

## A Reader's Guide

### Understanding Ada County's Comprehensive Annual Financial Report (CAFR) For the Fiscal Year Ended September 30, 2013

A basic understanding of the financial statements is essential for anyone interested in public finance. This brief guide is designed to help you understand and relate to the information provided in the CAFR, as well as enhance your ability to evaluate the financial and economic information. We have provided specific examples of ways you can use the CAFR to look for answers to questions that may interest you. You will find illustrative financial statements with additional detail about interpreting the CAFR.

#### What is the purpose of the financial statements?

County government operations differ from private-sector businesses. While private-sector businesses focus on maximizing profits for investors, governments focus on providing services to all citizens. In most cases, the County does not bill citizens directly for services received. Instead, we primarily finance services with taxes, federal grants, and other fees applied generally to the public. Because citizens have little choice in paying taxes, and it is not always clear how the services received relate to the taxes paid, government has an important responsibility to demonstrate accountability to the public. Financial statements are an important way to provide this accountability.

#### Government-Wide Financial Statements

The first two financial statements in the CAFR are the government-wide financial statements---the Statement of Net Position (CAFR page 26) and the Statement of Activities (CAFR page 27). The government-wide statements provide comprehensive information about the entire government, which includes the following:

- *Government Activities* encompass most of the County's basic services, such as general government, public safety, health and human services, and recreation. Revenues from taxes, federal grants and charges for services finance most of these activities.
- *Business-Type Activities* account for operations that function in a manner similar to private business, where all or a significant portion of their costs are recovered through user fees and charges to external customers.

The government-wide statements do not include fiduciary funds, which account for resources the government manages on behalf of others and are not available to support the County's programs. The Statement of Net

Position contains information about what the County owns (assets), what the County owes (liabilities), and what is left after assets are used to satisfy liabilities (net assets) on the last day of the fiscal year (September 30). The Statement of Activities contains information about the costs of providing public services (expenses) and resources obtained to finance services (revenues) during the reported fiscal year.

#### Fund Financial Statements

Fund financial statements provide a detailed look at the individual major funds of the County and total the remaining non-major governmental funds in a single column. Fund financial statements are comprised of the following:

- *Governmental funds* report the finances of the County's most basic services. Governmental funds focus on short-term assets and liabilities and do not include capital assets or long-term debt. The governmental fund financial statements include the Balance Sheet (CAFR page 29) and the Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 31). The governmental fund statements also include reconciliations that identify the differences between the fund and government-wide statements (CAFR pages 30 and 32).
- *Proprietary funds* report the activities the County operates like a business, where the cost of providing goods or services is primarily financed by fees charged to the users of their services. Proprietary funds include enterprise and internal service funds. Enterprise funds report activities that provide supplies or services to the general public; internal service funds report activities that provide supplies and services for the County's programs and activities. Proprietary fund financial statements include the Statement of Net Position (CAFR page 34); Statement of Revenues, Expenses, and Changes in Fund Net Position (CAFR page 35); and Statement of Cash Flows (CAFR page 36).
- *Fiduciary funds* account for resources the County manages or holds on behalf of parties outside the County. These funds are not shown in government-wide financial statements because the resources of these funds are not available to support the County's programs. The Fiduciary funds financial statement is the Statement of Fiduciary Net Position (CAFR page 39).

## Notes to the Financial Statements

The notes to the financial statements (CAFR pages 41 - 60) provide a wide variety of detailed information about the government that is not included or readily apparent on the financial statements, such as the County's significant accounting methods and assumptions, major financial commitments, and long term debt.

## Supporting Financial Statement Information

- *An Independent Auditor's Report* (CAFR pages 11 - 12) provides reasonable assurance about whether financial statements are free of material misstatement. After thorough evaluation of the CAFR, the auditor issues an opinion regarding the statements' conformity with accounting principals generally accepted in the United States. The Ada County financial statements received an unmodified opinion, the best opinion that can be received, meaning the statements are fairly presented in all material respects.
- *Management's Discussion and Analysis* (MD&A on CAFR pages 13 - 25) gives an objective and easily read analysis of the County's financial activities based on currently known facts, decisions, or conditions. It presents short and long-term analyses of the County's activities and compares the current-year results with those of the prior year. It will help you determine whether the County's finances have improved or deteriorated during the year. It concludes with a description of currently known facts and decisions that are expected to have a significant effect on the County's future financial position and operations.
- *The Combining Financial Statements and budget to actual comparisons* (CAFR pages 70 - 99) provide more detail for non-major governmental, internal service and agency funds as well as comparing what the County planned (budget) to receive and spend to what actually happened.
- *The Statistical Section* (CAFR pages 100 - 119) provides information that will help you understand the health of the County and the underlying economy. This section contains 10-year trend tables of financial, economic, and demographic data. The statistical section is often of interest to investors and creditors because the trends and non-financial factors it identifies can provide crucial insight to those assessing the County's creditworthiness.

## How You Can Use the Financial Statements

Now that you have a better understanding of the major components of the CAFR, we will show you how to use this report to analyze some of the issues that were important to Ada County citizens this past year, as follows:

- **Property Tax Revenues** – Property tax revenues of \$89.2 million for 2013 are presented on page 27 of the CAFR. Property tax revenues increased \$1 million from the previous fiscal year due to the first time in three years Ada County chose to increase taxes by the growth factor related to the new construction as allowed by law. The law also allows for a 3% increase of the highest budget during the last three years; this portion of the formula remained untaken and equated to a savings to the taxpayer of \$2.4 million; this is discussed in the MD&A on CAFR page 18. Additional data may be found on Schedules 2 & 4 - 8 of the Statistical Section (CAFR pages 102 - 109).
- **Sales Tax Revenue** – Sales tax revenues from the State of \$15.7 million for 2013 are presented on page 27 of the CAFR. An increase of \$1.3 million from the year before reflects the growing economy. MD&A has information about sales tax revenues on CAFR page 18. Additional sales tax data may be found on Schedule 2 of the Statistical Section (CAFR pages 102 - 103)
- **Budgetary Compliance** – Idaho Constitution Article VII, stipulates that municipalities cannot spend more money than they have been appropriated, unless specifically authorized. Budgetary controls are incorporated into the County's financial systems to ensure expenditures do not exceed authorized appropriations. You can compare Ada County's approved budget with the actual expenditures for the General and Health and Welfare funds in CAFR pages 61 - 65. Comparisons between budget and actual amounts for the non-major governmental funds are on CAFR pages 74 - 89. Details about the County's budget process can be found in the Note to Required Supplementary Information (CAFR pages 66 and 67).

