

A Reader's Guide

Understanding Ada County's Comprehensive Annual Financial Report (CAFR) For the Fiscal Year Ended September 30, 2014

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 and 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 \$93 million for 2014 are presented on page 27 of the CAFR. Property tax revenues increased \$3.8 million from the previous fiscal year due to Ada County taking, for the first time in seven years and as allowed by law, the 3% of the highest budget during the last three years, which equated to \$2.5M. Ada County also chose to increase taxes by the growth factor related to the new construction as allowed by law; 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 \$16.7 million for 2014 are presented on page 27 of the CAFR. An increase of \$1 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, 2014**

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, Billing Services 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
\$467,071,273 - \$91,621,066 - \$99,199,478 = \$276,250,729

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 14,129,853	\$ 3,252,496	\$ 17,382,349
Investments	131,867,905	30,712,170	162,580,075
Receivables, net	102,981,458	8,549,028	111,530,486
Internal balances	(494,706)	494,706	-
Accrued interest receivable	252,488	49,666	302,154
Capital assets, net of depreciation:			
Land, not depreciated	7,657,147	5,052,409	12,709,556
Land improvements	1,199,835	30,098,945	31,298,780
Building	102,420,111	6,771,670	109,191,781
Infrastructure	796,271	1,619,952	2,416,223
Vehicles	1,523,816	823,521	2,347,337
Machinery & equipment	10,690,037	1,823,313	12,513,350
Intangible Software	415,881	-	415,881
Leased Assets	-	604,147	604,147
Construction in progress	643,132	3,136,022	3,779,154
Capital assets, net	<u>125,346,230</u>	<u>49,929,979</u>	<u>175,276,209</u>
Total assets	<u>374,083,228</u>	<u>92,988,045</u>	<u>467,071,273</u>
LIABILITIES			
Accounts payable	12,075,070	3,544,082	15,619,152
Accrued interest	288,777	-	288,777
Unavailable/advanced revenue	680,819	497,496	1,178,315
Long-term liabilities:			
Due within one year	8,251,395	32,352	8,283,747
Due in more than one year	45,525,220	20,725,855	66,251,075
Total liabilities	<u>66,821,281</u>	<u>24,799,785</u>	<u>91,621,066</u>
DEFERRED INFLOWS			
Property tax	94,375,432	4,824,046	99,199,478
NET POSITION			
Net investment in capital assets	89,996,230	49,929,979	139,926,209
Restricted for:			
Grant Programs	3,589,336	-	3,589,336
Consolidated Elections	783,643	-	783,643
Court Functions	3,240,356	-	3,240,356
Public Safety	10,594,105	-	10,594,105
Weed/Pest/Mosquito Abatement	2,454,511	-	2,454,511
Welfare and Public Health	94,531	-	94,531
Unrestricted	102,133,803	13,434,235	115,568,038
Total net position	<u>\$ 212,886,515</u>	<u>\$ 63,364,214</u>	<u>\$ 276,250,729</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, 2014**

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
\$ 67,640,517	\$ 10,865,803	\$ 469,725	\$ -
2,231,017	251,487	11,095	-
76,746,769	21,155,720	4,671,189	112,856
9,356,800	-	-	-
1,309,584	263,811	27,440	-
1,687,617	-	-	-
<u>158,972,304</u>	<u>32,536,821</u>	<u>5,179,449</u>	<u>112,856</u>
12,703,334	7,817,428	80,158	-
9,230,298	11,794,940	-	-
4,194,142	4,534,944	-	-
4,624,633	4,901,857	-	-
<u>30,752,407</u>	<u>29,049,169</u>	<u>80,158</u>	<u>-</u>
<u>\$ 189,724,711</u>	<u>\$ 61,585,990</u>	<u>\$ 5,259,607</u>	<u>\$ 112,856</u>

