

*Ada County Idaho*

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ending September 30, 2017

# **ADA COUNTY, IDAHO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

**CHRISTOPHER D. RICH, AUDITOR**

**Phil McGrane, Chief Deputy**

**Kathleen Graves, Controller**

Prepared by Accounting Department

Cover Photo: Provided courtesy of Ada County Parks and Waterways  
Photographer: Paul Dawson  
Location: Boise River near W. Parkcenter Bridge

**Ada County  
Comprehensive Annual Financial Report  
For the Year Ended September 30, 2017**

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**Ada County**

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# **INTRODUCTORY SECTION**



Christopher D. Rich  
Clerk of the District Court

Phil McGrane  
Chief Deputy

200 W Front Street, Boise, Idaho 83702

Phone (208) 287-6879

Fax (208) 287-6909

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December 21, 2017

To the Citizens of Ada County, Idaho:

State law requires that all general-purpose local governments with an annual budget that exceeds two hundred fifty thousand dollars annually submit a complete set of financial statements to the State of Idaho's legislative council. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Ada County, Idaho ("County"), for the fiscal year ended September 30, 2017.

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

The County's financial statements have been audited by Eide Bailly LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2017, are free of material misstatement. The audit was conducted in accordance with generally accepted governmental auditing standards. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the CAFR; i.e., assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent

auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and requirements involving the administration of federal awards. These reports are contained in the single audit section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

### **Profile of the Government**

Ada County, established as a political subdivision of the State of Idaho on December 22, 1864, is located in the southwestern part of the state. It is the most populous county in Idaho, as well as the center for commerce and many industries. The County covers an area of 1,055 square miles, and the most recently released estimated population (for 2016) is 444,028 or 421 persons per square mile. Boise City is the county seat of Ada County and home to the State Capitol. Other incorporated cities within its boundaries are Eagle, Garden City, Kuna, Meridian and Star. Ada County is empowered to levy a property tax on both real and personal properties located within its boundaries.

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

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

The financial report also includes a component entity due to its close relationship with the County. The Avimor Community Infrastructure District No. 1 assets, liabilities, fund balance, revenue and expenditures are blended into the County's financial statements. Additional information on this entity can be found in the notes to the financial statements.

The annual budget serves as the foundation for Ada County's financial planning and control. The County budgets its revenues and expenditures, as is required by Idaho Code Section 31, Chapter 16. Following these guidelines, the County adopts annual appropriated budgets for General, Special Revenue, Capital Project, Debt Service and Enterprise Funds. All

appropriated budgets for Governmental and Proprietary Funds are adopted on a non-GAAP cash basis.

Prior to the third Monday in May, each elected official or department head submits to the Auditor's Office a proposed operating budget for the fiscal year commencing October 1. On or before the first Monday in August, the proposed budget is submitted to the County Commissioners for review and tentative approval. Public budget hearings are conducted by the Tuesday after Labor Day, and, upon conclusion, the County Commissioners legally adopt the budget. Actual expenditures for the ensuing fiscal year shall not exceed the appropriations legally adopted by the Commissioners.

The budget system is integrated with the County's accounting system to ensure management control on spending throughout the year. The level of budgetary control (level at which expenditures may not legally exceed the appropriations) is established by the personal services and other charges and services (including capital outlay) within the department and fund. The budgetary process is described in more detail in *Note to Required Supplementary Information*, beginning on page 71.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund and the charities and welfare fund, this comparison is presented on pages 66-70 as part of the *Required Supplementary Information* for the governmental funds. For other governmental funds with appropriated annual budgets, this comparison is presented in the "*Combining Financial Statements*" subsection of this report, which starts on page 75.

### **Factors Affecting Financial Condition**

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

*Local economy:* The County has a diverse economy and has sustained solid economic growth. Ada County is the home to the world headquarters of major corporations such as J.R. Simplot, IDACORP, MWI Veterinary Supply, WinCo and Micron Technology. Advanced technology, production, education, healthcare, government, military, professional services, construction, wood products, food processing and distribution, agriculture, tourism, small manufacturing and retail establishments also provide employment for the area as well as a stable financial base for the local economy. Seven Ada County companies were recognized this year by Inc. magazine as among the 5,000 fastest growing in the country. Verified First is the top ranked Ada County company at 198.

Located within the County are two regional hospitals with multiple facilities and extensive associated medical services. Ada County is also home to Boise State University, the largest university in Idaho. Additionally, Ada County is the center of governmental facilities in Idaho – federal, state and local municipalities – which comprise significant portions of the County's market value, but are exempt from ad valorem taxation under Idaho Code. Healthcare,



education and government have all experienced a rise in demand for services, which has led to an increase in new job creation.

Several new developments are under construction. Pioneer Crossing will be a five story building located at 13<sup>th</sup> and Myrtle in downtown Boise adjacent to Jack's Urban Meeting Place (JUMP). The completed business complex will feature a Hilton Garden Inn, retail space, and public parking.

In August of 2014, the Idaho State History Museum closed to begin renovation. Construction of the renovations began in June of 2016 and the museum is beginning to take shape and is scheduled to reopen in late summer of 2018. When the museum reopens, it'll be able to accommodate large, traveling exhibits that couldn't be accommodated before; and it will take visitors through the history of Idaho in each of the three different regions of the state: North Idaho, defined as "Forests and Lakes;" Central Idaho, defined as "Mountains and Rivers," and southern Idaho, defined as "Canyons and Deserts."

The unemployment rate in Ada County has declined over the past year. The County's unemployment rate is 2.4 percent as of September 30, 2017; which is lower than both the statewide and national unemployment rates of 2.5 percent and 4.1 percent, respectively.

The real estate market has fully recovered from the great recession. The average number of days on the market for residential properties has decreased to 32 days according to IMLS, a decrease of 24% from September 2016. The median sale price trend has finally reversed itself as prices have risen above pre-recession values. Also the number of newly constructed home sales increased from 2,200 in fiscal year 2016 to 2,500 in fiscal year 2017.

*Long-term financial planning:* The County takes a conservative approach to budgeting; revenues must cover expenses. For fiscal year 2017, the County levied for a three percent increase in taxes and the new construction roll. For the past several years, budgets have been requested to remain flat; any increases have been submitted separately through 'supplemental' requests. In fiscal 2017, 11 new positions were funded within department's flat budgets and 41 were approved as 'supplemental requests'.

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

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

The County closely monitors its Minimum Fund Balance Policy by keeping a risk allowance of \$12 million of operating revenue on hand in the General Fund; also known as budget stabilization. The General Fund budget stabilization reserve at the end of fiscal 2017 was fully funded with \$16.3 million left for the government to use for future capital projects. Ada

County will be using \$336 thousand of its fund balance to support the fiscal year 2018 budget.

*Major initiatives: Master Facilities Plan* – A County-wide Master Facilities Plan is the top priority for the County. The plan will be used to guide the investment of public funding for county facilities by providing a long-term vision and blueprint for County facilities.

*Radio Replacement* – The mobile and hand-held radios currently used by the Sheriff's Office were considered antiquated in 2016 because Motorola discontinued this model in 2014. Technical support of the radios will cease in 2019. This project will enable the phased replacement of the aged radios.

*Greenbelt Pathway* – The current 1.3 mile segment of greenbelt pathway between Shakespeare Way and Diversion Dam is over 30 years old and in a state of extensive disrepair making it generally unsafe and unenjoyable for recreational users and commuters. This project will pipe the Penitentiary Canal and install a new, wider and safer greenbelt pathway.

### **Awards and Acknowledgments**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ada County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2016. This is the twenty-ninth consecutive year that Ada County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized CAFR that satisfies both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to uphold the stringent guidelines the Certificate of Achievement Program requires; therefore we are submitting it to the GFOA to determine its eligibility for another certificate.

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

Sincerely,



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Christopher D. Rich  
Ada County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Ada County  
Idaho**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2016**

Executive Director/CEO

ADA COUNTY, IDAHO  
ELECTED COUNTY OFFICIALS AND DEPARTMENT DIRECTORS  
SEPTEMBER 30, 2017

ELECTED COUNTY OFFICIALS

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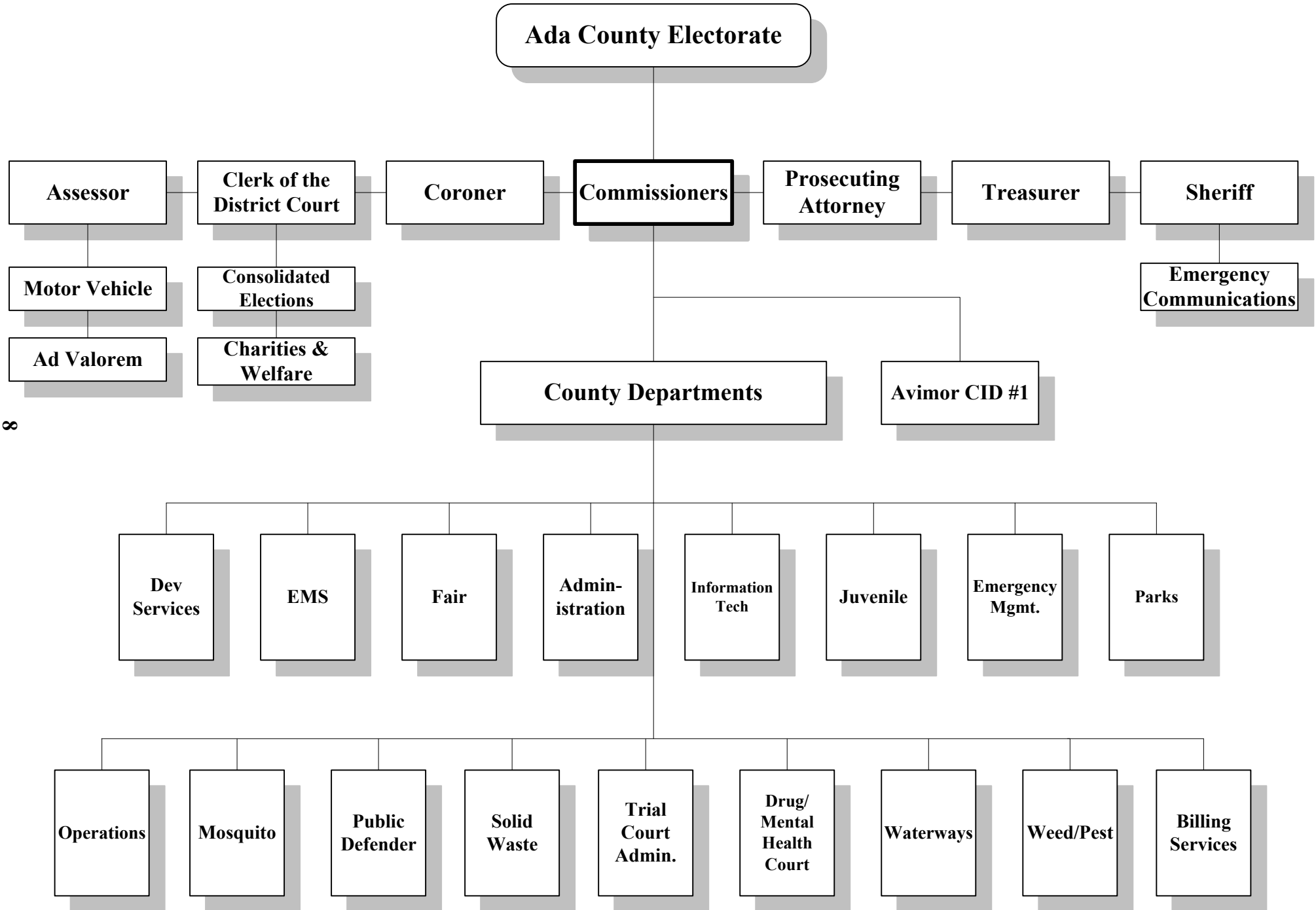
COMMISSIONER - FIRST DISTRICT-----Jim Tibbs  
COMMISSIONER - SECOND DISTRICT-----Rick Visser  
COMMISSIONER - THIRD DISTRICT -----David L. Case, Chairman  
ASSESSOR-----Robert H. McQuade  
CLERK/AUDITOR/RECORDER -----Christopher D. Rich  
CORONER -----Dotti J. Owens  
PROSECUTING ATTORNEY -----Jan M. Bennetts  
SHERIFF -----Stephen Bartlett  
TREASURER-----Vicky J. McIntyre

DEPARTMENT DIRECTORS

\*\*\*\*\*

Charities and Welfare -----Christopher D. Rich  
Information Technology -----Stephen G. O'Meara  
Development Services - Building and Zoning -----Megan M. Leatherman  
District Court-----Larry D. Reiner  
Emergency Medical Services (EMS) -----Darby Weston  
Emergency Management-----Doug R. Hardman  
Juvenile -----Dawn Burns  
Operations-----Scott B. Williams  
Public Defender -----Anthony R. Geddes  
Administration -----David L. Case, Liaison  
Parks and Recreation/Waterways -----Scott C. Koberg  
Solid Waste Management -----Scott B. Williams  
Weed/Pest/Mosquito-----Adam Schroeder  
Western Idaho Fair-----Robert A. Batista

# ADA COUNTY, IDAHO ORGANIZATIONAL CHART



ADA COUNTY, IDAHO  
CLASSIFICATION OF FUNDS

Category	Type	Name
GOVERNMENTAL	General	Consisting of departments: Clerk of the District Court, Sheriff, Treasurer, Assessor, Prosecutor, Juvenile, Motor Vehicle, Operations, Coroner, Information Technology, Development Services, Administration, Public Defender and General
	Special Revenue	Charities and Welfare Public Health Weed Control Pest Extermination Parks and Recreation Ad Valorem Court Monitoring District Court Drug/Mental Health Court County Court Facilities Waterways Emergency Communication Emergency Management Veterans Memorial Mosquito Abatement Consolidated Elections
	Capital Projects	Capital Projects, Consolidated Dispatch
	Debt Service	Avimor Community Infrastructure District No. 1
	<hr/>	
PROPRIETARY	Enterprise	Emergency Medical Services Solid Waste Management Western Idaho Fair Billing Services
	Internal Service	Self Funded Health Insurance Liability Insurance
<hr/>		
FIDUCIARY	Agency	State of Idaho Special Taxing Districts Unapportioned Account Court Suspense Restitution Accounts Sheriff's Account Other Agencies

# **FINANCIAL SECTION**



## Independent Auditor's Report

To the Board of Commissioners  
Ada County, Idaho  
Boise, Idaho

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho (the County), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2017, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of employer's share of net pension liability – PERSI, and schedule of employer contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, the non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 21, 2017 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit conducted in accordance with *Government Auditing Standards* in considering Ada County's internal control over financial reporting and compliance.

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

Boise, Idaho  
December 21, 2017

## **Management's Discussion and Analysis**

As management of Ada County, we offer readers of Ada County's financial statements this narrative overview and analysis of the financial activities of Ada County for the fiscal year ended September 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

### **Financial Highlights**

- The assets and deferred outflows of Ada County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$270,805,397 (*net position*). Of this amount, \$70,299,007 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$16,819,923; \$598,629 less than the prior year. Revenue and expense increased \$8.7M and \$9.3M, respectively. The largest increase to revenues was property taxes of \$6.8M which was due to the County taking the new construction roll and the 3% increase in base as allowed by law. Charges for services increased \$1.7M due to Idaho Department of Corrections and US Marshall inmate housing billings. Operating grants and contributions decreased by \$2M due to \$1.1M being received from the Idaho State Public Defense Commission for improving the indigent defense delivery system within Ada County received in the prior year. General government and public safety expenses each increased over \$5M due to 31 new positions in general government and 16 in public safety, along with a 2% COLA and 2% merit on all positions. Additionally, Information Technology had increased expenses related to IT infrastructure, software subscriptions and maintenance and Emergency Communications had increased expenses related to furnishing the new dispatch facility that was completed this year.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$103,308,186, which is an increase of \$8,754,673 in comparison with the prior year. Of that total \$54,743,067 is unassigned in the general fund; however according to Ada County's financial policies \$26.4M is required to cover the first three months of operating expenses before property taxes are received in January. In addition, \$12M should be reserved to meet our minimum fund balance policy also known as budget stabilization, with the remaining \$16.3M available for future capital investments.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to Ada County's basic financial statements. Ada County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## ***Ada County***

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**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of Ada County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Ada County's assets, deferred outflows as well as liabilities and deferred inflows. The difference between assets, deferred outflows and liabilities and deferred inflows is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Ada County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected delinquent taxes and earned but unused vacation leave).

