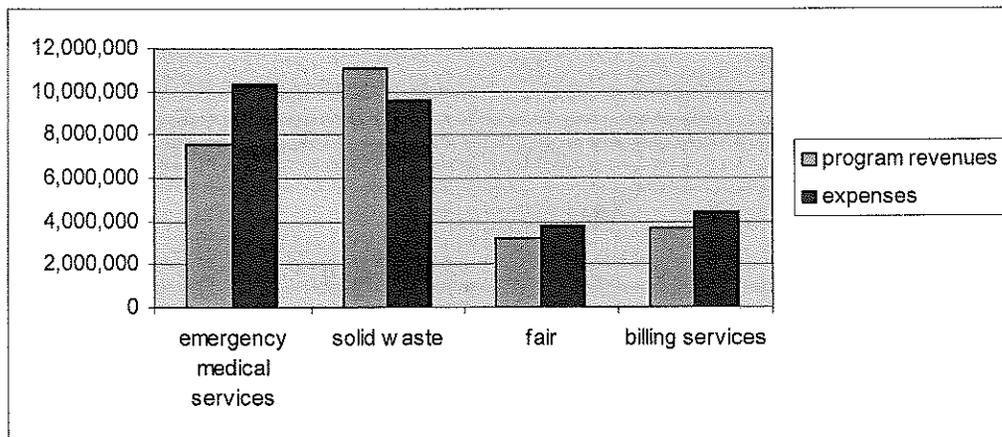
Revenues by Source – Governmental Activities



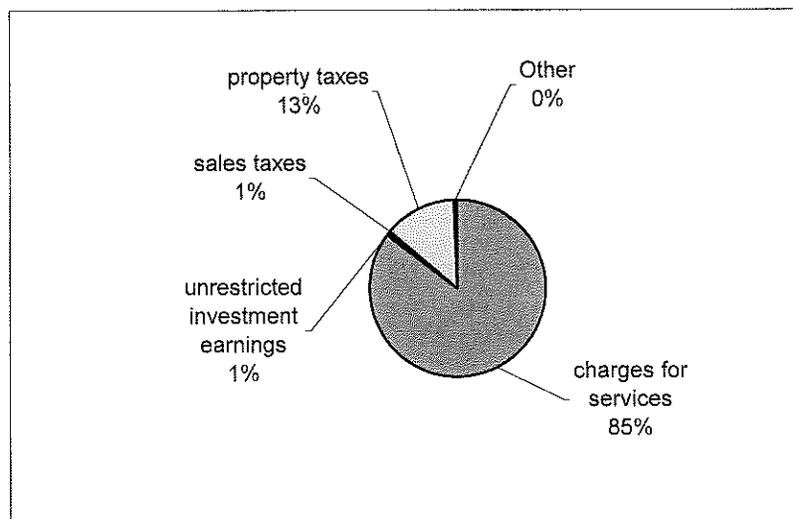
Business-type activities. Business-type activities increased the County's net assets by \$1,879,327, accounting for 64 percent of the total growth. Two of the County's Enterprise Funds achieved positive net income for the year while two had modest losses.

- During the period, solid waste management recorded \$851,338 in expense for closure/postclosure costs for Hidden Hollow Landfill and North Ravine Cell, bringing the total remaining liability to \$21.7 million. Estimates for closure/post-closure expense increased only slightly in 2009 however expense still decreased in the current year by \$1.5 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 1.1% and increased costs for building maintenance and improvements increased expense by 3.8%.
- Billing services expenses were 20% higher than the fees collected. An increase in rates is expected to take place in fiscal year 2011.

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 \$127,580,057, an increase of \$9,102,988 in comparison with the prior year. Of the ending fund balance, \$126,363,841 constitutes unreserved fund balance of which Ada County has made tentative plans (*designations*) for all but 4 percent. Those designations include: \$8,249,463, specifically designated and budgeted for spending in the following fiscal year, \$72,435,531 is designated for capital projects, \$20,441,890 is designated as a cash basis reserve and \$19,990,651 is designated for future budget stabilization in accordance with the County's Fund Balance Policy. The remainder of fund balance, \$1,216,216 is reserved to indicate that it is not available for new spending because it has already been formally committed to pay for specific juvenile programs and grants.

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 \$49,421,841 of which \$48,205,625 was unreserved and \$1,216,216 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 47 percent of total general fund expenditures while total fund balance represents 48 percent.

During the current year, the fund balance of the County's general fund increased by \$9,396,437 after transfers for reasons similar to those described on pages 18-19 under *Governmental activities*.

- Property tax revenues of the general fund increased by \$1,478,362 (2%).
- Miscellaneous revenues increased by \$1,364,854 (74%) mainly due to the settlement with Boise City for reimbursed personnel costs and reimbursement from capital crimes defense.
- Overall expenses decreased by \$3,469,744 (3%).

The charities and welfare fund has an ending fund balance of \$680,698 a decrease of 60 percent. All resources of this fund are to be used for providing services to indigent persons according to Idaho statute. Due to the economy, requests for services in this fund have increased; along with the amount the County is required by statute to pay. Additional taxes, those from the new construction roll, were used to fund those increases; however expenses are expected to continue to increase and even more taxes will be needed in the future.

The capital projects fund's ending fund balance is \$58,861,688, of which 96 percent is unreserved and designated for subsequent years' expenditures in the capital projects fund and 4 percent is unreserved and designated for subsequent year expenditure. Fund balance at the end of the fiscal year represents monies accumulated for future capital lease payments for the Ada County Courthouse Complex, as all other capital projects have been completed and closed. The capital projects fund experienced a decrease in revenue of \$1.1 million. However, there was also a decrease in overall expenses of \$2.1 million with transfers in, net of transfers out and to/from other funds of \$1.3 million. Capital outlay decreased \$2.7 million because projects were completed.

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 \$9,894,477; those for the solid waste management fund amounted to \$(10,186,646); those for the Western Idaho Fair amounted to \$1,723,931; and those for billing services amounted to \$659,273. The change in net assets for the four funds consisted of an increase of \$1,845,123, an increase of \$1,581,367, a decrease of \$361,593, and a decrease of \$711,770 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 16 (chart), 17, 18 (chart) and 20.

General Fund Budgetary Highlights

The final budget in the general fund was amended to reflect an increase of \$6,303,254 and can be briefly summarized as follows:

- \$2,336,008 in increases allocated to the sheriff's department
- \$1,842,739 in increases allocated to the juvenile department
- \$ 816,081 in increases allocated to the clerk of the district court's department
- \$ 467,237 in increases allocated to the prosecutor's department
- \$ 335,002 in increases allocated to the public defenders' department
- \$ 333,500 in increases allocated to the operation department
- \$ 172,687 in increases allocated to the development services department

Of the changes summarized above, increases of \$5,528,193 were from various Federal and State funding sources. The remaining \$775,061 represents revenues received during the year that were unanticipated or that exceeded original budgetary estimates.

The difference between the final general fund amended revenue budget and actual revenue collected was a positive variance of \$1.1 million (presented on page 60). The largest variance was in grants where actual revenue fell short of projections (\$2.5M). This is to be expected as the County has been awarded several multi year grants for which the full award amount is budgeted the first year and the remaining amount budgeted the following year. All other categories exceeded budget expectations with the most notable being miscellaneous (\$1.8M), sales tax (\$947K) and property tax (\$412K).

The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$10.4 million (pages 60-63). Better projections for budgeting "personnel services" accounted for \$2.8 million (26%) of the variance compared to a positive variance of \$4.1 million the prior year. With the uncertainty of the economy and in an effort to be fiscally responsible there was an even greater positive variance in "other services and charges" of \$6.9 million (67%).

Building repairs/maintenance, grounds maintenance, cleaning, natural gas, special supplies, parking and building improvements in the Operations department were some of the areas that brought Operations under budget by \$1.6 million. As mentioned in the revenue variance, the general fund budgets for grants; \$3.7 million was unspent at year-end and will be brought forward into the next year. Thirty-three percent (\$1.2M) of which was Cigarette/Tobacco Tax and Juvenile Block grants where the revenue is received in advance.

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, 2010, amounts to \$179,850,350 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, intangible software, construction in progress and infrastructure (sewer lines, waste water monitoring system, storm water improvements and roadways). Overall there was virtually no change in the County's investment in capital assets; however there was a 2 percent reduction in governmental activities and a 7 percent increase in 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 2010):

- Completion of Phase II and III (Driver's License, Motor Vehicle, Juvenile Programs and Probation and IT office) of the Benjamin project were capitalized at \$3.4 million; \$2.8 million of that was CIP from prior years and \$647K was current year costs.
- EMS bought land on Benjamin Lane adjacent to the facility mentioned above. The land at Benjamin was capitalized in fiscal 2009 for \$422K with additional costs for the building of \$621K that were added to CIP. Costs incurred in fiscal 2010 were \$437K, also added to CIP.
- EMS purchased land on the corner of Ustick and Linder in Meridian that was capitalized at a cost of \$309K. Additionally, \$27K of costs related to the design of the station were incurred and added to CIP.
- The EMS response station in Star was completed and capitalized for \$837K; \$557K was current costs and \$280K were from CIP.
- Construction of Phase II of the North Ravine Cell was completed and capitalized at \$9.8 million, \$8.3 million coming from CIP and \$1.5 million from current year.
- Completion of the fuel center at the Meridian Campus capitalized at \$485K; 367K was current costs and \$118K were from CIP.
- The County received an American Recovery and Reinvestment Act (ARRA) grant from the Department of Energy to upgrade lighting and HVAC systems in some county facilities. The Extension Office retrofit and the Courthouse Basement Lighting retrofit were both completed and capitalized for \$105K; while costs of \$114K for the HVAC at the Jail and Measurement and Verification Sub-metering system were added to CIP.

Ada County's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 7,270,635	\$ 7,214,171	\$ 4,951,841	\$ 4,643,049	\$ 12,222,476	\$ 11,857,220
Land improvements	2,148,461	1,354,966	31,989,433	22,604,352	34,137,894	23,959,318
Building	110,209,538	111,091,948	4,508,079	4,060,187	114,717,617	115,152,135
Infrastructure	1,183,957	1,325,603	113,781	211,123	1,297,738	1,536,726
Vehicles	1,520,338	1,701,598	695,401	646,467	2,215,739	2,348,065
M&E	10,009,465	10,298,986	304,291	124,908	10,313,756	10,423,894
Intangible Software	29,977	-	-	-	29,977	-
Construction in progress	3,260,361	6,071,484	1,654,792	9,214,933	4,915,153	15,286,417
Total	\$ 135,632,732	\$ 139,058,756	\$ 44,217,618	\$ 41,505,019	\$ 179,850,350	\$ 180,563,775

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, page 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 \$46,785,000 as of September 30, 2010, 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	
	2010	2009	2010	2009	2010	2009
Capital Leases	46,785,000	48,635,000	-	-	46,785,000	48,635,000
Total	\$ 46,785,000	\$ 48,635,000	\$ -	\$ -	\$ 46,785,000	\$ 48,635,000

During the current fiscal year, the County's total debt decreased by \$1,850,000 (3.8 %). 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 2011 fiscal year:

- The unemployment rate for Ada County is currently 8.2 percent down .9 percent from a year ago. The current rate is lower than the state's average unemployment rate of 9.0 percent and lower than the national average rate of 9.6 percent.
- New construction continues to slow; 12 percent fewer newly constructed homes are on the market as compared to a year ago.
- Foreclosures increased 23 percent over last year to their highest yet of 3,206.
- Per Idaho Code, the recording fee for the first page only of a recorded document increased to \$7.
- The population in the County increased 1.0 percent from 2008 to 2009 (the most recent information available) – from 380,920 to 384,656

Unreserved/designated fund balance in the general fund (\$48.2M) consists of: \$2.6 million (5%) has been appropriated for spending in the 2011 budget. Also, \$18 million (38%) 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 \$16.9 million of unreserved fund balance (35%) designated for budget stabilization. Finally, \$10.7 million (22%) has been designated for future capital projects with priority to expansion of jail facilities. The County had designations for all its fund balance, therefore nothing is considered undesignated and *available for spending* at the government's discretion. Per the *Fund Balance Policy*, had there been an undesignated amount it would be utilized in the upcoming budget.

Pursuant to Resolutions adopted during the fiscal year:

- The County established a copying fee schedule for public records in paper format. Actual copying costs for those departments under the Board of County Commissioners authority were set at .05 cents a page; however if the request is for ten pages or less there is no charge. Public requests in the form of paper or electronic that: 1) are more than one hundred pages or 2) include records from which nonpublic information must be deleted or 3) actual labor costs associated with locating, reviewing and copying said records exceeds two person hours; all actual labor costs mention above are recoverable. Labor costs will not be charged if time associated with locating, reviewing and copying are two person hours or less.
- Juvenile Court Services added an orientation fee of \$50 per program; all other fees remain unchanged.

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, 2010

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash and cash equivalents	\$ 108,219,997	\$ 17,890,288	\$ 126,110,285
Investments	41,690,131	7,137,153	48,827,284
Receivables, net	92,457,177	6,737,780	99,194,957
Internal balances	(730,839)	730,839	-
Lease receivable	1,811,232	-	1,811,232
Accrued interest receivable	317,628	39,746	357,374
Capital assets, net of depreciation:			
Land, not depreciated	7,270,635	4,951,841	12,222,476
Land improvements	2,148,461	31,989,433	34,137,894
Building	110,209,538	4,508,079	114,717,617
Infrastructure	1,183,957	113,781	1,297,738
Vehicles	1,520,338	695,401	2,215,739
Machinery & equipment	10,009,465	304,291	10,313,756
Intangible Software	29,977	-	29,977
Construction in progress	3,260,361	1,654,792	4,915,153
Capital assets, net	<u>135,632,732</u>	<u>44,217,618</u>	<u>179,850,350</u>
Total assets	<u>379,398,058</u>	<u>76,753,424</u>	<u>456,151,482</u>
LIABILITIES			
Accounts payable	12,956,856	2,870,381	15,827,237
Accrued interest	383,288	-	383,288
Unearned revenue	83,311,022	4,552,863	87,863,885
Long-term liabilities:			
Due within one year	5,630,305	19,382	5,649,687
Due in more than one year	53,038,719	22,166,438	75,205,157
Total liabilities	<u>155,320,190</u>	<u>29,609,064</u>	<u>184,929,254</u>
NET ASSETS			
Invested in capital assets, net of related debt	88,847,732	44,217,618	133,065,350
Restricted for:			
Grant Programs	1,216,216	-	1,216,216
Property Reappraisal	1,811,924	-	1,811,924
Court Functions	5,025,972	-	5,025,972
Public Safety	7,832,345	-	7,832,345
Weed/Pest/Mosquito Abatement	2,222,128	-	2,222,128
Welfare and Public Health	761,501	-	761,501
Recreation and Culture	896,802	-	896,802
Unrestricted	115,463,248	2,926,742	118,389,990
Total net assets	<u>\$ 224,077,868</u>	<u>\$ 47,144,360</u>	<u>\$ 271,222,228</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, 2010

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	\$ 58,584,760	\$ 8,684,928	\$ 364,769	\$ 216,163	\$ (49,318,900)	\$ -	\$ (49,318,900)
Sanitation	2,532,523	663,617	5,342	-	(1,863,564)	-	(1,863,564)
Public safety	64,925,425	20,759,001	4,704,261	73,196	(39,388,967)	-	(39,388,967)
Health and welfare	9,948,451	-	-	-	(9,948,451)	-	(9,948,451)
Recreational and cultural	1,080,420	276,481	-	170,022	(633,917)	-	(633,917)
Interest on long-term debt	2,190,645	-	-	-	(2,190,645)	-	(2,190,645)
Total governmental activities	139,262,224	30,384,027	5,074,372	459,381	(103,344,444)	-	(103,344,444)
Business-type activities:							
Emergency Medical Services	10,308,696	7,543,075	-	-	(2,765,621)	(2,765,621)	(2,765,621)
Solid Waste Management	9,599,649	11,054,437	-	-	1,454,788	1,454,788	1,454,788
Western Idaho Fair	3,742,215	3,275,178	-	-	(467,037)	(467,037)	(467,037)
Billing Services	4,408,850	3,683,752	-	-	(725,098)	(725,098)	(725,098)
Total business-type activities	28,059,410	25,556,442	-	-	(2,502,968)	(2,502,968)	(2,502,968)
Total primary government	\$ 167,321,634	\$ 55,940,469	\$ 5,074,372	\$ 459,381	(103,344,444)	(2,502,968)	(105,847,412)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					84,021,542	3,988,094	88,009,636
Sales taxes					11,998,048	142,264	12,140,312
Grants and contributions not restricted to specific programs					3,937,492	-	3,937,492
Interest and investment earnings					1,696,044	216,437	1,912,481
Miscellaneous					2,758,025	35,500	2,793,525
Transfers					-	-	-
Total general revenues, special item and transfers					104,411,151	4,382,295	108,793,446
Change in net assets					1,066,707	1,879,327	2,946,034
Net assets - beginning					223,011,161	45,265,033	268,276,194
Net assets - ending					\$ 224,077,868	\$ 47,144,360	\$ 271,222,228

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, 2010

	General Fund	Charities and Welfare	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 36,853,762	\$ 2,009,179	\$ 42,407,773	\$ 14,474,752	\$ 95,745,466
Investments	14,153,003	799,394	16,362,515	5,592,180	36,907,092
Accounts receivable	7,365	-	-	206,954	214,319
Property tax receivable	69,234,180	8,943,673	-	8,816,431	86,994,284
Accrued interest receivable	109,220	-	91,400	16,365	216,985
Due from other funds	227,262	-	-	18,731	245,993
Due from other agencies and units of government	5,032,359	-	-	216,215	5,248,574
Lease Receivable	1,811,232	-	-	-	1,811,232
Total assets	\$ 127,428,383	\$ 11,752,246	\$ 58,861,688	\$ 29,341,628	\$ 227,383,945
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 6,718,941	\$ 990,930	\$ -	\$ 1,858,795	\$ 9,568,666
Due to other funds	4,980	-	-	11,510	16,490
Deferred revenues	71,282,621	8,943,673	-	8,855,493	89,081,787
Accrued liabilities	-	1,136,945	-	-	1,136,945
Total liabilities	78,006,542	11,071,548	-	10,725,798	99,803,888
Fund balances:					
Reserved for:					
Juvenile programs and grants	1,216,216	-	-	-	1,216,216
Unreserved:					
Designated for capital projects	10,701,839	-	56,245,963	5,487,729	72,435,531
Designated for cash basis reserve, reported in:					
General fund	18,012,879	-	-	-	18,012,879
Charities and Welfare	-	680,698	-	-	680,698
Non-major special revenue funds	-	-	-	1,748,313	1,748,313
Designated for budget stabilization reported in:					
General fund	16,920,821	-	-	-	16,920,821
Non-major special revenue funds	-	-	-	3,069,830	3,069,830
Designated for subsequent years' expenditures, reported in:					
General fund	2,570,086	-	-	-	2,570,086
Capital Projects	-	-	2,615,725	-	2,615,725
Non-major special revenue funds	-	-	-	3,063,652	3,063,652
Undesignated, reported in:					
Non-major special revenue funds	-	-	-	5,246,306	5,246,306
Total fund balances	49,421,841	680,698	58,861,688	18,615,830	127,580,057
Total liabilities and fund balances	\$ 127,428,383	\$ 11,752,246	\$ 58,861,688	\$ 29,341,628	

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, 2010**

Total Fund Balances - Governmental Funds

\$ 127,580,057

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	\$ 7,270,635	
Land Improvements	3,310,885	
Building	154,917,062	
Infrastructure	1,706,261	
Vehicles	4,768,799	
Intangible Software	31,280	
Machinery and Equipment	26,921,852	
Construction in Progress	3,260,361	
Accumulated Depreciation	<u>(66,554,403)</u>	
Total Capital Assets		135,632,732

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	\$ 3,959,533	
Interest Receivable on Lease	74,025	
Lease Receivable	<u>1,811,232</u>	
Total Deferred Revenue		5,844,790

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	\$ (46,785,000)	
Accrued Interest on the Capital Leases	(383,288)	
Compensated Absences	(4,043,345)	
Involuntary Mental Health Care Costs	<u>(2,500,000)</u>	
		(53,711,633)

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.