Governmental Activities	Business-Type Activities	Total
\$ (56,304,989)	\$ -	\$ (56,304,989)
(1,968,435)	-	(1,968,435)
(50,807,004)	-	(50,807,004)
(9,356,800)	-	(9,356,800)
(1,018,333)	-	(1,018,333)
(1,687,617)	-	(1,687,617)
<u>(121,143,178)</u>	<u>-</u>	<u>(121,143,178)</u>
-	(4,805,748)	(4,805,748)
-	2,564,642	2,564,642
-	340,802	340,802
-	277,224	277,224
-	<u>(1,623,080)</u>	<u>(1,623,080)</u>
<u>(121,143,178)</u>	<u>(1,623,080)</u>	<u>(122,766,258)</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 \$76.7 million. The County raised \$21.2 million from charges for services, and received \$4.7 million of operating and capital grants and contributions. When program revenues are subtracted from expenses for Public Safety, a net expense of \$50.8 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

88,389,228	4,602,005	92,991,233
16,507,820	225,723	16,733,543
6,229,150	-	6,229,150
1,453,216	259,026	1,712,242
2,389,464	168,472	2,557,936
<u>114,968,878</u>	<u>5,255,226</u>	<u>120,224,104</u>
(6,174,300)	3,632,146	(2,542,154)
219,060,815	59,732,068	278,792,883
<u>\$ 212,886,515</u>	<u>\$ 63,364,214</u>	<u>\$ 276,250,729</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 \$6.2 million, and business-type activities net position increased by \$3.6 million.

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.

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

**ADA COUNTY
Balance Sheet
Governmental Funds
September 30, 2014**

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
ASSETS					
Cash	\$ 4,517,836	\$ 1,060,831	\$ 3,990,479	\$ 2,508,569	\$ 12,077,715
Investments	42,774,506	10,166,320	38,294,936	23,852,506	115,088,268
Accounts receivable	463,701	-	-	76,536	540,237
Property tax receivable	72,142,014	9,477,662	-	14,932,865	96,552,541
Accrued interest receivable	133,316	-	74,374	17,695	225,385
Due from other funds	317,067	-	-	26,336	343,403
Due from other agencies and units of government	5,795,942	-	-	92,738	5,888,680
Total assets	\$ 126,144,382	\$ 20,704,813	\$ 42,359,789	\$ 41,507,245	\$ 230,716,229
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 8,695,728	\$ 986,510	\$ -	\$ 1,684,145	\$ 11,366,383
Due to other funds	13,484	-	-	62,762	76,246
Unavailable/advanced revenues	646,314	-	-	34,505	680,819
Accrued liabilities	-	1,732,342	-	-	1,732,342
Total liabilities	9,355,526	2,718,852	-	1,781,412	13,855,790
DEFERRED INFLOWS					
Property tax	72,142,014	9,477,662	-	14,932,865	96,552,541
FUND BALANCES:					
Restricted for:					
Grants					
Juvenile court services	3,589,336	-	-	-	3,589,336
Enabling Legislation					
Public health services	-	-	-	94,531	94,531
Weed/Pest/Mosquito	-	-	-	2,451,711	2,451,711
Alternative courts and monitoring	-	-	-	3,265,139	3,265,139
Emergency communications	-	-	-	10,637,418	10,637,418
Consolidated elections	-	-	-	784,362	784,362
Assigned for:					
General government					
Recording services	421,190	-	-	-	421,190
Administration	8,103,843	-	-	-	8,103,843
Operations and maintenance	655,195	-	-	-	655,195
Computer services	782,338	-	-	-	782,338
Appraisal/Land record	-	-	-	2,016,953	2,016,953
Public safety					
Sheriff	1,322,909	-	-	-	1,322,909
Juvenile court services	228,842	-	-	-	228,842
Coroner	10,363	-	-	-	10,363
Emergency management	-	-	-	345,019	345,019
Judicial services					
Prosecution	115,607	-	-	-	115,607
Public Defender	81,879	-	-	-	81,879
District court	-	-	-	3,788,198	3,788,198
Health and welfare					
Indigent services	-	8,508,299	-	-	8,508,299
Recreation and culture					
Parks and Waterways	-	-	-	1,409,637	1,409,637
Capital projects					
Courthouse lease	-	-	42,359,789	-	42,359,789
Unassigned:	29,335,340	-	-	-	29,335,340
Total fund balances	44,646,842	8,508,299	42,359,789	24,792,968	120,307,898
Total liabilities, deferred inflows and fund balances	\$ 126,144,382	\$ 20,704,813	\$ 42,359,789	\$ 41,507,245	