Both government-wide financial statements mentioned above represent functions within Ada County. These functions can be organized into *governmental activities* and *business-type activities*. The governmental activities are principally supported by taxes and intergovernmental revenues and include general government, public safety, sanitation, health and welfare, recreational and cultural activities and community infrastructure with the addition of the Avimor Community Infrastructure District No.1. This is a separate legal infrastructure district. However, due to the nature of the relationship between the County and the District, the assets, liabilities, deferred inflows and outflows, revenue and expenditures of this entity have met the requirements for a blended component unit presentation. The business-type activities of Ada County include emergency medical services, solid waste management, county fair and billing services and are intended to recover all or a significant portion of their costs through user fees and charges.

The government-wide financial statements of Ada County, which include all legally and financially accountable units (known as the *primary government*), can be found on pages 26-27 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Ada County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Ada County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the

## ***Ada County***

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fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Ada County maintains nineteen individual governmental funds. The general fund and charities and welfare, which are considered to be major funds, are presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Data from the other seventeen governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

## **Ada County**

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

***Fiduciary funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support Ada County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 39 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements, preceded by an index, can be found on pages 41-65 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, which can be found on pages 66-74. The combining, and individual fund statements and schedules for non-major governmental funds, internal service funds, and fiduciary funds, are presented immediately following the required supplementary information on pages 75-107 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Ada County, assets and deferred outflows exceeded liabilities and deferred inflows by \$270,805,397 at the close of the most recent fiscal year. The largest portion of Ada County's net position (67.3%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Additionally, 6.7% of Ada County's net position are resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$70,299,007) may be used to meet the government's ongoing obligations to citizens and creditors.

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

## Ada County

### Ada County's Net Position

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 256,691,655	\$ 240,490,457	\$ 58,992,709	\$ 51,931,885	\$ 315,684,364	\$ 292,422,342
Capital assets	133,795,381	131,474,550	50,632,060	51,178,122	184,427,441	182,652,672
Total assets	390,487,036	371,965,007	109,624,769	103,110,007	500,111,805	475,075,014
Deferred Outflows	9,890,449	18,328,010	630,351	2,020,189	10,520,800	20,348,199
Long-term liabilities outstanding	60,507,884	73,042,917	29,516,478	30,413,851	90,024,362	103,456,768
Other liabilities	13,435,933	11,788,861	2,883,807	2,781,312	16,319,740	14,570,173
Total liabilities	73,943,817	84,831,778	32,400,285	33,195,163	106,344,102	118,026,941
Deferred Inflows	127,270,172	117,258,035	6,212,934	6,152,763	133,483,106	123,410,798
Net position						
Net investment in capital assets	131,612,109	130,658,570	50,632,060	51,178,122	182,244,169	181,836,692
Restricted	18,262,221	18,839,933	-	-	18,262,221	18,839,933
Unrestricted	49,289,166	38,704,701	21,009,841	14,604,148	70,299,007	53,308,849
Total net position	\$ 199,163,496	\$ 188,203,204	\$ 71,641,901	\$ 65,782,270	\$ 270,805,397	\$ 253,985,474

The County's business-type activities reported an overall increase of \$6,405,693 in unrestricted net position, as well as increases in each fund with the exception of the billing services fund, which decreased \$164,030 due to increased costs without an increase in fees to offset. Even though revenue and expense in the emergency medical fund remained relatively unchanged an increase of \$973,308 was still achieved. An increase of \$4,613,374 in the solid waste fund occurred due to expenses being down substantially as a result of one-time costs associated with the management of the gas collection system in the prior year and the Western Idaho Fair fund increased \$638,534 mainly due to the depreciation of their capital assets. There was also an increase in internal balances related to business-type activities of \$344,507 for the year.

During the current year, the government's overall net position increased by \$16,819,923. The County's business-type activities experienced an increase of \$5,859,631 due mainly to the changes mentioned above, while governmental activities increased by \$10,960,292.

## Ada County

Changes to both, are displayed on the following chart:

### Ada County's Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 35,608,023	\$ 34,222,810	\$ 33,403,037	\$ 33,098,229	\$ 69,011,060	\$ 67,321,039
Operating grants and contributions	3,526,140	5,513,005	-	18,751	3,526,140	5,531,756
Capital grants and contributions	25,377	81,213	-	98,898	25,377	180,111
<b>General revenues:</b>						
Property taxes	111,912,751	105,408,001	5,513,153	5,167,523	117,425,904	110,575,524
Other taxes	20,987,936	19,569,920	283,614	264,390	21,271,550	19,834,310
Grants and contributions not restricted to specific programs	8,942,389	8,412,292	903	-	8,943,292	8,412,292
Interest & investment earnings (lo	1,469,878	929,258	402,101	264,474	1,871,979	1,193,732
Miscellaneous	2,544,192	2,943,000	244,339	121,628	2,788,531	3,064,628
<b>Total revenues</b>	<b>185,016,686</b>	<b>177,079,499</b>	<b>39,847,147</b>	<b>39,033,893</b>	<b>224,863,833</b>	<b>216,113,392</b>
<b>Expenses:</b>						
General government	78,972,201	73,729,926	-	-	78,972,201	73,729,926
Public safety	81,115,210	75,584,632	-	-	81,115,210	75,584,632
Sanitation	2,623,630	2,419,442	-	-	2,623,630	2,419,442
Health and welfare	9,810,678	10,190,785	-	-	9,810,678	10,190,785
Recreational and cultural	1,037,225	1,085,473	-	-	1,037,225	1,085,473
Community infrastructure	433,442	54,065	-	-	433,442	54,065
Interest on long-term debt	64,008	30,321	-	-	64,008	30,321
Emergency Medical Svcs.	-	-	14,184,643	13,309,813	14,184,643	13,309,813
Solid Waste Mgmt.	-	-	9,997,474	12,844,692	9,997,474	12,844,692
Western Idaho Fair	-	-	4,533,638	4,481,978	4,533,638	4,481,978
Billing Svcs.	-	-	5,271,761	4,963,713	5,271,761	4,963,713
<b>Total expenses</b>	<b>174,056,394</b>	<b>163,094,644</b>	<b>33,987,516</b>	<b>35,600,196</b>	<b>208,043,910</b>	<b>198,694,840</b>
Increase (decrease) in net position before transfers	10,960,292	13,984,855	5,859,631	3,433,697	16,819,923	17,418,552
Transfers	-	-	-	-	-	-
Increase (decrease) in net position	10,960,292	13,984,855	5,859,631	3,433,697	16,819,923	17,418,552
Net position - beginning	188,203,204	174,218,349	65,782,270	62,348,573	253,985,474	236,566,922
Net position - ending	\$ 199,163,496	\$ 188,203,204	\$ 71,641,901	\$ 65,782,270	\$ 270,805,397	\$ 253,985,474

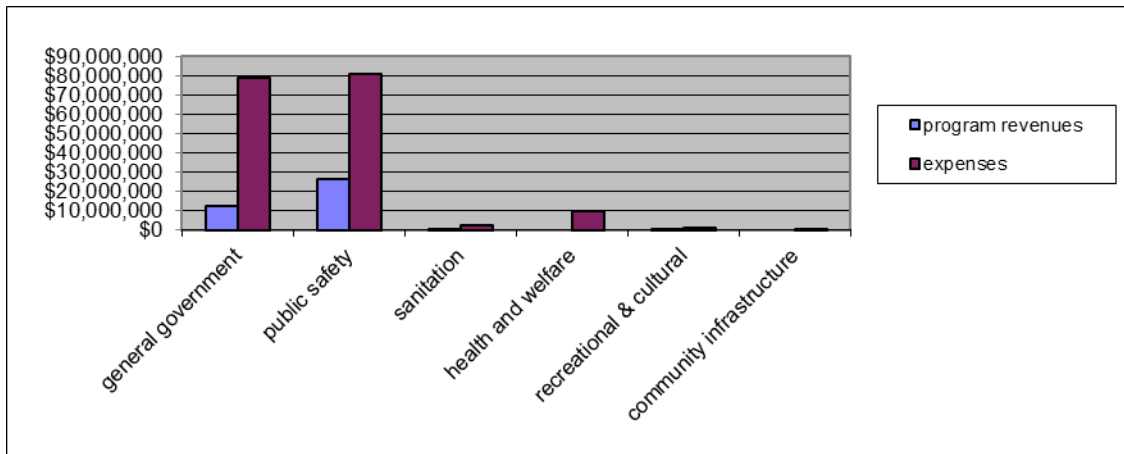
**Governmental activities.** Total net position for government activities increased \$10,960,292; which is \$3,024,563 less than the prior year. Key elements are:

- Property taxes increased \$6,504,750. Ada County, levied the new construction roll and the 3% increase of base, which are allowable by law.
- Other taxes increased \$1.4M due to increased sales tax and revenue sharing from the State of Idaho.
- Operating grants and contributions decreased \$2M; with the biggest decrease due to the Indigent Defense grant being awarded to the Public Defender's Office in the prior year.
- General government and public safety had the largest increase in expense, \$5.2M and \$5.5M, respectively. These increases are due to 47 new positions (31 for general government at a cost of \$2M and 16 for public safety for \$1.3M) and a 2% COLA and 2% Merit (\$1.8M and \$2.1M, respectively). There were also increased costs related to IT infrastructure of \$830K and \$1.6M related to finishing and furnishing the new dispatch center.

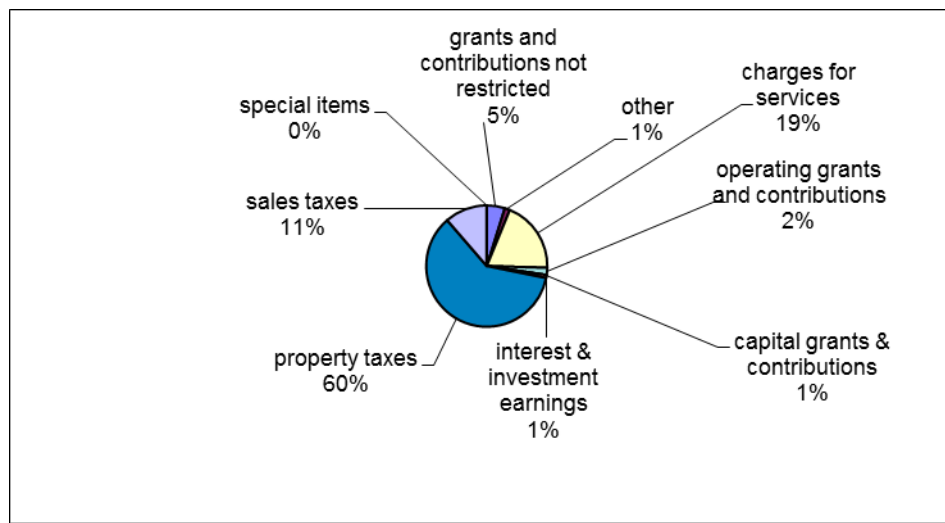


**Ada County**

**Expenses and Program Revenues – Governmental Activities**



**Revenues by Source – Governmental Activities**



**Business-type activities.** Business-type activities increased the County’s net position by \$5,859,631, accounting for 34.8% of the total growth. All of the County’s Enterprise Funds incurred positive growth, with the exception of the billing services fund which had a small loss.

- Revenue and expense in the emergency medical services fund increased slightly from the prior year; however an increase in net position of \$1,170,611 was still achieved.
- Solid waste management’s net position increased \$4,133,539; while revenues increased slightly expenses were \$3M less than the prior year due to management of the gas collection system.

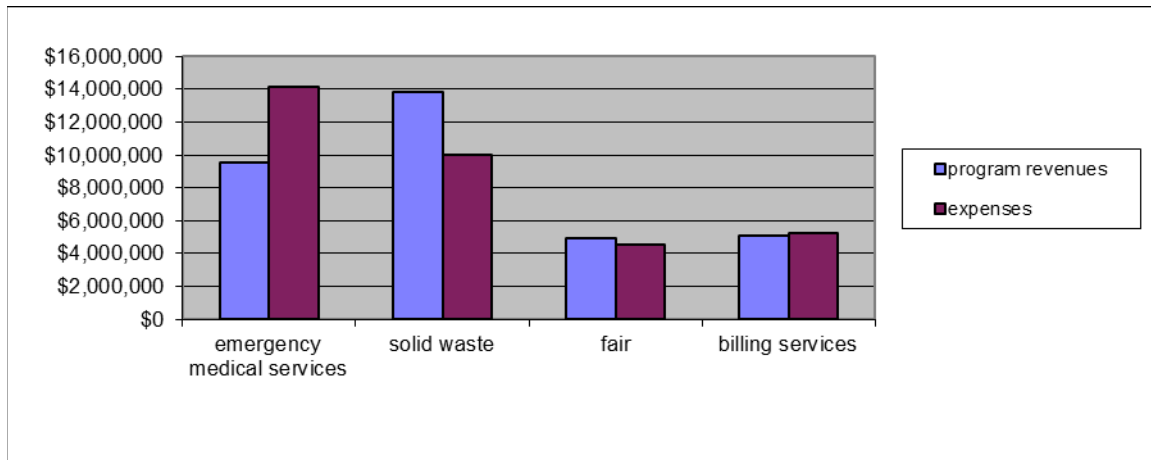
## Ada County

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- The Western Idaho Fair's revenue and expense remained unchanged allowing for an increase in net position of \$375,004.
- Revenue and expense in billing services increased slightly; however the increase in revenue was not enough to cover the increase in expense causing a decrease in net position of \$164,030.

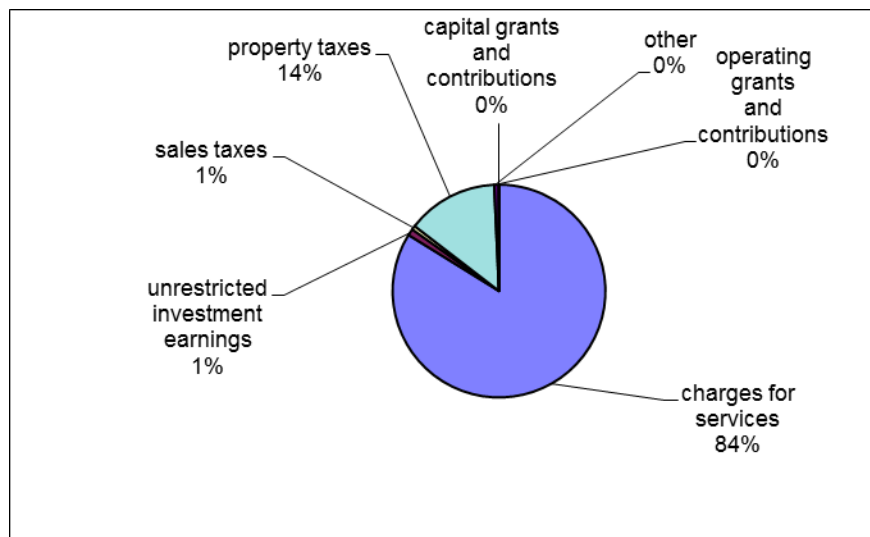
### Expenses and Program Revenues – Business-type Activities

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### Revenue by Source – Business-type Activities

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## **Ada County**

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### **Financial Analysis of the Government's Funds**

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

**Governmental funds.** The focus of Ada County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$103,308,186, an increase of \$8,754,673 in comparison with the prior year. Ada County has restrictions and assignments for its fund balance. These include: \$3,432,565 restricted by granting agencies to pay for specific programs, \$13,599,814 restricted by enabling legislation and \$1,309,864 restricted for community infrastructure due to the County's component unit, Avimor CID No. 1. Assignments total \$30,222,876; of which \$461,730 in the general fund is assigned for future improvements to a new imaging solution for recorded documents; also \$336,386 in the general fund, and \$5,838,342 in all other government funds was assigned for subsequent years expenditures during the fiscal year 2018 budget process. The remaining \$23,586,418 is assigned by definition of the special revenue funds, including their minimum fund balance or budget stabilization and cash basis requirements. Total unassigned is \$54,743,067; of which \$26,405,917 is required to cover the first three months of operating expenses before property taxes are received in January (cash basis) with the remaining \$28,337,150 reserved for the minimum fund balance; which exceeds the full requirement for the general fund by \$16,337,150 and will be considered for future capital projects.