**Ada County  
Statement of Net Position  
September 30, 2013**

The Statement of Net Position reports what the government owns (assets), owes (liabilities), and what is left after assets are used to satisfy liabilities (net assets) at a specific point in time (September 30, the fiscal year-end).

Governmental Activities cover traditional activities of county government such as public safety, health and human services, and recreation. They are financed through taxes, federal grants, fees, interest and other shared governmental revenues.

Business-type Activities provide services that are primarily financed by charging a fee directly to the users of the service such as EMS, Expo Idaho and Solid Waste.

Assets are presented in order of how readily they can be converted to cash. Cash is the most liquid; capital assets are least liquid.

Internal balances consist of short-term receivables and payables for activities occurring within the County.

Most capital assets are shown at their original purchase/construction cost, less annual depreciation charges accumulated over time. However, land and roadways are not depreciated. More information on capital assets and depreciation can be found in the Notes and Required Supplementary Information sections.

Liabilities are shown in order of maturity or when cash is expected to be used to pay them.

Unavailable/advanced revenues are resources received that have not yet met the criteria for being recorded as revenues.

The Notes provide information about the major types of long-term liabilities, purpose of liability, beginning and ending balances, and how major categories of liabilities have changed during the previous year.

Deferred inflows is an acquisition of net position that is applicable to a future reporting period - it has a negative effect similar to a liability, but is not a liability.

Constraints on the use of net position that are externally imposed by creditors, grantors, contributors, or state law through the *Idaho Constitution* or legislation are listed separately as "restricted" to show net position that is not available to support primary government programs.

Unrestricted net position may be used at the County's discretion but often have limitations on use based on state statutes.

Total assets - total liabilities - deferred inflows = total net position  
\$463,914,918 - \$92,444,727 - \$92,677,308 = \$278,792,883

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 17,780,384	\$ 3,692,934	\$ 21,473,318
Investments	129,381,009	27,613,551	156,994,560
Receivables, net	96,875,529	8,840,080	105,715,609
Internal balances	(253,221)	253,221	-
Lease receivable	480,367	-	480,367
Accrued interest receivable	381,439	75,575	457,014
Capital assets, net of depreciation:			
Land, not depreciated	7,657,147	4,951,841	12,608,988
Land improvements	1,710,239	30,608,324	32,318,563
Building	106,419,963	7,698,317	114,118,280
Infrastructure	1,011,558	1,252,034	2,263,592
Vehicles	1,490,841	765,625	2,256,466
Machinery & equipment	12,939,927	1,989,374	14,929,301
Intangible Software	12,371	-	12,371
Construction in progress	277,259	9,230	286,489
Capital assets, net	<u>131,519,305</u>	<u>47,274,745</u>	<u>178,794,050</u>
Total assets	<u>376,164,812</u>	<u>87,750,106</u>	<u>463,914,918</u>
<b>LIABILITIES</b>			
Accounts payable	12,011,969	2,146,705	14,158,674
Accrued interest	317,373	-	317,373
Unavailable/advanced revenue	577,807	471,898	1,049,705
Long-term liabilities:			
Due within one year	8,276,440	2,776,302	11,052,742
Due in more than one year	47,828,377	18,037,856	65,866,233
Total liabilities	<u>69,011,966</u>	<u>23,432,761</u>	<u>92,444,727</u>
<b>DEFERRED INFLOWS</b>			
Property tax	88,092,031	4,585,277	92,677,308
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	92,839,305	47,274,745	140,114,050
Restricted for:			
Grant Programs	3,271,693	-	3,271,693
Consolidated Elections	648,193	-	648,193
Court Functions	2,709,644	-	2,709,644
Public Safety	8,770,394	-	8,770,394
Weed/Pest/Mosquito Abatement	2,235,399	-	2,235,399
Welfare and Public Health	115,419	-	115,419
Unrestricted	108,470,768	12,457,323	120,928,091
Total net position	<u>\$ 219,060,815</u>	<u>\$ 59,732,068</u>	<u>\$ 278,792,883</u>

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

The Statement of Activities contains information about costs of providing services (expenses) and resources obtained to finance services (revenues) during the current fiscal year.

Program revenues display the extent to which programs are self-funded. Program revenues are categorized as charges for services, grants, and contributions. Program revenues reduce the net expense of functions/programs to the public.

**Ada County  
Statement of Activities  
For the Year Ended September 30, 2013**

This column shows the full cost of the program.

**Program Revenues**

**Operating**

**Grants and Contributions**

**Capital Grants & Contributions**

**Net (Expense) Revenue and Changes in Net Position**

**Primary Government**

**Governmental Activities**

**Business-Type Activities**

**Total**

**Functions/Programs**

**Primary government:**

**Governmental activities:**

General government  
Sanitation  
Public safety  
Health and welfare  
Recreational and cultural  
Interest on long-term debt  
Total governmental activities

**Business-type activities:**

Emergency Medical Services  
Solid Waste Management  
Western Idaho Fair  
Billing Services  
Total business-type activities  
Total primary government