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.

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 50.

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, 2014**

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

\$ 120,307,898

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	2,925,462
Building	165,379,510
Infrastructure	2,122,261
Vehicles	5,998,999
Intangible Software	622,338
Machinery and Equipment	34,951,239
Construction in Progress	643,132
Accumulated Depreciation	<u>(94,953,858)</u>
Total Capital Assets	125,346,230

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. Delinquent property tax is considered unavailable:

2,177,109

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	\$ (35,350,000)
Accrued Interest on the Capital Leases	(288,777)
Compensated Absences	<u>(4,957,457)</u>
Total Long-Term Liabilities	(40,596,234)

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.

5,651,512

Total Net Position - Governmental Activities

\$ 212,886,515

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

The governmental funds total fund balance of \$120.3 million (see CAFR page 29) reconciles to the \$212.9 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, 2014**

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
REVENUES					
Taxes	\$ 64,799,599	\$ 9,039,661	\$ -	\$ 14,857,450	\$ 88,696,710
Licenses and permits	1,250,880	-	-	157,779	1,408,659
Fines and forfeitures	116,574	-	-	1,253,493	1,370,067
Charges for services	22,370,942	717,058	201,300	7,185,853	30,475,153
Intergovernmental	23,623,892	3,610	-	4,401,773	28,029,275
Interest income	659,459	107,131	497,430	256,757	1,520,777
Net increase (decrease) in the fair value of investments	(79,658)	(33,551)	309	(76,548)	(189,448)
Miscellaneous	2,231,770	2,149	-	740,033	2,973,952
Total revenues	114,973,458	9,836,058	699,039	28,776,590	154,285,145
EXPENDITURES					
Current:					
General government	47,249,263	-	-	15,709,895	62,959,158
Public safety	69,081,482	-	-	4,771,668	73,853,150
Sanitation	-	-	-	1,965,653	1,965,653
Health and welfare	-	7,619,730	-	1,810,039	9,429,769
Recreational and cultural	-	-	-	748,768	748,768
Capital outlay	2,666,054	-	-	388,869	3,054,923
Debt service:					
Principal retirement	-	-	3,330,000	-	3,330,000
Interest and other debt charges	-	-	1,716,213	-	1,716,213
Total expenditures	118,996,799	7,619,730	5,046,213	25,394,892	157,057,634
Excess (deficiency) of revenues over expenditures	(4,023,341)	2,216,328	(4,347,174)	3,381,698	(2,772,489)
OTHER FINANCING SOURCES (USES)					
Transfers in	4,185,387	-	500,000	-	4,685,387
Transfers (out)	(800,000)	(73,580)	(3,998,775)	(97,440)	(4,969,795)
Total other financing sources and uses	3,385,387	(73,580)	(3,498,775)	(97,440)	(284,408)
Net change in fund balances	(637,954)	2,142,748	(7,845,949)	3,284,258	(3,056,897)
Fund balance, beginning of year	45,284,796	6,365,551	50,205,738	21,508,710	123,364,795
Fund balance, end of year	\$ 44,646,842	\$ 8,508,299	\$ 42,359,789	\$ 24,792,968	\$ 120,307,898

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, 2014

Total Net Change in Fund Balances - Governmental Funds \$ (3,056,897)

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	\$ 3,054,923	
Depreciation Expense	(9,164,509)	
Excess of Depreciation Expense over Capital Outlay		(6,109,586)

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		(63,489)
--------------------------------	--	----------

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		(307,482)
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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	\$ (480,367)	
	(19,633)	(500,000)

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		3,330,000
------------------------	--	-----------

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	\$ 28,596	
Compensated absences	(180,079)	
Total Additional Expenditures		(151,483)

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

684,637
\$ (6,174,300)

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, 2014**

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.