The general fund is the chief operating fund of Ada County. At the end of the current fiscal year, the total fund balance of the general fund was \$58,973,748 of which \$3,432,565 was restricted as mentioned above, \$798,116 was assigned and \$54,743,067 was unassigned. As a measure of the general fund's liquidity, it may be useful to compare both unrestricted fund balance (committed and assigned) and total fund balance to total fund expenditures. In the current fiscal year, unrestricted fund balance represents 42 percent of total general fund expenditures while total fund balance represents 45 percent.

During the current year, the fund balance of the County's general fund increased by \$4,850,092 after transfers and for reasons similar to those described on page 18 under *Governmental activities*.

- Property taxes increased \$7,029,553 due to the County increasing taxes by the 3% increase allowed by law and the new construction roll.
- Charges for services increased \$2,014,364 due to the Idaho Department of Corrections and US Marshalls inmate housing billings.
- Personnel costs increased \$2,481,098 due to a 2% COLA and 2% merit, along with 44 new positions and while operating costs increased only slightly, capital spending decreased \$1,200,615 mainly due to a reduction in funding for capital projects.

## **Ada County**

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The charities and welfare fund has an ending fund balance of \$11,950,697, a decrease of \$1,599,754 over last year. All resources of this fund are to be used for providing services to indigent persons according to Idaho statute. In 2012 this fund carried a negative unassigned balance as there wasn't enough available fund balance to cover the required commitment of three months operating cash on hand or minimum fund balance. Over the last five years, this fund has been replenished allowing for property taxes to be shifted to other funds resulting in a planned reduction in fund balance.

**Proprietary funds.** Ada County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The difference between the two perspectives is the effect of internal service fund activities related to proprietary funds. *Unrestricted* net position of emergency medical services at the end of the year amounted to \$8,894,646; those for the solid waste management fund amounted to \$5,995,928; those for the Western Idaho Fair amounted to \$2,434,178; and those for billing services amounted to \$732,721. The change in net position for the four funds consisted of an increase of \$1,170,611, an increase of \$4,133,539, an increase of \$375,004, and a decrease of \$164,030, respectively. Factors concerning the finances of these four funds have already been addressed in the discussion of Ada County's business-type activities on pages 18, 19 (chart), 20 and 21.

### **General Fund Budgetary Highlights**

The final budget in the general fund was amended to reflect an increase of \$5,720,108 and can be briefly summarized as follows:

- \$ 2,958,882 in increases allocated to the juvenile department
- \$ 1,125,364 in increases allocated to the public defender's department
- \$ 846,966 in increases allocated to the sheriff's office
- \$ 300,000 in increases allocated to the general department
- \$ 238,816 in increases allocated to the prosecutor's office
- \$ 151,200 in increases allocated to the operations' department
- \$ 91,180 in increases allocated to the information technology department
- \$ 7,700 in increases allocated to the development service's department

Of the changes summarized above, increases of \$4,437,405 were from various Federal and State funding sources. The remaining \$831,503 represents revenues received during the year that were unanticipated or that exceeded original budgetary estimates.

The difference between the final general fund amended revenue budget and actual revenue collected was a positive variance of \$6.4 million (presented on page 66). Several revenue sources had positive variances of \$650K or more. Charges for services was the largest at \$3.1M while property taxes, at \$955K was second and interest income was third with \$738K. The County intentionally budgeted low for interest due to interest rates remaining extremely low.

## **Ada County**

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The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$10.7 million (pages 66-69). "Personnel services" accounted for \$3.3 million (31%) a slight increase over the prior year. A continued conservative approach to spending resulted in a positive variance in "other services and charges" of \$5.7 million (53%).

Building repairs and maintenance, special department supplies and utilities for operations, upfront restitution for the prosecutor, attorney fees and professional services for the public defender and contingency in the general fund were all areas that brought the general fund under budget. The general fund budget related to grants had \$3.2 million unspent at year-end that will be brought forward into the next year. Eighty percent (\$2.5M) of which was Cigarette/Tobacco Tax, Lottery and Juvenile Block grants where the revenue is received in advance.

### **Capital Asset and Debt Administration**

**Capital assets.** Ada County's investment in capital assets for its governmental and business-type activities as of September 30, 2017, amounts to \$184,427,441 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, intangible software, construction in progress and infrastructure (sewer lines, waste water monitoring system, storm water improvements and roadways at the landfill). Overall there was a 1% increase in the County's investment in capital assets; with a 2 percent increase in governmental activities and a 1 percent decrease in business-type activities.

Major events during the current fiscal year included the following (some costs were incurred in the prior year and were in Construction in Progress (CIP) accounts until capitalized in fiscal year 2017):

- A new computer aided dispatch (CAD) system began in fiscal 2014, completion occurred in September for a total cost of \$5M. The system provides greater information to operate more efficiently for all dispatch, fire, law and EMS in Ada County. This also provides upgrades to the dispatch center as well as the computers in the vehicle for first responders.
- Construction of a new consolidated dispatch facility began in fiscal 2015 and was completed in June for a total cost of \$8.7M. This facility replaces the old dispatch center that was over 40 years old and encompassed a mere 1,500 square feet. The old center will be used as a backup facility.
- An investment in 'critical systems' in the sheriff's office will consolidate nine independent systems into two integrated ones which will reduce the need to input data multiple times and allow the data to be shared between law enforcement agencies, this project was started in fiscal year 2015, costs to date are \$1.2M; total cost is estimated at \$2.1M.
- Replacement of current jail security system, including door, intercom and camera systems began in fiscal year 2015; costs to date are \$3.4M. When completed total cost of replacement is expected to be \$4.5M.
- Replacement of 1.14 miles of greenbelt on the north side of the Boise River between Warm Springs Golf Course and East Park Center Bridge began in fiscal 2016 with completion December 2016 for a total cost of \$460K.
- Widening and reconstructing the greenbelt between Gregerson's farm and Diversion Dam, along with piping the Penitentiary Canal began in fiscal 2017; costs to date are \$98K. When completed in the spring of 2018, total costs are expected to be \$2.7M.

**Ada County's Capital Assets**

(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 7,657,147	\$ 7,657,147	\$ 5,049,540	\$ 5,052,409	\$ 12,706,687	\$ 12,709,556
Land improvements	624,661	781,236	28,728,554	29,177,547	29,353,215	29,958,783
Building	100,430,578	94,760,338	9,570,183	9,084,161	110,000,761	103,844,499
Infrastructure	1,337,902	1,036,122	4,327,822	4,482,544	5,665,724	5,518,666
Leased assets	1,798,074	806,266	604,147	604,147	2,402,221	1,410,413
Vehicles	2,143,121	2,099,977	831,862	880,225	2,974,983	2,980,202
M&E	14,491,896	8,107,733	1,519,952	1,592,544	16,011,848	9,700,277
Intangibles/software	432,517	360,120	-	-	432,517	360,120
Construction in progress	4,879,485	15,865,611	-	304,545	4,879,485	16,170,156
<b>Total</b>	<b>\$ 133,795,381</b>	<b>\$ 131,474,550</b>	<b>\$ 50,632,060</b>	<b>\$ 51,178,122</b>	<b>\$ 184,427,441</b>	<b>\$ 182,652,672</b>

Additional information on Ada County's capital assets can be found in note I-D-4, page 46 and II-C, pages 52-53, as well as in the Letter of Transmittal, page 5 of this report.

**Long-term debt.** At the end of the current fiscal year, Ada County had no bonded debt outstanding. The County did enter into a 4 year lease for dispatch console equipment for the new dispatch facility and has six year left of the elections equipment lease from last fiscal year. The Avimor Community Infrastructure District No. 1, a blended component unit of Ada County, issued bonds for a total of \$1,184,800, the total of which were outstanding at September 30, 2017.

**Ada County's Outstanding Debt**

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
Leases	\$ 2,183,272	\$ 815,980	\$ -	\$ -	\$ 2,183,272	\$ 815,980
Avimor CID No. 1 Bonds	1,864,656	684,369	-	-	1,864,656	684,369
<b>Total</b>	<b>\$ 4,047,928</b>	<b>\$ 1,500,349</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,047,928</b>	<b>\$ 1,500,349</b>

During the current fiscal year, the County's total debt increased by \$1,367,302 or 267% due to the new lease entered into this fiscal for dispatch console equipment.

Ada County maintains an 'Aa2' rating from Moody's and an 'AA' rating from Standard and Poor's for general obligation debt. Current State statutes allow for general obligation bonds to be issued without a legal limitation based on tax charges against all property and an acceptance of two-thirds of the qualified electors of Ada County. The County's last bonded debt issue, for a county jail addition, began in 1992 and ended in 2002.

Additional information on the County's long-term debt can be found in note I-D-5 on page 47, and notes II-G-H on pages 55-58 of this report.

## Ada County

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### **Economic Factors and Next Year's Budgets and Rates**

These factors were considered in preparing the County's budget for the 2018 fiscal year:

- The unemployment rate for Ada County is currently 2.4 percent, down .9 percent from a year ago. The current rate is lower than the state's unemployment rate of 2.5 percent and lower than the national rate of 4.1 percent.
- Sale of new homes has increase slightly over last year while the average number of days residential homes are on the market decreased 11 days from the prior year to 32 days.
- Median sales price has risen above pre-recession values.
- The population in the County increased 2.2 percent from 2015 to 2016 (the most recent information available) – from 434,211 to 444,028.

Restricted, Assigned and Unassigned fund balance in the general fund (\$58.9M)  
consists of: \$3.6 million (6%) has been restricted by granting agencies for Juvenile Court Services, Public Defender and the Sheriff's Office. There is \$336K (1%) assigned that has been appropriated for spending in the 2018 budget and \$461K (1%) for a new imaging solution for recorded documents. The remaining \$54.7 (92%) is unassigned; however based on Ada County's financial policies \$26.4M is required to cover the first three months of operating expenses before property taxes are received in January. Additionally, the remaining \$28.3M covers the reservation to meet our minimum fund balance policy, also known as budget stabilization and includes \$16.3M for future capital projects. The minimum fund balance policy in the general fund is based on risk and reviewed during the budget process; \$12M was determined to be sufficient for 2018.

### Pursuant to Resolutions adopted during the fiscal year:

- A resolution adopted creating a construction savings fund for design and construction of an Administration Building on the Ada County Courthouse Corridor. The resolution also allows for unexpended sums from the General Fund and any self-supporting fund revenues that aren't already restricted to be moved into it.
- A resolution adopted creating a construction savings fund for design and construction of parking facilities on the Ada County Courthouse Corridor. The resolution also allows for unexpended sums from the General Fund and any self-supporting fund revenues that aren't already restricted to be moved into it.
- A resolution adopted allowing the County to take \$1,329,125 in foregone taxes for the specific purpose of supporting additional costs associated with the Penitentiary Canal Greenbelt project in the 2018 Budget.

### **Requests for Information**

**This financial report is designed to provide a general overview of Ada County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Ada County Auditor, 200 West Front Street, Boise, Idaho, 83702.**

# **BASIC FINANCIAL STATEMENTS**



**Ada County**  
**Statement of Net Position**  
**September 30, 2017**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 90,370,628	\$ 31,726,122	\$ 122,096,750
Investments	39,423,333	14,108,268	53,531,601
Receivables, net	129,469,628	10,276,239	139,745,867
Internal balances	(2,804,488)	2,804,488	-
Accrued interest receivable	232,554	77,592	310,146
Capital assets, net of depreciation:			
Land, not depreciated	7,657,147	5,049,540	12,706,687
Land improvements	624,661	28,728,554	29,353,215
Building	100,430,578	9,570,183	110,000,761
Infrastructure	1,337,902	4,327,822	5,665,724
Vehicles	2,143,121	831,862	2,974,983
Machinery & equipment	14,491,896	1,519,952	16,011,848
Intangible software	432,517	-	432,517
Leased assets	1,798,074	604,147	2,402,221
Construction in progress	4,879,485	-	4,879,485
Capital assets, net	<u>133,795,381</u>	<u>50,632,060</u>	<u>184,427,441</u>
Total assets	<u>390,487,036</u>	<u>109,624,769</u>	<u>500,111,805</u>
<b>DEFERRED OUTFLOWS</b>			
Pension	<u>9,890,449</u>	<u>630,351</u>	<u>10,520,800</u>
<b>LIABILITIES</b>			
Accounts payable	13,369,156	2,369,590	15,738,746
Accrued interest	15,241	-	15,241
Unavailable/advanced revenue	51,536	514,217	565,753
Long-term liabilities:			
Due within one year	5,808,188	2,028,012	7,836,200
Due in more than one year-other liabilities	11,298,826	22,898,892	34,197,718
Due in more than one year-pension liability	43,400,870	4,589,574	47,990,444
Total liabilities	<u>73,943,817</u>	<u>32,400,285</u>	<u>106,344,102</u>
<b>DEFERRED INFLOWS</b>			
Property tax	119,206,580	5,809,025	125,015,605
Pension	<u>8,063,592</u>	<u>403,909</u>	<u>8,467,501</u>
Total deferred inflows	127,270,172	6,212,934	133,483,106
<b>NET POSITION</b>			
Net investment in capital assets	131,612,109	50,632,060	182,244,169
Restricted for:			
Grant Programs	3,432,565	-	3,432,565
Consolidated Elections	344,811	-	344,811
Court Functions	4,976,988	-	4,976,988
Public Safety	5,646,251	-	5,646,251
Weed/Pest/Mosquito Abatement	2,467,362	-	2,467,362
Welfare and Public Health	84,380	-	84,380
Community Infrastructure	1,309,864	-	1,309,864
Unrestricted	49,289,166	21,009,841	70,299,007
Total net position	<u>\$ 199,163,496</u>	<u>\$ 71,641,901</u>	<u>\$ 270,805,397</u>

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

**Ada County**  
**Statement of Activities**  
**For the Year Ended September 30, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 78,972,201	\$ 11,871,451	\$ 369,820	\$ -	\$ (66,730,930)	\$ -	\$ (66,730,930)
Sanitation	2,623,630	278,152	7,351	-	(2,338,127)	-	(2,338,127)
Public safety	81,115,210	23,202,836	3,148,969	25,377	(54,738,028)	-	(54,738,028)
Health and welfare	9,810,678	-	-	-	(9,810,678)	-	(9,810,678)
Recreational and cultural	1,037,225	255,584	-	-	(781,641)	-	(781,641)
Community infrastructure	433,442	-	-	-	(433,442)	-	(433,442)
Interest on long-term debt	64,008	-	-	-	(64,008)	-	(64,008)
Total governmental activities	<u>174,056,394</u>	<u>35,608,023</u>	<u>3,526,140</u>	<u>25,377</u>	<u>(134,896,854)</u>	<u>-</u>	<u>(134,896,854)</u>
Business-type activities:							
Emergency Medical Services	14,184,643	9,555,473	-	-	-	(4,629,170)	(4,629,170)
Solid Waste Management	9,997,474	13,849,480	-	-	-	3,852,006	3,852,006
Western Idaho Fair	4,533,638	4,897,722	-	-	-	364,084	364,084
Billing Services	5,271,761	5,100,362	-	-	-	(171,399)	(171,399)
Total business-type activities	<u>33,987,516</u>	<u>33,403,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(584,479)</u>	<u>(584,479)</u>
Total primary government	<u>\$208,043,910</u>	<u>\$ 69,011,060</u>	<u>\$ 3,526,140</u>	<u>\$ 25,377</u>	<u>(134,896,854)</u>	<u>(584,479)</u>	<u>(135,481,333)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					111,912,751	5,513,153	117,425,904
Sales taxes					20,987,936	283,614	21,271,550
Grants and contributions not restricted to specific programs					8,942,389	903	8,943,292
Interest and investment earnings					1,469,878	402,101	1,871,979
Miscellaneous					2,544,192	244,339	2,788,531
Total general revenues, special item and transfers					<u>145,857,146</u>	<u>6,444,110</u>	<u>152,301,256</u>
Change in net position					10,960,292	5,859,631	16,819,923
Net position - beginning					188,203,204	65,782,270	253,985,474
Net position - ending					<u>\$ 199,163,496</u>	<u>\$ 71,641,901</u>	<u>\$ 270,805,397</u>