**Expenses**

**Charges for Services**

**Operating Grants and Contributions**

**Capital Grants & Contributions**

**Governmental Activities**

**Business-Type Activities**

**Total**

\$ 64,960,121	\$ 11,217,971	\$ 370,713	\$ -	\$ (53,371,437)	\$ -	\$ (53,371,437)
2,270,585	433,548	6,375	-	(1,830,662)	-	(1,830,662)
70,515,247	21,263,277	3,789,087	221,434	(45,241,449)	-	(45,241,449)
11,565,125	-	-	-	(11,565,125)	-	(11,565,125)
962,831	277,457	425	131,552	(553,397)	-	(553,397)
1,885,319	-	-	-	(1,885,319)	-	(1,885,319)
<u>152,159,228</u>	<u>33,192,253</u>	<u>4,166,600</u>	<u>352,986</u>	<u>(114,447,389)</u>	<u>-</u>	<u>(114,447,389)</u>
11,499,514	8,229,702	10,110	133,573	-	(3,126,129)	(3,126,129)
8,841,434	10,901,172	-	-	-	2,059,738	2,059,738
4,144,628	4,205,818	-	-	-	61,190	61,190
4,510,682	4,750,930	-	-	-	240,248	240,248
<u>28,996,258</u>	<u>28,087,622</u>	<u>10,110</u>	<u>133,573</u>	<u>-</u>	<u>(764,953)</u>	<u>(764,953)</u>
<u>\$ 181,155,486</u>	<u>\$ 61,279,875</u>	<u>\$ 4,176,710</u>	<u>\$ 486,559</u>	<u>(114,447,389)</u>	<u>(764,953)</u>	<u>(115,212,342)</u>

Functions show the major programs for which the County spends resources.

Are programs self supporting?

The total is obtained by subtracting program revenues from expenses. A (negative) figure indicates the portion of program expenses not covered by program revenues; therefore, the program was partially financed with tax revenues and other general revenues, which are shown on the bottom half of this statement. A positive figure indicates that program revenues exceeded program expenses, making a net contribution to governmental revenues.

An example of how this statement works: The total cost of the County's Public safety was \$70.5 million. The County raised \$21.2 million from charges for services, and received \$4 million of operating and capital grants and contributions. When program revenues are subtracted from expenses for Public Safety, a net expense of \$45.2 million is left. This is the portion of Public safety costs financed with taxes and other general revenues, rather than being financed by the revenues generated by the services themselves.

**General revenues:**

**Taxes:**

Property taxes, levied for general purposes  
Sales taxes  
Grants and contributions not restricted to specific programs  
Interest and investment earnings  
Miscellaneous

Total general revenues, special item and transfers

Change in net assets

Net position - beginning

Net position - ending

General revenues include taxes and other revenues the County uses to finance the net expense of the functions above. General revenues are categorized to enhance comparability among financial statements for different years.

84,799,902	4,444,168	89,244,070
15,546,807	177,636	15,724,443
5,386,445	-	5,386,445
67,983	(24,289)	43,694
2,324,333	-	2,324,333
<u>108,125,470</u>	<u>4,597,515</u>	<u>112,722,985</u>
(6,321,919)	3,832,562	(2,489,357)
<u>225,382,734</u>	<u>55,899,506</u>	<u>281,282,240</u>
<u>\$ 219,060,815</u>	<u>\$ 59,732,068</u>	<u>\$ 278,792,883</u>

Did the County's financial position improve or deteriorate during the fiscal year?

The change in net position indicates whether sufficient resources were raised during the year to cover the costs. The net position of governmental activities decreased by \$6.3 million, and business-type activities net position increased by \$3.8 million.

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

**ADA COUNTY  
Balance Sheet  
Governmental Funds  
September 30, 2013**

The governmental fund balance sheet serves a purpose similar to the Statement of Net Position. This statement reports what is owned or controlled and what is owed by governmental funds. However, the focus is on short-term, rather than long-term, assets and liabilities.

This statement presents the County's most significant or 'major' funds individually and aggregates other funds in a single column.

To see the detail of the different funds that make up Other Governmental Funds, turn to the combining financial statements on CAFR pages 70-73.

	General Fund	Charities and Welfare	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash	\$ 6,058,529	\$ 1,119,212	\$ 5,873,750	\$ 2,680,317	\$ 15,731,808
Investments	41,901,539	8,476,572	44,297,609	20,162,999	114,838,719
Accounts receivable	785,859	-	-	90,724	876,583
Property tax receivable	66,822,914	8,943,673	-	14,810,035	90,576,622
Accrued interest receivable	187,431	-	116,002	24,020	327,453
Due from other funds	324,249	-	-	26,521	350,770
Due from other agencies and units of government	5,332,835	-	-	89,489	5,422,324
Lease Receivable	480,367	-	-	-	480,367
<b>Total assets</b>	<b>\$ 121,893,723</b>	<b>\$ 18,539,457</b>	<b>\$ 50,287,361</b>	<b>\$ 37,884,105</b>	<b>\$ 228,604,646</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 8,730,281	\$ 1,044,767	\$ 81,623	\$ 1,459,607	\$ 11,316,278
Due to other funds	17,750	-	-	85,561	103,311
Unavailable/advanced revenues	1,037,982	-	-	20,192	1,058,174
Accrued liabilities	-	2,185,466	-	-	2,185,466
<b>Total liabilities</b>	<b>9,786,013</b>	<b>3,230,233</b>	<b>81,623</b>	<b>1,565,360</b>	<b>14,663,229</b>
<b>DEFERRED INFLOWS</b>					
Property tax	66,822,914	8,943,673	-	14,810,035	90,576,622
<b>FUND BALANCES:</b>					
<b>Restricted for:</b>					
Grants	3,271,693	-	-	-	3,271,693
Enabling Legislation	-	-	-	14,527,376	14,527,376
<b>Assigned for:</b>					
General government	5,423,582	-	-	1,978,283	7,401,865
Public safety	5,654,716	-	-	406,916	6,061,632
Judicial services	1,265,589	-	-	3,221,098	4,486,687
Health and welfare	-	6,365,551	-	-	6,365,551
Recreation and culture	-	-	-	1,375,037	1,375,037
Capital projects	-	-	50,205,738	-	50,205,738
Unassigned:	29,669,216	-	-	-	29,669,216
<b>Total fund balances</b>	<b>45,284,796</b>	<b>6,365,551</b>	<b>50,205,738</b>	<b>21,508,710</b>	<b>123,364,795</b>
<b>Total liabilities and fund balances</b>	<b>\$ 121,893,723</b>	<b>\$ 18,539,457</b>	<b>\$ 50,287,361</b>	<b>\$ 37,884,105</b>	

Governmental funds present current financial resources which do not include capital assets or long-term debt. Current financial resources are generally turned into cash or consumed within a year.