8,731,922

Total Net Assets - Governmental Activities

\$ 224,077,868

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, 2010

	General Fund	Charities and Welfare	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 68,921,386	\$ 4,747,357	\$ -	\$ 10,149,330	\$ 83,818,073
Licenses and permits	1,089,858	-	-	177,047	1,266,905
Fines and forfeitures	178,423	-	-	1,669,438	1,847,861
Charges for services	19,295,607	292,941	1,100,508	7,119,069	27,808,125
Intergovernmental	19,364,039	3,610	-	2,101,644	21,469,293
Interest income	869,249	42,444	776,216	244,988	1,932,897
Net increase (decrease) in the fair value of investments	(124,296)	(12,433)	(202,670)	(42,345)	(381,744)
Micellaneous	3,211,210	4,966	128,210	727,036	4,071,422
Total revenues	112,805,476	5,078,885	1,802,264	22,146,207	141,832,832
EXPENDITURES					
Current:					
General government	44,878,842	-	238,662	8,189,029	53,306,533
Sanitation	-	-	-	2,302,103	2,302,103
Public safety	55,970,506	-	-	4,147,558	60,118,064
Health and welfare	-	6,089,863	-	1,642,697	7,732,560
Recreational and cultural	-	-	-	710,245	710,245
Capital outlay	1,321,143	-	1,023,989	2,160,912	4,506,044
Debt service:					
Principal retirement	-	-	1,850,000	-	1,850,000
Interest and other debt charges	-	-	2,204,295	-	2,204,295
Total expenditures	102,170,491	6,089,863	5,316,946	19,152,544	132,729,844
Excess (deficiency) of revenues over expenditures	10,634,985	(1,010,978)	(3,514,682)	2,993,663	9,102,988
OTHER FINANCING SOURCES (USES)					
Transfers in	1,261,452	-	2,500,000	67,961	3,829,413
Transfers (out)	(2,500,000)	(30,011)	(1,208,151)	(91,251)	(3,829,413)
Total other financing sources and uses	(1,238,548)	(30,011)	1,291,849	(23,290)	-
Net change in fund balances	9,396,437	(1,040,989)	(2,222,833)	2,970,373	9,102,988
Fund balance, beginning of year	40,025,404	1,721,687	61,084,521	15,645,457	118,477,069
Fund balance, end of year	\$ 49,421,841	\$ 680,698	\$ 58,861,688	\$ 18,615,830	\$ 127,580,057

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 Year Ended September 30, 2010**

Total Net Change in Fund Balances - Governmental Funds \$ 9,102,988

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. Depreciation expense was more than Capital Outlay expense in the current year by the following amount:

Capital Outlay	\$ 4,506,044	
Depreciation Expense	<u>(7,991,714)</u>	
Excess of Depreciation Expense over Capital Outlay		(3,485,670)

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>\$ 59,646</u>	59,646
--------------------------------	------------------	--------

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		203,469
-------------------------	--	---------

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>\$ (409,249)</u>	
	<u>(16,726)</u>	(425,975)

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		1,850,000
------------------------	--	-----------

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	\$ 13,650	
Compensated absences	7,396	
Involuntary mental health care	<u>(2,500,000)</u>	
Total Additional Expenditures		(2,478,954)

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.

	(3,758,797)
--	-------------

Change in Net Assets - Governmental Activities \$ 1,066,707

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, 2010

	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	\$ 6,690,867	\$ 9,035,968	\$ 1,416,469	\$ 746,984	\$ 17,890,288	\$ 12,474,531
Investments	2,583,376	3,533,225	554,196	466,356	7,137,153	4,783,039
Receivables, net	1,606,459	225,647	18,507	20,774	1,871,387	-
Due from other funds	-	183,371	-	-	183,371	-
Due from other agencies	42,455	529,039	-	114	571,608	-
Property tax receivable	4,294,785	-	-	-	4,294,785	-
Accrued interest receivable	14,742	19,438	3,268	2,298	39,746	26,618
Total current assets	<u>15,232,684</u>	<u>13,526,688</u>	<u>1,992,440</u>	<u>1,236,526</u>	<u>31,988,338</u>	<u>17,284,188</u>
Noncurrent assets:						
Capital assets:						
Land	921,826	3,536,791	493,224	-	4,951,841	-
Land improvements	-	31,848,341	2,884,575	-	34,732,916	-
Buildings	2,673,952	1,251,610	6,777,324	-	10,702,886	-
Infrastructure	-	2,864,571	974,347	-	3,838,918	-
Vehicles	3,068,211	100,872	58,647	-	3,227,730	-
Machinery & equipment	200,823	229,660	405,220	-	835,703	-
Construction in progress	1,084,937	569,855	-	-	1,654,792	-
Less accumulated depreciation	(2,986,486)	(5,016,142)	(7,724,540)	-	(15,727,168)	-
Capital assets, net	<u>4,963,263</u>	<u>35,385,558</u>	<u>3,868,797</u>	<u>-</u>	<u>44,217,618</u>	<u>-</u>
Total assets	<u>20,195,947</u>	<u>48,912,246</u>	<u>5,861,237</u>	<u>1,236,526</u>	<u>76,205,956</u>	<u>17,284,188</u>
LIABILITIES						
Current liabilities:						
Accounts payable	782,094	1,958,599	58,877	70,811	2,870,381	888,190
Accrued liabilities	17,915	935	532	-	19,382	-
Due to other funds	44,379	15,436	11,630	216,794	288,239	124,635
Claims and judgments	-	-	-	-	-	1,875,666
Deferred revenues	4,110,153	-	153,062	289,648	4,552,863	-
Total current liabilities	<u>4,954,541</u>	<u>1,974,970</u>	<u>224,101</u>	<u>577,253</u>	<u>7,730,865</u>	<u>2,888,491</u>
Noncurrent liabilities:						
Accrued liabilities	383,666	29,744	44,408	-	457,818	-
Landfill postclosure costs	-	21,708,620	-	-	21,708,620	-
Claims and judgments	-	-	-	-	-	4,828,068
Total noncurrent liabilities	<u>383,666</u>	<u>21,738,364</u>	<u>44,408</u>	<u>-</u>	<u>22,166,438</u>	<u>4,828,068</u>
Total liabilities	<u>5,338,207</u>	<u>23,713,334</u>	<u>268,509</u>	<u>577,253</u>	<u>29,897,303</u>	<u>7,716,559</u>
NET ASSETS						
Invested in capital assets	4,963,263	35,385,558	3,868,797	-	44,217,618	-
Unrestricted	9,894,477	(10,186,646)	1,723,931	659,273	2,091,035	9,567,629
Total net assets	<u>\$ 14,857,740</u>	<u>\$ 25,198,912</u>	<u>\$ 5,592,728</u>	<u>\$ 659,273</u>	<u>46,308,653</u>	<u>\$ 9,567,629</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 835,707
Net assets of business-type activities \$ 47,144,360

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, 2010

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds	Western Idaho Fair	Solid Waste Management	Billing Services	Other Funds	
	Emergency Medical Services				Total	
OPERATING REVENUE						
Charges for services	\$ 7,503,346	\$ -	\$ 10,789,891	\$ 3,683,752	\$ 21,976,989	\$ 14,369,462
Concessions	-	1,185,317	-	-	1,185,317	-
Admissions	-	976,742	-	-	976,742	-
Rentals	-	878,703	-	-	878,703	-
Other	39,729	234,416	264,546	-	538,691	-
Total operating revenues	<u>7,543,075</u>	<u>3,275,178</u>	<u>11,054,437</u>	<u>3,683,752</u>	<u>25,556,442</u>	<u>14,369,462</u>
OPERATING EXPENSES						
Personal services	7,719,744	685,782	557,579	-	8,963,105	-
Other services & charges	1,953,174	2,529,807	7,732,385	4,408,850	16,624,216	-
Administration	-	-	-	-	-	2,520,956
Landfill postclosure expense	-	-	851,338	-	851,338	-
Claims	-	-	-	-	-	16,242,720
Depreciation	273,821	436,541	436,589	-	1,146,951	-
Total operating expenses	<u>9,946,739</u>	<u>3,652,130</u>	<u>9,577,891</u>	<u>4,408,850</u>	<u>27,585,610</u>	<u>18,763,676</u>
Operating income (loss)	<u>(2,403,664)</u>	<u>(376,952)</u>	<u>1,476,546</u>	<u>(725,098)</u>	<u>(2,029,168)</u>	<u>(4,394,214)</u>
NONOPERATING REVENUES (EXPENSES)						
Intergovernmental	30,500	-	-	-	30,500	-
Donations, gain (loss) on disposition of assets	5,000	-	-	-	5,000	-
Interest and investment revenue	115,429	22,012	142,169	19,311	298,921	229,244
Net increase (decrease) in the fair value of investments	(32,500)	(6,653)	(37,348)	(5,983)	(82,484)	(67,627)
Property & other taxes	4,130,358	-	-	-	4,130,358	-
Total nonoperating revenue (expenses)	<u>4,248,787</u>	<u>15,359</u>	<u>104,821</u>	<u>13,328</u>	<u>4,382,295</u>	<u>161,617</u>
Net income (loss) before contributions and transfers	1,845,123	(361,593)	1,581,367	(711,770)	2,353,127	(4,232,597)
Change in net assets	1,845,123	(361,593)	1,581,367	(711,770)	2,353,127	(4,232,597)
Total net assets - beginning	13,012,617	5,954,321	23,617,545	1,371,043	43,957,526	13,800,226
Total net assets - ending	<u>\$ 14,857,740</u>	<u>\$ 5,592,728</u>	<u>\$ 25,198,912</u>	<u>\$ 659,273</u>	<u>\$ 49,108,647</u>	<u>\$ 9,567,629</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.
Change in net assets of business-type activities

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, 2010

	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	
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	\$ 7,386,942	\$ 10,711,374	\$ 3,295,613	\$ 3,688,935	\$ 25,082,864	\$ 14,369,462
Cash paid to suppliers for goods and contracted services	(1,804,300)	(6,568,173)	(2,585,695)	(4,280,156)	(15,238,324)	(17,342,068)
Cash paid to employees for services	(7,631,790)	(545,637)	(682,139)	-	(8,859,566)	-
Other operating revenue	39,729	264,546	-	-	304,275	-
Net cash provided by (used for) operating activities	(2,009,419)	3,862,110	27,779	(591,221)	1,289,249	(2,972,606)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	4,116,911	-	-	-	4,116,911	-
Subsidy from federal grants	30,500	-	-	-	30,500	-
Net cash provided by (used for) noncapital financing activities	4,147,411	-	-	-	4,147,411	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(1,665,201)	(3,224,207)	(93,330)	-	(4,982,738)	-
Net cash provided by (used for) capital and related financing activities	(1,665,201)	(3,224,207)	(93,330)	-	(4,982,738)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	1,630,757	1,566,610	320,033	305,237	3,822,637	3,716,043
Interest income	127,615	153,694	24,268	22,235	327,812	255,312
Net cash provided by (used for) investing activities	1,758,372	1,720,304	344,301	327,472	4,150,449	3,971,355
Net increase (decrease) in cash	2,231,163	2,358,207	278,750	(263,749)	4,604,371	998,749
Cash, beginning of year	4,459,704	6,677,761	1,137,719	1,010,733	13,285,917	11,475,782
Cash, end of year	<u>\$ 6,690,867</u>	<u>\$ 9,035,968</u>	<u>\$ 1,416,469</u>	<u>\$ 746,984</u>	<u>\$ 17,890,288</u>	<u>\$ 12,474,531</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)	\$ (2,403,664)	\$ 1,476,546	\$ (376,952)	\$ (725,098)	\$ (2,029,168)	\$ (4,394,214)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	273,821	436,589	436,541	-	1,146,951	-
Landfill postclosure expense	-	851,338	-	-	851,338	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(113,850)	562,772	15,000	63,705	527,627	-
(Increase) decrease in due from other agencies and units of government	(2,554)	(526,866)	-	272	(529,148)	-
(Increase) decrease in due from other funds	-	(114,422)	-	1,462	(112,960)	-
(Increase) decrease in prepaid expense	-	-	-	-	-	237,170
Increase (decrease) in accounts payable	186,038	1,163,452	(19,073)	(14,467)	1,315,950	146,380
Increase (decrease) in accrued liabilities	34,118	5,473	349	-	39,940	-
Increase (decrease) in due to other funds	16,672	7,228	(33,521)	143,162	133,541	17,762
Increase (decrease) in claims and judgments	-	-	-	-	-	1,020,296
Increase (decrease) in deferred revenue	-	-	5,435	(60,257)	(54,822)	-
Total adjustments	394,245	2,385,564	404,731	133,877	3,318,417	1,421,608
Net cash provided by (used for) operating activities	\$ (2,009,419)	\$ 3,862,110	\$ 27,779	\$ (591,221)	\$ 1,289,249	\$ (2,972,606)

Noncash investing activities for business-type enterprise funds were:

The net decrease in the fair value of investments for Emergency Medical Services was \$ 32,500 for the year.
The net decrease in the fair value of investments for Solid Waste Management was \$ 37,348 for the year.
The net decrease in the fair value of investments for the Western Idaho Fair was \$ 6,653 for the year.
The net decrease in the fair value of investments for Billing Services was \$ 5,983 for the year.

Noncash investing activities for governmental internal service funds were:

The net decrease in the fair value of investments for Self-Funded Health Insurance was \$ 39,225 for the year.
The net decrease in the fair value of investments for Liability Insurance was \$ 28,402 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, 2010

	Agency Funds
Assets	
Cash	\$ 7,628,726
Accounts receivable	665,628
Total assets	\$ 8,294,354
Liabilities	
Accounts payable	\$ 90,752
Fines and appearance bonds to be remitted	1,894,520
Fiduciary fund liabilities:	
Judgments held in trust	644,085
Tax receipts held in trust	1,372,630
Due to prisoners	108,467
Due to victims	42,120
Due to other agencies and units of government	4,141,780
Total liabilities	\$ 8,294,354

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 Year Ended September 30, 2010**

INDEX

I. Summary of Significant Accounting Policies

- A. Reporting Entity..... 41
- B. Government-Wide and Fund Financial Statements..... 41
 - Government-Wide Statements..... 41
 - Statement of Net Assets..... 42
 - Statement of Activities..... 42
 - Fund Statements..... 42
- C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation..... 43
- D. Assets, Liabilities, and Net Assets or Equity..... 44
 - 1. Deposits and Investments..... 44
 - 2. Receivables and Payables..... 45
 - 3. Inventories..... 46
 - 4. Capital Assets..... 46
 - 5. Long-Term Liabilities..... 46
 - 6. Fund Equity..... 47

II. Detailed Notes on all Funds

- A. Deposits and Investments..... 48
- B. Receivables..... 50
- C. Capital Assets..... 51
- D. Payables..... 52
- E. Interfund Accounts and Transfers..... 53
- F. Lease Receivable..... 54
- G. Capital Leases Payable..... 54
- H. Long-Term Debt..... 55
 - I. Solid Waste Landfill Closure and Postclosure Costs..... 56
- J. Retirement Plan..... 56
- K. Insurance..... 57
- L. Fund Equity..... 58
- M. Contingencies and Commitments..... 58
- N. Other Post-Employment Benefits..... 59

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2010

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 2009-2010 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 Year Ended September 30, 2010

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 \$19,766,888. 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 Year Ended September 30, 2010

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 Year Ended September 30, 2010

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, 2010, 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 Year Ended September 30, 2010

"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 Year Ended September 30, 2010

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. The County defines capital assets 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. 51, *Accounting and Financial Reporting for Intangible Assets*.

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 Year Ended September 30, 2010

Indigent Claims - In the fund financial statements for fiscal year 2010, the County recorded an accrued liability of \$1,136,945 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 an \$11,000 limit, per Idaho Code, Section 31. 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 due to termination, retirement or death during the year 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 Year Ended September 30, 2010

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, 2010 the following issuers hold more than 5% of Ada County's total portfolio. Federal Home Loan Bank – 29%, Federal National Mortgage Association – 27%, Federal Home Loan Mortgage Corp – 21% and Federal Farm Credit Bank – 21%.

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 an agreement with 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, 2010, the market value of the repurchase agreements was \$632,998. 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. The County's investment policy requires any deposits exceeding insurance limits to be fully collateralized by government and/or agency securities held by the pledging financial institutions. As of September 30, 2010, the County's deposits over and above the FDIC insurance limits; were covered under the federal government's Transaction Account Guarantee (TAG) program. All non-interest bearing transaction accounts at institutions participating in the TAG program are fully guaranteed by the FDIC for the entire amount in the account. Through this program the County had deposits of \$576,977 that were collateralized with securities held by the County or by its agent in the County's name and \$89,700,571 that were collateralized with securities held by the pledging financial institution's trust department or by its agent in the County's name.