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

## MAJOR GOVERNMENTAL FUNDS

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

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

**ADA COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2017**

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 41,130,075	\$ 10,392,361	\$ 23,744,112	\$ 75,266,548
Investments	18,131,839	4,637,549	10,002,845	32,772,233
Accounts receivable	106,319	-	331,362	437,681
Property tax receivable	91,465,521	7,861,833	21,668,408	120,995,762
Accrued interest receivable	181,359	-	13,964	195,323
Due from other funds	410,074	-	7,739	417,813
Due from other agencies and units of government	7,922,511	-	113,674	8,036,185
<b>Total assets</b>	<b>\$ 159,347,698</b>	<b>\$ 22,891,743</b>	<b>\$ 55,882,104</b>	<b>\$ 238,121,545</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 8,898,629	\$ 1,511,543	\$ 1,657,306	\$ 12,067,478
Due to other funds	9,800	-	121,113	130,913
Unavailable/advanced revenues	-	-	51,536	51,536
Accrued liabilities	-	1,567,670	-	1,567,670
Total liabilities	8,908,429	3,079,213	1,829,955	13,817,597
<b>DEFERRED INFLOWS</b>				
Property tax	91,465,521	7,861,833	21,668,408	120,995,762
<b>FUND BALANCES</b>				
Restricted for:				
Grants				
Juvenile court services	2,850,757	-	-	2,850,757
Sheriff	89,131	-	-	89,131
Public Defender	492,677	-	-	492,677
Enabling legislation				
Public health services	-	-	84,380	84,380
Weed/Pest/Mosquito	-	-	2,468,608	2,468,608
Alternative courts and facilities	-	-	5,013,325	5,013,325
Emergency communications	-	-	5,687,757	5,687,757
Consolidated elections	-	-	345,744	345,744
Community infrastructure	-	-	1,309,864	1,309,864
Assigned for:				
General government				
Recording services	461,730	-	-	461,730
Administration	250,000	-	-	250,000
Appraisal/Land record	-	-	2,217,764	2,217,764
Public safety				
Juvenile court services	86,386	-	-	86,386
Emergency management	-	-	487,373	487,373
Judicial services				
District court and monitoring	-	-	4,896,302	4,896,302
Health and welfare				
Indigent services	-	11,950,697	-	11,950,697
Recreation and culture				
Parks and Waterways	-	-	1,222,501	1,222,501
Capital projects				
All capital projects	-	-	8,650,123	8,650,123
Unassigned	54,743,067	-	-	54,743,067
Total fund balances	58,973,748	11,950,697	32,383,741	103,308,186
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 159,347,698</b>	<b>\$ 22,891,743</b>	<b>\$ 55,882,104</b>	

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

**Ada County**

**Reconciliation of the Governmental Funds Balance Sheet**

**To the Statement of Net Position**

**September 30, 2017**

**Total Fund Balances - Governmental Funds** \$ 103,308,186

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	177,150,332	
Infrastructure	3,302,601	
Vehicles	7,439,122	
Intangible Software	723,458	
Machinery and Equipment	42,330,880	
Construction in Progress	4,879,485	
Leased Assets	2,293,815	
Accumulated Depreciation	<u>(114,906,921)</u>	
Total Capital Assets		133,795,381

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. 1,789,182

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:

Net Pension Liability	\$ (43,400,870)	
Accrued Interest on Bonds	(15,241)	
Lease Payable	(2,183,272)	
Bonds Payable	(1,864,656)	
Compensated Absences	<u>(5,542,722)</u>	
		(53,006,761)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.

Deferred outflows of resources related to pensions:

Differences between expected and actual experience	\$ 6,386,902	
Changes of assumptions	805,315	
Contributions made subsequent to measurement date	<u>2,698,232</u>	
		9,890,449

Deferred inflows of resources related to pensions:

Net difference between projected and actual investment earnings on pension plan investments	(3,006,932)	
Differences between expected and actual experience	(3,914,616)	
Changes in proportionate share	<u>(1,142,044)</u>	
		(8,063,592)

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. 11,450,651

**Total Net Position - Governmental Activities** \$ 199,163,496

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

**Ada County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2017**

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 88,432,846	\$ 5,417,225	\$ 18,286,281	\$ 112,136,352
Licenses and permits	1,426,769	-	165,272	1,592,041
Fines and forfeitures	118,572	-	1,102,274	1,220,846
Charges for services	25,162,670	871,706	7,632,466	33,666,842
Intergovernmental	28,486,673	3,610	4,991,559	33,481,842
Interest income	857,856	168,284	357,530	1,383,670
Net increase (decrease) in the fair value of investments	(75,726)	(20,372)	(40,848)	(136,946)
Miscellaneous	2,162,005	2,562	753,567	2,918,134
Total revenues	<u>146,571,665</u>	<u>6,443,015</u>	<u>33,248,101</u>	<u>186,262,781</u>
<b>EXPENDITURES</b>				
Current:				
General government	54,392,824	-	19,036,667	73,429,491
Public safety	73,837,705	-	6,478,748	80,316,453
Sanitation	-	-	2,408,695	2,408,695
Health and welfare	-	7,894,857	1,995,913	9,890,770
Recreational and cultural	-	-	749,429	749,429
Community infrastructure	-	-	644,523	644,523
Capital outlay	3,162,541	-	9,430,713	12,593,254
Debt service:				
Principal retirement	110,533	-	4,523	115,056
Interest and other debt charges	12,710	-	44,245	56,955
Total expenditures	<u>131,516,313</u>	<u>7,894,857</u>	<u>40,793,456</u>	<u>180,204,626</u>
Excess (deficiency) of revenues over expenditures	<u>15,055,352</u>	<u>(1,451,842)</u>	<u>(7,545,355)</u>	<u>6,058,155</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	734,173	-	11,503,643	12,237,816
Transfers (out)	(10,939,433)	(147,912)	(1,116,588)	(12,203,933)
Lease proceeds	-	-	1,477,835	1,477,835
Issuance of debt	-	-	1,184,800	1,184,800
Total other financing sources and uses	<u>(10,205,260)</u>	<u>(147,912)</u>	<u>13,049,690</u>	<u>2,696,518</u>
Net change in fund balances	4,850,092	(1,599,754)	5,504,335	8,754,673
Fund balance, beginning of year	<u>54,123,656</u>	<u>13,550,451</u>	<u>26,879,406</u>	<u>94,553,513</u>
Fund balance, end of year	<u>\$ 58,973,748</u>	<u>\$ 11,950,697</u>	<u>\$ 32,383,741</u>	<u>\$ 103,308,186</u>

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

**Ada County**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended September 30, 2017**

**Total Net Change in Fund Balances - Governmental Funds** \$ 8,754,673

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

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

Capital Outlay	\$12,593,255	
Depreciation Expense	<u>(9,080,009)</u>	
Excess of Depreciation Expense over Capital Outlay		3,513,246

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		(1,192,415)
--------------------------------	--	-------------

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		(223,601)
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Some of the assets acquired this year were financed with leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the leases are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Assets.

Dispatch Lease Proceeds		(1,477,835)
Election Equipment Lease Payment		110,533

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:

Avimor CID Bond Proceeds		(1,184,800)
Avimor CID Bond Payments		4,523

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 bonds/leases payable	\$ (7,053)	
Compensated absences	(285,630)	
Pension expenditures (revenue)	536,697	
Pension contributions	<u>2,689,456</u>	
Total Additional Expenditures		2,933,470

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.

(277,502)

**Change in Net Position - Governmental Activities** \$ 10,960,292

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

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

### **MAJOR PROPRIETARY FUNDS**

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

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

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

### **NON-MAJOR PROPRIETARY FUND**

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



**Ada County**  
**Statement of Net Position**  
**Proprietary Funds**  
**September 30, 2017**

	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>ASSETS</b>						
Current Assets:						
Cash and cash equivalents	\$ 7,725,347	\$20,907,296	\$ 2,220,030	\$ 873,449	\$31,726,122	\$ 15,104,080
Investments	3,437,702	9,303,351	978,569	388,646	14,108,268	6,651,100
Receivables, net	2,683,340	685,545	75,619	278,810	3,723,314	-
Due from other funds	-	114,074	-	70	114,144	-
Due from other agencies	69,223	584,680	-	619	654,522	-
Property tax receivable	5,898,403	-	-	-	5,898,403	-
Accrued interest receivable	19,145	51,177	4,829	2,441	77,592	37,231
Total current assets	<u>19,833,160</u>	<u>31,646,123</u>	<u>3,279,047</u>	<u>1,544,035</u>	<u>56,302,365</u>	<u>21,792,411</u>
Noncurrent assets:						
Capital assets:						
Land	1,034,137	3,522,179	493,224	-	5,049,540	-
Land improvements	-	31,686,307	2,924,396	-	34,610,703	-
Buildings	8,927,579	1,277,017	7,385,610	-	17,590,206	-
Infrastructure	-	7,913,382	826,332	-	8,739,714	-
Vehicles	4,152,627	208,319	58,647	-	4,419,593	-
Machinery & equipment	1,206,511	2,120,210	507,807	-	3,834,528	-
Leased assets	-	-	1,840,251	-	1,840,251	-
Less accumulated depreciation	(6,419,435)	(8,990,349)	(10,042,691)	-	(25,452,475)	-
Capital assets, net	<u>8,901,419</u>	<u>37,737,065</u>	<u>3,993,576</u>	<u>-</u>	<u>50,632,060</u>	<u>-</u>
Total assets	<u>28,734,579</u>	<u>69,383,188</u>	<u>7,272,623</u>	<u>1,544,035</u>	<u>106,934,425</u>	<u>21,792,411</u>
<b>DEFERRED OUTFLOWS</b>						
Pension	<u>521,650</u>	<u>44,462</u>	<u>51,600</u>	<u>12,639</u>	<u>630,351</u>	<u>-</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	838,663	1,014,690	281,336	234,901	2,369,590	1,301,678
Accrued liabilities	22,613	2,002,022	3,377	-	2,028,012	-
Due to other funds	96,447	8,412	42,621	114,544	262,024	139,020
Claims and judgments	-	-	-	-	-	3,788,046
Unavailable/advanced revenues	-	-	137,703	376,514	514,217	-
Total current liabilities	<u>957,723</u>	<u>3,025,124</u>	<u>465,037</u>	<u>725,959</u>	<u>5,173,843</u>	<u>5,228,744</u>
Noncurrent liabilities:						
Accrued liabilities	516,153	38,455	64,989	16,106	635,703	-
Pension	3,839,637	337,859	336,637	75,441	4,589,574	-
Landfill postclosure costs	-	22,263,189	-	-	22,263,189	-
Claims and judgments	-	-	-	-	-	2,160,648
Total noncurrent liabilities	<u>4,355,790</u>	<u>22,639,503</u>	<u>401,626</u>	<u>91,547</u>	<u>27,488,466</u>	<u>2,160,648</u>
Total liabilities	<u>5,313,513</u>	<u>25,664,627</u>	<u>866,663</u>	<u>817,506</u>	<u>32,662,309</u>	<u>7,389,392</u>
<b>DEFERRED INFLOWS</b>						
Property tax	5,809,025	-	-	-	5,809,025	-
Pension	337,626	30,030	29,806	6,447	403,909	-
Total deferred inflows	<u>6,146,651</u>	<u>30,030</u>	<u>29,806</u>	<u>6,447</u>	<u>6,212,934</u>	<u>-</u>
<b>NET POSITION</b>						
Investment in capital assets	8,901,419	37,737,065	3,993,576	-	50,632,060	-
Unrestricted	8,894,646	5,995,928	2,434,178	732,721	18,057,473	14,403,019
Total net position	<u>\$ 17,796,065</u>	<u>\$43,732,993</u>	<u>\$ 6,427,754</u>	<u>\$ 732,721</u>	<u>68,689,533</u>	<u>\$ 14,403,019</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund: 2,952,368  
Net position of business-type activities \$71,641,901

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, 2017**

	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>OPERATING REVENUE</b>						
Charges for services	\$ 9,380,496	\$ 13,575,213	\$ -	\$ 5,072,662	\$ 28,028,371	\$ 24,716,454
Concessions	-	-	1,909,384	-	1,909,384	-
Admissions	-	-	1,273,550	-	1,273,550	-
Rentals	-	-	1,391,584	-	1,391,584	-
Other	174,977	274,267	323,204	27,700	800,148	-
Total operating revenues	<u>9,555,473</u>	<u>13,849,480</u>	<u>4,897,722</u>	<u>5,100,362</u>	<u>33,403,037</u>	<u>24,716,454</u>
<b>OPERATING EXPENSES</b>						
Personal services	10,687,498	943,234	929,594	218,910	12,779,236	-
Other services & charges	3,007,658	7,740,531	3,352,850	5,057,875	19,158,914	-
Landfill postclosure expense	-	553,273	-	-	553,273	-
Administration	-	-	-	-	-	4,534,193
Claims	-	-	-	-	-	20,304,527
Depreciation	791,036	786,035	263,529	-	1,840,600	-
Total operating expenses	<u>14,486,192</u>	<u>10,023,073</u>	<u>4,545,973</u>	<u>5,276,785</u>	<u>34,332,023</u>	<u>24,838,720</u>
Operating income (loss)	<u>(4,930,719)</u>	<u>3,826,407</u>	<u>351,749</u>	<u>(176,423)</u>	<u>(928,986)</u>	<u>(122,266)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Intergovernmental	203,176	-	2,866	-	206,042	-
Capital contributions	-	-	-	-	-	-
Gain (loss) on disposition of assets	-	39,200	-	-	39,200	-
Interest and investment revenue	115,784	305,417	24,260	14,107	459,568	252,272
Net increase (decrease) in the fair value of investments	(14,397)	(37,485)	(3,871)	(1,714)	(57,467)	(29,118)
Property & other taxes	5,796,767	-	-	-	5,796,767	-
Total nonoperating revenue (expenses)	<u>6,101,330</u>	<u>307,132</u>	<u>23,255</u>	<u>12,393</u>	<u>6,444,110</u>	<u>223,154</u>
Net income (loss) before contributions and transfers	1,170,611	4,133,539	375,004	(164,030)	5,515,124	100,888
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(33,883)
Change in net position	<u>1,170,611</u>	<u>4,133,539</u>	<u>375,004</u>	<u>(164,030)</u>	<u>5,515,124</u>	<u>67,005</u>
Total net position - beginning	16,625,454	39,599,454	6,052,750	896,751	23,174,409	14,336,014
Total net position - ending	<u>\$ 17,796,065</u>	<u>\$ 43,732,993</u>	<u>\$ 6,427,754</u>	<u>\$ 732,721</u>	<u>\$ 28,689,533</u>	<u>\$ 14,403,019</u>

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

Change in net position of business-type activities

344,507  
\$ 5,859,631

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

**Ada County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended September 30, 2017**

	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	\$ 9,629,921	\$ 13,545,852	\$ 4,864,444	\$ 5,080,689	\$ 33,120,906	\$ 24,716,454
Cash paid to suppliers for goods and contracted services	(3,216,733)	(7,671,036)	(3,238,236)	(4,997,150)	(19,123,155)	(26,166,581)
Cash paid to employees for services	(10,984,004)	(959,595)	(935,957)	(225,601)	(13,105,157)	-
Other operating revenue	176,513	274,267	-	27,700	478,480	-
Net cash provided by (used for) operating activities	<u>(4,394,303)</u>	<u>5,189,488</u>	<u>690,251</u>	<u>(114,362)</u>	<u>1,371,074</u>	<u>(1,450,127)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Property taxes and other taxes	5,802,283	-	-	-	5,802,283	-
Subsidy from federal grants	-	-	2,867	-	2,867	-
Municipal revenue	217,595	-	-	-	217,595	-
Sale of property	-	42,069	-	-	42,069	-
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	(33,883)
Net cash provided by (used for) noncapital financing activities	<u>6,019,878</u>	<u>42,069</u>	<u>2,867</u>	<u>-</u>	<u>6,064,814</u>	<u>(33,883)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Purchase of capital assets	(988,338)	(309,068)	-	-	(1,297,406)	-
Net cash provided by (used for) capital and related financing activities	<u>(988,338)</u>	<u>(309,068)</u>	<u>-</u>	<u>-</u>	<u>(1,297,406)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Net (increase) decrease in investments	(63,862)	(1,206,932)	(177,288)	52,909	(1,395,173)	762,308
Interest income	110,702	287,742	22,801	13,663	434,908	246,192
Net cash provided by (used for) investing activities	<u>46,840</u>	<u>(919,190)</u>	<u>(154,487)</u>	<u>66,572</u>	<u>(960,265)</u>	<u>1,008,500</u>
Net increase (decrease) in cash	684,077	4,003,299	538,631	(47,790)	5,178,217	(475,510)
Cash, beginning of year	7,041,270	16,903,997	1,681,399	921,239	26,547,905	15,579,590
Cash, end of year	<u>\$ 7,725,347</u>	<u>\$ 20,907,296</u>	<u>\$ 2,220,030</u>	<u>\$ 873,449</u>	<u>\$ 31,726,122</u>	<u>\$ 15,104,080</u>