Governmental funds report unavailable/advanced revenues in connection with receivables that aren't available to liquidate liabilities of the current period. See detail in Notes, CAFR page 51.

Deferred inflows is an acquisition of net position that is applicable to a future reporting period - it has a negative effect similar to a liability, but is not a liability.

Restricted fund balances are the portion of a governmental fund's balance that is not available for spending in the subsequent year's budget due to grant or enabling legislation.

**Ada County**

**Reconciliation of the Governmental Funds Balance Sheet**

**To the Statement of Net Position  
September 30, 2013**

This reconciliation shows the reasons that total fund balances on the governmental fund Balance Sheet differ from total net position for governmental activities on the government-wide Statement of Net Position.

**Total Fund Balances - Governmental Funds**

**\$ 123,364,795**

Amounts reported for governmental activities in the Statement of Net Position 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	\$ 7,657,147
Land Improvements	3,683,381
Building	164,798,610
Infrastructure	2,122,261
Vehicles	5,488,877
Intangible Software	204,134
Machinery and Equipment	34,067,554
Construction in Progress	277,259
Accumulated Depreciation	(86,779,918)
Total Capital Assets	131,519,305

The largest difference between the government-wide and governmental fund statements is that fund statements do not report capital assets, such as land, buildings, etc.

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 considered unavailable in the funds. The following are considered unavailable:

Delinquent Property Tax	\$ 2,484,591
Interest Receivable on Lease	19,633
Lease Receivable	480,367
Total Deferred Revenue	2,984,591

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 Position. These liabilities consist of the following:

Capital Leases Payable	\$ (38,680,000)
Accrued Interest on the Capital Leases	(317,373)
Compensated Absences	(4,777,378)
Total Long-Term Liabilities	(43,774,751)

The governmental fund Balance Sheet does not report long-term liabilities; the government-wide Statement of Net Position does.

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 Position.

4,966,875

**Total Net Position - Governmental Activities**

**\$ 219,060,815**

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

The governmental funds total fund balance of \$123.3 million (see CAFR page 29) reconciles to the \$219 million total of the governmental activities net position reported on government-wide Statement of Net Position (see CAFR page 26). The difference between these numbers can be seen on this reconciliation which primarily shows that the governmental funds report short-term financial information, whereas the government-wide statements report both short-term and long-term information.

This statement and other similar operating statements (such as the Statement of Activities) contain information on revenues and expenditures occurring during the fiscal year; by contrast, balance sheets and net position statements contain data as of a single point in time - the end of the fiscal year.

**Ada County  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended September 30, 2013**

Several funds make up the Other Governmental column. To see greater detail of the individual funds summarized in this column, turn to the combining financial statements on CAFR pages 70-73.

This statement shows the flow of short-term resources into and out of the County. In governmental funds, revenues are included only if cash is received during the year or within 30 days of the end of the fiscal year. Revenues are reported by major source.

Expenditures generally are recorded when the County has received the goods or services and payment is due and payable. The expenditures are listed by major functional category.

Capital Outlay shows the purchase, construction, and improvement of capital assets. This amount is different than that of the government-wide statements, which adds the cost to the capital account on the Statement of Net Position and subtracts the cost over the useful life of the asset in the form of depreciation expense.

	General Fund	Charities and Welfare	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 59,246,317	\$ 11,190,195	\$ -	\$ 14,764,276	\$ 85,200,788
Licenses and permits	1,302,138	-	-	156,948	1,459,086
Fines and forfeitures	174,305	-	-	1,339,272	1,513,577
Charges for services	21,465,498	902,214	875,336	7,878,756	31,121,804
Intergovernmental	22,618,968	3,610	-	2,830,260	25,452,838
Interest income	722,152	108,170	560,443	236,971	1,627,736
Net increase (decrease) in the fair value of investments	(562,675)	(103,590)	(599,304)	(253,362)	(1,518,931)
Miscellaneous	2,177,205	28,655	-	403,633	2,609,493
<b>Total revenues</b>	<b>107,143,908</b>	<b>12,129,254</b>	<b>836,475</b>	<b>27,356,754</b>	<b>147,466,391</b>
<b>EXPENDITURES</b>					
Current:					
General government	45,139,485	-	83	14,516,557	59,656,125
Public safety	63,720,484	-	-	3,625,047	67,345,531
Sanitation	-	-	-	1,995,693	1,995,693
Health and welfare	-	9,850,315	-	1,749,310	11,599,625
Recreational and cultural	-	-	-	601,178	601,178
Capital outlay	1,638,952	-	4,445,727	1,236,323	7,321,002
Debt service:					
Principal retirement	-	-	3,025,000	-	3,025,000
Interest and other debt charges	-	-	1,911,736	-	1,911,736
<b>Total expenditures</b>	<b>110,498,921</b>	<b>9,850,315</b>	<b>9,382,546</b>	<b>23,724,108</b>	<b>153,455,890</b>
Excess (deficiency) of revenues over expenditures	(3,355,013)	2,278,939	(8,546,071)	3,632,646	(5,989,499)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	402,376	-	726,000	196,152	1,324,528
Transfers (out)	(2,312,742)	(4,580)	(572,706)	(1,764)	(2,891,792)
<b>Total other financing sources and uses</b>	<b>(1,910,366)</b>	<b>(4,580)</b>	<b>153,294</b>	<b>194,388</b>	<b>(1,567,264)</b>
<b>Net change in fund balances</b>	<b>(5,265,379)</b>	<b>2,274,359</b>	<b>(8,392,777)</b>	<b>3,827,034</b>	<b>(7,556,763)</b>
Fund balance, beginning of year	50,550,175	4,091,192	58,598,515	17,681,676	130,921,558
<b>Fund balance, end of year</b>	<b>\$ 45,284,796</b>	<b>\$ 6,365,551</b>	<b>\$ 50,205,738</b>	<b>\$ 21,508,710</b>	<b>\$ 123,364,795</b>

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

The County's only debt is for the annual lease payments on the Courthouse.