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 Year Ended September 30, 2010**

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
		30 Days And Under	31-180 Days	180-365 Days	1-4 Years		
Federal Agricultural Mortgage Corp.	S&P AAA	\$ -	\$ -	\$ 479,543	\$ -	\$ 479,543	\$ 465,000
Federal Farm Credit Bank	S&P AAA	-	-	-	10,411,656	10,411,656	10,356,858
Federal Home Loan Bank	S&P AAA	2,004,180	-	-	12,137,460	14,141,640	14,058,141
Federal Home Loan Mortgage Corp.	S&P AAA	-	-	425,033	9,687,500	10,112,533	10,078,881
Federal National Mortgage Assoc.	S&P AAA	-	-	-	13,048,914	13,048,914	13,000,000
Mountain West Repurchase Sweep	UNRATED	632,998	-	-	-	632,998	632,998
Total Investments		\$ 2,637,178	\$ -	\$ 904,576	\$ 45,285,530	\$ 48,827,284	\$ 48,591,878

*Some investments have call dates prior to the actual maturity

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2010

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 4-year remaining term.

Receivables at September 30, 2010, were as follows:

	Accounts	Taxes	Due from Other Governments	Interest	Lease	Total Receivables
Governmental activities:						
General	\$ 7,365	\$ 69,234,180	\$ 5,032,359	\$ 109,220	\$ 1,811,232	\$ 76,194,356
Charities & Welfare	-	8,943,673	-	-	-	8,943,673
Capital Projects	-	-	-	91,400	-	91,400
Other Governmental	206,954	8,816,431	216,215	16,365	-	9,255,965
<i>Total receivables</i>	214,319	86,994,284	5,248,574	216,985	1,811,232	94,485,394
Reconciliation of balances in fund financial statements to government-wide financial statements:						
Internal Service				26,618		26,618
Lease Receivable				74,025		74,025
<i>Total - governmental activities</i>	<u>\$ 214,319</u>	<u>\$ 86,994,284</u>	<u>\$ 5,248,574</u>	<u>\$ 317,628</u>	<u>\$ 1,811,232</u>	<u>\$ 94,586,037</u>

Memo: Amounts not scheduled for collection during the next year

\$ 1,385,257

Business-type activities:

Emergency Medical Services	\$ 3,340,171	\$ 4,294,785	\$ 42,455	\$ 14,742	\$ -	\$ 7,692,153
Less Allowance for Doubtful accounts:	(1,733,712)	-	-	-	-	(1,733,712)
<i>Receivables, Net</i>	1,606,459	4,294,785	42,455	14,742	-	5,958,441
Solid Waste Management	225,647	-	529,039	19,438	-	774,124
Western Idaho Fair	18,507	-	-	3,268	-	21,775
Billing Services	20,774	-	114	2,298	-	23,186
<i>Total - business-type activities</i>	<u>\$ 1,871,387</u>	<u>\$ 4,294,785</u>	<u>\$ 571,608</u>	<u>\$ 39,746</u>	<u>\$ -</u>	<u>\$ 6,777,526</u>

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	\$ 83,034,747
Current Year Delinquent Taxes	2,220,404
Prior Years' Delinquent Taxes	1,739,130
Lease Receivable	1,811,232
Unearned Rental Revenue	50,826
Unearned Grant Revenue	225,448
Total deferred/unearned revenue for governmental funds	<u>\$ 89,081,787</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2010****C. Capital Assets**

Capital asset activity for the year ended September 30, 2010 was as follows:

Primary Government	2010			2010 Ending Balance
	Beginning Balance	Increases	Decreases	
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,214,171	\$ 56,464	\$ -	\$ 7,270,635
Construction in progress	6,071,484	2,674,821	5,485,944	3,260,361
Total capital assets, not being depreciated	<u>13,285,655</u>	<u>2,731,285</u>	<u>5,485,944</u>	<u>10,530,996</u>
Capital assets, being depreciated:				
Land improvements	2,304,663	1,006,222	-	3,310,885
Buildings and improvements	151,290,921	3,626,141	-	154,917,062
Vehicles	4,718,534	444,182	393,917	4,768,799
Machinery and equipment	25,191,577	2,289,804	559,529	26,921,852
Intangible Software	-	31,280	-	31,280
Infrastructure	1,706,261	-	-	1,706,261
Total capital assets being depreciated	<u>185,211,956</u>	<u>7,397,629</u>	<u>953,446</u>	<u>191,656,139</u>
Less accumulated depreciation for:				
Land improvements	949,697	212,727	-	1,162,424
Buildings and improvements	40,198,973	4,508,551	-	44,707,524
Vehicles	3,016,936	599,736	368,211	3,248,461
Machinery and equipment	14,892,591	2,527,751	507,955	16,912,387
Intangible Software	-	1,303	-	1,303
Infrastructure	380,658	141,646	-	522,304
Total accumulated depreciation	<u>59,438,855</u>	<u>7,991,714</u>	<u>876,166</u>	<u>66,554,403</u>
Total capital assets, being depreciated, net	<u>125,773,101</u>	<u>(594,085)</u>	<u>77,280</u>	<u>125,101,736</u>
Governmental activities capital assets, net	<u>\$ 139,058,756</u>	<u>\$ 2,137,200</u>	<u>\$ 5,563,224</u>	<u>\$ 135,632,732</u>

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

Governmental activities:	
General government	\$ 3,473,731
Public safety	3,913,963
Sanitation	190,092
Recreation	413,928
Total depreciation expense - governmental activities:	<u>\$ 7,991,714</u>
Business-type activities:	
Emergency Medical Services	\$ 273,821
Solid Waste	436,589
Western Idaho Fair	436,541
Total depreciation expense - business-type activities:	<u>\$ 1,146,951</u>

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2010**

	Beginning Balance	Increases	Adjustments/ Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 4,643,049	\$ 308,792	\$ -	\$ 4,951,841
Construction in progress	9,214,933	1,033,750	8,593,891	1,654,792
Total capital assets, not being depreciated	<u>13,857,982</u>	<u>1,342,542</u>	<u>8,593,891</u>	<u>6,606,633</u>
Capital assets, being depreciated:				
Land improvements	24,899,702	9,833,214	-	34,732,916
Buildings and improvements	9,914,599	832,072	43,785	10,702,886
Vehicles	3,157,116	236,625	166,011	3,227,730
Machinery and equipment	671,701	208,988	44,986	835,703
Infrastructure	3,838,918	-	-	3,838,918
Total capital assets being depreciated	<u>42,482,036</u>	<u>11,110,899</u>	<u>254,782</u>	<u>53,338,153</u>
Less accumulated depreciation for:				
Land improvements	2,295,350	448,133	-	2,743,483
Buildings and improvements	5,854,412	384,180	43,785	6,194,807
Vehicles	2,510,649	187,691	166,011	2,532,329
Machinery and equipment	546,793	29,605	44,986	531,412
Infrastructure	3,627,795	97,342	-	3,725,137
Total accumulated depreciation	<u>14,834,999</u>	<u>1,146,951</u>	<u>254,782</u>	<u>15,727,168</u>
Total capital assets, being depreciated, net	<u>27,647,037</u>	<u>9,963,948</u>	<u>-</u>	<u>37,610,985</u>
Business-type activities capital assets, net	<u>\$ 41,505,019</u>	<u>\$ 11,306,490</u>	<u>\$ 8,593,891</u>	<u>\$ 44,217,618</u>

D. Payables

Payables at September 30, 2010, were as follows:

	Vendors	Salaries and Benefits	Accrued Interest	Internal Service	Total Payables
Governmental activities:					
General	\$ 2,457,659	\$ 4,261,282	\$ -	\$ -	\$ 6,718,941
Charities & Welfare	928,920	62,010	-	-	990,930
Capital Projects	-	-	-	-	-
Other Governmental	1,388,815	469,980	-	-	1,858,795
Reconciliation of balances in fund financial statements to government-wide financial statements	<u>2,500,000</u>	<u>-</u>	<u>383,288</u>	<u>888,190</u>	<u>3,771,478</u>
Total - governmental activities	<u>\$ 7,275,394</u>	<u>\$ 4,793,272</u>	<u>\$ 383,288</u>	<u>\$ 888,190</u>	<u>\$ 13,340,144</u>

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2010**

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Accrued Interest</u>	<u>Internal Service</u>	<u>Total Payables</u>
Business-type activities:					
Emergency Medical Svcs.	\$ 361,648	\$ 420,446	\$ -	\$ -	\$ 782,094
Solid Waste Management	1,922,673	35,926	-	-	1,958,599
Western Idaho Fair	23,909	34,968	-	-	58,877
Billing Services	70,811	-	-	-	70,811
Total - business-type activities	<u>\$ 2,379,041</u>	<u>\$ 491,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,870,381</u>

Subsequent to September 30, 2010 the Idaho Supreme Court issued a ruling against the County in a case related to involuntary mental health care costs. Although this is a single ruling, the ruling impacts approximately 500 other cases and will likely result in the County paying additional amounts on these cases as well. As a result of the ruling, the County accrued \$2.5 million in governmental activities on the government wide statements as of September 30, 2010.

E. Interfund Accounts and Transfers

Due to/from other funds as of September 30, 2010 is as follows:

		Due From					
		General	Non-major	Charities	Proprietary	Internal	
		Fund	Funds	& Welfare	Funds	Service	Total
Due To	General Fund	\$ 3,779	\$ 1,641	\$ -	\$ 97,207	\$ 124,635	\$ 227,262
	Non-major Governmental	1,201	9,869	-	7,661	-	18,731
	Proprietary	-	-	-	183,371	-	183,371
	Total	<u>\$ 4,980</u>	<u>\$ 11,510</u>	<u>\$ -</u>	<u>\$ 288,239</u>	<u>\$ 124,635</u>	<u>\$ 429,364</u>

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, 2010, consisted of the following:

		Transfer Out				
		General Fund	Charities & Welfare	Non Major Governmental	Capital Projects	Total
Transfer In	General Fund	\$ -	\$ 30,011	\$ 91,251	\$ 1,140,190	\$ 1,261,452
	Non-major Governmental				67,961	67,961
	Capital Projects Fund	2,500,000	-	-	-	2,500,000
	Total	<u>\$ 2,500,000</u>	<u>\$ 30,011</u>	<u>\$ 91,251</u>	<u>\$ 1,208,151</u>	<u>\$ 3,829,413</u>

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 Year Ended September 30, 2010

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 2010 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
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>\$ 188,768</u>	<u>\$ 1,811,232</u>	
Total minimum lease payments			2,000,000
Less: Amount representing interest			<u>188,768</u>
Present value of net minimum lease payments			<u>\$ 1,811,232</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 2010, the County incurred net lease payments totaling \$4,054,295 for the Facility, and the County's remaining obligation at September 30 is \$46,785,000. 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 \$12,029,642, 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 Year Ended September 30, 2010**

Year Ending Sept. 30	Court Complex Lease		
	Principal	Interest	Total
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	3,580,000	1,732,663	5,312,663
2016-2020	22,390,000	5,622,100	28,012,100
2021-2022	9,380,000	610,600	9,990,600
Total	\$ 46,785,000	\$ 16,419,700	\$ 63,204,700

H. Long-Term Debt

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2010, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Capital leases	\$ 48,635,000	\$ -	\$ 1,850,000	\$ 46,785,000	\$ 2,415,000
Compensated absences	4,050,741	176,052	183,448	4,043,345	202,694
Claims and judgments	6,802,329	3,811,313	2,772,963	7,840,679	3,012,611
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 59,488,070</u>	<u>\$ 3,987,365</u>	<u>\$ 4,806,411</u>	<u>\$ 58,669,024</u>	<u>\$ 5,630,305</u>
Business-type activities:					
Compensated absences	\$ 437,260	\$ 63,561	\$ 23,621	\$ 477,200	\$ 19,382
Landfill closure	20,857,282	851,338	-	21,708,620	-
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 21,294,542</u>	<u>\$ 914,899</u>	<u>\$ 23,621</u>	<u>\$ 22,185,820</u>	<u>\$ 19,382</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, \$6,703,734 of internal service fund claim liabilities for the County's self-insurance programs are included in the above amounts. For the governmental activities, approximately 90 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 Year Ended September 30, 2010

I. Solid Waste Landfill Closure and Postclosure 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, 2010, the County has recorded a combined liability of \$21,708,620, which represents the estimated closure and post-closure costs based on 94.2% of landfill capacity used to date in the Hidden Hollow Cell and 1.3% capacity used to date in the new North Ravine Cell. The remaining estimated liability for these costs is \$1,853,022 and \$39,229,371, respectively, which will be recognized as the remaining capacity is used (estimated to be 10 years for Hidden Hollow and 90 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, 2010, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.69% (7.65% + .04% effective March 1, 2010) 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 \$7,694,335, \$7,788,956 and \$7,341,486 for the three years ended September 30, 2010, 2009, and 2008, respectively.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2010

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 2010, due to budgetary constraints, management ultimately determined that an operating transfer into the fund for future catastrophic losses would not be possible. At September 30, 2010, the Liability Insurance Fund had net assets of \$2,818,946.

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 \$210,321,996 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, 2010, the Self-Funded Health Insurance Fund had net assets of \$6,748,683.

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 Year Ended September 30, 2010**

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>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Unpaid claims as of October 1	\$ 4,680,117	\$ 3,023,319	\$ 1,023,320	\$ 1,052,785
Total incurred claims (including IBNRs) and prior period changes in claim estimates	2,382,559	2,508,521	13,606,954	12,618,530
Total payments	<u>1,520,317</u>	<u>871,723</u>	<u>13,448,899</u>	<u>12,647,995</u>
Unpaid claims as of September 30	<u>\$ 5,522,359</u>	<u>\$ 4,660,117</u>	<u>\$ 1,181,375</u>	<u>\$ 1,023,320</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 FY2010 fund balance that has been re-budgeted as a funding source for the County's FY2011 budget.

"*cash basis reserve*" reflects the amount of FY2010 fund balance that is needed to fund the first three months of FY2011 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 Postclosure 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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2010

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 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, 2010, 12-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, 2010, 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>
Solid Waste Scales	\$ 2,324,594	\$ 166,665	\$ 2,157,929
Solid Waste Waste to Energy	1,987,500	1,117,003	870,497
Solid Waste Leachate Pond	435,000	413,250	21,750
EMS Ustick/Linder	814,995	18,750	796,245
EMS Benjamin Facilites	2,801,143	389,492	2,411,651
Total Remaining Commitments			<u>\$ 6,258,072</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, 31 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.

With such a small pool of candidates participating in the plan, along with the limited number of years of eligibility; it is the County's position that it is not cost effective to have an actuarial determination performed to calculate the ARC (Annual Required Contribution) as required by GASB 45. In accordance with GASB 45, the County has 30 years to accrue the unfunded portion of any existing liability. The cumulative amount for fiscal year 2010 is immaterial; therefore the County did not accrue a liability for this fiscal year.

**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, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 68,509,244	\$ 68,509,244	\$ 68,921,386	\$ 412,142
Sales tax allocation	11,025,000	11,025,000	11,971,979	946,979
State shared	4,014,356	4,025,864	4,190,205	164,341
Payments in lieu of taxes	621,800	621,800	720,668	98,868
Licenses and permits	1,157,370	1,175,900	1,089,858	(86,042)
Charges for services	19,163,724	19,376,152	19,493,704	117,552
Grants	742,542	4,743,018	2,188,809	(2,554,209)
Interest income	827,000	827,000	1,006,299	179,299
Miscellaneous	1,976,000	2,480,560	4,299,928	1,819,368
Total general fund revenues	\$ 108,037,036	\$ 112,784,538	\$ 113,882,836	\$ 1,098,298
Expenditures:				
General Government				
Clerk of the District Court				
Personal services	\$ 6,540,978	\$ 6,540,978	\$ 6,321,023	\$ 219,955
Other services and charges	742,415	1,493,886	712,221	781,665
Capital outlays	-	64,610	64,380	230
Total clerk of the district court	7,283,393	8,099,474	7,097,624	1,001,850
Treasurer:				
Personal services	718,193	718,193	677,208	40,985
Other services and charges	179,960	155,960	155,880	80
Capital outlays	-	24,000	24,000	-
Total treasurer	898,153	898,153	857,088	41,065
Assessor:				
Personal services	615,515	615,515	581,187	34,328
Other services and charges	65,735	65,735	54,699	11,036
Capital outlays	-	-	-	-
Total assessor	681,250	681,250	635,886	45,364
Assessor Motor Vehicle:				
Personal services	1,865,443	1,865,443	1,592,686	272,757
Other services and charges	496,140	496,140	386,117	110,023
Capital outlays	-	-	-	-
Total assessor motor vehicle	2,361,583	2,361,583	1,978,803	382,780
Prosecuting Attorney:				
Personal services	9,967,087	10,085,621	9,783,262	302,359
Other services and charges	695,278	1,045,832	771,818	274,014
Capital outlays	1,850	-	-	-
Total prosecuting attorney	10,664,215	11,131,453	10,555,080	576,373

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, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
Commissioners:				
Personal services	597,402	597,402	571,219	26,183
Other services and charges	129,000	129,000	41,175	87,825
Capital outlays	-	-	-	-
Total commissioners	<u>726,402</u>	<u>726,402</u>	<u>612,394</u>	<u>114,008</u>
Operations:				
Personal services	1,820,722	1,835,722	1,751,716	84,006
Other services and charges	5,341,264	5,327,481	3,671,939	1,655,542
Capital outlays	197,000	849,283	573,853	275,430
Total operations	<u>7,358,986</u>	<u>8,012,486</u>	<u>5,997,508</u>	<u>2,014,978</u>
Development Services:				
Personal services	1,543,826	1,618,826	1,377,384	241,442
Other services and charges	218,382	297,032	133,845	163,187
Capital outlays	-	19,037	-	19,037
Total development services	<u>1,762,208</u>	<u>1,934,895</u>	<u>1,511,229</u>	<u>423,666</u>
Information Technology:				
Personal services	3,287,652	3,287,652	3,151,846	135,806
Other services and charges	1,075,525	1,173,990	968,574	205,416
Capital outlays	392,000	293,535	276,621	16,914
Total information technology	<u>4,755,177</u>	<u>4,755,177</u>	<u>4,397,041</u>	<u>358,136</u>
Public Defender:				
Personal services	4,736,249	4,736,249	4,677,970	58,279
Other services and charges	1,632,805	1,967,807	1,552,221	415,586
Capital outlays	-	-	-	-
Total public defender	<u>6,369,054</u>	<u>6,704,056</u>	<u>6,230,191</u>	<u>473,865</u>
Department of Administration:				
Personal Services	1,385,930	1,385,930	1,313,541	72,389
Other services and charges	170,814	170,814	128,013	42,801
Capital outlays	-	-	-	-
Total administrative services	<u>1,556,744</u>	<u>1,556,744</u>	<u>1,441,554</u>	<u>115,190</u>