	Business-Type Activities - Enterprise Funds				Total	Governmental Activities- Internal Service Funds
	Emergency Medical Services	Major Funds Solid Waste Management	Western Idaho Fair	Other Funds Billing Services		
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 881,220	\$ 1,952,612	\$ 313,149	\$ 105,515	\$ 3,252,496	\$ 2,052,138
Investments	8,341,790	18,478,429	2,892,789	999,162	30,712,170	16,779,637
Receivables, net	1,872,619	366,531	48,355	376,348	2,663,853	-
Due from other funds	-	86,374	-	48	86,422	-
Due from other agencies	52,501	894,696	-	1,637	948,834	-
Property tax receivable	4,936,341	-	-	-	4,936,341	-
Accrued interest receivable	13,416	31,094	3,624	1,532	49,666	27,103
Total current assets	16,097,887	21,809,736	3,257,917	1,484,242	42,649,782	18,858,878
Noncurrent assets:						
Capital assets:						
Land	1,034,137	3,525,048	493,224	-	5,052,409	-
Land improvements	-	31,686,307	2,924,396	-	34,610,703	-
Buildings	7,054,277	1,277,017	5,391,771	-	13,723,065	-
Infrastructure	-	4,415,385	826,332	-	5,241,717	-
Vehicles	3,651,764	170,389	58,647	-	3,880,800	-
Machinery & equipment	1,206,511	1,583,964	463,774	-	3,254,249	-
Leased assets	-	-	1,840,251	-	1,840,251	-
Construction in progress	127,500	2,665,353	343,169	-	3,136,022	-
Less accumulated depreciation	(4,662,002)	(6,810,891)	(9,336,344)	-	(20,809,237)	-
Capital assets, net	8,412,187	38,512,572	3,005,220	-	49,929,979	-
Total assets	24,510,074	60,322,308	6,263,137	1,484,242	92,579,761	18,858,878
LIABILITIES						
Current liabilities:						
Accounts payable	1,055,297	1,973,406	423,794	91,585	3,544,082	708,687
Accrued liabilities	26,958	1,911	3,483	-	32,352	-
Due to other funds	90,215	33,840	62,726	92,122	278,903	74,676
Claims and judgments	-	-	-	-	-	2,700,475
Unavailable/advanced revenues	-	-	141,996	355,500	497,496	-
Total current liabilities	1,172,470	2,009,157	631,999	539,207	4,352,833	3,483,838
Noncurrent liabilities:						
Accrued liabilities	468,493	31,235	49,224	-	548,952	-
Landfill postclosure costs	-	20,176,903	-	-	20,176,903	-
Claims and judgments	-	-	-	-	-	9,036,341
Total noncurrent liabilities	468,493	20,208,138	49,224	-	20,725,855	9,036,341
Total liabilities	1,640,963	22,217,295	681,223	539,207	25,078,688	12,520,179
DEFERRED INFLOWS						
Property tax	4,824,046	-	-	-	4,824,046	-
NET POSITION						
Investment in capital assets	8,412,187	38,512,572	3,005,220	-	49,929,979	-
Unrestricted	9,632,878	(407,559)	2,576,694	945,035	12,747,048	6,338,699
Total net position	\$ 18,045,065	\$ 38,105,013	\$ 5,581,914	\$ 945,035	62,677,027	\$ 6,338,699
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					687,187	
Net position of business-type activities					<u>\$ 63,364,214</u>	

Additional details on capital assets and infrastructure can be found in the Notes to the Financial Statements (CAFR pages 45-46 and 51-52).