Charities and Welfare and most other government funds had positive changes in fund balances (revenues and other financing sources exceeded expenditures and financing uses) while the General Fund and Capital Projects had negative changes.

These are the fund balances that appear on the governmental funds Balance Sheet.

This reconciliation shows the reasons that the net changes in fund balances on the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance differ from change in net position for governmental activities on the government-wide Statement of Activities.

The net change in fund balances comes from the total column of governmental funds on the Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 31).

**Ada County**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 2013**

**Total Net Change in Fund Balances - Governmental Funds** **\$ (7,556,763)**

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital Outlays expense was more than Depreciation expense in the current year by the following amount:

Capital Outlay	\$ 7,321,002	
Depreciation Expense	<u>(8,708,624)</u>	
Excess of Depreciation Expense over Capital Outlay		(1,387,622)

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	\$ (15,586)	(15,586)
--------------------------------	-------------	----------

Some revenues in the governmental funds are unavailable 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 recorded as unavailable:

Delinquent Property Tax		(400,886)
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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 Position as a reduction of the lease receivable. Interest receivable on the lease is not reported in the governmental funds

	\$ (461,506)	
	<u>(18,861)</u>	
		(480,367)

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 Position. In the current year, these amounts consist of:

Capital Lease Payments		3,025,000
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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	\$ 26,417	
Compensated absences	<u>(334,120)</u>	
Total Additional Expenditures		(307,703)

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.

**Change in Net Position - Governmental Activities**

802,008  
\$ (6,321,919)

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

Internal service funds are reported in proprietary fund statements because they operate like a business and charge County departments a price for goods and services in order to recoup their costs. Since they provide services mainly to other funds of the County, internal service funds are included with the governmental activities in the government-wide statements.

This is the amount you will find in the Governmental Activities column on the government-wide Statement of Activities (CAFR page 27).

**Ada County  
Statement of Net Position  
Proprietary Funds  
September 30, 2013**

Proprietary funds account for operations that function in a manner similar to private business, where the cost of providing goods or services is primarily financed through user charges. There are two types of proprietary funds -- internal service and enterprise funds. Internal service funds provide goods and services to county departments on a cost-reimbursement basis; enterprise funds account for services or goods provided outside of county government. Enterprise funds and business-type activities on the government-wide Statement of Net Position are synonymous.

Only one fund comprises the Nonmajor Enterprise Funds column. The County chooses to present the other three Enterprise Funds as Major Funds in an ongoing manner for year-to-year comparative analysis.

**ASSETS**

**Current Assets:**

	Business-Type Activities - Enterprise Funds				Total	Governmental Activities-Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
Cash and cash equivalents	\$ 1,000,218	\$ 2,280,876	\$ 311,208	\$ 100,632	\$ 3,692,934	\$ 2,048,576
Investments	7,495,050	17,091,203	2,272,994	754,304	27,613,551	14,542,290
Receivables, net	2,207,085	584,442	38,929	351,585	3,182,041	-
Due from other funds	-	72,985	-	5	72,990	-
Due from other agencies	53,715	892,470	-	96	946,281	-
Property tax receivable	4,711,758	-	-	-	4,711,758	-
Accrued interest receivable	21,679	44,721	6,083	3,092	75,575	34,353
<b>Total current assets</b>	<b>15,489,505</b>	<b>20,966,697</b>	<b>2,629,214</b>	<b>1,209,714</b>	<b>40,295,130</b>	<b>16,625,219</b>

**Noncurrent assets:**

	Business-Type Activities - Enterprise Funds				Total	Governmental Activities-Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
<b>Capital assets:</b>						
Land	921,826	3,536,791	493,224	-	4,951,841	-
Land improvements	-	31,686,307	3,051,250	-	34,737,557	-
Buildings	7,054,277	1,277,017	6,932,214	-	15,263,508	-
Infrastructure	-	4,268,721	974,347	-	5,243,068	-
Vehicles	3,608,643	199,344	58,647	-	3,866,634	-
Machinery & equipment	1,206,511	1,383,599	488,713	-	3,078,823	-
Construction in progress	9,230	-	-	-	9,230	-
Less accumulated depreciation	(4,277,375)	(6,558,307)	(9,040,234)	-	(19,875,916)	-
Capital assets, net	8,523,112	35,793,472	2,958,161	-	47,274,745	-
<b>Total assets</b>	<b>24,012,617</b>	<b>56,760,169</b>	<b>5,587,375</b>	<b>1,209,714</b>	<b>87,569,875</b>	<b>16,625,219</b>

**LIABILITIES**

**Current liabilities:**

Accounts payable	714,297	1,208,438	94,193	129,777	2,146,705	695,691
Accrued liabilities	23,695	1,710	897	-	26,302	-
Due to other funds	80,121	33,388	71,555	78,442	263,506	56,943
Landfill postclosure costs	-	2,750,000	-	-	2,750,000	-
Claims and judgments	-	-	-	-	-	2,524,085
Unavailable/advanced revenues	-	-	132,411	339,487	471,898	-
<b>Total current liabilities</b>	<b>818,113</b>	<b>3,993,536</b>	<b>299,056</b>	<b>547,706</b>	<b>5,658,411</b>	<b>3,276,719</b>