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, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
General Government (Continued)				
General:				
Personal services	49,094	49,094	48,155	939
Other services and charges	7,626,873	7,626,873	6,722,228	904,645
Capital outlays	-	-	-	-
Total general	7,675,967	7,675,967	6,770,383	905,584
Total general government (including capital outlays)	52,093,132	54,537,640	48,084,781	6,452,859
Less: capital outlays	590,850	1,250,465	938,854	311,611
Total general government (excluding capital outlays)	<u>\$ 51,502,282</u>	<u>\$ 53,287,175</u>	<u>\$ 47,145,927</u>	<u>\$ 6,141,248</u>
Public Safety				
Sheriff:				
Personal services	\$ 41,723,973	\$ 41,982,632	\$ 41,397,546	\$ 585,086
Other services and charges	5,425,833	6,932,709	5,805,361	1,127,348
Capital outlays	376,429	946,902	812,273	134,629
Total sheriff	47,526,235	49,862,243	48,015,180	1,847,063
Coroner:				
Personal services	1,021,755	1,021,755	1,017,431	4,324
Other services and charges	160,800	160,797	127,161	33,636
Capital outlays	-	3	-	3
Total coroner	1,182,555	1,182,555	1,144,592	37,963
Juvenile:				
Personal services	6,618,921	7,200,313	6,522,972	677,341
Other services and charges	776,093	1,713,861	601,711	1,112,150
Capital outlays	-	273,172	21,274	251,898
Total juvenile	7,395,014	9,187,346	7,145,957	2,041,389
Total public safety (including capital outlays)	56,103,804	60,232,144	56,305,729	3,926,415
Less: capital outlays	376,429	1,220,077	833,547	386,530
Total public safety (excluding capital outlays)	<u>\$ 55,727,375</u>	<u>\$ 59,012,067</u>	<u>\$ 55,472,182</u>	<u>\$ 3,539,885</u>
Total general fund expenditures (excluding capital outlays)	\$ 107,229,657	\$ 112,299,242	\$ 102,618,109	\$ 9,681,133
Add: capital outlays	967,279	2,470,542	1,772,401	698,141
Total general fund expenditures (including capital outlays)	<u>\$ 108,196,936</u>	<u>\$ 114,769,784</u>	<u>\$ 104,390,510</u>	<u>\$ 10,379,274</u>

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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue Over (Under) Expenditures			9,492,326	
OTHER FINANCING SOURCES (USES)				
Transfers In			1,261,452	
Transfers Out			(2,500,000)	
Total Other Financing Sources (Uses)			(1,238,548)	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			8,253,778	
Reconciling Items				
Changes Affected by Accrued Revenues			(1,077,361)	
Changes Affected by Accrued Expenditures			2,220,020	
Fund Balances - Beginning of Year			40,025,404	
Fund Balances - End of Year			\$ 49,421,841	

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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 4,728,593	\$ 4,728,593	\$ 4,747,357	\$ 18,764
Intergovernmental	-	-	3,610	3,610
Charges for services	-	-	292,941	292,941
Miscellaneous	-	-	4,966	4,966
Total revenues	<u>4,728,593</u>	<u>4,728,593</u>	<u>5,048,874</u>	<u>320,281</u>
Expenditures:				
Current-				
Health and welfare				
Personal services	1,175,279	1,175,279	1,113,357	61,922
Other services and charges	4,359,731	5,209,731	4,773,846	435,885
Capital outlays	-	-	-	-
Total expenditures	<u>5,535,010</u>	<u>6,385,010</u>	<u>5,887,203</u>	<u>497,807</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(838,329)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(30,011)</u>	
Total Other Financing Sources (Uses)			<u>(30,011)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(868,340)	
Reconciling Items				
Changes Affected by Accrued Revenues			30,011	
Changes Affected by Accrued Expenditures			<u>(202,660)</u>	
Fund Balances - Beginning of Year			<u>1,721,687</u>	
Fund Balance - End of Year			<u>\$ 680,698</u>	

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 Year Ended September 30, 2010**

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 2010 budget by \$15,963,088, which had no impact on property taxes. Of that amount, \$6,998,446 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.

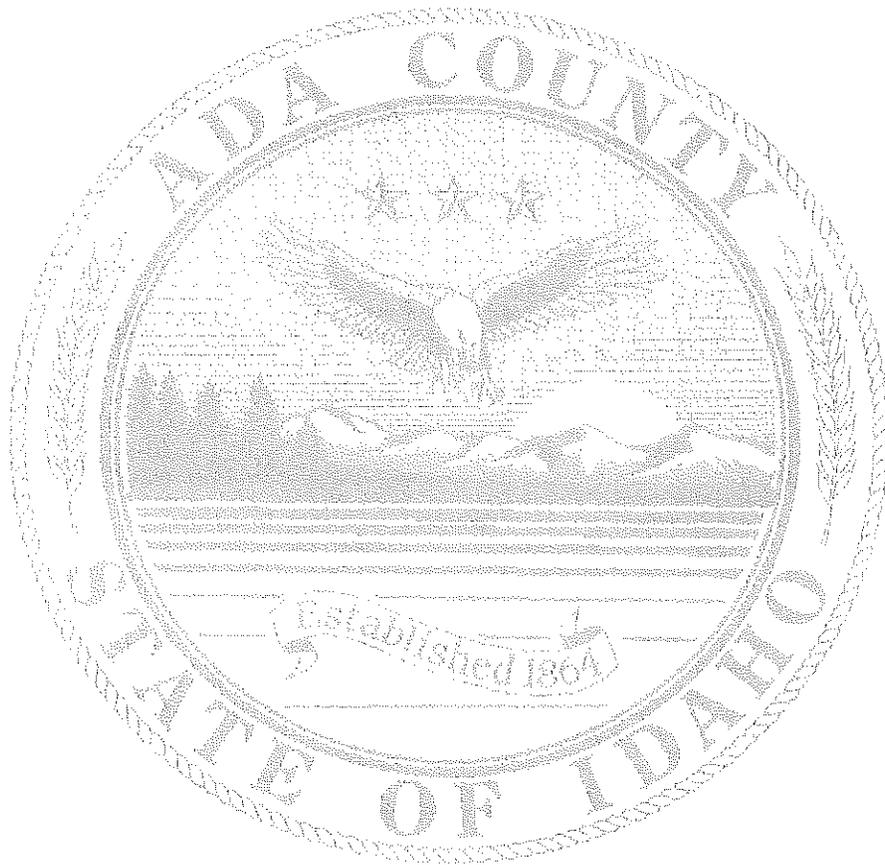
Waterways - to account for operations of the County boat patrol and other expenditures related to improvements of public waterways within the County. Revenue is provided by user fees. This fund was established by authority of Idaho Code Section 57-1501 and 67-7013.

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, 2010

	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	\$ 97,759	\$ 430,049	\$ 522,889	\$ 572,258	\$ 1,477,280	\$ 46,553	\$ 3,134,395
Investments	37,489	164,980	201,489	219,769	567,056	17,852	1,213,818
Accounts receivable	-	11,432	-	620	-	-	-
Property tax receivable	1,643,225	460,901	531,981	170,769	2,495,407	-	2,556,911
Accrued interest receivable	-	-	1,153	-	-	-	-
Due from other funds	-	18,701	30	-	-	-	-
Due from other agencies and units of government	-	1,139	5,518	50,564	-	-	14,462
Total assets	<u>\$ 1,778,473</u>	<u>\$ 1,087,202</u>	<u>\$ 1,263,060</u>	<u>\$ 1,013,980</u>	<u>\$ 4,539,743</u>	<u>\$ 64,405</u>	<u>\$ 6,919,586</u>
LIABILITIES							
Accounts payable	\$ -	\$ 69,793	\$ 15,340	\$ 57,479	\$ 144,742	\$ 11,000	\$ 303,257
Due to other funds	-	309	3,439	-	-	-	465
Deferred revenue	1,643,225	460,899	531,980	209,834	2,495,407	-	2,556,911
Total liabilities	<u>1,643,225</u>	<u>531,001</u>	<u>550,759</u>	<u>267,313</u>	<u>2,640,149</u>	<u>11,000</u>	<u>2,860,633</u>
FUND BALANCES							
Unreserved:							
Designated for capital project	-	203,566	438,177	-	32,189	-	96,584
Designated for subsequent years' expenditures	-	48,415	-	63,014	184,594	15,000	321,565
Designated for cash basis reserve	135,248	41,594	83,926	104,282	662,353	3,468	600,585
Designated for budget stabilization	-	162,626	90,198	121,882	405,104	9,113	958,572
Undesignated	-	100,000	100,000	457,489	615,354	25,824	2,081,647
Total fund balances	<u>135,248</u>	<u>556,201</u>	<u>712,301</u>	<u>746,667</u>	<u>1,899,594</u>	<u>53,405</u>	<u>4,058,953</u>
Total liabilities and fund balances	<u>\$ 1,778,473</u>	<u>\$ 1,087,202</u>	<u>\$ 1,263,060</u>	<u>\$ 1,013,980</u>	<u>\$ 4,539,743</u>	<u>\$ 64,405</u>	<u>\$ 6,919,586</u>

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2010

Special Revenue Funds							Total
Drug/Mental Health Court Fund	County Court Facilities Fund	Waterways Fund	Emergency Communications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Non-major Governmental Funds
\$ 818,228	\$ 12,490	\$ 88,561	\$ 6,267,372	\$ 268,038	\$ 2,290	\$ 736,590	\$ 14,474,752
315,070	4,790	34,127	2,415,405	115,618	878	283,839	5,592,180
-	-	-	194,902	-	-	-	206,954
-	-	-	-	-	20,000	937,237	8,816,431
-	-	304	13,269	-	-	1,639	16,365
-	-	-	-	-	-	-	18,731
-	-	41,411	3,633	94,471	-	5,017	216,215
<u>\$ 1,133,298</u>	<u>\$ 17,280</u>	<u>\$ 164,403</u>	<u>\$ 8,894,581</u>	<u>\$ 478,127</u>	<u>\$ 23,168</u>	<u>\$ 1,964,322</u>	<u>\$ 29,341,628</u>
\$ 42,114	\$ -	\$ 3,068	\$ 1,097,275	\$ 24,368	\$ -	\$ 90,359	\$ 1,858,795
-	-	-	489	379	-	6,429	11,510
-	-	-	-	-	20,000	937,237	8,855,493
<u>42,114</u>	<u>-</u>	<u>3,068</u>	<u>1,097,764</u>	<u>24,747</u>	<u>20,000</u>	<u>1,034,025</u>	<u>10,725,798</u>
30,000	17,280	-	4,604,950	64,983	-	-	5,487,729
4,356	-	13,804	2,348,289	64,615	-	-	3,063,652
-	-	10,198	-	-	3,168	103,491	1,748,313
184,770	-	26,794	843,578	115,643	-	151,550	3,069,830
872,058	-	110,539	-	208,139	-	675,256	5,246,306
<u>1,091,184</u>	<u>17,280</u>	<u>161,335</u>	<u>7,796,817</u>	<u>453,380</u>	<u>3,168</u>	<u>930,297</u>	<u>18,615,830</u>
<u>\$ 1,133,298</u>	<u>\$ 17,280</u>	<u>\$ 164,403</u>	<u>\$ 8,894,581</u>	<u>\$ 478,127</u>	<u>\$ 23,168</u>	<u>\$ 1,964,322</u>	<u>\$ 29,341,628</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2010

	Special Revenue Funds						
	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	Trial Court Adminstrator Fund
REVENUES							
Taxes	\$ 1,658,875	\$ 486,867	\$ 570,031	\$ 266,571	\$ 2,622,324	\$ -	\$ 3,624,586
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,669,438
Charges for services	-	578,219	2,448	99,434	48,320	-	600,262
Intergovernmental	1,033	5,682	20,472	170,128	1,582	-	79,759
Interest income	857	6,877	9,343	9,310	26,752	1,045	51,573
Net increase (decrease) in the fair value of investments	(364)	(1,294)	(1,667)	(3,118)	(5,898)	(395)	(8,810)
Miscellaneous	-	7,824	695	270,222	7,613	60,103	373,669
Total revenues	1,660,401	1,084,175	601,322	812,547	2,700,693	60,753	6,390,477
EXPENDITURES							
Current:							
General government	-	-	-	-	2,508,565	-	5,092,788
Sanitation	-	976,907	479,516	-	-	-	-
Public safety	-	-	-	-	-	105,620	-
Health and welfare	1,642,697	-	-	-	-	-	-
Recreational and cultural	-	-	-	519,645	-	-	-
Capital outlay	-	20,212	-	320,445	-	-	-
Total expenditures	1,642,697	997,119	479,516	840,090	2,508,565	105,620	5,092,788
Excess (deficiency) of revenues over expenditures	17,704	87,056	121,806	(27,543)	192,128	(44,867)	1,297,689
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	25,485	-	-	-	-
Transfers (out)	(493)	(5,583)	-	(6,192)	(20,854)	(650)	(42,763)
Total other financing sources and uses	(493)	(5,583)	25,485	(6,192)	(20,854)	(650)	(42,763)
Net change in fund balance	17,211	81,473	147,291	(33,735)	171,274	(45,517)	1,254,926
Fund balance, beginning of year	118,037	474,728	565,010	780,402	1,728,320	98,922	2,804,027
Fund balance, end of year	\$ 135,248	\$ 556,201	\$ 712,301	\$ 746,667	\$ 1,899,594	\$ 53,405	\$ 4,058,953