Additional details on noncurrent (long-term) liabilities can be found in the Notes to the Financial Statements (CAFR page 55).

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).

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

Ada County
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2014

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

	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		
OPERATING REVENUE						
Charges for services	\$ 7,757,211	\$ 11,523,453	\$ -	\$ 4,901,857	\$ 24,182,521	\$ 22,463,334
Concessions	-	-	1,772,301	-	1,772,301	-
Admissions	-	-	1,181,724	-	1,181,724	-
Rentals	-	-	1,222,215	-	1,222,215	-
Other	60,217	271,487	358,704	-	690,408	-
Total operating revenues	7,817,428	11,794,940	4,534,944	4,901,857	29,049,169	22,463,334
OPERATING EXPENSES						
Personal services	9,481,037	807,710	812,339	-	11,101,086	-
Other services & charges	2,750,737	6,775,454	3,090,264	4,624,633	17,241,088	-
Administration	-	-	-	-	-	3,247,517
Landfill postclosure expense	-	1,076,198	-	-	1,076,198	-
Claims	-	-	-	-	-	18,713,658
Depreciation	713,863	567,512	296,110	-	1,577,485	-
Total operating expenses	12,945,637	9,226,874	4,198,713	4,624,633	30,995,857	21,961,175
Operating income (loss)	(5,128,209)	2,568,066	336,231	277,224	(1,946,688)	502,159
NONOPERATING REVENUES (EXPENSES)						
Intergovernmental	104,908	-	-	-	104,908	-
Gain (loss) on disposition of assets	-	143,722	-	-	143,722	-
Interest and investment revenue	92,913	214,169	24,088	9,975	341,145	192,053
Net increase (decrease) in the fair value of investments	(22,357)	(44,441)	(11,149)	(4,172)	(82,119)	(50,533)
Property & other taxes	4,827,728	-	-	-	4,827,728	-
Total nonoperating revenue (expenses)	5,003,192	313,450	12,939	5,803	5,335,384	141,520
Net income (loss) before contributions and transfers	(125,017)	2,881,516	349,170	283,027	3,388,696	643,679
Transfers in	-	-	-	-	-	300,000
Transfers out	-	-	-	-	-	(15,592)
Change in net position	(125,017)	2,881,516	349,170	283,027	3,388,696	928,087
Total net position - beginning	18,170,082	35,223,497	5,232,744	662,008		5,410,612
Total net position - ending	\$ 18,045,065	\$ 38,105,013	\$ 5,581,914	\$ 945,035		\$ 6,338,699

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.

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.

Change in net position of business-type activities

243,450
\$ 3,632,146

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

**Ada County
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2014**

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.

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.