**Noncurrent liabilities:**

Accrued liabilities	439,145	31,638	55,575	-	526,358	-
Landfill postclosure costs	-	17,511,498	-	-	17,511,498	-
Claims and judgments	-	-	-	-	-	7,937,888
<b>Total noncurrent liabilities</b>	<b>439,145</b>	<b>17,543,136</b>	<b>55,575</b>	<b>-</b>	<b>18,037,856</b>	<b>7,937,888</b>
<b>Total liabilities</b>	<b>1,257,258</b>	<b>21,536,672</b>	<b>354,631</b>	<b>547,706</b>	<b>23,696,267</b>	<b>11,214,607</b>

**DEFERRED INFLOWS**

Property tax	4,585,277	-	-	-	4,585,277	-
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**NET POSITION**

Invested in capital assets	8,523,112	35,793,472	2,958,161	-	47,274,745	-
Unrestricted	9,646,970	(569,975)	2,274,583	662,008	12,013,586	5,410,612
<b>Total net position</b>	<b>\$ 18,170,082</b>	<b>\$ 35,223,497</b>	<b>\$ 5,232,744</b>	<b>\$ 662,008</b>	<b>59,288,331</b>	<b>\$ 5,410,612</b>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds  
Net position of business-type activities

443,737  
\$ 59,732,068

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

Additional details on capital assets and infrastructure can be found in the Notes to the Financial Statements (CAFR pages 46 and 52-53).

Additional details on noncurrent (long-term) liabilities can be found in the Notes to the Financial Statements (CAFR page 56).

Internal service funds are included with governmental activities in the government-wide statements. To see greater detail of the individual funds included in this column, turn to the combining financial statements (CAFR page 91-94).

As a general rule, current assets and liabilities on the proprietary fund statements are those assets and liabilities expected to mature within one year of the end of the fiscal period (Sept 30). Noncurrent assets and liabilities are those assets and liabilities expected to mature in more than one year from the end of the fiscal period.

This total net position amount is the same as that found for business-type activities in the government-wide Statement of Net Position (CAFR page 26). The total net position amount also agrees with the ending net position shown on the Statement of Activities (CAFR page 27).

**Ada County**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended September 30, 2013**

Proprietary funds report the finances of activities the County operates like a business. Proprietary activities charge a fee to users that covers most of the cost of providing the service. There are two types of proprietary funds -- enterprise and internal service funds.

Enterprise funds account for services or goods provided to those outside of county government.

Internal service funds provide services or goods to other county departments.

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds	Total	
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
<b>OPERATING REVENUE</b>						
Charges for services	\$ 8,195,826	\$ 10,629,758	\$ -	\$ 4,750,930	\$ 23,576,514	\$ 18,906,849
Concessions	-	-	1,551,377	-	1,551,377	-
Admissions	-	-	1,116,699	-	1,116,699	-
Rentals	-	100	1,168,160	-	1,168,260	-
Other	33,876	271,314	369,582	-	674,772	-
Total operating revenues	8,229,702	10,901,172	4,205,818	4,750,930	28,087,622	18,906,849
<b>OPERATING EXPENSES</b>						
Personal services	8,821,046	642,190	704,827	-	10,168,063	-
Other services & charges	2,229,297	6,346,470	3,037,783	4,510,682	16,124,232	-
Administration	-	-	-	-	-	3,332,269
Landfill postclosure expense	-	1,279,450	-	-	1,279,450	-
Claims	-	-	-	-	-	16,109,983
Depreciation	635,149	586,301	410,955	-	1,632,405	-
Total operating expenses	11,685,492	8,854,411	4,153,565	4,510,682	29,204,150	19,442,252
Operating income (loss)	(3,455,790)	2,046,761	52,253	240,248	(1,116,528)	(535,403)
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Intergovernmental	10,110	-	-	-	10,110	-
Donations, gain (loss) on disposition of assets	133,573	-	-	-	133,573	-
Interest and investment revenue	96,959	195,605	22,645	10,162	325,371	166,667
Net increase (decrease) in the fair value of investments	(96,601)	(214,156)	(28,648)	(10,255)	(349,660)	(188,628)
Property & other taxes	4,621,804	-	-	-	4,621,804	-
Total nonoperating revenue (expenses)	4,765,845	(18,551)	(6,003)	(93)	4,741,198	(21,961)
Net income (loss) before contributions and transfers	1,310,055	2,028,210	46,250	240,155	3,624,670	(557,364)
Transfers in	-	-	-	-	-	1,580,597
Transfers out	-	-	-	-	-	(13,333)
Change in net position	1,310,055	2,028,210	46,250	240,155	3,624,670	1,009,900
Total net position - beginning	16,860,027	33,195,287	5,186,494	421,853		4,400,712
Total net position - ending	\$ 18,170,082	\$ 35,223,497	\$ 5,232,744	\$ 662,008		\$ 5,410,612

Operating revenues include fees and charges received from providing goods or services to customers in the course of the fund's principal ongoing activity.

Operating expenses are the costs paid for goods or services in the course of the fund's principal ongoing activity.

This line shows if the operating revenues generated were sufficient to cover expenses.

Nonoperating revenues (expenses) represent nonexchange transactions and those transactions outside the course of the fund's principal ongoing activity.

You can use this line to judge the financial sustainability of the activities. A loss would indicate that an activity is not supporting itself and must use resources accumulated from the past, push costs off to the future, or utilize some other financing method to cover costs.

To see greater detail of the individual funds aggregated in this column, turn to the combining financial statements (CAFR page 91-94).

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

207,892  
\$ 3,832,562

**Ada County  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended September 30, 2013**

This statement shows if and how the proprietary funds met their cash needs. It shows whether a proprietary activity raised enough cash to pay its bills.

To see greater detail of the individual funds included in this column, turn to the combining financial statements (CAFR pages 91-94).