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2010

Special Revenue Funds							Total
Drug/Mental Health Court Fund	County Court Facilities Fund	Waterways Fund	Emergency Communcations Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Non-major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,251	\$ 899,825	\$ 10,149,330
-	-	177,047	-	-	-	-	177,047
-	-	-	-	-	-	-	1,669,438
189,399	20	-	5,518,017	-	-	82,950	7,119,069
1,031,199	-	-	11,955	763,969	16	15,849	2,101,644
12,037	5	2,215	107,520	4,765	55	12,634	244,988
(1,035)	(57)	(637)	(15,846)	(1,046)	(9)	(2,169)	(42,345)
200	-	-	2,206	3,263	-	1,241	727,036
<u>1,231,800</u>	<u>(32)</u>	<u>178,625</u>	<u>5,623,852</u>	<u>770,951</u>	<u>20,313</u>	<u>1,010,330</u>	<u>22,146,207</u>
587,676	-	-	-	-	-	-	8,189,029
-	-	-	-	-	-	845,680	2,302,103
44,818	-	-	3,307,138	689,982	-	-	4,147,558
-	-	-	-	-	-	-	1,642,697
-	-	170,600	-	-	20,000	-	710,245
-	-	-	1,820,255	-	-	-	2,160,912
<u>632,494</u>	<u>-</u>	<u>170,600</u>	<u>5,127,393</u>	<u>689,982</u>	<u>20,000</u>	<u>845,680</u>	<u>19,152,544</u>
<u>599,306</u>	<u>(32)</u>	<u>8,025</u>	<u>496,459</u>	<u>80,969</u>	<u>313</u>	<u>164,650</u>	<u>2,993,663</u>
-	-	-	-	-	-	42,476	67,961
(11,003)	52	-	-	(3,719)	(46)	-	(91,251)
<u>(11,003)</u>	<u>52</u>	<u>-</u>	<u>-</u>	<u>(3,719)</u>	<u>(46)</u>	<u>42,476</u>	<u>(23,290)</u>
588,303	20	8,025	496,459	77,250	267	207,126	2,970,373
<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>\$ 1,091,184</u>	<u>\$ 17,280</u>	<u>\$ 161,335</u>	<u>\$ 7,796,817</u>	<u>\$ 453,380</u>	<u>\$ 3,168</u>	<u>\$ 930,297</u>	<u>\$ 18,615,830</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	1,071,000	1,071,000	1,100,508	29,508
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	355,000	355,000	829,556	474,556
Miscellaneous	628,195	628,195	628,710	515
Total revenues	<u>2,054,195</u>	<u>2,054,195</u>	<u>2,558,774</u>	<u>504,579</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	2,261,625	3,845,377	3,317,446	527,931
Debt service-	-	-	-	-
Principal retirement	-	-	-	-
Interest and other debt charges	-	-	-	-
Total expenditures	<u>2,261,625</u>	<u>3,845,377</u>	<u>3,317,446</u>	<u>527,931</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(758,672)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			2,500,000	
Transfers Out			(1,208,151)	
Total Other Financing Sources (Uses)			<u>1,291,849</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			533,177	
Reconciling Items				
Changes Affected by Accrued Revenues			(756,510)	
Changes Affected by Accrued Expenditures/Capital Outlay			(1,999,500)	
Fund Balances - Beginning of Year			<u>61,084,521</u>	
Fund Balance - End of Year			<u>\$ 58,861,688</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,642,697	\$ 1,642,697	\$ 1,658,874	\$ 16,177
Intergovernmental	-	-	1,033	1,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,642,697</u>	<u>1,642,697</u>	<u>1,659,907</u>	<u>17,210</u>
Expenditures:				
Current -				
Health and welfare				
Other services and charges	<u>1,642,697</u>	<u>1,642,697</u>	<u>1,642,697</u>	-
Total expenditures	<u>1,642,697</u>	<u>1,642,697</u>	<u>1,642,697</u>	-
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>17,210</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(493)</u>	
Total Other Financing Sources (Uses)			<u>(493)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			16,717	
Reconciling Items				
Changes Affected by Accrued Revenues			494	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>118,037</u>	
Fund Balance - End of Year			<u>\$ 135,248</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 478,526	\$ 478,526	\$ 486,867	\$ 8,341
Intergovernmental	-	16,158	5,682	(10,476)
Charges for services	635,570	635,570	617,083	(18,487)
Miscellaneous	-	-	7,824	7,824
Total revenues	<u>1,114,096</u>	<u>1,130,254</u>	<u>1,117,456</u>	<u>(12,798)</u>
Expenditures:				
Current -				
Sanitation				
Personal services	650,877	661,701	595,049	66,652
Other services and charges	452,413	462,165	379,054	83,111
Capital outlays	25,000	20,582	20,212	370
Total expenditures	<u>1,128,290</u>	<u>1,144,448</u>	<u>994,315</u>	<u>150,133</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>123,141</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In				
			-	
Transfers Out				
			<u>(5,583)</u>	
Total Other Financing Sources (Uses)			<u>(5,583)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			117,558	
Reconciling Items				
Changes Affected by Accrued Revenues			(33,281)	
Changes Affected by Accrued Expenditures			(2,804)	
Fund Balances - Beginning of Year			<u>474,728</u>	
Fund Balance - End of Year			<u>\$ 556,201</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 563,508	\$ 563,508	\$ 570,031	\$ 6,523
Intergovernmental	5,000	5,000	20,640	15,640
Charges for services	2,000	2,000	2,704	704
Miscellaneous	-	-	26,180	26,180
Interest	-	-	9,777	9,777
Total revenues	<u>570,508</u>	<u>570,508</u>	<u>629,332</u>	<u>58,824</u>
Expenditures:				
Current -				
Sanitation				
Personal services		-	-	-
Other services and charges	566,758	570,508	476,077	94,431
Capital outlays	3,750	-	-	-
Total expenditures	<u>570,508</u>	<u>570,508</u>	<u>476,077</u>	<u>94,431</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>153,255</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			25,485	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>25,485</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			178,740	
Reconciling Items				
Changes Affected by Accrued Revenues			(28,010)	
Changes Affected by Accrued Expenditures			(3,439)	
Fund Balances - Beginning of Year			<u>565,010</u>	
Fund Balance - End of Year			<u>\$ 712,301</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 262,133	\$ 262,133	\$ 266,571	\$ 4,438
Intergovernmental	46,850	430,222	123,809	(306,413)
Charges for services	110,500	110,500	99,640	(10,860)
Miscellaneous	278,500	278,500	284,761	6,261
Total revenues	<u>697,983</u>	<u>1,081,355</u>	<u>774,781</u>	<u>(306,574)</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	261,721	261,721	255,268	6,453
Other services and charges	290,810	335,682	265,235	70,447
Capital outlays	307,000	645,500	320,444	325,056
Total expenditures	<u>859,531</u>	<u>1,242,903</u>	<u>840,947</u>	<u>401,956</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(66,166)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(6,192)	
Total Other Financing Sources (Uses)			<u>(6,192)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(72,358)	
Reconciling Items				
Changes Affected by Accrued Revenues			37,766	
Changes Affected by Accrued Expenditures			857	
Fund Balances - Beginning of Year			<u>780,402</u>	
Fund Balance - End of Year			<u>\$ 746,667</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 2,593,019	\$ 2,593,019	\$ 2,622,324	\$ 29,305
Intergovernmental	-	-	1,582	1,582
Charges for services	62,000	62,000	48,452	(13,548)
Miscellaneous	-	-	7,613	7,613
Total Revenues	<u>2,655,019</u>	<u>2,655,019</u>	<u>2,679,971</u>	<u>24,952</u>
Expenditures:				
Current -				
General government				
Personal services	2,526,396	2,526,396	2,365,020	161,376
Other services and charges	251,068	251,068	135,657	115,411
Capital outlays	-	-	-	-
Total expenditures	<u>2,777,464</u>	<u>2,777,464</u>	<u>2,500,677</u>	<u>276,787</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>179,294</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(20,854)	
Total Other Financing Sources (Uses)			<u>(20,854)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			158,440	
Reconciling Items				
Changes Affected by Accrued Revenues			20,722	
Changes Affected by Accrued Expenditures			(7,888)	
Fund Balances - Beginning of Year			<u>1,728,320</u>	
Fund Balance - End of Year			<u>\$ 1,899,594</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	50,300	50,300	61,069	10,769
Total revenues	<u>50,300</u>	<u>50,300</u>	<u>61,069</u>	<u>10,769</u>
Expenditures:				
Current -				
Public Safety				
Personal services	-	-	-	-
Other services and charges	88,300	113,300	105,620	7,680
Capital outlays	-	-	-	-
Total court monitoring	<u>88,300</u>	<u>113,300</u>	<u>105,620</u>	<u>7,680</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(44,551)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(650)	
Total Other Financing Sources (Uses)			<u>(650)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(45,201)	
Reconciling Items				
Changes Affected by Accrued Revenues			(316)	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>98,922</u>	
Fund Balance - End of Year			<u>\$ 53,405</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue:				
Taxes	\$ 3,592,840	\$ 3,592,840	\$ 3,624,586	\$ 31,746
Intergovernmental	138,136	138,136	79,759	(58,377)
Charges for services	793,199	793,199	852,217	59,018
Fines and forfeitures	1,144,246	1,144,246	1,751,155	606,909
Miscellaneous	1,000	1,000	377,108	376,108
Total revenues	<u>5,669,421</u>	<u>5,669,421</u>	<u>6,684,825</u>	<u>1,015,404</u>
Expenditures:				
Current -				
General government				
Personal services	3,925,507	3,925,507	3,781,444	144,063
Other services and charges	1,744,819	1,746,414	1,561,400	185,014
Capital outlays	43,067	41,472	-	41,472
Total expenditures	<u>5,713,393</u>	<u>5,713,393</u>	<u>5,342,844</u>	<u>370,549</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,341,981</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(42,763)	
Total Other Financing Sources (Uses)			<u>(42,763)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			1,299,218	
Reconciling Items				
Changes Affected by Accrued Revenues			(294,348)	
Changes Affected by Accrued Expenditures			250,056	
Fund Balances - Beginning of Year			<u>2,804,027</u>	
Fund Balance - End of Year			<u>\$ 4,058,953</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current -				
General government	-	-	-	-
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses, cash basis			-	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			52	
Total Other Financing Sources (Uses)			52	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			52	
Reconciling Items				
Changes Affected by Accrued Revenues			(32)	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			17,260	
Fund Balance - End of Year			\$ 17,280	

(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, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	173,500	173,500	135,635	(37,865)
Interest	5,000	5,000	2,378	(2,622)
Miscellaneous	-	-	-	-
Total revenues	<u>178,500</u>	<u>178,500</u>	<u>138,013</u>	<u>(40,487)</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	178,500	178,288	170,600	7,688
Capital outlays	-	212	-	212
Total expenditures	<u>178,500</u>	<u>178,500</u>	<u>170,600</u>	<u>7,900</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(32,587)</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			(32,587)	
Reconciling Items				
Changes Affected by Accrued Revenues			40,612	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>153,310</u>	
Fund Balance - End of Year			<u>\$ 161,335</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,564,531	1,266,951	(297,580)
Charges for services	5,389,064	5,389,064	5,685,240	296,176
Interest	150,000	150,000	109,842	(40,158)
Miscellaneous	2,000	2,000	2,206	206
Total revenues	5,541,064	7,105,595	7,064,239	(41,356)
Expenditures:				
Current -				
Public safety				
Personal services	591,459	591,459	510,944	80,515
Other services and charges	2,732,642	3,406,146	2,832,722	573,424
Capital outlays	3,105,698	2,731,334	1,962,717	768,617
Total expenditures	6,429,799	6,728,939	5,306,383	1,422,556
Excess (deficiency) of revenues over expenditures and other uses, cash basis			1,757,856	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			-	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			1,757,856	
Reconciling Items				
Changes Affected by Accrued Revenues			(1,440,387)	
Changes Affected by Accrued Expenditures			178,990	
Capital Lease				
Fund Balances - Beginning of Year			7,300,358	
Fund Balance - End of Year			\$ 7,796,817	

(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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	448,306	898,656	598,288	(300,368)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	3,262	3,262
Total revenues	448,306	898,656	601,550	(297,106)
Expenditures:				
Current -				
Public safety				
Personal services	370,463	391,427	368,589	22,838
Other services and charges	104,223	510,937	175,142	335,795
Capital outlays	3,620	1,660	-	1,660
Total expenditures	478,306	904,024	543,731	360,293
Excess (deficiency) of revenues over expenditures and other uses, cash basis			57,819	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(3,719)	
Total Other Financing Sources (Uses)			(3,719)	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			54,100	
Reconciling Items				
Changes Affected by Accrued Revenues			169,401	
Changes Affected by Accrued Expenditures			(146,251)	
Fund Balances - Beginning of Year			376,130	
Fund Balance - End of Year			\$ 453,380	

**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, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 20,000	\$ 20,000	\$ 20,251	\$ 251
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,267</u>	<u>267</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	20,000	20,000	20,000	-
Capital outlays	-	-	-	-
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>267</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(46)	
Total Other Financing Sources (Uses)			<u>(46)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			221	
Reconciling Items				
Changes Affected by Accrued Revenues			46	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>2,901</u>	
Fund Balance - End of Year			<u>\$ 3,168</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 892,210	\$ 892,210	\$ 899,825	\$ 7,615
Intergovernmental	-	-	21,299	21,299
Charges for services	82,950	82,950	82,950	-
Licenses and permits	-	-	-	-
Interest	-	-	13,289	13,289
Miscellaneous	-	-	43,716	43,716
Total revenues	<u>975,160</u>	<u>975,160</u>	<u>1,061,079</u>	<u>85,919</u>
Expenditures:				
Current -				
Sanitation				
Personal services	360,240	361,740	361,556	184
Other services and charges	553,670	597,245	476,324	120,921
Capital outlays	61,250	17,675	-	17,675
Total expenditures	<u>975,160</u>	<u>976,660</u>	<u>837,880</u>	<u>138,780</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>223,199</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			42,476	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>42,476</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			265,675	
Reconciling Items				
Changes Affected by Accrued Revenues			(50,749)	
Changes Affected by Accrued Expenditures			(7,800)	
Fund Balances - Beginning of Year			<u>723,171</u>	
Fund Balance - End of Year			<u>\$ 930,297</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	566,704	566,704	1,031,199	464,495
Charges for services	66,715	66,715	189,399	122,684
Interest	-	-	-	-
Miscellaneous	-	-	200	200
Total revenues	<u>633,419</u>	<u>633,419</u>	<u>1,220,798</u>	<u>587,379</u>
Expenditures:				
Current -				
Public safety				
Personal services	531,440	602,247	521,823	80,424
Other services and charges	106,472	121,072	102,900	18,172
Capital outlays	-	-	-	-
Total expenditures	<u>637,912</u>	<u>723,319</u>	<u>624,723</u>	<u>98,596</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>596,075</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(11,003)</u>	
Total Other Financing Sources (Uses)			<u>(11,003)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			585,072	
Reconciling Items				
Changes Affected by Accrued Revenues			11,002	
Changes Affected by Accrued Expenditures			(7,771)	
Capital Lease				
Fund Balances - Beginning of Year			<u>502,881</u>	
Fund Balance - End of Year			<u>\$ 1,091,184</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, 2010**

	Self-Funded Health Insurance	Liability Insurance	Total
ASSETS			
Cash	\$ 6,068,942	\$ 6,405,589	\$ 12,474,531
Investments	2,338,605	2,444,434	4,783,039
Accrued interest receivable	12,743	13,875	26,618
	<hr/>	<hr/>	<hr/>
Total current assets	8,420,290	8,863,898	17,284,188
	<hr/>	<hr/>	<hr/>
Total assets	8,420,290	8,863,898	17,284,188
LIABILITIES			
Current liabilities:			
Accounts payable	490,232	397,958	888,190
Due to other funds	-	124,635	124,635
Claims and judgments	1,181,375	694,291	1,875,666
	<hr/>	<hr/>	<hr/>
Total current liabilities	1,671,607	1,216,884	2,888,491
Noncurrent liabilities:			
Claims and judgments	-	4,828,068	4,828,068
	<hr/>	<hr/>	<hr/>
Total noncurrent liabilities	-	4,828,068	4,828,068
	<hr/>	<hr/>	<hr/>
Total liabilities	1,671,607	6,044,952	7,716,559
NET ASSETS			
Unrestricted	6,748,683	2,818,946	9,567,629
Total net assets	<u>\$ 6,748,683</u>	<u>\$ 2,818,946</u>	<u>\$ 9,567,629</u>

Ada County
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
For the Year Ended September 30, 2010

	Self-Funded Health Insurance	Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 13,299,977	\$ 1,069,485	\$ 14,369,462
OPERATING EXPENSES			
Claims	13,768,854	2,473,866	16,242,720
Administration	2,217,167	303,789	2,520,956
Total operating expenses	<u>15,986,021</u>	<u>2,777,655</u>	<u>18,763,676</u>
Income (loss) before nonoperating income (expense) and transfers	<u>(2,686,044)</u>	<u>(1,708,170)</u>	<u>(4,394,214)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest income	111,224	118,020	229,244
Net increase (decrease) in the fair value of investments	(39,225)	(28,402)	(67,627)
Total nonoperating income	<u>71,999</u>	<u>89,618</u>	<u>161,617</u>
Income before operating transfers	<u>(2,614,045)</u>	<u>(1,618,552)</u>	<u>(4,232,597)</u>
Transfers in	-	-	-
Transfers out	-	-	-
Change in net assets	<u>(2,614,045)</u>	<u>(1,618,552)</u>	<u>(4,232,597)</u>
Total net assets - beginning	<u>9,362,728</u>	<u>4,437,498</u>	<u>13,800,226</u>
Total net assets - ending	<u>\$ 6,748,683</u>	<u>\$ 2,818,946</u>	<u>\$ 9,567,629</u>

Ada County
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2010

	Self-Funded Health Insurance	Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided to other funds	\$ 13,299,977	\$ 1,069,485	\$ 14,369,462
Cash paid to suppliers for goods and contracted services	(15,945,552)	(1,396,516)	(17,342,068)
Net cash provided by (used for) operating activities	(2,645,575)	(327,031)	(2,972,606)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer in	-	-	-
Transfer out	-	-	-
Net cash provided by (used for) noncapital financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Net (increase) decrease in investments	2,392,620	1,323,423	3,716,043
Interest income	126,917	128,395	255,312
Net cash provided by (used for) investing activities	2,519,537	1,451,818	3,971,355
Net increase (decrease) in cash	(126,038)	1,124,787	998,749
Cash, beginning of year	6,194,980	5,280,802	11,475,782
Cash, end of year	\$ 6,068,942	\$ 6,405,589	\$ 12,474,531

(Continued)

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

	Self-Funded Health Insurance	Liability Insurance	Total
Operating income (loss)	\$ (2,686,044)	\$ (1,708,170)	\$ (4,394,214)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Change in assets and liabilities:			
(Increase) decrease in prepaid expense	-	237,170	237,170
Increase (decrease) in accounts payable	(117,585)	263,965	146,380
Increase (decrease) in due to other funds	-	17,762	17,762
Increase (decrease) in claims and judgments	158,054	862,242	1,020,296
Total adjustments	40,469	1,381,139	1,421,608
Net cash provided by (used for) operating activities	\$ (2,645,575)	\$ (327,031)	\$ (2,972,606)

Noncash investing activities for governmental internal service funds were:

The net decrease in the fair value of investments for Self-Funded Health Insurance was \$ 39,225 for the year.

The net decrease in the fair value of investments for Liability Insurance was \$ 28,402 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.

Allumbaugh House – to account for monies received from various agencies supporting the detox facility.

ADA COUNTY, IDAHO
 COMBINING STATEMENT OF ASSETS AND LIABILITIES
 AGENCY FUNDS
 September 30, 2010

	State of Idaho	Special Taxing Districts	Unapportioned Account	Court Suspende	Restitution Accounts	Sheriff's Account	Other Agencies	Allumbaugh House	Total
Assets									
Cash	\$ 2,089,873	\$ 757,006	\$ 1,372,630	\$ 2,572,594	\$ 42,120	\$ 752,552	\$ 27	\$ 41,924	\$ 7,628,726
Accounts Receivable	472,364	193,264	-	-	-	-	-	-	665,628
Total assets	\$ 2,562,237	\$ 950,270	\$ 1,372,630	\$ 2,572,594	\$ 42,120	\$ 752,552	\$ 27	\$ 41,924	\$ 8,294,354
Liabilities									
Accounts payable	\$ -	\$ 36,355	\$ -	\$ 12,446	\$ -	\$ -	\$ 27	\$ 41,924	\$ 90,752
Fines and appearance bonds to be remitted	-	-	-	1,894,520	-	-	-	-	1,894,520
Fiduciary fund liabilities:									
Judgements held in trust	-	-	-	-	-	644,085	-	-	644,085
Tax receipts held in trust	-	-	1,372,630	-	-	-	-	-	1,372,630
Due to prisoners	-	-	-	-	-	108,467	-	-	108,467
Due to victims	-	-	-	-	42,120	-	-	-	42,120
Due to other agencies and units of government	2,562,237	913,915	-	665,628	-	-	-	-	4,141,780
Total liabilities	\$ 2,562,237	\$ 950,270	\$ 1,372,630	\$ 2,572,594	\$ 42,120	\$ 752,552	\$ 27	\$ 41,924	\$ 8,294,354

ADA COUNTY, IDAHO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

FUND	Balance 9/30/09	Additions	Deductions	Balance 9/30/10
State of Idaho				
Assets:				
Cash	\$ 2,033,227	\$ 33,029,640	\$ 32,972,994	\$ 2,089,873
Accounts Receivable	489,298	472,364	489,298	472,364
Total Assets	<u>\$ 2,522,525</u>	<u>\$ 33,502,004</u>	<u>\$ 33,462,292</u>	<u>\$ 2,562,237</u>
Liabilities:				
Accounts payable	\$ -	\$ 30,939,767	\$ 30,939,767	\$ -
Due to other agencies and units of government	2,522,525	2,562,237	2,522,525	2,562,237
Total liabilities	<u>\$ 2,522,525</u>	<u>\$ 33,502,004</u>	<u>\$ 33,462,292</u>	<u>\$ 2,562,237</u>
Special Taxing Districts				
Assets:				
Cash	\$ 375,434	\$ 343,663,575	\$ 343,282,003	\$ 757,006
Accounts Receivable	246,512	193,264	246,512	193,264
Total Assets	<u>\$ 621,946</u>	<u>\$ 343,856,839</u>	<u>\$ 343,528,515</u>	<u>\$ 950,270</u>
Liabilities:				
Accounts payable	\$ 23,292	\$ 36,355	\$ 23,292	\$ 36,355
Due to other agencies and units of government	598,654	343,820,484	343,505,223	913,915
Total liabilities	<u>\$ 621,946</u>	<u>\$ 343,856,839</u>	<u>\$ 343,528,515</u>	<u>\$ 950,270</u>
Unapportioned				
Assets:				
Cash	\$ 1,351,286	\$ 856,135,896	\$ 856,114,552	\$ 1,372,630
Total Assets	<u>\$ 1,351,286</u>	<u>\$ 856,135,896</u>	<u>\$ 856,114,552</u>	<u>\$ 1,372,630</u>
Liabilities:				
Tax receipts held in trust	\$ 1,351,286	\$ 856,135,896	\$ 856,114,552	\$ 1,372,630
Total liabilities	<u>\$ 1,351,286</u>	<u>\$ 856,135,896</u>	<u>\$ 856,114,552</u>	<u>\$ 1,372,630</u>