(Continued)

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (4,930,719)	\$ 3,826,407	\$ 351,749	\$ (176,423)	\$ (928,986)	\$ (122,266)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	791,036	786,035	263,529	-	1,840,600	-
Landfill postclosure expense	-	553,273	-	-	553,273	-
Pension expense	(299,783)	(24,980)	(23,626)	(6,296)	(354,685)	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	259,373	(228,909)	(58,591)	(12,532)	(40,659)	-
(Increase) decrease in due from other agencies and units of government	(8,413)	245,890	-	1,908	239,385	-
(Increase) decrease in due from other funds	-	(46,342)	-	576	(45,766)	-
Increase (decrease) in accounts payable	(192,264)	83,730	151,314	16,327	59,107	561,263
Increase (decrease) in accrued liabilities	(17,237)	5,599	12,873	(1,390)	(155)	-
Increase (decrease) in due to other funds	3,704	(11,215)	(32,310)	45,393	5,572	(45,239)
Increase (decrease) in claims and judgments	-	-	-	-	-	(1,843,885)
Increase (decrease) in unavailable/advanced revenue	-	-	25,313	18,075	43,388	-
Total adjustments	<u>536,416</u>	<u>1,363,081</u>	<u>338,502</u>	<u>62,061</u>	<u>2,300,060</u>	<u>(1,327,861)</u>
Net cash provided by (used for) operating activities	<u>\$ (4,394,303)</u>	<u>\$ 5,189,488</u>	<u>\$ 690,251</u>	<u>\$ (114,362)</u>	<u>\$ 1,371,074</u>	<u>\$ (1,450,127)</u>

Noncash investing activities for business-type enterprise funds were:

- The net decrease in the fair value of investments for Emergency Medical Services was \$14,397 for the year.
- The net decrease in the fair value of investments for Solid Waste Management was \$37,485 for the year.
- The net decrease in the fair value of investments for the Western Idaho Fair was \$3,871 for the year.
- The net decrease in the fair value of investments for Billing Services was \$1,714 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 \$13,626 for the year.
- The net decrease in the fair value of investments for Liability Insurance was \$15,492 for the year.

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

## **FIDUCIARY FUNDS**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the County's own programs. In Ada County, there are no trust funds – but there are several agency funds. The County's Agency funds are further described and presented beginning on page 103.

**ADA COUNTY**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**September 30, 2017**

	Agency Funds
<b>Assets</b>	
Cash	\$ 10,657,515
Accounts receivable	578,303
Total assets	\$ 11,235,818
<b>Liabilities</b>	
Accounts payable	\$ 4,420,318
Fines and appearance bonds to be remitted	2,029,432
Fiduciary fund liabilities:	
Judgments held in trust	607,795
Tax receipts held in trust	3,226,737
Due to prisoners	151,114
Due to victims	33,570
Due to other agencies and units of government	766,852
Total liabilities	\$ 11,235,818

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

**NOTES TO FINANCIAL  
STATEMENTS**

**ADA COUNTY**

**Notes to the Financial Statements  
For the Year Ended September 30, 2017**

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## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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#### **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

GASB Statement No. 77, *Tax Abatement Disclosures*, was a new statement that was effective for the County's 2016-2017 fiscal year; however it was not applicable and therefore no implemented. All prior applicable GASB statements have been implemented.

#### **A. Reporting Entity**

Ada County was established December 22, 1864. It operates under a commissioner form of government and provides services including general government, public safety, judicial, sanitation, health and welfare, and recreational and cultural. The County follows GASB in determining the reporting entity. For financial reporting purposes, the County's reporting entity consists solely of the primary government. Accordingly, the financial statements include all funds, departments, and agencies of the primary government whose budgets are controlled or whose boards are appointed by the County's Board of Commissioners, or if exclusion of an organization would cause the County's financial statements to be misleading or incomplete. Control or dependence on the County was determined on the basis of appointment authority, budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the County, significance to the County, and legal standing. Ada County contributes to the multi-employer Public Employee Retirement System of Idaho (PERSI). PERSI is administered by the State of Idaho. A ten-year history is provided in PERSI's annual report.

The County has a component unit, Avimor Community Infrastructure District No. 1 (Avimor CID) that was created February 25, 2015 which provides for the construction of the infrastructure within the district. The infrastructure is not owned by the district or the County, title is transferred to other governments immediately upon completion. This is a separate legal entity that is duly organized and operated under Title 50, Chapter 31 of the Idaho Code. The assets, deferred outflows, liabilities, deferred inflows, revenues and expenditures of this entity are blended with the County's financial statements due to the governing bodies being the same and the County having operational responsibility over the component unit.

#### **B. Government-Wide and Fund Financial Statements**

##### ***Government-Wide Statements***

The Statement of Net Position and Statement of Activities report information on all non-fiduciary activities of the primary government, distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees and charges to external parties for goods or services. Internal service funds are included with governmental activities in the government-wide statements and are included with the proprietary funds in the fund statements. Inter-fund activity has been eliminated from the statements, except for the residual amounts due between governmental and business-type activities. Reimbursements, which are repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them, are eliminated in the financial statements to reduce the grossing-up effect of internal transactions. Governmental activities for this fiscal year include the assets, deferred outflows, liabilities, deferred inflows, revenues and expenditures of a legally separate entity (Avimor Community Infrastructure District No 1.) that have met the requirements for a blended component unit presentation.

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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#### *Statement of Net Position*

The Statement of Net Position presents the reporting entity's non-fiduciary assets, deferred outflows, liabilities and deferred inflows, with the difference reported as net position. Net position is displayed in the following three categories:

*Net Investment in Capital Assets* consists of capital assets, net of accumulated depreciation and reduced by outstanding related debt.

*Restricted Net Position* result when the purpose for or manner in which net position can be used is limited by an external party, a constitutional provision, or enabling legislation. Enabling legislation both authorizes the raising of new resources and imposes legally enforceable limits on how they may be used. Decisions regarding the preferred first usage of unrestricted or restricted net position are made on a program-by-program basis when both types of resources are available.

*Unrestricted Net Position* consists of net position that does not meet the definition of the two preceding categories. Unrestricted net position may have constraints or designations placed upon them by management, but they can be unilaterally removed.

#### *Statement of Activities*

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

#### **Fund Statements**

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

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

The County reports the following major governmental funds:

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

The *Charities and Welfare Fund* accounts for the operations of providing services to indigent persons as required by authority of Idaho Code Section 31-863. Reimbursement payments are received from clients, however the majority of funding comes in the form of property taxes.

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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The County reports the following major proprietary funds:

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

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

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

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

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

Additionally, the County reports the following fund types:

#### **Governmental Fund Type**

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

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

*Debt Service Funds* account for financial resources obtained mainly through debt financing for the Avimor Community Infrastructure District No. 1.

#### **Proprietary Fund Type**

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

#### **Fiduciary Fund Type**

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

#### **Reconciling Government-Wide Statements to the Fund Statements**

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

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Fiduciary (agency) fund financial statements also use the accrual basis of accounting for asset and liability recognition, even though they have no measurement focus. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Significant revenue sources susceptible to accrual include sales and liquor taxes, interest associated with the current fiscal period, and grants. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to capital lease payments, compensated absences and most claims and judgments are recorded only when payment is due.

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

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

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

#### **D. Assets, Liabilities, Deferred Outflows, Deferred Inflows, Pension and Net Position or Equity**

##### **1. Deposits and Investments**

The cash balances of substantially all funds are pooled and either deposited or invested by the County Treasurer for the purpose of increasing earnings through these activities. Cash and investment balances for the funds represent their allocated share of pooled cash and investments of the County and can be drawn down on demand. The County's policy has been to hold investments until maturity, in an attempt to reduce market fluctuation risk.

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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For purposes of the Statement of Cash Flows, the County considers all highly liquid investments purchased with maturity of three months or less to be cash. The investment purchases and sales information is not available for individual funds and management believes that due to the nature of the pooled investments, this information is not significant for purposes of understanding the statement of cash flows. Accordingly, the net change method is used to report cash flows from investments in these statements.

Pooled deposits are stated at amortized cost, which includes the balance deposited in the State of Idaho Local Government Investment Pool. Pooled investments are stated at fair value, which includes balances invested in the State of Idaho Diversified Bond Fund, which are based on the investment's net asset value.

The pooled investments are measured and recorded using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

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

The Code limits investments to the following general types:

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

#### **2. *Receivables and Payables***

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

In the proprietary funds, receivables are shown net of an allowance for uncollectibles. In the Emergency Medical Services Fund, the allowance is based on historical data from the Fund. Property tax revenues are recognized when received in the period for which the taxes are levied. Property taxes are accrued as assets receivable and deferred inflows on the Balance Sheet when the County has an enforceable legal claim to the taxes, which occurs on January 1 of the period prior to actual receipt of the tax payments. The County's assessment date is January 1, and

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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property taxes, levied by the second Monday of September on a market value basis, are billed to the taxpayers in November. Half of the real, personal, and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due December 20. Real property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year.

#### **3. Inventories**

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

#### **4. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (sewer lines, access roads to the landfill, wastewater monitoring systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Ada County has a combined highway district that has separate taxing authority; consequently, infrastructure reporting related to streets and highways is recorded within Ada County Highway District Financial Statements. Ada County infrastructure acquired prior to fiscal years ended after June 30, 1980, are immaterial and not reported. The County defines capital assets as assets with an initial, individual cost of more than \$20,000 and an estimated useful life in excess of two years. All material capital assets are valued at historical cost. Donated capital assets are valued at their acquisition value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. When an asset is disposed of, cost and related accumulated depreciation is removed, and any gain or loss arising from its disposal is credited or charged to operations.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Qualifying interest incurred during the construction phase of capital assets of business-type activities would be included as part of the capitalized value of the assets constructed. For all depreciable major asset classes, depreciation is recorded by use of the straight-line method with no salvage value.

The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

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

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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#### **5. Long-Term Liabilities**

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

*Indigent Claims* - In the fund financial statements for fiscal year 2017, the County recorded an accrued liability of \$1,567,670 in the major fund "Charities and Welfare" for estimated qualifying indigent services provided prior to the fiscal year-end but which will not be paid by the County until a future budget period. The County pays for medical assistance (and certain non-medical assistance) to indigent persons, who qualify, up to an \$11,000 limit, per Idaho Code, Section 31. Some services have been provided prior to the fiscal year-end, but provider billings have not been presented to the County for payment until sometime after September 30. The Charities and Welfare Special Revenue Fund sets aside money in their current budget to fund liabilities incurred during the fiscal year that will not be liquidated until a future budget period, thereby accumulating resources in the fund that will eventually be used to liquidate the liability.

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

*Deferred Compensation* - All assets and income of the County's 457 plan are held in a trust, custodial account or annuity contract as described in IRC Section 457(g) for the exclusive benefit of the plan participants and their beneficiaries. The County is in compliance with this IRC regulation. The County has no liability for losses under the plan, and currently makes matching contributions to this plan, not to exceed three percent of participant's bi-weekly wage. Employees may make voluntary contributions to the plan within the limits allowed by IRC Section 457 after the first of the month following 30 days of continuous employment.

*Bonded Indebtedness County* - Bond ordinances require a levy and collection of a tax without limitation, on all property subject to taxation by the County, sufficient in amount to pay the principal and interest on such bonds when they become due. The County currently has no bonded indebtedness; however the legally separate blended component unit of the County, Avimor CID, has issued either general obligation and/or special assessment debt every year beginning in fiscal year 2015. In fiscal year 2017 both a general obligation and special assessment bond were issued. The general obligation bond in the amount of \$320,800 will be paid from a levy starting in 2019; while the special assessment bond in the amount of \$864,000 will be paid by a special assessment lien that will be placed on the 216 parcels within the district that will benefit from the infrastructure this bond provides. Title of this infrastructure will transfer to other governments upon completion, nothing will be owned by the County or the component unit.

#### **6. Deferred Outflows and Deferred Inflows**

Deferred outflow of resources is defined as a consumption of net position that is applicable to a future reporting period; the effect is positive, similar to an asset but is not an asset. Ada County's deferred outflow of resources increasing net position is related to pension reporting. Deferred inflow of resources 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. The County's property tax

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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receivable and pension expense are considered deferred inflows of resources therefore reducing net position.

#### **7. Pensions**

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### **8. Fund Equity**

In the governmental fund financial statements; fund balances are classified as restricted or unrestricted (committed, assigned or unassigned).

*Restricted* – The portion of fund balance where limitations have been imposed by creditors, grantors, contributors or law and regulations of other governments or limitations have been imposed by law through constitutional provisions or enabling legislation.

*Committed* – The portion of fund balance where a self-imposed limitation is set in place prior to the end of the period. The limitation is imposed at the highest level of decision-making and requires formal action at the same level to remove. This would be done annually via resolution approved by the Board of County Commissioners.

*Assigned* – The portion of fund balance where a limitation results from intended uses either by: 1) highest level of decision-making or 2) body designated for that purpose or 3) official designated for that purpose. Ada County's financial policies adopted by the Board of County Commissioners allows that during the budget process the Board determine and adopt by resolution, the amount of fund balance to be re-budgeted as a funding source for the subsequent year's budget. The financial policies also allow for inquiries by financial staff, in conjunction with fiscal year end, of the Board, the other Elected Officials and Department Heads in order to determine if there are any intended uses of fund balance in future years that can be assigned, most likely for future capital improvements and replacement programs.

*Unassigned* – The remaining portion of fund balance in excess of the other classifications (surplus) or excess of other classifications over total fund balance (deficit).

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

## **II. DETAILED NOTES ON ALL FUNDS**

### **A. Deposits and Investments**

Idaho Code, Sections 67-1301 and 67-2328 authorizes the State Treasurer to combine the money of public agencies jointly in external investment pools, the Local Government Investment Pool (LGIP) and the Diversified Bond Fund (DBF). In order to earn a higher yield, Idaho governmental entities may voluntarily deposit moneys not needed to meet immediate operating obligations in these pools. The LGIP is a short-term investment pool. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of more than \$10 million require 3 business day's notification. The DBF was created for those state and public entities able to exchange current liquidity for potentially greater returns over the long run (3.5 years or longer).



## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

Withdrawals of \$10 million or less generally require 5 business days' notification prior to the last day of the month; those in excess of \$10 million require 25 business day's notification.

The State Treasurer must operate and invest the funds of both pools for the benefit of the participants. They make investments in accordance with Idaho Code, Sections 67-1210 and 67-1210A. The Pools are not registered with the Securities and Exchange Commission or any other regulatory body. The State Treasurer does not provide any legally binding guarantees to support the value of the shares to participants.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Ada County's investments' fair value measurements are as follows at September 30, 2017:

Investments	Fair Value Measurements Using			
	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
US Agencies	\$47,324,524	\$ -	\$47,324,524	\$ -
Municipal Bonds	2,113,812	-	1,842,460	271,352
Total investments by fair value level	49,438,336	-	49,166,984	271,352
<b>Investments measured at the net asset value (NAV)</b>				
State of Idaho Diversified Bond Fund (DBF)	4,093,265	-	-	-
Total investments measured at the NAV	4,093,265	-	-	-
Total investments measured at fair value	\$53,531,601	\$ -	\$49,166,984	\$ 271,352

Level 2 inputs for the investments above are based on a matrix pricing model. Investments valued using the net asset value (NAV) per share generally do not have readily obtainable market values and are instead valued based on the County's pro-rata share of the pool's fair value of the underlying assets. Ada County values these investments based on information provided by the State of Idaho Treasurer's Office. The following table presents the unfunded commitments, redemption frequency and the redemption notice period for Ada County's investments measured at NAV:

	Investments Measured at the NAV			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Diversified Bond Fund	\$4,093,265	None	Monthly	5 -25 days

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

**Concentration Credit Risk.** Ada County's investment policy, where possible, allows for no more than 50% in a specific issuer and 50% in a specific class of securities. The County has less than 50% in each issuer; however it has 92% in a specific class. In addition, GASB 40 requires disclosure of concentrations over 5% in a single issuer. As of September 30, 2017 the following issuers hold more than 5% of Ada County's total portfolio. Federal Home Loan Bank – 26%, Federal Home Loan Mortgage Corp – 41%, Federal Farm Credit Bank – 13%, Federal National Mortgage Association – 8%, and State of Idaho Diversified Bond Fund – 8%.