	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	\$ 8,095,458	\$ 11,725,751	\$ 4,535,102	\$ 4,891,524	\$ 29,247,835	\$ 22,463,334
Cash paid to suppliers for goods and contracted services	(2,477,307)	(7,176,299)	(2,777,029)	(4,649,146)	(17,079,781)	(20,655,603)
Cash paid to employees for services	(9,370,762)	(802,440)	(808,566)	-	(10,981,768)	-
Other operating revenue	60,217	271,487	-	-	331,704	-
Net cash provided by (used for) operating activities	<u>(3,692,394)</u>	<u>4,018,499</u>	<u>949,507</u>	<u>242,378</u>	<u>1,517,990</u>	<u>1,807,731</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	4,839,347	-	-	-	4,839,347	-
Subsidy from federal grants	80,158	-	-	-	80,158	-
Municipal revenue	24,750	-	-	-	24,750	-
Sale of property	-	164,631	-	-	164,631	-
Transfer in	-	-	-	-	-	300,000
Transfer out	-	-	-	-	-	(15,592)
Net cash provided by (used for) noncapital financing activities	<u>4,944,255</u>	<u>164,631</u>	<u>-</u>	<u>-</u>	<u>5,108,886</u>	<u>284,408</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(602,938)	(3,307,524)	(343,169)	-	(4,253,631)	-
Net cash provided by (used for) capital and related financing activities	<u>(602,938)</u>	<u>(3,307,524)</u>	<u>(343,169)</u>	<u>-</u>	<u>(4,253,631)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	(869,097)	(1,431,667)	(630,944)	(249,030)	(3,180,738)	(2,287,880)
Interest income	101,176	227,797	26,547	11,535	367,055	199,303
Net cash provided by (used for) investing activities	<u>(767,921)</u>	<u>(1,203,870)</u>	<u>(604,397)</u>	<u>(237,495)</u>	<u>(2,813,683)</u>	<u>(2,088,577)</u>
Net increase (decrease) in cash	(118,998)	(328,264)	1,941	4,883	(440,438)	3,562
Cash, beginning of year	1,000,218	2,280,876	311,208	100,632	3,692,934	2,048,576
Cash, end of year	<u>\$ 881,220</u>	<u>\$ 1,952,612</u>	<u>\$ 313,149</u>	<u>\$ 105,515</u>	<u>\$ 3,252,496</u>	<u>\$ 2,052,138</u>

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

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)	\$ (5,128,209)	\$ 2,568,066	\$ 336,231	\$ 277,224	\$ (1,946,688)	\$ 502,159
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	713,863	567,512	296,110	-	1,577,485	-
Landfill postclosure expense	-	(84,595)	-	-	(84,595)	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	334,467	217,911	(9,425)	(24,763)	518,190	-
(Increase) decrease in due from other agencies and units of government	3,780	(2,224)	-	(1,541)	15	-
(Increase) decrease in due from other funds	-	(13,389)	-	(43)	(13,432)	-
Increase (decrease) in accounts payable	341,000	764,968	329,601	(38,192)	1,397,377	12,996
Increase (decrease) in accrued liabilities	32,611	(202)	(3,764)	-	28,645	-
Increase (decrease) in due to other funds	10,094	452	(8,829)	13,680	15,397	17,733
Increase (decrease) in claims and judgements	-	-	-	-	-	1,274,843
Increase (decrease) in deferred revenue	-	-	9,583	16,013	25,596	-
Total adjustments	1,435,815	1,450,433	613,276	(34,846)	3,464,678	1,305,572
Net cash provided by (used for) operating activities	<u>\$ (3,692,394)</u>	<u>\$ 4,018,499</u>	<u>\$ 949,507</u>	<u>\$ 242,378</u>	<u>\$ 1,517,990</u>	<u>\$ 1,807,731</u>

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 \$ 22,357 for the year.
 The net decrease in the fair value of investments for Solid Waste Management was \$ 44,441 for the year.
 The net decrease in the fair value of investments for the Western Idaho Fair was \$ 11,149 for the year.
 The net decrease in the fair value of investments for Billing Services was \$ 4,172 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 \$ 30,261 for the year.
 The net decrease in the fair value of investments for Liability Insurance was \$ 20,272 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, 2014**

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.

	<u>Agency Funds</u>
Assets	
Cash	\$ 9,928,012
Accounts receivable	722,417
Total assets	<u>\$ 10,650,429</u>
 Liabilities	
Accounts payable	\$ 51,899
Fines and appearance bonds to be remitted	1,872,409
Fiduciary fund liabilities:	
Judgments held in trust	958,466
Tax receipts held in trust	1,887,868
Due to prisoners	124,621
Due to victims	33,623
Due to other agencies and units of government	5,721,543
Total liabilities	<u>\$ 10,650,429</u>