ADA COUNTY, IDAHO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

<u>FUND</u>	<u>Balance 9/30/09</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 9/30/10</u>
<u>Court Suspense</u>				
Assets:				
Cash	\$ 2,827,259	\$ 19,610,200	\$ 19,864,865	\$ 2,572,594
Total Assets	<u>\$ 2,827,259</u>	<u>\$ 19,610,200</u>	<u>\$ 19,864,865</u>	<u>\$ 2,572,594</u>
Liabilities:				
Accounts payable	\$ 51,655	\$ 17,050,052	\$ 17,089,261	\$ 12,446
Due to agencies	735,810	665,628	735,810	665,628
Fines and appearance bonds to be remitted	<u>2,039,794</u>	<u>1,894,520</u>	<u>2,039,794</u>	<u>1,894,520</u>
Total liabilities	<u>\$ 2,827,259</u>	<u>\$ 19,610,200</u>	<u>\$ 19,864,865</u>	<u>\$ 2,572,594</u>
<u>Restitution Accounts</u>				
Assets:				
Cash	\$ 76,579	\$ 1,787,357	\$ 1,821,816	\$ 42,120
	<u>\$ 76,579</u>	<u>\$ 1,787,357</u>	<u>\$ 1,821,816</u>	<u>\$ 42,120</u>
Liabilities:				
Due victims	\$ 76,579	\$ 1,787,357	\$ 1,821,816	\$ 42,120
	<u>\$ 76,579</u>	<u>\$ 1,787,357</u>	<u>\$ 1,821,816</u>	<u>\$ 42,120</u>
<u>Sheriff's Accounts</u>				
Assets:				
Cash	\$ 863,252	\$ 13,042,614	13,153,314	\$ 752,552
	<u>\$ 863,252</u>	<u>\$ 13,042,614</u>	<u>\$ 13,153,314</u>	<u>\$ 752,552</u>
Liabilities:				
Due to prisoners Judgment held in trust	\$ 120,370	\$ 1,328,952	\$ 1,340,855	\$ 108,467
	<u>742,882</u>	<u>11,713,662</u>	<u>11,812,459</u>	<u>644,085</u>
	<u>\$ 863,252</u>	<u>\$ 13,042,614</u>	<u>\$ 13,153,314</u>	<u>\$ 752,552</u>

(Continued)

ADA COUNTY, IDAHO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

<u>FUND</u>	Balance 9/30/09	Additions	Deductions	Balance 9/30/10
<u>Allumbaugh House</u>				
Assets:				
Cash	\$ -	\$ 1,363,790	\$ 1,321,866	\$ 41,924
Total Assets	<u>\$ -</u>	<u>\$ 1,363,790</u>	<u>\$ 1,321,866</u>	<u>\$ 41,924</u>
Liabilities:				
Accounts payable	\$ -	\$ 1,363,790	\$ 1,321,866	\$ 41,924
Total liabilities	<u>\$ -</u>	<u>\$ 1,363,790</u>	<u>\$ 1,321,866</u>	<u>\$ 41,924</u>
 <u>Other Agencies</u>				
Assets:				
Cash	\$ -	\$ 2,429,462	\$ 2,429,435	\$ 27
Total Assets	<u>\$ -</u>	<u>\$ 2,429,462</u>	<u>\$ 2,429,435</u>	<u>\$ 27</u>
Liabilities:				
Accounts payable	\$ -	\$ 2,429,462	\$ 2,429,435	\$ 27
Total liabilities	<u>\$ -</u>	<u>\$ 2,429,462</u>	<u>\$ 2,429,435</u>	<u>\$ 27</u>
 <u>TOTAL ALL AGENCY FUNDS:</u>				
Assets:				
Cash	\$ 7,527,037	\$ 1,271,062,534	\$ 1,270,960,845	\$ 7,628,726
Accounts Receivable	735,810	665,628	735,810	665,628
	<u>\$ 8,262,847</u>	<u>\$ 1,271,728,162</u>	<u>\$ 1,271,696,655</u>	<u>\$ 8,294,354</u>
Liabilities:				
Accounts payable	\$ 74,947	\$ 51,819,426	\$ 51,803,621	\$ 90,752
Fines and appearance bonds to be remitted	2,039,794	1,894,520	2,039,794	1,894,520
Judgments held in trust	742,882	11,713,662	11,812,459	644,085
Tax receipts held in trust	1,351,286	856,135,896	856,114,552	1,372,630
Due to prisoners	120,370	1,328,952	1,340,855	108,467
Due to victims	76,579	1,787,357	1,821,816	42,120
Due to other agencies and units of government	3,856,989	347,048,349	346,763,558	4,141,780
	<u>\$ 8,262,847</u>	<u>\$ 1,271,728,162</u>	<u>\$ 1,271,696,655</u>	<u>\$ 8,294,354</u>

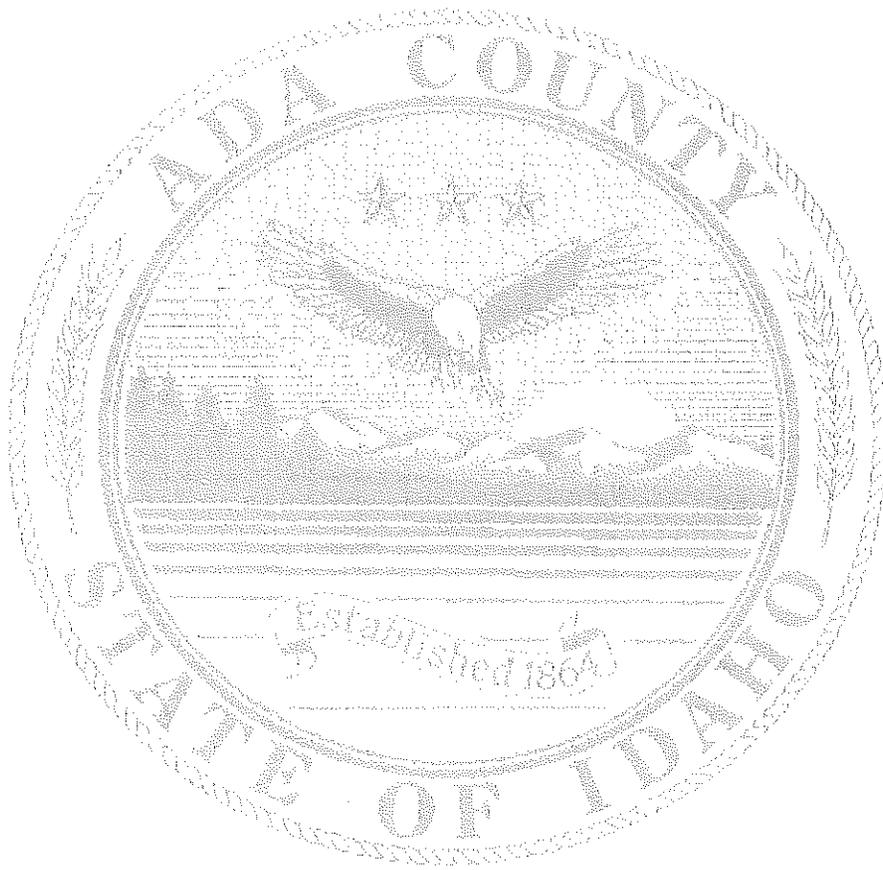
STATISTICAL SECTION

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 Eight Fiscal Years ⁽¹⁾
(accrual basis of accounting)

	<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
Unrestricted	11,617,669	13,288,919	18,915,611	11,368,331
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	27,339,891
Unrestricted	43,733,985	50,007,210	59,664,609	111,302,896
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>	<u>2010</u>
\$ 77,996,260	\$ 87,719,664	\$ 90,423,756	88,847,732
20,562,666	23,166,023	18,833,918	19,766,888
109,397,452	110,577,070	113,753,487	115,463,248
<u>\$ 207,956,378</u>	<u>\$ 221,462,757</u>	<u>\$ 223,011,161</u>	<u>224,077,868</u>
\$ 31,370,655	\$ 32,861,601	\$ 41,505,019	44,217,618
11,044,254	8,687,207	3,760,014	2,926,742
<u>\$ 42,414,909</u>	<u>\$ 41,548,808</u>	<u>\$ 45,265,033</u>	<u>47,144,360</u>
\$ 109,366,915	\$ 120,581,265	\$ 131,928,775	133,065,350
20,562,666	23,166,023	18,833,918	19,766,888
120,441,706	119,264,277	117,513,501	118,389,990
<u>\$ 250,371,287</u>	<u>\$ 263,011,565</u>	<u>\$ 268,276,194</u>	<u>271,222,228</u>

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
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	<u>91,582,923</u>	<u>97,785,631</u>	<u>102,703,852</u>	<u>104,317,742</u>
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	<u>22,203,454</u>	<u>20,880,839</u>	<u>15,439,267</u>	<u>22,669,974</u>
Total Primary Government Expenses	<u>\$ 113,786,377</u>	<u>\$ 118,666,470</u>	<u>\$ 118,143,119</u>	<u>\$ 126,987,716</u>
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	<u>26,506,237</u>	<u>27,599,085</u>	<u>33,912,464</u>	<u>36,938,102</u>
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	<u>17,639,661</u>	<u>18,293,221</u>	<u>19,561,973</u>	<u>25,137,482</u>
Total primary government program revenues	<u>\$ 44,145,898</u>	<u>\$ 45,892,306</u>	<u>\$ 53,474,437</u>	<u>\$ 62,075,584</u>
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	<u>\$ (69,640,479)</u>	<u>\$ (72,774,164)</u>	<u>\$ (64,668,682)</u>	<u>\$ (64,912,132)</u>
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	<u>71,315,785</u>	<u>75,010,066</u>	<u>82,778,110</u>	<u>97,015,487</u>
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	<u>3,030,121</u>	<u>3,417,457</u>	<u>3,578,257</u>	<u>5,083,528</u>
Total primary government	<u>\$ 74,345,906</u>	<u>\$ 78,427,523</u>	<u>\$ 86,356,367</u>	<u>\$ 102,099,015</u>
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	<u>\$ 4,705,427</u>	<u>\$ 5,653,359</u>	<u>\$ 21,687,685</u>	<u>\$ 37,186,883</u>

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

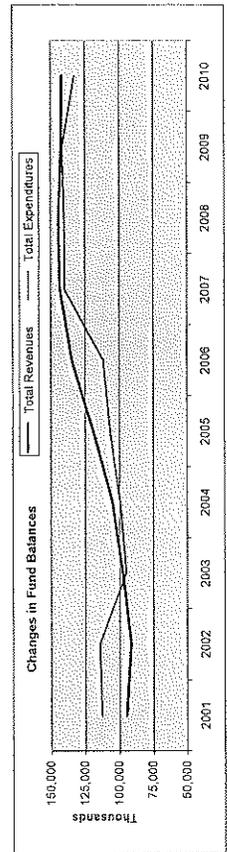
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$	52,170,385	\$ 56,754,618	\$ 60,278,077	\$ 58,584,760
	52,647,819	60,025,033	66,365,684	64,925,425
	2,024,030	2,137,534	2,389,758	2,532,523
	5,287,717	6,788,432	9,327,152	9,948,451
	883,819	1,035,666	1,270,222	1,080,420
	230,756	153,879	-	-
	2,599,255	1,974,928	1,943,494	2,190,645
	<u>115,843,781</u>	<u>128,870,090</u>	<u>141,574,387</u>	<u>139,262,224</u>
	8,697,888	9,760,710	9,891,228	10,308,696
	8,824,916	17,424,254	9,948,898	9,599,649
	3,511,749	3,692,851	3,528,574	3,742,215
	3,509,084	3,810,141	4,190,431	4,408,850
	<u>24,543,637</u>	<u>34,687,956</u>	<u>27,559,131</u>	<u>28,059,410</u>
\$	<u>140,387,418</u>	<u>163,558,046</u>	<u>169,133,518</u>	<u>167,321,634</u>
\$	12,500,483	\$ 10,071,190	\$ 8,431,614	\$ 8,684,928
	369,165	365,455	629,343	663,617
	17,595,763	21,271,616	21,473,736	20,759,001
	540,643	300,632	281,368	276,481
	5,512,550	3,705,763	6,679,011	5,074,372
	-	-	-	459,381
	<u>36,518,604</u>	<u>35,714,656</u>	<u>37,495,072</u>	<u>35,917,780</u>
	6,366,450	7,487,474	7,137,575	7,543,075
	9,545,456	13,602,397	12,210,403	11,054,437
	3,693,718	3,644,401	3,298,213	3,275,178
	3,297,502	4,186,425	3,990,866	3,683,752
	-	-	-	-
	-	-	-	-
	<u>22,903,126</u>	<u>28,920,697</u>	<u>26,637,057</u>	<u>25,556,442</u>
\$	<u>59,421,730</u>	<u>64,635,353</u>	<u>64,132,129</u>	<u>61,474,222</u>
\$	(79,325,177)	\$ (93,155,434)	\$ (104,079,315)	\$ (103,344,444)
	(1,640,511)	(5,767,259)	(922,074)	(2,502,968)
\$	<u>(80,965,688)</u>	<u>(98,922,693)</u>	<u>(105,001,389)</u>	<u>(105,847,412)</u>
\$	75,125,349	\$ 79,689,693	\$ 82,630,115	\$ 84,021,542
	14,795,681	14,459,564	12,411,494	11,998,048
	4,760,277	4,608,140	4,384,595	3,937,492
	9,151,715	6,354,998	4,229,018	1,696,044
	1,428,766	1,549,418	1,972,497	2,758,025
	-	-	-	-
	-	-	-	-
	<u>105,261,788</u>	<u>106,661,813</u>	<u>105,627,719</u>	<u>104,411,151</u>
	3,275,673	3,567,680	3,810,007	3,988,094
	183,519	173,859	146,670	142,264
	998,511	919,235	678,622	216,437
	84,773	240,384	3,000	35,500
	-	-	-	-
	<u>4,542,476</u>	<u>4,901,158</u>	<u>4,638,299</u>	<u>4,382,295</u>
\$	<u>109,804,264</u>	<u>111,562,971</u>	<u>110,266,018</u>	<u>108,793,446</u>
\$	25,936,611	\$ 13,506,379	\$ 1,548,404	\$ 1,066,707
	2,901,965	(866,101)	3,716,225	1,879,327
\$	<u>28,838,576</u>	<u>12,640,278</u>	<u>5,264,629</u>	<u>2,946,034</u>

Schedule 3
 Ada County
 Fund Balances, Governmental Funds,
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund										
Reserved	\$ -	\$ 8,190,643	\$ -	\$ -	\$ 2,726,322	\$ 2,961,143	\$ 1,775,181	\$ 1,706,282	\$ 1,189,823	\$ 1,216,216
Unreserved	\$ 54,138,222	\$ 29,435,734	\$ 32,687,232	\$ 39,529,691	\$ 47,794,275	\$ 51,273,025	\$ 50,978,143	\$ 32,372,360	\$ 38,835,581	\$ 48,205,625
Total general fund	\$ 54,138,222	\$ 37,626,377	\$ 32,687,232	\$ 39,529,691	\$ 50,520,597	\$ 54,234,168	\$ 52,753,324	\$ 34,078,642	\$ 40,025,404	\$ 49,421,841
All Other Governmental Funds										
Reserved	\$ 9,146,203	\$ 14,878,133	\$ 25,623,539	\$ 23,552,641	\$ 75,779	\$ 10,989,408	\$ 1,310,465	\$ 2,916,255	\$ 936,040	\$ -
Unreserved, reported in:										
Special revenue funds	14,911,395	12,828,995	11,397,816	12,008,692	11,735,358	13,796,535	17,945,078	19,054,495	17,367,144	19,296,528
Capital projects funds	-	-	-	210,486	25,257,665	32,158,172	41,977,713	61,848,232	60,148,481	58,861,688
Total all other governmental funds	\$ 24,057,598	\$ 27,707,128	\$ 37,021,355	\$ 35,771,819	\$ 37,068,802	\$ 56,944,115	\$ 61,233,256	\$ 83,818,982	\$ 78,451,665	\$ 78,158,216
Grand Total Governmental Funds	\$ 78,195,820	\$ 65,333,505	\$ 69,608,587	\$ 75,301,510	\$ 87,589,399	\$ 111,178,283	\$ 113,986,580	\$ 117,897,624	\$ 118,477,069	\$ 127,580,057