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

*Custodial Credit Risk - investments.* This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The County's investment policy requires working with primary or regional dealers for the purchase of its authorized securities. Investments are made with banks designated by the State Treasurer as a state depository.

*Custodial Credit Risk – deposits.* This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires any deposits exceeding insurance limits to be fully collateralized by government and/or agency securities held by the pledging financial institutions. As of September 30, 2017, the County had deposits of \$10,879,046 all of which were covered by FDIC insurance. The County also had \$14,085,233 collateralized under an irrevocable letter of credit with the Federal Home Loan Bank and the remaining \$1,022,248 is uninsured and uncollateralized. Through an agreement with Mountain West Bank, the Sheriff's accounts invest idle cash in uninsured repurchase agreements. The repurchase agreements are fully collateralized with an undivided, fractional interest in obligations of, or obligations that are fully guaranteed by the United States government, its agencies or instrumentalities. Title to the securities are vested in the County or in the name of the bank but held by a third party custodian in the name of the County. The bank repurchases the undivided, fractional interest from the County on the next banking day. At September 30, 2017, the market value of the repurchase agreements was \$1,791,293. The repurchase agreements are uninsured and collateralized with securities.

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

The table below presents the County's exposure to credit and interest rate risk in accordance with the Modified Duration method.

<u>Investment Type</u>	<u>Market Value</u>	<u>Credit Rating</u>	<u>Modified Duration</u>
Ada & Canyon School District #2 GO Bond	\$ 843,120	S&P Aaa	2.736
Boise State Revenue Bonds	999,340	S&P A+	.0498
Federal Farm Credit Bank	6,985,974	S&P AA+	.619
Federal Home Loan Bank	14,136,534	S&P AA+	.979
Federal Home Loan Mortgage Corp.	21,872,462	S&P AA+	2.276
Federal National Mortgage Assoc.	4,329,554	S&P AA+	1.028
Sage Acres LID	271,352	Unrated	11.842
State of Idaho – DBF	4,093,265	Unrated	3.55^
Total Market Value	<u>\$ 53,531,601</u>		

^ Modified duration cannot be calculated on these investments due to incomplete market price data. The State of Idaho – DBF is reported above as 'effective' duration.

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

#### B. Receivables

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

Receivables at September 30, 2017, were as follows:

	<u>Accounts</u>	<u>Taxes</u>	<u>Due from Other Governments</u>	<u>Total Receivables</u>
<b>Governmental activities:</b>				
General	\$ 106,319	\$ 91,465,521	\$ 7,922,511	\$ 99,494,351
Charities & Welfare	-	7,861,833	-	7,861,833
Other Governmental	331,362	21,668,408	113,674	22,113,444
<i>Total - governmental activities</i>	<u>\$ 437,681</u>	<u>\$ 120,995,762</u>	<u>\$ 8,036,185</u>	<u>\$ 129,469,628</u>
<b>Business-type activities:</b>				
Emergency Medical Services	\$ 5,701,362	\$ 5,898,403	\$ 69,223	\$ 11,668,988
Less Allowance for Doubtful accounts:	<u>(3,018,022)</u>	<u>-</u>	<u>-</u>	<u>(3,018,022)</u>
<i>Receivables, Net</i>	2,683,340	5,898,403	69,223	8,650,966
Solid Waste Management	685,545	-	584,680	1,270,225
Western Idaho Fair	75,619	-	-	75,619
Billing Services	<u>278,810</u>	<u>-</u>	<u>619</u>	<u>279,429</u>
<i>Total - business-type activities</i>	<u>\$ 3,723,314</u>	<u>\$ 5,898,403</u>	<u>\$ 654,522</u>	<u>\$ 10,276,239</u>

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

#### Deferred Inflow of Resources:

Taxes Levied for Subsequent Period	\$ 119,206,580
Current Year Delinquent Taxes	863,751
Prior Years' Delinquent Taxes	<u>925,431</u>
Total deferred inflow of resources for governmental funds	<u>\$ 120,995,762</u>

#### Unavailable/Advanced Revenue:

Unavailable Rental Revenue	<u>\$ 51,536</u>
Total unavailable/advanced revenue for governmental funds	<u>\$ 51,536</u>

**ADA COUNTY****Notes to the Financial Statements  
For the Year Ended September 30, 2017****C. Capital Assets**

Capital asset activity for the year ended September 30, 2017 was as follows:

**Primary Government**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 7,657,147	\$ -	\$ -	\$ 7,657,147
Construction in progress	<u>15,865,611</u>	<u>5,727,612</u>	<u>16,713,738</u>	<u>4,879,485</u>
Total capital assets, not being depreciated	<u>23,522,758</u>	<u>5,727,612</u>	<u>16,713,738</u>	<u>12,536,632</u>
Capital assets, being depreciated:				
Land improvements	2,925,462	-	-	2,925,462
Buildings and improvements	166,783,143	10,392,189	25,000	177,150,332
Vehicles	6,966,800	818,490	346,168	7,439,122
Machinery and equipment	36,901,012	9,304,366	3,874,498	42,330,880
Intangible software	622,338	101,120	-	723,458
Infrastructure	2,842,359	460,242	-	3,302,601
Leased assets	<u>815,980</u>	<u>1,477,835</u>	<u>-</u>	<u>2,293,815</u>
Total capital assets being depreciated	<u>217,857,094</u>	<u>22,554,242</u>	<u>4,245,666</u>	<u>236,165,670</u>
Less accumulated depreciation for:				
Land improvements	2,144,226	156,575	-	2,300,801
Buildings and improvements	72,022,805	4,721,949	25,000	76,719,754
Vehicles	4,866,823	753,215	324,037	5,296,001
Machinery and equipment	28,793,279	2,775,058	3,729,353	27,838,984
Intangible software	262,218	28,723	-	290,941
Infrastructure	1,806,237	158,462	-	1,964,699
Leased assets	<u>9,714</u>	<u>486,027</u>	<u>-</u>	<u>495,741</u>
Total accumulated depreciation	<u>109,905,302</u>	<u>9,080,009</u>	<u>4,078,390</u>	<u>114,906,921</u>
Total capital assets, being depreciated, net	<u>107,951,792</u>	<u>13,474,233</u>	<u>167,276</u>	<u>121,258,749</u>
Governmental activities capital assets, net	<u>\$ 131,474,550</u>	<u>\$ 19,201,845</u>	<u>\$ 16,881,014</u>	<u>\$ 133,795,381</u>

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

## Governmental activities:

General government	\$ 4,068,960
Public safety	4,390,138
Sanitation	297,455
Recreation	<u>323,456</u>
Total depreciation expense - governmental activities:	<u>\$ 9,080,009</u>

Emergency Medical Services	\$ 791,036
Solid Waste	786,035
Western Idaho Fair	<u>263,529</u>
Total depreciation expense - business-type activities:	<u>\$ 1,840,600</u>

**ADA COUNTY****Notes to the Financial Statements  
For the Year Ended September 30, 2017**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Adjustments/ Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 5,052,409	\$ -	\$ 2,869	\$ 5,049,540
Construction in progress	304,545	601,556	906,101	-
Total capital assets, not being depreciated	<u>5,356,954</u>	<u>601,556</u>	<u>908,970</u>	<u>5,049,540</u>
Capital assets, being depreciated:				
Land improvements	34,610,703	-	-	34,610,703
Buildings and improvements	16,684,105	906,101	-	17,590,206
Vehicles	4,416,340	386,783	383,530	4,419,593
Machinery and equipment	3,699,260	174,791	39,523	3,834,528
Infrastructure	8,605,437	134,277	-	8,739,714
Leased assets	<u>1,840,251</u>	<u>-</u>	<u>-</u>	<u>1,840,251</u>
Total capital assets being depreciated	<u>69,856,096</u>	<u>1,601,952</u>	<u>423,053</u>	<u>71,034,995</u>
Less accumulated depreciation for:				
Land improvements	5,433,156	448,993	-	5,882,149
Buildings and improvements	7,599,944	420,079	-	8,020,023
Vehicles	3,536,115	435,146	383,530	3,587,731
Machinery and equipment	2,106,716	247,383	39,523	2,314,576
Infrastructure	4,122,893	288,999	-	4,411,892
Leased assets	<u>1,236,104</u>	<u>-</u>	<u>-</u>	<u>1,236,104</u>
Total accumulated depreciation	<u>24,034,928</u>	<u>1,840,600</u>	<u>423,053</u>	<u>25,452,475</u>
Total capital assets, being depreciated, net	<u>45,821,168</u>	<u>(238,648)</u>	<u>-</u>	<u>45,582,520</u>
Business-type activities capital assets, net	<u>\$ 51,178,122</u>	<u>\$ 362,908</u>	<u>\$ 908,970</u>	<u>\$ 50,632,060</u>

**ADA COUNTY**

**Notes to the Financial Statements  
For the Year Ended September 30, 2017**

**D. Payables**

Payables at September 30, 2017, were as follows:

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Internal Service</u>	<u>Total Payables</u>
<b>Governmental activities:</b>				
General	\$ 4,841,923	\$ 4,056,706	\$ -	\$ 8,898,629
Charities & Welfare	1,468,686	42,857	-	1,511,543
Capital Projects	161,093	-	-	161,093
Other Governmental	784,740	711,473	-	1,496,213
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	1,301,678	1,301,678
<b>Total - governmental activities</b>	<b><u>\$ 7,256,442</u></b>	<b><u>\$ 4,811,036</u></b>	<b><u>\$ 1,301,678</u></b>	<b><u>\$ 13,369,156</u></b>
<b>Business-type activities:</b>				
Emergency Medical Svcs.	\$ 393,731	\$ 444,932	\$ -	\$ 838,663
Solid Waste Management	976,024	38,666	-	1,014,690
Western Idaho Fair	247,016	34,320	-	281,336
Billing Services	225,534	9,367	-	234,901
<b>Total - business-type activities</b>	<b><u>\$ 1,842,305</u></b>	<b><u>\$ 527,285</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,369,590</u></b>

**E. Internal Balances and Inter-fund Transfers**

Due to/from other funds as of September 30, 2017 is as follows:

		<b>Due From</b>				
		General	Non-major	Proprietary	Internal	
		Fund	Funds	Funds	Service	Total
<b>Due To</b>	General Fund	\$ 8,452	\$ 118,109	\$ 144,493	\$ 139,020	\$ 410,074
	Non-major Governmental	1,348	3,004	3,387	-	7,739
	Proprietary	-	-	114,144	-	114,144
	<b>Total</b>	<b><u>\$ 9,800</u></b>	<b><u>\$ 121,113</u></b>	<b><u>\$ 262,024</u></b>	<b><u>\$ 139,020</u></b>	<b><u>\$ 531,957</u></b>

These balances result from the time lag between the dates that: (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. All balances will be repaid within one year.

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

Inter-fund transfers for the year ended September 30, 2017, consisted of the following:

		Transfer Out					Total
		Charities	Non Major	Capital	Internal		
Transfer In	General Fund	& Welfare	Governmental	Projects	Service		
	General Fund	\$ -	\$ 147,912	\$ 146,787	\$ 405,591	\$ 33,883	\$ 734,173
Capital Projects	10,939,433	-	547,959	-	-	11,487,392	
Non Major Governmental	-	-	-	16,251	-	16,251	
Total	\$ 10,939,433	\$ 147,912	\$ 694,746	\$ 421,842	\$ 33,883	\$ 12,237,816	

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

#### F. Operating Lease

January 1, 2016 Ada County leased, to a private group, the County owned racetrack, known as Les Bois Park. The lease extends through December 31, 2020, and can be extended three additional years by mutual agreement of the parties. The facilities leased include the Turf Club, grandstands and pavilion area, racetrack, horse barns, paddock and adjoining jockeys' room and various related equipment and furnishings.

The leased assets are reported at their historical cost less accumulated depreciation, \$604,147. No additional depreciation expense is recorded. The estimated net realizable value of these leased assets exceeds their carrying value at historical cost. The lessee is required to return the leased assets in proper working condition, good appearance and good repair at the termination of the lease. To that end, and to protect the County's interest, the lessee at the onset of the lease was required to establish a performance bond in the County's name. The value of the bond at September 30, 2017 was \$76,893.

Future minimum lease payments are as follows: \$75,000 per year while historical racing is unlawful in the State of Idaho. If historical racing becomes lawful in the future, minimum lease payments would be; \$160,000 for 2018, \$175,000 for 2019 and \$190,000 for 2020. In addition, the County is entitled to contingent rental payments of five one hundreds of one percent (0.05%) of gross daily receipts of any race meets, pari-mutuel, simulcast and historical horse races when lawful; payable following the completion of each calendar year and due not later than April 30. Lessee has ceased operations of the facility; however the agreement remains in effect and as such, the lease payment of \$75,000 was made in FY17.

#### G. Capital Lease Payable

In fiscal 2016, the County entered into a lease with principal payments totaling \$815,980 for election equipment which is being accounted for in the General Fund. The lease term is seven years with a series of one year leases subject to annual appropriation of funds by the County, with an interest rate of 1.710%. The first lease payment was due in in 2017. Ownership of the election equipment will transfer to the County upon the payment of the outstanding lease obligation on any given date. The historical cost and accumulated depreciation of the equipment are \$815,980 and \$126,283, respectively.

**ADA COUNTY**

**Notes to the Financial Statements  
For the Year Ended September 30, 2017**

The following is a summary of minimum lease payments exclusive of insurance, maintenance and repairs:

Elections Equipment Lease			
Year Ending			Total Lease
Sept. 30	Principal	Interest	Payment
2018	\$ 112,627	\$ 11,584	\$ 124,211
2019	114,561	9,650	124,211
2020	116,528	7,682	124,210
2021	118,530	5,681	124,211
2022	120,565	3,645	124,210
2023	<u>122,636</u>	<u>1,575</u>	<u>124,211</u>
Total	<u>\$ 705,447</u>	<u>\$ 39,817</u>	

Total minimum lease payments	745,264
Less: Amount representing interest	<u>39,817</u>
Present value of net minimum lease payments	<u>\$ 705,447</u>

At the end of fiscal 2016, the County entered into a lease with principal payments totaling \$1,477,835 for dispatch console equipment, in the new dispatch center, which is being accounted for in the Emergency Communications Fund. The lease term is four years with a series of one year leases subject to annual appropriation of funds by the County; with the first two years interest rate at zero and the remaining two years at 2.740%. The first lease payment was due in 2017. Ownership of the dispatch console equipment will transfer to the County upon the payment of the outstanding lease obligation. The historical cost and accumulated depreciation of the equipment are \$1,477,835 and \$369,459, respectively.

The following is a summary of minimum lease payments exclusive of insurance, maintenance and repairs:

Dispatch Console Equipment Lease			
Year Ending			Total Lease
Sept. 30	Principal	Interest	Payment
2018	\$ 10	\$ -	\$ 10
2019	748,894	-	748,894
2020	<u>728,921</u>	<u>19,972</u>	<u>748,893</u>
Total	<u>\$ 1,477,825</u>	<u>\$ 19,972</u>	

Total minimum lease payments	1,497,797
Less: Amount representing interest	<u>19,972</u>
Present value of net minimum lease payments	<u>\$ 1,477,825</u>



## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

#### H. Long-Term Debt

On July 30, 2015 the Avimor Community Infrastructure District No. 1 (Avimor CID No. 1) issued a \$48,800 taxable General Obligation Bond. The bond matures in fiscal year 2045, and bears an interest rate of 8%. Proceeds from the bond were used to set up the infrastructure district and issue bonds.

Avimor CID No. 1 also issued \$332,000 in Special Assessment Bonds September 30, 2015. These bonds mature in fiscal 2045 as well, and bear interest rates of 6% for those tax exempt and 8% for those that are taxable. Proceeds from these bonds were used to pay off the promissory note that was used for interim financing for roadwork and landscaping.