	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	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	\$ 7,978,505	\$ 10,062,628	\$ 4,238,112	\$ 4,798,057	\$ 27,077,302	\$ 18,906,849
Cash paid to suppliers for goods and contracted services	(2,553,048)	(5,749,895)	(3,025,627)	(4,973,227)	(16,301,797)	(19,946,164)
Cash paid to employees for services	(8,867,515)	(630,457)	(699,595)	-	(10,197,567)	-
Other operating revenue	33,876	271,414	-	-	305,290	-
Net cash provided by (used for) operating activities	(3,408,182)	3,953,690	512,890	(175,170)	883,228	(1,039,315)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Property taxes and other taxes	4,635,613	-	-	-	4,635,613	-
Subsidy from federal grants	143,683	-	-	-	143,683	-
Transfer in	-	-	-	-	-	1,580,597
Transfer out	-	-	-	-	-	(13,333)
Net cash provided by (used for) noncapital financing activities	4,779,296	-	-	-	4,779,296	1,567,264
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Purchase of capital assets	(848,633)	(112,202)	(62,498)	-	(1,023,333)	-
Net cash provided by (used for) capital and related financing activities	(848,633)	(112,202)	(62,498)	-	(1,023,333)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Net (increase) decrease in investments	(944,864)	(4,340,381)	(517,337)	95,234	(5,707,348)	(1,406,071)
Interest income	89,602	179,624	20,208	8,184	297,618	162,576
Net cash provided by (used for) investing activities	(855,262)	(4,160,757)	(497,129)	103,418	(5,409,730)	(1,243,495)
Net increase (decrease) in cash	(332,781)	(319,269)	(46,737)	(71,752)	(770,539)	(715,546)
Cash, beginning of year	1,332,999	2,600,145	357,945	172,384	4,463,473	2,764,122
Cash, end of year	\$ 1,000,218	\$ 2,280,876	\$ 311,208	\$ 100,632	\$ 3,692,934	\$ 2,048,576

Cash flow operating activities relate to money received from providing services and the cash paid to employees and suppliers for services and goods.

Noncapital financing activities relate to grants and property taxes paid to Emergency Medical Services.

Capital and related financing activities relate to receipt and use of cash for purchase or construction of capital assets.

Investing activities relate to the sale, purchase, and earnings from investments.

The amounts on this line agree with the 'cash and cash equivalents' line on the Proprietary Funds Statement of Net Position. (CAFR page 34).

This reconciliation should be viewed in connection with the previous document (the 'Statement of Cash Flows').

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

The amounts on this line agree with the Total Operating income (loss) shown on the 'Statement of Revenues, Expenses, and Changes in fund Net Position'(CAFR page 35).

The reconciliation explains the differences between the flows of cash and the operating income (loss) reported on an accrual basis on the 'Statement of Revenues, Expenses and Changes in Fund Net Position' for proprietary funds.

	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)	\$ (3,455,790)	\$ 2,046,761	\$ 52,253	\$ 240,248	\$ (1,116,528)	\$ (535,403)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	635,149	586,301	410,955	-	1,632,405	-
Landfill postclosure expense	-	1,279,450	-	-	1,279,450	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(217,981)	(55,513)	2,868	18,137	(252,489)	-
(Increase) decrease in due from other agencies and units of government	660	(513,630)	-	2,158	(510,812)	-
(Increase) decrease in due from other funds	-	2,013	-	(5)	2,008	-
Increase (decrease) in accounts payable	(390,877)	587,313	(7,070)	(465,989)	(276,623)	(322,378)
Increase (decrease) in accrued liabilities	23,756	6,797	8,822	-	39,375	-
Increase (decrease) in due to other funds	(3,099)	14,198	15,636	3,444	30,179	13,977
Increase (decrease) in claims and judgements	-	-	-	-	-	(195,511)
Increase (decrease) in deferred revenue	-	-	29,426	26,837	56,263	-
Total adjustments	47,608	1,906,929	460,637	(415,418)	1,999,756	(503,912)
Net cash provided by (used for) operating activities	\$ (3,408,182)	\$ 3,953,690	\$ 512,890	\$ (175,170)	\$ 883,228	\$ (1,039,315)

This line agrees with net cash for operating activities shown on the 'Statement of Cash Flows'.

Noncash investing activities for business-type enterprise funds were:  
 The net decrease in the fair value of investments for Emergency Medical Services was \$ 96,601 for the year.  
 The net decrease in the fair value of investments for Solid Waste Management was \$ 214,156 for the year.  
 The net decrease in the fair value of investments for the Western Idaho Fair was \$ 28,648 for the year.  
 The net decrease in the fair value of investments for Billing Services was \$ 10,255 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 \$ 67,441 for the year.  
 The net decrease in the fair value of investments for Liability Insurance was \$ 121,187 for the year.

Noncash transactions are not reported on the 'Statement of Revenues, Expenses, and Changes in Fund Net Position' as operating income or in the 'Statement of Cash Flows' as a cash transaction. These represent the movement of market value of investments from year to year.

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

**ADA COUNTY**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Assets**  
**September 30, 2013**

Fiduciary funds account for resources the County manages or holds on behalf of others. Fiduciary funds are not available to support the County's programs.

	Agency Funds
<b>Assets</b>	
Cash	\$ 10,458,103
Accounts receivable	499,340
Total assets	\$ 10,957,443
<b>Liabilities</b>	
Accounts payable	\$ 600,053
Fines and appearance bonds to be remitted	3,072,314
Fiduciary fund liabilities:	
Judgments held in trust	855,878
Tax receipts held in trust	1,605,746
Due to prisoners	99,472
Due to victims	29,016
Due to other agencies and units of government	4,694,964
Total liabilities	\$ 10,957,443

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

Agency funds contain resources held on a temporary, purely custodial basis. Every resource held by these funds is due to be passed along to the individuals or organizations to which it belongs; therefore, assets equal liabilities at all times and there is no net position.

The information in a budgetary comparison schedule will help you judge the County's compliance with its budget and assess the County's fiscal management capacity.

**Ada County**  
 Required Supplementary Information  
 Budgetary Comparison Schedule

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2013**

The original budget includes the original adopted budget and legally authorized adjustments made before the beginning of the fiscal year. The final budget includes the original budget with all changes made subsequent to the start of the year.