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

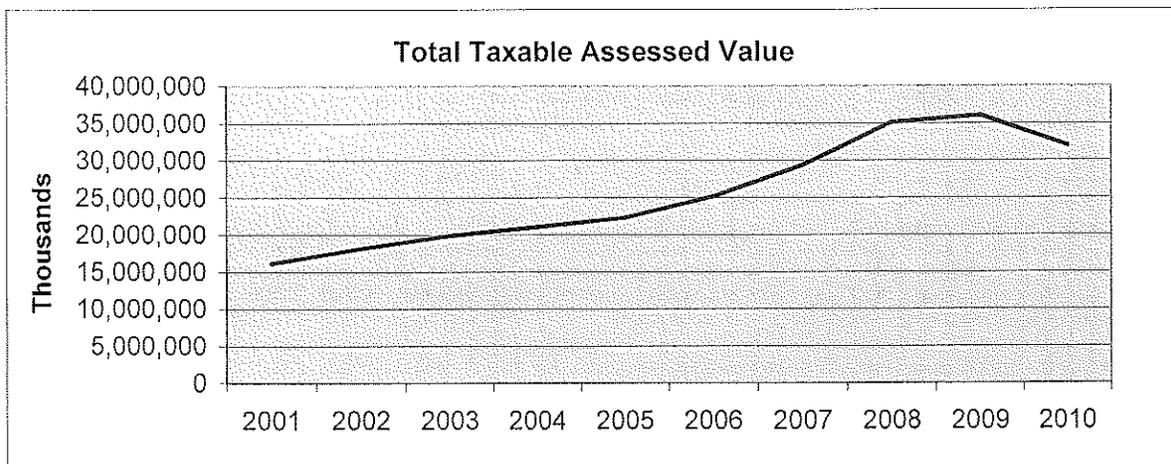
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Property Taxes	\$ 48,806,328	\$ 50,668,593	\$ 53,727,440	\$ 58,752,777	\$ 64,310,738	\$ 71,376,370	\$ 74,823,351	\$ 78,690,959	\$ 81,084,044	\$ 83,816,073
Licenses and Permits	1,109,090	1,005,991	1,186,623	1,169,811	1,163,233	1,120,437	1,267,325	1,364,599	1,397,900	1,266,905
Intergovernmental	16,711,326	15,064,370	17,131,079	16,096,252	20,984,780	23,538,621	25,063,508	22,773,467	23,475,100	21,469,293
Charges for Services	16,734,166	17,276,815	20,271,777	23,206,909	26,028,315	28,542,424	28,864,813	29,581,174	28,008,592	27,808,125
Fines and Forfeitures	1,887,020	1,804,887	1,136,757	1,280,966	1,153,574	1,321,227	1,996,638	1,738,443	1,916,172	1,847,661
Miscellaneous	2,679,424	1,975,471	1,888,362	2,417,984	2,601,927	2,397,669	3,193,850	4,501,933	2,449,872	4,071,422
Interest Income	5,637,505	4,078,475	2,539,898	2,264,489	3,550,187	5,946,970	7,620,065	5,850,773	2,977,295	1,932,897
Net Change in Fair Value of Investments	992,717	(480,680)	(641,206)	(182,064)	(658,647)	551,582	441,475	(337,454)	737,725	(381,744)
Total Revenues	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	141,832,852
Expenditures										
General Government	30,659,072	43,719,323	38,424,982	40,122,849	44,337,748	45,068,796	48,903,489	54,064,422	54,291,715	53,306,533
Public Safety	32,447,915	36,771,724	37,268,572	40,893,928	43,166,037	47,795,451	50,647,989	56,848,717	62,361,569	60,118,064
Sanitation	756,793	824,511	932,069	1,032,441	1,507,314	1,219,396	1,889,501	1,959,076	2,214,515	2,302,103
Recreational and Cultural	471,259	665,973	552,900	529,626	687,664	750,010	713,009	734,038	948,947	710,245
Education	162,505	194,301	222,024	171,841	205,473	185,584	230,756	153,879	-	-
Health and Welfare	6,526,771	7,105,300	7,839,714	7,991,232	8,240,817	5,677,477	6,195,072	7,253,842	9,595,295	7,732,560
Capital Outlay	31,607,688	20,835,459	7,492,523	6,036,167	5,473,089	8,235,136	28,491,005	15,625,440	8,423,950	4,506,044
Debt Service	2,327,366	2,446,792	2,171,026	2,394,637	3,005,333	2,061,611	2,714,185	1,974,928	1,953,264	2,204,295
Interest	1,827,279	1,825,090	(41,142)	(26,275)	(6,423)	692,336	394,338	1,510,000	1,675,000	1,850,000
Principal	112,788,648	114,388,383	94,862,668	99,146,647	106,617,032	111,675,797	140,179,344	140,124,342	141,467,255	132,729,844
Total expenditures	112,788,648	114,388,383	94,862,668	99,146,647	106,617,032	111,675,797	140,179,344	140,124,342	141,467,255	132,729,844
Excess of revenues over (under) expenditures	(18,231,074)	(23,004,461)	2,378,062	5,869,877	12,507,075	23,119,523	3,086,681	4,039,552	579,445	9,102,988
Other Financing Sources (Uses)										
Proceeds from sale (1)	-	-	1,895,220	-	-	908,779	-	-	-	-
Transfers in	4,655,440	9,347,450	12,904,247	3,144,400	3,861,368	16,372,819	27,285,697	39,379,319	5,962,638	3,829,413
Transfers out	(5,125,647)	(9,838,450)	(12,902,447)	(3,321,354)	(4,080,544)	(16,612,237)	(27,564,081)	(39,507,827)	(5,962,638)	(3,829,413)
Proceeds from Capital lease	30,417,909	10,633,146	-	-	-	-	-	-	-	-
Total other financing sources (uses)	29,947,702	10,142,146	1,897,020	(176,954)	(219,186)	489,381	(278,384)	(128,508)	-	-
Net change in fund balances	\$ 11,716,628	\$ (12,882,315)	\$ 4,275,082	\$ 5,692,923	\$ 12,287,889	\$ 23,588,864	\$ 2,808,297	\$ 3,911,044	\$ 579,445	\$ 9,102,988
Debt service as a percentage of noncapital expenditures (2)	5.5%	4.6%	2.4%	2.5%	3.0%	2.7%	2.8%	2.8%	2.7%	3.2%



(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
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
2010	38,415,658	1,572,854	59,756	650,489	40,698,757	8,769,962	31,928,795	2.93

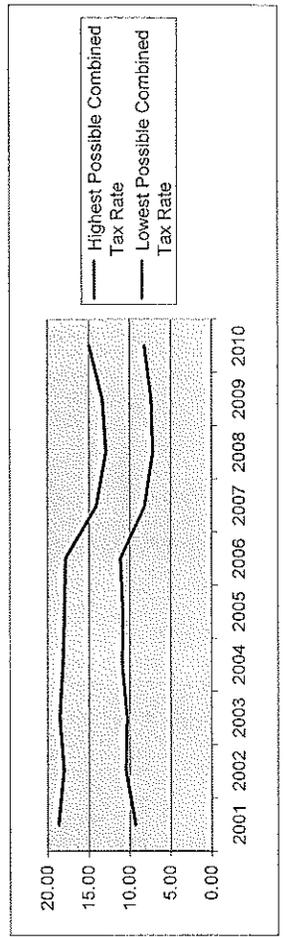


Notes:

- (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, fiscal 2009 was \$100,938, and fiscal 2010 was \$104,471.

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
County direct rates										
General	\$ 2.98	\$ 2.77	\$ 2.74	\$ 2.80	\$ 2.86	\$ 2.83	\$ 2.56	\$ 2.28	\$ 2.30	\$ 2.63
Emergency Medical Services	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.10	0.11	0.13
Pest Extermination	0.11	0.10	0.10	0.10	0.11	0.12	0.12	0.11	0.12	0.14
Mosquito Abatement ⁽¹⁾	n/a	n/a	n/a	n/a	0.03	0.03	0.03	0.03	0.03	0.03
Total Direct rate	3.21	2.99	2.96	3.02	3.12	3.10	2.82	2.52	2.56	2.93
Ada County Highway district rate	1.06	1.01	1.00	1.01	1.03	1.01	0.95	0.87	0.91	1.02
City rates										
Boise	5.70	5.87	5.81	5.56	5.79	5.74	5.49	5.03	5.15	5.87
Eagle	1.39	1.26	1.14	1.07	1.06	1.01	0.86	0.78	0.83	1.00
Garden City	3.10	3.04	3.02	2.99	3.02	3.07	2.93	2.70	2.72	2.99
Kuna	2.27	2.18	2.41	2.30	2.33	2.18	2.11	1.94	2.06	2.60
Meridian	3.18	3.04	2.96	3.06	3.11	3.01	2.81	2.67	2.86	3.49
Star	1.91	2.08	2.05	2.42	2.35	2.39	2.18	1.82	2.04	2.73
School district rates ⁽²⁾										
College of Western Idaho	n/a	0.11	0.13							
Boise Ind School Dist #1	8.36	7.81	8.14	8.44	7.94	7.92	4.74	4.43	4.56	4.92
Meridian Jt School Dist #2	6.74	6.57	6.54	6.31	6.69	6.56	3.89	3.65	3.58	3.51
Kuna Jt School Dist #3	4.32	6.80	6.57	6.53	6.53	6.48	3.86	3.32	3.33	4.63
Melba Jt School Dist #136	6.54	6.42	6.31	6.83	6.69	7.98	5.41	5.35	5.34	4.92
Average Rate of 7 Fire districts	1.67	1.59	1.52	1.51	1.46	1.53	1.54	1.44	1.54	1.74
Average Rate of 3 Library districts	0.65	0.61	0.58	0.58	0.57	0.55	0.53	0.46	0.50	0.58
Average Rate of 7 Cemetery districts	0.08	0.07	0.07	0.07	0.08	0.07	0.07	0.06	0.06	0.07
Average Rate of 3 Sewer districts ⁽³⁾	0.29	0.28	0.34	0.26	0.26	0.26	0.24	0.22	0.24	0.33
Average Rate of Miscellaneous districts	0.07	0.07	0.07	0.07	0.09	0.09	0.08	0.07	0.08	0.09
Highest Possible Combined Tax Rate	18.67	18.00	18.50	18.13	17.93	17.80	14.03	12.87	13.29	14.91
Lowest Possible Combined Tax Rate	9.30	10.43	10.27	10.86	10.81	11.10	8.12	7.13	7.33	8.18



(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.

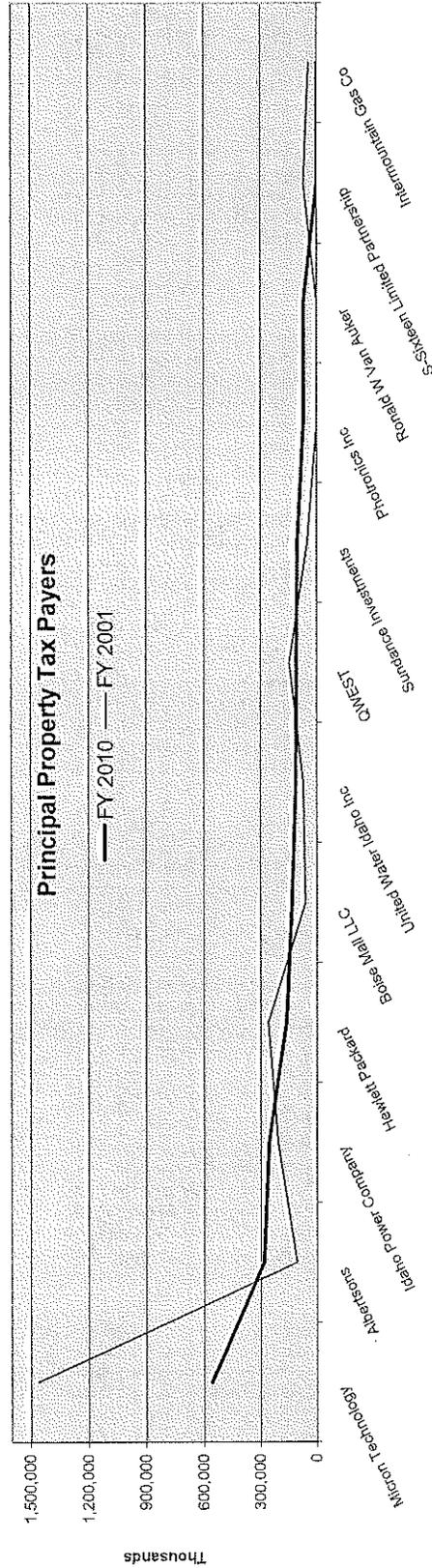
(2) By special Idaho legislative session in 2006, funding for all School District's Maintenance & Operations changed its revenue source from levy to a one cent state sales tax increase. Also, public support for tax relief caused other Districts to request lower funding amounts.

(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

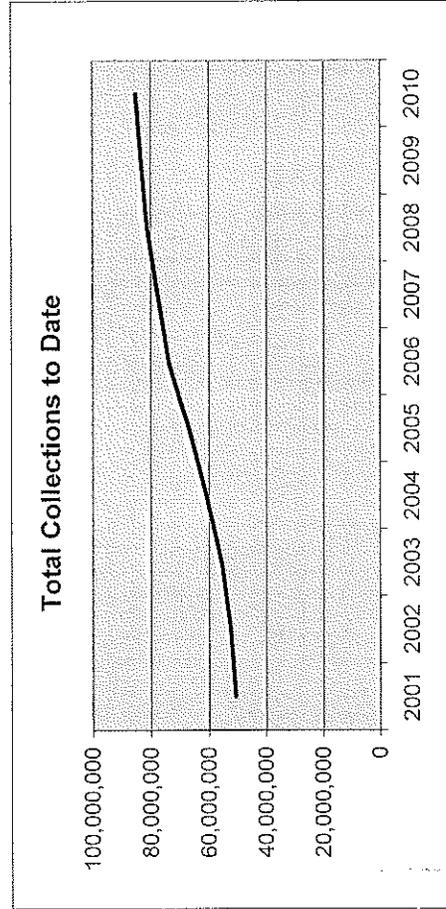
Taxpayer	Type of Business	Fiscal Year 2010			Fiscal Year 2001		
		Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value
Micron Technology	Electronics Manufacturer	\$ 556,137,400	1	1.74 %	\$ 1,461,896,200	1	9.06 %
Albertsons	Retail Grocery	282,228,800	2	0.88	105,677,000	5	0.65
Idaho Power Company	Electric Utility	256,140,183	3	0.80	207,397,535	3	1.28
Hewlett Packard	Electronics Manufacturer	161,666,600	4	0.51	259,310,600	2	1.61
Boise Mall LLC (formerly Price Development)	Real Estate Holding	131,508,100	5	0.41	60,291,600	8	0.37
United Water Idaho Inc (formerly Boise Water Corp)	Water Utility	110,946,786	6	0.35	71,532,620	6	0.44
QWEST (formerly U. S. West)	Telephone Utility	108,288,569	7	0.34	145,908,858	4	0.90
Sundance Investments	Commercial Construction	103,435,000	8	0.32	50,422,000	9	0.31
Photronics Inc	Electronics Manufacturer	69,717,100	9	0.22			
Ronald W Van Auker	Real Estate Holding	68,537,600	10	0.21	69,674,500	7	0.43
S-Sixteen Limited Partnership	Real Estate Holding				41,963,213	10	0.26
Intermountain Gas Company	Gas Utility						
Ten Largest Taxpayers		\$ 1,848,606,138		5.79 %	\$ 2,474,075,126		15.32 %
All Other Taxpayers		\$ 30,080,188,355		94.21 %	\$ 13,670,492,498		84.68 %
Total Ada County Market Valuation		\$ 31,928,794,493		100.00 %	\$ 16,144,567,624		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
2001	\$ 50,749,501	\$ 50,012,337	98.55 %	\$ 664,741	\$ 50,677,078	99.86 %
2002	52,660,443	51,898,745	98.55	603,636	52,502,381	99.70
2003	55,816,927	55,074,567	98.67	556,936	55,631,503	99.67
2004	61,143,158	60,356,173	98.71	612,848	60,969,021	99.72
2005	67,012,955	66,352,900	99.02	606,948	66,959,848	99.92
2006	74,121,204	73,457,192	99.10	623,050	74,080,242	99.94
2007	78,254,651	77,198,247	98.65	845,961	78,044,208	99.73
2008	83,063,301	81,224,050	97.79	1,333,697	82,557,747	99.39
2009	86,148,471	83,321,611	96.72	1,444,134	84,765,745	98.39
2010	87,575,480	85,215,903	97.31	0	85,215,903	97.31



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			
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	0.30	128
2010	-	46,785	-	-	46,785	n/a	122

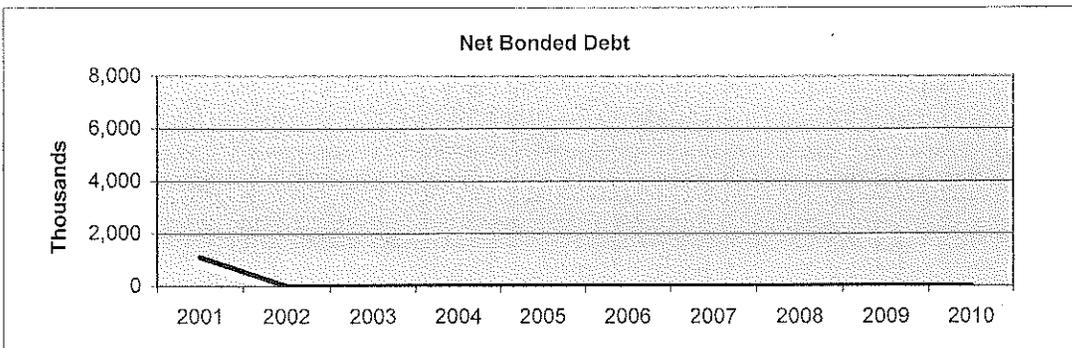
Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(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⁾
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
2010	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, 2010
 (Dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
<u>Ada County Direct Indebtedness:</u>			
Capital Leases	\$ 46,785	100.000 %	\$ 46,785
<u>Overlapping Bonded Indebtedness:</u>			
School District No. 1	\$ 99,622	99.998 %	\$ 99,620
School District No. 2	187,187	99.075 %	185,456
School District No. 3	46,406	84.538 %	39,231
School District No. 136J	3,515	19.659 %	691
Boise City	81,090	100.000 %	81,090
Eagle City	1,604	100.000 %	1,604
Garden City	2,663	100.000 %	2,663
Kuna City	27,690	100.000 %	27,690
Meridian City	0	100.000 %	0
Kuna Fire	315	93.278 %	294
Melba Fire	0	16.293 %	0
Eagle Sewer	5,423	100.000 %	5,423
Star Sewer	434	100.000 %	434
Kuna Library	700	84.538 %	592
Meridian Library	1,285	100.000 %	1,285
Subtotal, overlapping debt	457,934		446,072
Total direct and overlapping debt	\$ 504,719		\$ 492,857

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.