On June 28, 2016, \$304,000 in taxable Special Assessment Bonds was issued by Avimor CID No. 1. These bonds mature in fiscal 2046 and bear an interest rate of 6%. Proceeds from these bonds were used for extension of McLeod Way within the infrastructure district.

On April 12, 2017 Avimor CID No.1 issued a taxable General Obligation Bond of \$320,800, which matures in fiscal 2047 and bears an interest rate of 8%. One year of capitalized interest will be used to pay the interest due in 2018. Proceeds from the bond were used to reimburse Avimor Development LLC for project costs they incurred associated with the 2015 General Obligation Bond and 2016 Special Assessment Bond.

Avimor CID No. 1 also issued taxable Special Assessment Bonds in the amount of \$864,000 on August 30, 2017. The bonds mature in fiscal year 2047, and bear an interest rate of 6%. One year of capitalized interest will be used to pay the interest due in 2018. Proceeds from these bonds will be used for the continued extension of McLeod Way, extension of West Creeks Edge Street and the installation of a traffic signal at Avimor Drive and Idaho State Highway 55.

The following charts represent Avimor's future bond payments based on the September 30 obligation, amortized according to the Bond document debt schedules until the incurred obligation is satisfied.

Year Ending Sept. 30	Avimor General Obligation Bonds			Year Ending Sept. 30	Avimor Special Assessment Bonds		
	Principal	Interest	Total		Principal	Interest	Total
2018	\$ 502	\$ 39,405	\$ 39,907	2018	\$ 8,441	\$ 91,937	\$ 100,378
2019	3,629	29,456	33,085	2019	20,706	91,246	111,952
2020	3,918	29,166	33,084	2020	21,973	89,960	111,933
2021	4,232	28,852	33,084	2021	23,321	88,594	111,915
2022	4,571	28,514	33,085	2022	24,750	87,144	111,894
2023-2027	28,958	136,462	165,420	2023-2027	148,477	410,635	559,112
2028-2032	42,552	122,871	165,423	2028-2032	200,063	358,302	558,365
2033-2037	62,519	102,900	165,419	2033-2037	269,729	287,603	557,332
2038-2042	91,863	73,560	165,423	2038-2042	363,907	192,016	555,923
2043-2047	125,960	30,795	156,755	2043-2047	414,585	66,949	481,534
Total	\$ 368,704	\$ 621,981	\$ 990,685	Total	\$ 1,495,952	\$ 1,764,386	\$ 3,260,338

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Avimor general obligation bond 2015	\$ 48,369	\$ -	\$ 465	\$ 47,904	\$ 502
Avimor special assessment bond 2015	332,000	-	4,048	327,952	4,313
Avimor special assessment bond 2016	304,000	-	-	304,000	4,128
Elections equipment lease	815,980	-	110,533	705,447	112,627
Dispatch console equipment lease	-	1,477,835	10	1,477,825	10
Avimor general obligation bond 2017	-	320,800	-	320,800	-
Avimor special assessment bond 2017	-	864,000	-	864,000	-
Compensated absences	5,257,091	598,273	312,642	5,542,722	330,892
Pension	56,594,323	-	13,193,453	43,400,870	-
Claims and judgments	9,691,153	3,306,822	5,481,611	7,516,364	5,355,716
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 73,042,916</u>	<u>\$ 6,567,730</u>	<u>\$ 19,102,762</u>	<u>\$ 60,507,884</u>	<u>\$ 5,808,188</u>
<b>Business-type activities:</b>					
Compensated absences	\$ 663,870	\$ 33,585	\$ 33,739	\$ 663,716	\$ 28,012
Pension	6,040,066	-	1,450,492	4,589,574	-
Landfill closure	23,709,915	553,274	-	24,263,189	2,000,000
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 30,413,851</u>	<u>\$ 586,859</u>	<u>\$ 1,484,231</u>	<u>\$ 29,516,479</u>	<u>\$ 2,028,012</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end, \$5,948,694 of internal service fund claim liabilities for the County's self-insurance programs are included in the above amounts. For the governmental activities, approximately 92 percent of compensated absences and 90% of pension liabilities are generally liquidated by the general fund and the remainder by special revenue funds. The elections equipment lease will be liquidated by the general fund and the dispatch console equipment by Emergency Communications a special revenue fund. In addition to compensated absences, claims in the business-type funds represent the landfill closure/post closure liability, inclusive of any liabilities for groundwater contamination.

#### I. Solid Waste Landfill Closure and Post-Closure Costs

The County owns and operates a landfill site located in the northern portion of the County. State and federal laws will require the County to close the landfill once its capacity is reached and to monitor and maintain the site for 30 subsequent years. The County recognizes a portion of the closure and post-closure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date. As of September 30, 2017 the County has recorded a combined liability of \$24,263,189, which represents the estimated closure and post-closure costs based on 100% of landfill capacity used to date in the Hidden Hollow Cell and 5% capacity used to date in the new North Ravine Cell. The remaining estimated liability for the North Ravine Cell is \$31,335,518, which will be recognized as the remaining capacity is used (estimated to be 90 years for the North Ravine Cell). The estimated costs are subject to change from year to year as the effects of inflation, revision of laws and other variables occur. The County has demonstrated closure, post-closure care, and/or corrective action financial assurance by satisfying the financial ratio alternative method prescribed by Title 40 Part 258.74 of the Code of Federal Regulations.

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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#### **J. Insurance**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. Idaho Code Title 6, Chapter 9, authorizes political subdivisions of the State of Idaho to "levy an annual property tax in the amount necessary to provide for a comprehensive liability plan whether by the purchase of insurance or otherwise". In 1986, the County established a Liability Insurance Fund (an Internal Service Fund) to account for and finance its insured and uninsured risks of loss. Ada County's Department of Administration - Risk Management division, as authorized by Resolution, manages the Fund. Under its self-insurance plan, it is the intent of the County to provide amounts to the Insurance Fund through an annual levy not to exceed \$300,000, until the fund balance is sufficient to provide adequate reserves for known and incurred but not reported claims and a reserve for future catastrophic losses, not to exceed \$15,000,000. In fiscal 2017, based on management's decision, an operating transfer of \$300,000 was not made into the Fund for future catastrophic losses. At September 30, 2017, the Liability Insurance Fund had net position of \$5,832,009.

In prior years and for the period of October 1, 2003 to January 1, 2004, the County purchased workers' compensation insurance from the State of Idaho in accordance with State requirements. Effective January 1, 2004, the County became self-insured for workers' compensation as authorized by the Idaho Industrial Commission. The program is administered by a third party and the County purchases excess workers' compensation insurance (with an aggregate limit of \$1,000,000) to provide coverage for individual claims above the county's self-insured retention (SIR). The County retains responsibility for the first \$600,000 of each claim for all employees.

The County purchases property insurance from Idaho Counties Risk Management Program (ICRMP). The County has property insurance coverage up to \$276,872,993 with a \$25,000 deductible. All funds of the County participate in the self-insurance program and make premium payments to the Liability Insurance Fund based on historical cost and loss information, adjusted annually.

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

Beginning in fiscal year 2000, the County established a Self-Funded Health Fund (an Internal Service Fund) for risks associated with the employee's health insurance plan where assets are set aside for claim settlements. All funds with employees eligible for benefits participate, and make payments to the Health Insurance Fund based on the number of qualifying employees in each fund and on estimates of potential usage. The County funded an initial reserve of \$1.2 million through a transfer from the General Fund, based on advice from actuarial consultants and in accordance with State requirements. Provisions are also made for unexpected and unusual claims. Third parties administer the plan, covering medical, dental and vision claims. Stop-loss coverage for medical claims exceeding \$150,000 per employee is purchased from the third party administrator. Two employees have special stop-loss coverage at \$500,000 which is also purchased from the third party administrator. At September 30, 2017, the Self-Funded Health Insurance Fund had net position of \$8,571,010.

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

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

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

	Liability Insurance		Self-Funded Health	
	Fiscal Year		Fiscal Year	
	2017	2016	2017	2016
Unpaid claims as of October 1	\$ 5,819,759	\$ 7,579,128	\$ 1,972,820	\$ 1,199,023
<b>Total incurred claims (including IBNRs) and prior period changes in claim estimates</b>	2,710,182	(338,811)	17,594,345	17,467,455
<b>Total payments</b>	4,354,232	1,420,558	17,794,180	16,693,658
Unpaid claims as of September 30	\$ 4,175,709	\$ 5,819,759	\$ 1,772,985	\$ 1,972,820

#### K. Fund Equity

Ada County's financial policies outline the following classifications of fund balance that are reported on the governmental funds' balance sheet (page 29):

*Assigned* – This portion of fund balance reflects the amount of FY2017 fund balance that has been re-budgeted as a funding source for the County's FY2017 budget; also known as 'subsequent years' expenditures'. Future capital improvements that are in the planning stages and any replacement programs are also included. If the County had any special revenue funds that did not meet the definition of a special revenue fund they would be combined with the General Fund and their total fund balance would be considered "assigned" for their fund. Currently, all special revenue funds meet the definition and stand alone.

*Unassigned* – This portion of fund balance reflects the amount of FY2017 fund balance that is needed to fund the first three months of FY2017 because the first-half property taxes are not due until December 20; known as 'cash basis'. Also included in this classification is the amount of 'minimum fund balance' the County desires to keep on hand to mitigate current and future risks and ensures service levels. Minimum fund balance in the General Fund is set based on the risk of a reduction to major revenue sources (property tax, state shared revenues and charge for service revenues) as well as fund balance in other county funds, investment variance and general uncertainty. Minimum fund balance is 15% of operating revenues for all other funds. Finally, any residual net resources or total fund balance in excess of the other classifications; also known as 'surplus' that is available for any purpose is included here.

The General Fund is the only fund that reflects a positive "unassigned" since any surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund. Any negative "unassigned" amounts would reflect 'deficits' where there is an excess of other classifications over total fund balance. Ada County does not have any negative "unassigned" fund balance.

#### L. Contingencies and Commitments

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

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

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

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agencies. County officials are of the opinion that findings, if any, resulting from these audits, will not materially affect the financial condition of the County. The estimated liabilities for lawsuits and claims are accounted for in the internal service funds.

At the end of fiscal year 2011, the County transferred their ownership right to a future income stream from CCDC for the parking garage facilities and their related operations and maintenance in exchange for a 17% ownership interest in the Avenue A East Garage valued at \$2,260,336. In conjunction with this transaction, the County received a note receivable from CCDC maturing September 30, 2042. Upon maturity of the note receivable, the County has the option to purchase the remaining 83% of the garage for the redemption of the note plus \$1. No value has been assigned to the note as it has a 100% allowance based on the contingent nature of the transaction.

As of September 30, 2017, the County had the following outstanding contractual commitment:

<u>Project Name</u>	<u>Contract Amount</u>	<u>Paid to Date</u>	<u>Remaining Commitment</u>
Jail Security Upgrade	\$ 3,815,638	\$ 3,421,585	\$ 394,053

#### M. Other Post-Employment Benefits

The County provides postemployment health care to its retirees and their enrolled dependents at the time of their retirement up to age 65 (Medicare eligible). To be eligible for the benefits, an employee must be at least 55 years of age, or at least 50 if they qualify under PERSI's "Rule of 80", and have accrued at least 10 years of continuous service as a County employee. Benefits include medical coverage, vision and dental.

Ada County made significant changes to its plan in fiscal year 2012. The County provides and maintains a flat \$3,600 subsidy for retirees, with no increase for inflation, and provides no subsidy for spouses or dependents of retirees. The County uses a third-party to recalculate the required monthly contribution every year and requires retirees to pay the entire true cost that was calculated. Currently, 36 participants take advantage of this benefit and pay the total cost of the premium (employer and employee portions). In fiscal year 2017, 7 employees were added, 12 became Medicare eligible and were removed and 1 dropped coverage.

With the changes next year associated with GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, Ada County initiated an actuarial study by Milliman regarding the County's OPEB liability. Calculations were obtained using the "Entry Age Normal Cost" method. At this time, the County's Net OPEB Liability (NOL) is \$1,413,606 and the Actuarially Determined Contribution (ADC) is \$139,994.

It is the County's position the NOL will be maintained at the above level in future years and is not significant to the financial statements. As such, the County did not accrue a liability in this fiscal year and does not anticipate accruing any liability in future years.

#### N. Pension Plan

*Plan Description* – Ada County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2017**

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Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits* – The Base Plan provides retirement, disability, death, and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (five months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions* – Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation and earnings from investments. Contribution rates are determined by the PERSI Board with limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2017 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% general employees and 11.66% for police and firefighters. Ada County contributions were \$11,018,263 for the year ended September 30, 2017.

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions* – At September 30, 2017, Ada County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Ada County's proportion of the net pension liability was based on Ada County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2017, Ada County's proportion was 3.0531607%.

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

For the year ended September 30, 2017, Ada County recognized pension expense (revenue) of \$(595,702). At September 30, 2017, Ada County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$ 6,648,191	\$ 4,323,532
Changes in assumptions or other inputs	887,473	-
Net difference between projected and actual earnings on pension plan investments	-	2,875,306
Employer change in proportionate share	-	1,268,663
Employer contributions subsequent to the measurement date	2,985,136	-
Total	<u>\$ 10,520,800</u>	<u>\$ 8,467,501</u>

\$2,985,136 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the pension expense in the year ending September 30, 2017.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2016 the beginning of the measurement period ended June 30, 2017 is 4.9 years.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

#### Year ended September 30:

2018	\$ (3,064,533)
2019	4,357,874
2020	958,749
2021	(3,183,927)
2022	-

*Actuarial Assumptions* – Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	4.25-10.00%
Salary inflation	3.75%
Investment rate of return	7.10%, net of investment expenses
Cost-of-living adjustments	1%

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2017

Mortality rates were based on the RP-2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

Experience studies were performed for the period 2007 through 2013 for the PERSI Base Plan. These studies reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013 for all funds.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of PERSI's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

#### Capital Market Assumptions

Asset Class	Expected Return	Expected Risk	Strategic Normal	Strategic Ranges
Equities			70%	66%-77%
Broad Domestic Equity	9.15%	19.00%	55%	50%-65%
International	9.25%	20.20%	15%	10%-20%
Fixed Income	3.05%	3.75%	30%	23%-33%
Cash	2.25%	0.90%	0%	0%-5%
<b>Total Fund</b>	<b>Expected Return</b>	<b>Expected Inflation</b>	<b>Expected Real Return</b>	<b>Expected Risk</b>
Actuary	7.00%	3.25%	3.75%	N/A
Portfolio	6.58%	2.25%	4.33%	12.67%

#### Actuarial Assumptions

Assumed Inflation – Mean	3.25%
Assumed Inflation – Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.08%
Portfolio Long-Term Expected Geometric Rate of Return	7.50%
Assumed Investment Expense	<u>0.40%</u>
<b>Long-Term Expected Geometric Rate of Return, Net of Investment Expenses</b>	<b>7.10%</b>

*Discount Rate* – The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension



**ADA COUNTY**

**Notes to the Financial Statements  
For the Year Ended September 30, 2017**

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plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the Employer's proportionate share of the net pension liability(asset) to changes in the discount rate* – The following presents the Employer's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.10%, as well as what the Employer's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10%) or 1-percentage-point higher (8.10%) than the current rate:

	<b>1% Decrease (6.10%)</b>	<b>Current Discount Rate (7.10%)</b>	<b>1% Increase (8.10%)</b>
Employer's proportionate share of the net Pension liability (asset)	\$111,539,660	\$47,990,444	\$(4,820,644)