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, 2014**

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		
Revenues:				
Property taxes	\$ 64,742,990	\$ 64,742,990	\$ 64,675,187	\$ (67,803)
Sales tax allocation	15,300,000	15,300,000	15,625,729	325,729
State shared	4,497,622	4,497,622	5,454,569	956,947
Payments in lieu of taxes	570,000	570,000	768,397	198,397
Licenses and permits	1,241,325	1,256,015	1,250,880	(5,135)
Charges for services	22,276,343	22,795,859	22,391,235	(404,624)
Grants	696,397	2,194,239	1,296,628	(897,611)
Interest income	1,000,000	1,000,411	930,543	(69,868)
Miscellaneous	1,840,323	1,855,864	5,995,274	4,139,410
Total general fund revenues	\$ 112,165,000	\$ 114,213,000	\$ 118,388,442	\$ 4,175,442
Expenditures:				
<u>General Government</u>				
Total clerk of the district court	\$ 3,812,374	\$ 3,824,404	\$ 3,253,827	\$ 570,577
Total treasurer	1,283,470	1,283,470	1,094,702	188,768
Total assessor	794,447	794,447	721,562	72,885
Total assessor motor vehicle	2,518,189	2,518,189	2,354,207	163,982
Total prosecuting attorney	13,126,599	13,902,858	12,933,938	968,920
Total operations	8,740,122	8,740,122	7,899,892	840,230
Total development services	1,898,873	2,055,982	1,725,694	330,288
Total information technology	6,273,678	6,273,678	6,053,004	220,674
Total public defender	8,223,770	8,223,770	7,288,443	935,327
Total administrative services	4,450,623	4,450,623	4,140,025	310,598
Total general	2,731,830	2,731,830	1,847,940	883,890
Total general government (including capital outlays)	53,853,975	54,799,373	49,313,234	5,486,139
<u>Public Safety</u>				
Total sheriff	60,090,246	61,023,058	59,664,284	1,358,774
Total coroner	1,696,069	1,746,069	1,677,612	68,457
Total juvenile	8,447,407	11,598,313	8,018,411	3,579,902
Total public safety (including capital outlays)	70,233,722	74,367,440	69,360,307	5,007,133
Total general fund expenditures (including capital outlays)	\$ 124,087,697	\$ 129,166,813	\$ 118,673,541	\$ 10,493,272
The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.			(285,099)	
Revenue Over (Under) Expenditures				
OTHER FINANCING SOURCES (USES)				
Transfers In			4,185,387	
Transfers Out			(800,000)	
Total Other Financing Sources (Uses)			3,385,387	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			3,100,288	
Reconciling Items				
Changes Affected by Accrued Revenues			(3,414,984)	
Changes Affected by Accrued Expenditures			(323,258)	
Fund Balances - Beginning of Year			45,284,796	
Fund Balances - End of Year			\$ 44,646,842	

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.

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, 2014

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		
Revenues:				
Taxes	\$ 8,943,673	\$ 8,943,673	\$ 9,020,111	\$ 76,438
Intergovernmental	-	-	3,610	3,610
Charges for services	500,000	500,000	717,058	217,058
Miscellaneous	-	-	2,149	2,149
Total revenues	<u>9,443,673</u>	<u>9,443,673</u>	<u>9,742,928</u>	<u>299,255</u>
Expenditures:				
Current-				
Health and welfare				
Personal services	1,548,626	1,548,626	1,265,599	283,027
Other services and charges	10,461,843	10,461,843	6,980,492	3,481,351
Capital outlays	-	-	-	-
Total expenditures	<u>12,010,469</u>	<u>12,010,469</u>	<u>8,246,091</u>	<u>3,764,378</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,496,837</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(73,580)</u>	
Total Other Financing Sources (Uses)			<u>(73,580)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			1,423,257	
Reconciling Items				
Changes Affected by Accrued Revenues			93,131	
Changes Affected by Accrued Expenditures			626,360	
Fund Balances - Beginning of Year			<u>6,365,551</u>	
Fund Balance - End of Year			<u>\$ 8,508,299</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.

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