General Fund and Major Special Revenue Funds

GENERAL FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 58,770,190	\$ 58,770,190	\$ 59,246,317	\$ 476,127
Sales tax allocation	13,750,000	13,750,000	14,645,951	895,951
State shared	5,194,308	5,194,308	5,864,885	670,577
Payments in lieu of taxes	750,000	750,000	716,024	(33,976)
Licenses and permits	1,191,617	1,206,938	1,302,138	95,200
Charges for services	20,464,428	20,905,047	21,328,537	423,490
Grants	689,264	2,210,272	1,457,207	(753,065)
Interest income	1,004,000	1,004,000	953,942	(50,058)
Miscellaneous	1,838,462	1,838,832	2,269,455	430,623
<b>Total general fund revenues</b>	<b>\$ 103,652,269</b>	<b>\$ 105,629,587</b>	<b>\$ 107,784,456</b>	<b>\$ 2,154,869</b>
<b>Expenditures:</b>				
<b>General Government</b>				
Total clerk of the district court	\$ 3,141,178	\$ 3,141,178	\$ 2,978,711	\$ 162,467
Total treasurer	1,206,762	1,206,762	1,016,013	190,749
Total assessor	743,317	743,317	682,776	60,541
Total assessor motor vehicle	2,433,828	2,433,828	2,245,584	188,244
Total prosecuting attorney	12,552,477	13,204,008	12,276,284	927,724
Total operations	8,540,760	8,540,760	7,148,296	1,392,464
Total development services	1,586,225	1,615,698	1,483,642	132,056
Total information technology	6,247,653	6,247,653	5,878,402	369,251
Total public defender	7,436,064	7,436,064	7,024,438	411,626
Total administrative services	4,130,327	4,130,327	3,981,928	148,399
Total general	2,125,500	2,125,500	1,430,409	695,091
<b>Total general government (including capital outlays)</b>	<b>50,144,091</b>	<b>50,825,095</b>	<b>46,146,483</b>	<b>4,678,612</b>
<b>Public Safety</b>				
Total sheriff	57,535,219	58,386,016	55,834,777	2,551,239
Total coroner	1,634,454	1,634,454	1,543,945	90,509
Total juvenile	8,316,192	11,396,605	7,737,528	3,659,077
<b>Total public safety (including capital outlays)</b>	<b>67,485,865</b>	<b>71,417,075</b>	<b>65,116,250</b>	<b>6,300,825</b>
<b>Total general fund expenditures (including capital outlays)</b>	<b>\$ 117,629,956</b>	<b>\$ 122,242,170</b>	<b>\$ 111,262,733</b>	<b>\$ 9,802,054</b>

Notice that the final budget is more than the original budget. The final budget amounts include the original budget plus grant appropriations, transfers, and other legally adopted adjustments to the original budget - such as unanticipated revenues. See CAFR pages 22-23 for additional details.

The Idaho Constitution prohibits expenditures exceeding the final approved budget. This last column is obtained by subtracting actual expenditures from the final budget amount. A positive figure indicates the program stayed within its budget.

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

Revenue Over (Under) Expenditures	(3,478,277)
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers In	402,376
Transfers Out	(2,312,742)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,910,366)</b>
<b>Revenues and Other Financing Sources Over (Under)</b>	<b>(5,388,643)</b>
<b>Expenditures and Other Financing Uses</b>	<b>(5,388,643)</b>
<b>Reconciling Items</b>	
Changes Affected by Accrued Revenues	(640,546)
Changes Affected by Accrued Expenditures	763,810
<b>Fund Balances - Beginning of Year</b>	<b>50,550,175</b>
<b>Fund Balances - End of Year</b>	<b>\$ 45,284,796</b>

This section reconciles the above cash basis revenue and expenditures with the modified accrual basis used in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 31).

The information in a budgetary comparison schedule will help you judge the County's compliance with its budget and assess the County's fiscal management capacity.

**Ada County**

*Required Supplementary Information  
Budgetary Comparison Schedule*

**Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2013**

The original budget includes the original adopted budget and legally authorized adjustments made before the beginning of the fiscal year. The final budget includes the original budget with all changes made subsequent to the start of the year.

CHARITIES AND WELFARE MAJOR SPECIAL REVENUE FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 11,059,672	\$ 11,059,672	\$ 11,190,195	\$ 130,523
Intergovernmental	-	-	3,610	3,610
Charges for services	250,000	250,000	902,215	652,215
Miscellaneous	-	-	28,655	28,655
Total revenues	<u>11,309,672</u>	<u>11,309,672</u>	<u>12,124,675</u>	<u>815,003</u>
<b>Expenditures:</b>				
<b>Current-</b>				
Health and welfare				
Personal services	1,370,281	1,370,281	1,275,617	94,664
Other services and charges	9,939,391	9,939,391	8,183,242	1,756,149
Capital outlays	-	-	-	-
Total expenditures	<u>11,309,672</u>	<u>11,309,672</u>	<u>9,458,859</u>	<u>1,850,813</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>2,665,816</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(4,580)</u>	
Total Other Financing Sources (Uses)			<u>(4,580)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>				
<b>Expenditures and Other Financing Uses</b>			2,661,236	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues	} This section reconciles the above cash basis revenue and expenditures with the modified accrual basis used in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 31).		4,580	
Changes Affected by Accrued Expenditures			(391,457)	
Fund Balances - Beginning of Year			<u>4,091,192</u>	
Fund Balance - End of Year			<u>\$ 6,365,551</u>	

The final budget amounts include the original budget plus grant appropriations, transfers, and other legally adopted adjustments to the original budget - such as unanticipated revenues. See CAFR pages 22-23 for additional details. The Charities & Welfare fund had no changes between original & final budget.

The Idaho Constitution prohibits expenditures exceeding the final approved budget. This last column is obtained by subtracting actual expenditures from the final budget amount. A positive figure indicates the program stayed within its budget.

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