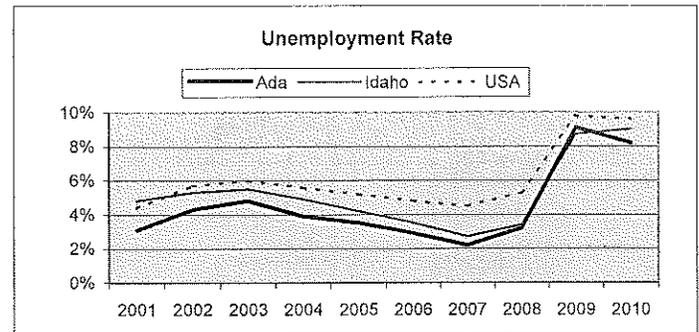
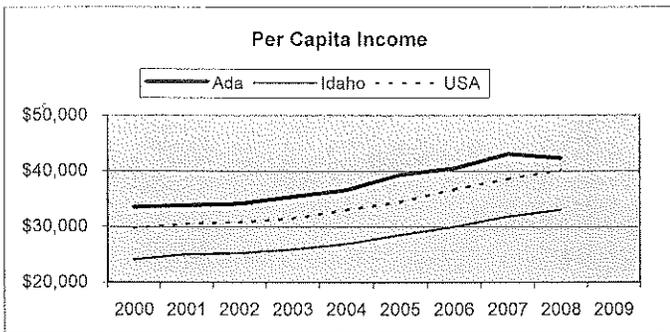
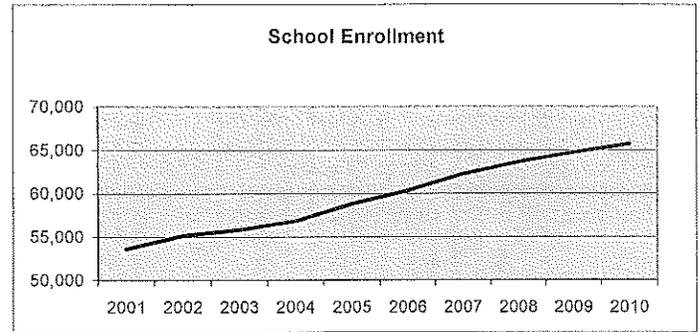
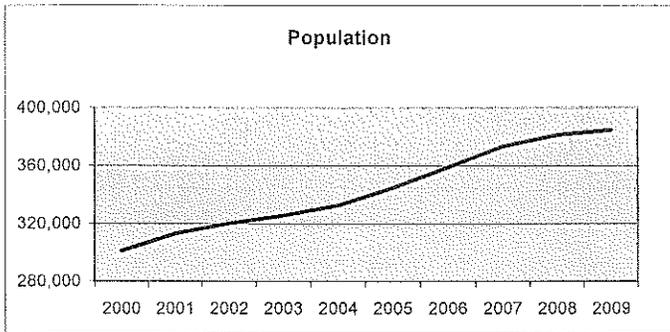
Schedule 13
 Ada County
 Pledged-Revenue Coverage,
 Last Ten Fiscal Years
(dollars in thousands)

Fiscal Year	Courthouse Corridor Capital Lease												
	Sales Tax	Rent Savings	Bldg. Sales & Lease Revenue	Charge for Services	Interest	Fund Bal. Transfer	Total Revenue	Less:		Net Available Revenue	Debt Service		Coverage
								Operating Expenses	Interest		Principal	Interest	
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	
2010	2,000	128	500	1,100	574	-	4,302	25	4,277	1,850	2,204	1.06	

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⁾
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	16,036,284	42,273	34.7	2009	64,714	9.1 %
2009	384,656	-----	-----	34.3	2010	65,706	8.2 %



Notes:

Calendar Year is from January to December. For example, the last Calendar Year shown above (2009) is from 1/1/09 - 12/31/09.
 Fiscal Year is from October to September. For example, the last Fiscal Year shown above (2010) is from 10/1/09 - 9/30/10.

Sources:

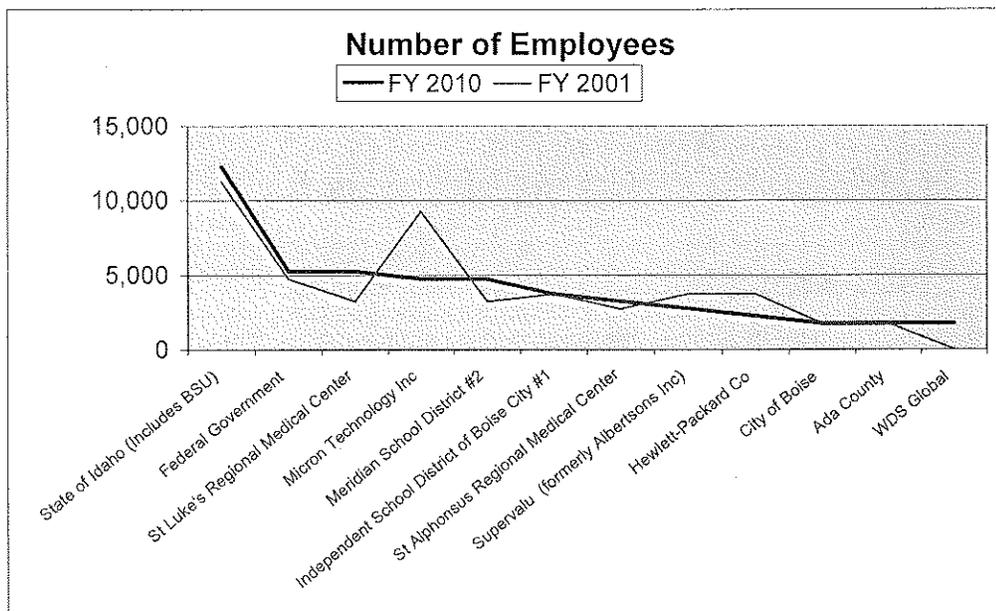
- (1) Population Division, U.S. Census Bureau for July 1, 2009, release date March, 2010.
- (2) Bureau of Economic Accounts (BEA) for 2008, release date April 22, 2010.
- (3) U.S. Census Bureau American Community Survey for 2009, release date September, 2010.
- (4) Idaho State Dept of Education for the 2009-2010 School Year.
- (5) Idaho Department of Labor, Public Affairs. Beginning fiscal 2009, the reported unemployment rate changed from a 12 month average to the single last month of the fiscal year (FY 2010 = September 2010). This provides a better reflection of the present economy.

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

Employer	Fiscal Year 2010			Fiscal Year 2001		
	Employees	Rank	Percentage of Total County Employment ⁽¹⁾	Employees	Rank	Percentage of Total County Employment ⁽¹⁾
State of Idaho (Includes BSU)	12,000 - 12,500	1	6.30%	11,000 - 11,500	1	6.10%
Federal Government	5,000 - 5,500	2	2.70%	4,500 - 5,000	3	2.58%
St Luke's Regional Medical Center	5,000 - 5,500	2	2.70%	3,000 - 3,500	7	1.76%
Micron Technology Inc	4,500 - 5,000	4	2.44%	9,000 - 9,500	2	5.02%
Meridian School District #2	4,500 - 5,000	4	2.44%	3,000 - 3,500	7	1.76%
Independent School District of Boise City #1	3,500 - 4,000	6	1.93%	3,500 - 4,000	4	2.03%
St Alphonsus Regional Medical Center	3,000 - 3,500	7	1.67%	2,500 - 3,000	9	1.49%
Supervalu (formerly Albertsons Inc)	2,500 - 3,000	8	1.41%	3,500 - 4,000	4	2.03%
Hewlett-Packard Co	2,000 - 2,500	9	1.16%	3,500 - 4,000	4	2.03%
City of Boise	1,500 - 2,000	10	0.90%	1,500 - 2,000	10	0.95%
Ada County	1,500 - 2,000	10	0.90%	1,500 - 2,000	10	0.95%
WDS Global	1,500 - 2,000	10	0.90%	- - -	-	-
Totals	46,500 - 52,500		25.45%	46,500 - 52,000		26.70%

Total Number of Ada County Nonfarm Jobs 194,400

184,300



(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, 2010

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

Function/Program	Full-time Equivalent Employees as of September 30									
	<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>	<u>2010</u>
<i>Governmental Activities</i>										
General Government										
Auditor	116	124	124	124	125	129	136	136	133	133
Treasurer	12	12	12	12	12	12	12	12	12	12
Assessor	15	14	14	14	12	11	12	12	12	11
Prosecutor	101	107	110	114	115	123	130	139	140	132
Motor Veh. Operations	43	46	47	46	46	47	48	51	42	39
Information Technology	30	29	28	29	29	31	34	34	33	33
Development Services	36	38	39	40	40	41	44	43	43	43
Public Defender	35	36	37	42	51	59	54	37	21	19
Ad Valorem	38	42	44	45	48	50	55	58	59	58
District Court	40	40	40	40	43	46	46	47	45	45
Other	82	82	69	74	75	79	88	88	88	83
Public Safety	20	19	20	22	25	28	28	29	27	27
Sheriff	419	436	449	454	494	512	526	593	577	577
Juvenile	144	137	135	132	132	128	125	143	130	130
Other	13	13	14	20	20	22	23	27	28	27
Sanitation										
Weed	10	11	11	11	15	17	17	20	20	21
Health & Welfare										
Charities	17	18	19	21	22	22	21	22	21	22
Recreation & Culture										
Parks & Waterways	<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>	<u>5</u>
Total Governmental Activities	1175	1208	1217	1246	1310	1364	1405	1496	1436	1417
<i>Business-type Activities</i>										
Emerg Medical Svcs	88	95	94	104	105	110	127	122	122	122
Solid Waste Mgmt	14	14	14	14	12	12	12	12	12	13
Western Idaho Fair	<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>	<u>14</u>
Total Business-Type Activities	114	122	123	133	132	138	153	148	148	149
Grand Total	1,289	1,330	1,340	1,379	1,442	1,502	1,558	1,644	1,584	1,566

Source: Ada County Auditors Office

Schedule 17
Ada County
Operating Indicators by Function/Program,
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities:										
General government										
Number of recorded documents	127,355	151,893	213,293	172,703	186,104	209,802	181,285	145,792	140,572	124,804
Primary election, May	-----	146,258	-----	158,117	-----	179,457	-----	184,624	-----	198,302
Number of registered voters at cutoff	-----	4,053	-----	1,812	-----	2,892	-----	2,562	-----	3,011
Additional election day registrants (1)	-----	34.1%	-----	15.6%	-----	21.2%	-----	21.1%	-----	21.8%
Percentage voting in:										
General election, November	156,346	-----	154,779	-----	169,413	-----	181,741	-----	194,758	-----
Number of registered voters at cutoff	24,946	-----	16,507	-----	38,755	-----	20,332	-----	38,279	-----
Additional election day registrants (1)	69.5%	-----	62.6%	-----	75.9%	-----	61.1%	-----	78.0%	-----
Percentage voting in:										
Building permits issued (outside cities)										
Residential	905	696	1,015	1,122	1,512	1,359	588	459	176	193
Commercial	21	35	14	33	25	31	37	19	6	3
Combined value of Building permits (in 1,000s)	\$ 154,713	\$ 126,393	\$ 179,744	\$ 218,658	\$ 319,012	\$ 323,530	\$ 169,064	\$ 117,609	\$ 37,753	\$ 45,108
County-wide new construction value (in 1,000s)	\$ 780,387	\$ 832,259	\$ 782,045	\$ 873,994	\$ 1,182,393	\$ 1,720,591	\$ 1,952,266	\$ 1,311,835	\$ 701,031	\$ 370,451
Number of Taxable property parcels assessed	148,171	151,703	154,343	163,364	168,289	178,567	186,359	186,806	190,097	189,734
Motor vehicles registered (Calendar Year) (2)	267,793	279,059	278,383	292,299	304,185	311,451	309,154	311,489	299,807	n/a
Drivers licenses in force (Calendar Year) (2)	215,740	219,529	224,108	231,216	242,653	251,822	259,768	265,195	269,456	n/a
Sanitation										
Acres sprayed for weed control	7,200	7,600	7,100	7,400	7,500	5,800	6,000	4,272	3,261	5,915
Acres sprayed for pest control	64,000	60,000	60,000	61,000	65,000	50,000	75,000	106,668	125,548	42,322
Acres sprayed for mosquito abatement (3)	114,111	414,080	350,490	52,641	31,493	141,526	48,939	68,135	105,609	57,744
Public Safety										
Traffic violations issued	61,897	60,605	62,304	69,568	59,738	61,729	63,682	68,311	62,648	61,276
Physical arrests	16,725	20,413	20,428	23,312	23,386	26,704	24,857	25,038	24,672	21,502
Average jail population	650	759	764	825	949	916	923	946	887	879
Health and welfare										
Number of cases processed	3,150	3,241	4,374	3,273	2,429	2,075	2,401	2,485	2,477	2,893
Recreational and cultural										
Barber Park Number of Visitors (4)	58,271	78,541	102,114	107,826	78,454	75,747	94,253	127,507	111,338	113,275
Education										
Amount of tuition assistance to county residents for community college (5)	\$ 162,505	\$ 194,301	\$ 210,206	\$ 171,841	\$ 205,473	\$ 185,584	\$ 230,756	\$ 153,879	\$ -	\$ -
Business-type activities:										
Number of emergency responses	16,304	16,130	16,604	17,940	18,288	20,147	21,221	22,803	20,018	21,157
Cubic Yards of trash deposited at landfill (in 1,000s)	1,460	1,539	1,716	1,788	1,864	1,846	1,917	1,580	1,340	1,211
Western Idaho Fair attendance	240,397	231,624	211,746	207,404	219,601	228,636	243,610	232,674	225,046	217,769

(1) Information of same day election registrants has been added to this schedule.
(2) Calendar year information for 2010 not available as of September 30, 2010
(3) In 2004, a more effective adulticide formula was used to treat acres after mosquitos became resistant to the previous formula.
(4) 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.
(5) 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.
(6) 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 Six Fiscal Years ⁽¹⁾

Function/Program	Fiscal Year					
	2005	2006	2007	2008	2009	2010
Governmental activities:						
General Government						
Land (acres)	27	27	27	32	27	27
Buildings	5	5	6	7	8	8
Vehicles	13	14	17	16	15	15
Public Safety						
Land (acres)	28	28	28	28	29	29
Buildings	11	11	11	11	11	11
Patrol Cars	80	96	97	106	115	116
Other Vehicles	24	27	33	39	42	40
Boats	2	2	2	3	3	3
Sanitation						
Land (acres)	2	2	2	2	2	2
Buildings	2	0	3	3	3	3
Vehicles	9	9	11	12	13	14
Recreational and Cultural						
Land (acres)	68	82	82	82	106	106
Buildings	4	4	5	5	5	5
Vehicles	2	2	2	2	2	2
Boats	1	1	1	1	1	1
Business-type activities:						
Emergency Medical Services						
Land (acres)	0	0	0	1	3	4
Buildings	4	4	4	6	5	5
Ambulances	21	23	24	26	27	26
Other Vehicles	9	9	9	10	10	10
Solid Waste Management						
Land (acres)	2,713	2,716	2,716	2,716	2,716	2,716
Buildings	3	3	3	3	3	3
Vehicles	4	4	4	4	4	4
Western Idaho Fair						
Land (acres)	240	240	240	240	240	240
Buildings	11	13	13	13	13	13
Vehicles	2	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
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, 2010 which collectively comprise the County's basic financial statements and have issued our report thereon dated January 04, 2011. 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 the County'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 the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in dark ink and is positioned above the printed text of the firm's name.

Boise, Idaho
January 04, 2011



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
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, 2010. 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, 2010.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control* over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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.

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

Boise, Idaho
January 04, 2011

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<i>Department of Agriculture</i>			
<u>Pass Through Payments From State of Idaho</u> <u>Superintendent of Public Instruction:</u>			
Cash Assistance:			
School Breakfast Program	10.553	-	\$ 18,721
National School Lunch Program	10.555	-	33,671
Non-Cash Assistance (Commodities):			
National School Lunch Program	10.555	-	5,006
Total Department of Agriculture			57,398
 <i>Department of the Interior-Bureau of Land Mgmt</i>			
<u>Pass Through Payments From State of Idaho</u> <u>Department of Agriculture:</u>			
ARRA - Invasive and Noxious Plant Management	15.231	L10AC16120	5,342
 <i>Department of Justice</i>			
Office of Violence Against Women - Prosecutor	16.590	2007-WE-AX-0012	117,469
Office of Violence Against Women - Sheriff	16.590	2007-WE-AX-0012	90,119
State Criminal Alien Assistance Program	16.606	2009-G6348-ID-AP	93,180
Bulletproof Vest Partnership	16.607	2009	1,628
Justice Assistance	16.738	2008-DJ-BX-0513 2009-DJ-BX-0887	71,341
ARRA - Justice Assistance	16.804	2009-SB-B9-2259	651,290
<u>Pass Through Payments From</u> <u>City of Boise:</u>			
Cops Interoperable Communications Technology	16.710	2007-CK-WX-0032	5,193
<u>Pass Through Payments From State of Idaho</u> <u>Department of Juvenile Corrections:</u>			
Juvenile Accountability Block Grant	16.523	07-JA41-01 08-JA41-01	65,111
Juvenile Accountability Block Grant - Sexual Offender	16.523	-	3,719

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<u>Pass Through Payments From State of Idaho Office of the Attorney General:</u>			
ARRA - Internet Crimes Against Children	16.800	2009-SN-B9-K030	18,475
<u>Pass Through Payments From State of Idaho State Police:</u>			
ARRA - Stop Violence Against Women	16.588	2009-EF-S6-0032	93,498
Narcotics Investment	16.738	2009-DJ-BX-0280	5,600
Total Department of Justice			1,216,623
<i>Department of Transportation</i>			
<u>Pass Through Payments From State of Idaho Department of Parks and Recreation:</u>			
Oregon Trail Trailhead	20.219	RT10-3-01-1	119,458
<u>Pass Through Payments From State of Idaho Department of Transportation:</u>			
Law Enforcement Campaigns	20.205	-	3,520
Oregon Trails	20.205	STP-0100(175)	50,564
Law Enforcement Campaigns	20.600	-	6,341
Law Enforcement Campaigns	20.601	-	18,298
Total Department of Transportation			198,181
<i>Department of Energy</i>			
ARRA - Energy Efficiency & Conservation	81.128	DE-SC0003203	233,357
<i>Department of Health & Human Services</i>			
<u>Pass Through Payments From State of Idaho Department of Health and Welfare:</u>			
Idaho Health Care Preparedness	93.889	-	30,500
<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-030-11-01	43,065

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<i>Department of Homeland Security</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Military Division:</u>			
State Preparedness Equipment Grant	97.004	2007-GE-T7-0014 2008-GE-T8-0044	60,551
Flood Mitigation Assistance Grant	97.029	EMS-2008-FM-E001	10,013
Emergency Management Performance Grant	97.042	2007-EM-E7-0075 2008-EM-E8-0035 2009-EP-E9-0037 2010-EP-E0-0056	207,117
Pre-Disaster Mitigation Planning Grant	97.047	PDMC-PL-10-ID-2009-002	46,872
Training and Exercise	97.067	2008-GE-T8-0044	46,650
Training and Exercise Shared	97.067	2007-GE-T7-0014 2008-GE-T8-0044	90,543
Administration	97.067	2008-GE-T8-0044	1,464
Citizen Corp	97.067	2007-GE-T7-0014 2008-GE-T8-0044	15,472
Regional Collaboration & Planning	97.067	2008-GE-T8-0044	3,693
National Incident Management System	97.067	2008-GE-T8-0044	4,419
Total Department of Homeland Security			<u>486,794</u>
<i>Other Federal Assistance</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Secretary of State:</u>			
Help America Vote Act	93.617	-	<u>58,700</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 2,329,960</u>

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.
4. Of the federal expenditures presented in the schedule, Ada County provided federal awards to subrecipients as follows:

- CFDA # 16.804 ARRA – Justice Assistance \$500,143

ADA COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2010

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>
16.804	Justice Assistance Grant – American Recovery and Reinvestment Act
81.128	Department of Energy - American Recovery and Reinvestment Act

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
--	------