*Pension plan fiduciary net position* – Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report that is a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**Ada County**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 87,477,715	\$ 87,477,715	\$ 88,432,846	\$ 955,131
Sales tax allocation	19,400,000	19,400,000	19,760,930	360,930
State shared	5,659,188	5,659,188	6,254,304	595,116
Payments in lieu of taxes	579,400	579,400	800,526	221,126
Licenses and permits	1,357,226	1,376,243	1,426,769	50,526
Charges for services	21,029,524	21,407,815	24,567,573	3,159,758
Grants	726,268	1,100,981	1,050,451	(50,530)
Interest income	500,000	500,000	1,238,542	738,542
Miscellaneous	2,019,582	2,170,819	2,544,755	373,936
<b>Total general fund revenues</b>	<b>\$ 138,748,903</b>	<b>\$ 139,672,161</b>	<b>\$ 146,076,696</b>	<b>\$ 6,404,535</b>
<b>Expenditures:</b>				
<u>General Government</u>				
Clerk of the District Court:				
Personal services	\$ 2,291,584	\$ 2,291,584	\$ 1,927,985	\$ 363,599
Other services and charges	844,956	846,432	839,009	7,423
Capital outlays	1,500	24	-	24
<b>Total clerk of the district court</b>	<b>3,138,040</b>	<b>3,138,040</b>	<b>2,766,994</b>	<b>371,046</b>
Treasurer:				
Personal services	937,597	937,597	917,601	19,996
Other services and charges	341,919	367,077	367,052	25
Capital outlays	25,160	2	-	2
<b>Total treasurer</b>	<b>1,304,676</b>	<b>1,304,676</b>	<b>1,284,653</b>	<b>20,023</b>
Assessor:				
Personal services	715,869	715,869	679,250	36,619
Other services and charges	88,918	88,918	62,129	26,789
Capital outlays	-	-	-	-
<b>Total assessor</b>	<b>804,787</b>	<b>804,787</b>	<b>741,379</b>	<b>63,408</b>
Assessor Motor Vehicle:				
Personal services	2,176,731	2,176,731	2,106,020	70,711
Other services and charges	589,018	586,216	421,516	164,700
Capital outlays	-	2,802	-	2,802
<b>Total assessor motor vehicle</b>	<b>2,765,749</b>	<b>2,765,749</b>	<b>2,527,536</b>	<b>238,213</b>
Prosecuting Attorney:				
Personal services	13,301,049	13,497,185	13,303,195	193,990
Other services and charges	1,084,386	1,177,232	865,553	311,679
Capital outlays	82,585	32,419	32,419	-
<b>Total prosecuting attorney</b>	<b>14,468,020</b>	<b>14,706,836</b>	<b>14,201,167</b>	<b>505,669</b>

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

(Continued)

**Ada County**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
Operations:				
Personal services	2,496,425	2,496,425	2,441,440	54,985
Other services and charges	6,069,974	6,730,813	5,910,047	820,766
Capital outlays	1,707,950	1,198,311	1,147,918	50,393
Total operations	10,274,349	10,425,549	9,499,405	926,144
Development Services:				
Personal services	2,053,430	2,053,430	1,948,336	105,094
Other services and charges	159,954	197,168	178,443	18,725
Capital outlays	111,215	81,701	80,701	1,000
Total development services	2,324,599	2,332,299	2,207,480	124,819
Information Technology:				
Personal services	5,375,465	5,466,645	5,208,457	258,188
Other services and charges	2,654,755	3,338,613	2,989,940	348,673
Capital outlays	1,665,500	981,642	956,179	25,463
Total information technology	9,695,720	9,786,900	9,154,576	632,324
Public Defender:				
Personal services	7,037,053	7,417,803	7,173,767	244,036
Other services and charges	2,181,188	2,604,218	1,745,277	858,941
Capital outlays	49,850	371,434	154,168	217,266
Total public defender	9,268,091	10,393,455	9,073,212	1,320,243
Department of Administration:				
Personal Services	2,688,151	2,688,151	2,418,571	269,580
Other services and charges	2,391,442	2,406,286	1,883,542	522,744
Capital outlays	20,469	5,625	-	5,625
Total administration	5,100,062	5,100,062	4,302,113	797,949

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

**Ada County**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
General:				
Personal services	665,000	665,000	-	665,000
Other services and charges	2,163,476	6,692,476	5,753,087	939,389
Capital outlays	4,229,000	-	-	-
Total general	<u>7,057,476</u>	<u>7,357,476</u>	<u>5,753,087</u>	<u>1,604,389</u>
Total general government (including capital outlays)	66,201,569	68,115,829	61,511,602	6,604,227
Less: capital outlays	<u>7,893,229</u>	<u>2,673,960</u>	<u>2,371,385</u>	<u>302,575</u>
Total general government (excluding capital outlays)	<u>\$ 58,308,340</u>	<u>\$ 65,441,869</u>	<u>\$ 59,140,217</u>	<u>\$ 6,301,652</u>
<u>Public Safety</u>				
Sheriff:				
Personal services	\$ 54,585,495	\$ 54,882,803	\$ 54,458,337	\$ 424,466
Other services and charges	8,028,735	8,484,222	8,269,653	214,569
Capital outlays	<u>754,541</u>	<u>848,712</u>	<u>633,538</u>	<u>215,174</u>
Total sheriff	<u>63,368,771</u>	<u>64,215,737</u>	<u>63,361,528</u>	<u>854,209</u>
Coroner:				
Personal services	2,423,108	2,423,108	2,138,734	284,374
Other services and charges	420,820	481,374	440,574	40,800
Capital outlays	<u>116,681</u>	<u>56,127</u>	<u>55,281</u>	<u>846</u>
Total coroner	<u>2,960,609</u>	<u>2,960,609</u>	<u>2,634,589</u>	<u>326,020</u>
Juvenile:				
Personal services	7,550,236	7,650,469	7,321,220	329,249
Other services and charges	611,812	2,367,872	934,046	1,433,826
Capital outlays	<u>166,065</u>	<u>1,268,654</u>	<u>102,337</u>	<u>1,166,317</u>
Total juvenile	<u>8,328,113</u>	<u>11,286,995</u>	<u>8,357,603</u>	<u>2,929,392</u>
Total public safety (including capital outlays)	74,657,493	78,463,341	74,353,720	4,109,621
Less: capital outlays	<u>1,037,287</u>	<u>2,173,493</u>	<u>791,156</u>	<u>1,382,337</u>
Total public safety (excluding capital outlays)	<u>\$ 73,620,206</u>	<u>\$ 76,289,848</u>	<u>\$ 73,562,564</u>	<u>\$ 2,727,284</u>
Total general fund expenditures (excluding capital outlays)	\$ 131,928,546	\$ 141,731,717	\$ 132,702,781	\$ 9,028,936
Add: capital outlays	<u>8,930,516</u>	<u>4,847,453</u>	<u>3,162,541</u>	<u>1,684,912</u>
Total general fund expenditures (including capital outlays)	<u>\$ 140,859,062</u>	<u>\$ 146,579,170</u>	<u>\$ 135,865,322</u>	<u>\$ 10,713,848</u>

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

(Continued)

**Ada County  
General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2017**

	Budgeted Amounts	Actual Amounts	Variance with
	Original	Final	Final Budget
<b>Revenue Over (Under) Expenditures</b>		10,211,374	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In		734,173	
Transfers Out		<u>(10,939,433)</u>	
<b>Total Other Financing Sources (Uses)</b>		<u>(10,205,260)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>		6,114	
<b>Reconciling Items</b>			
Changes Affected by Accrued Revenues		494,969	
Changes Affected by Accrued Expenditures		4,349,009	
<b>Fund Balances - Beginning of Year</b>		<u>54,123,656</u>	
<b>Fund Balances - End of Year</b>		<u><u>\$ 58,973,748</u></u>	

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

**Ada County**  
**Charities and Welfare**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 5,298,176	\$ 5,298,176	\$ 5,417,225	\$ 119,049
Intergovernmental	-	-	3,610	3,610
Charges for services	800,000	800,000	871,706	71,706
Miscellaneous	-	-	2,562	2,562
Total revenues	<u>6,098,176</u>	<u>6,098,176</u>	<u>6,295,103</u>	<u>196,927</u>
<b>Expenditures:</b>				
Current-				
Health and welfare				
Personal services	1,266,061	1,266,061	1,103,174	162,887
Other services and charges	7,318,161	7,318,161	6,896,634	421,527
Capital outlays	-	-	-	-
Total expenditures	<u>8,584,222</u>	<u>8,584,222</u>	<u>7,999,808</u>	<u>584,414</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(1,704,705)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(147,912)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(147,912)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			<u>(1,852,617)</u>	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			147,913	
Changes Affected by Accrued Expenditures			104,950	
<b>Fund Balances - Beginning of Year</b>			<u>13,550,451</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 11,950,697</u>	

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

***Ada County***

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**Required Supplementary Information**

**Note to Required Supplementary Information – Basis of Budgetary Reporting,  
Stewardship, Compliance, and Accountability  
For the Year Ended September 30, 2017**

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***Basis of Budgetary Accounting***

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

***Stewardship, Compliance, and Accountability***

**Budgetary Information**

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

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

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

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

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



***Ada County***

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**Required Supplementary Information**

**Note to Required Supplementary Information – Basis of Budgetary Reporting,  
Stewardship, Compliance, and Accountability**

**For the Year Ended September 30, 2017**

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budget revisions must be advertised, discussed in a public hearing, and adopted by a resolution from the Board of County Commissioners. The County increased the total 2017 budget by \$16,922,377 which had no impact on property taxes.

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

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

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

***Ada County***

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**Required Supplementary Information  
Schedule of Employer's Share of Net Pension Liability - PERSI  
For the Year Ended September 30, 2017**

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Last Three Fiscal Years <sup>(1)</sup>  
*(dollars in thousands)*

	<u>2015 <sup>(2)</sup></u>	<u>2016</u>	<u>2017</u>
Proportion of the net pension liability (asset)	3.18%	3.09%	3.05%
Proportionate share of the net pension liability (asset)	\$ 41,927	\$ 62,634	\$ 71,337
Covered-employee payroll	\$ 89,374	\$ 90,793	\$ 95,037
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	46.91%	68.99%	75.06%
Plan fiduciary net position as a percentage of the total pension liability	91.38%	87.26%	90.68%

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

(2) Amounts as of the measurement date of June 30.

***Ada County***  
**Required Supplementary Information**  
**Schedule of Employer Contributions**  
**For the Year Ended September 30, 2017**

Last Three Fiscal Years <sup>(1)</sup>  
*(dollars in thousands)*

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$ 10,049	\$ 10,669	\$ 11,018
Contributions in relation to the contractually required contribution	<u>(10,049)</u>	<u>(10,669)</u>	<u>(11,018)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 89,209	\$ 94,563	\$ 97,445
Contributions as a percentage of covered-employee payroll	11.26%	11.28%	11.31%

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

**COMBINING FINANCIAL  
STATEMENTS**

## NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

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

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

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

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

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

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

**Court Monitoring** - to account for a surcharge collected on all fines for persons violating the state law against driving a motor vehicle while under the influence of alcohol, drugs or other intoxicating substance, monies may be utilized for the purchase of ignition interlock and electronic devices. The court may also utilize moneys in this fund for alcohol or drug abuse related probation, treatment or prevention programs for adults or juveniles. This fund was established by authority of Idaho Code Section 18-8010.

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

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

## **SPECIAL REVENUE FUNDS (CONTINUED)**

**County Court Facilities** - to account for court planning, remodeling and construction of court facilities. The County Court Facilities fund is separate and distinct from the District Court fund. At the discretion of the Board of County Commissioners, funds deposited in the County Court Facilities fund may be accumulated from year to year. Revenue is provided by an administrative surcharge on each civil case. This fund was established by authority of Idaho Code Section 31-867.3.

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

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

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

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

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

**Consolidated Elections** – to account for all costs related to conducting political subdivision elections with the exception of the Ada County Highway District. Funding is provided through distribution of sales tax. This fund was established by authority of Idaho Code Section 31-809A.

### **CAPITAL PROJECTS FUND**

**Capital Projects** – to account for the acquisition and construction of major capital initiatives other than those financed by Proprietary Funds.

### **DEBT SERVICE FUND**

**Avimor Community Infrastructure District No. 1** – to account for administration and debt associated with infrastructure improvements made within the district. Funding is provided by a levy for administrative costs and general obligation bonds and special assessments. This fund was authorized by authority of Idaho Code Title 50, Chapter 31.

**Ada County**  
**Combining Balance Sheet**  
**Non-major Governmental Funds**  
**September 30, 2017**

Special Revenue Funds

	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	District Court Fund	Drug/Mental Health Court Fund
<b>ASSETS</b>								
Cash and cash equivalents	\$ 58,344	\$ 388,791	\$ 583,413	\$ 779,855	\$ 1,652,909	\$ 24,304	\$ 3,875,201	\$ 3,278,977
Investments	26,036	173,362	259,622	347,957	737,559	10,846	1,727,093	1,463,231
Accounts receivable	-	12,636	80	-	-	-	-	-
Property tax receivable	2,059,825	566,118	636,116	3,138,600	3,244,227	-	10,879,866	-
Accrued interest receivable	-	-	1,462	-	-	-	-	-
Due from other funds	-	7,739	-	-	-	-	-	-
Due from other agencies and units of government	-	4,579	9,381	-	-	-	13,771	-
<b>Total assets</b>	<b>\$ 2,144,205</b>	<b>\$ 1,153,225</b>	<b>\$ 1,490,074</b>	<b>\$ 4,266,412</b>	<b>\$ 5,634,695</b>	<b>\$ 35,150</b>	<b>\$ 16,495,931</b>	<b>\$ 4,742,208</b>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ 45,164	\$ 26,000	\$ 58,707	\$ 172,704	\$ -	\$ 754,199	\$ 104,843
Due to other funds	-	678	492	-	-	-	714	-
Unavailable/advanced revenue	-	-	-	51,536	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>45,842</b>	<b>26,492</b>	<b>110,243</b>	<b>172,704</b>	<b>-</b>	<b>754,913</b>	<b>104,843</b>
<b>DEFERRED INFLOWS</b>								
Property tax	2,059,825	566,118	636,116	3,138,600	3,244,227	-	10,879,866	-
<b>FUND BALANCES</b>								
Restricted for:								
Enabling Legislation	84,380	541,265	827,466	-	-	-	-	4,637,365
Community infrastructure	-	-	-	-	-	-	-	-
Assigned for:								
General government	-	-	-	-	2,217,764	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	35,150	4,861,152	-
Recreation and culture	-	-	-	1,017,569	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>84,380</b>	<b>541,265</b>	<b>827,466</b>	<b>1,017,569</b>	<b>2,217,764</b>	<b>35,150</b>	<b>4,861,152</b>	<b>4,637,365</b>
Total liabilities, deferred inflows and fund balances	<b>\$ 2,144,205</b>	<b>\$ 1,153,225</b>	<b>\$ 1,490,074</b>	<b>\$ 4,266,412</b>	<b>\$ 5,634,695</b>	<b>\$ 35,150</b>	<b>\$ 16,495,931</b>	<b>\$ 4,742,208</b>

**Ada County**  
**Combining Balance Sheet**  
**Non-major Governmental Funds**  
**September 30, 2017**

Special Revenue Funds							Capital Projects Fund	Debt Service Fund	Total
County Court Facilities Fund	Waterways Fund	Emergency Communications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Consolidated Elections Fund	Capital Projects Fund	Avimor CID No. 1 Fund	Non-major Governmental Funds
\$ 259,956	\$ 174,694	\$ 3,855,033	\$ 309,205	\$ 693	\$ 807,219	\$ 289,529	\$ 6,092,475	\$ 1,313,514	\$ 23,744,112
116,004	77,740	1,715,518	137,937	309	359,218	129,201	2,718,741	2,471	10,002,845
-	-	318,646	-	-	-	-	-	-	331,362
-	-	-	-	20,000	1,119,285	-	-	4,371	21,668,408
-	434	9,910	-	-	2,144	-	-	14	13,964
-	-	-	-	-	-	-	-	-	7,739
-	-	504	69,566	-	15,873	-	-	-	113,674
<u>\$ 375,960</u>	<u>\$ 252,868</u>	<u>\$ 5,899,611</u>	<u>\$ 516,708</u>	<u>\$ 21,002</u>	<u>\$ 2,303,739</u>	<u>\$ 418,730</u>	<u>\$ 8,811,216</u>	<u>\$ 1,320,370</u>	<u>\$ 55,882,104</u>
\$ -	\$ 13,357	\$ 196,815	\$ 29,156	\$ -	\$ 82,782	\$ 12,486	\$ 161,093	\$ -	\$ 1,657,306
-	35,581	15,039	179	-	1,795	60,500	-	6,135	121,113
-	-	-	-	-	-	-	-	-	51,536
-	48,938	211,854	29,335	-	84,577	72,986	161,093	6,135	1,829,955
-	-	-	-	20,000	1,119,285	-	-	4,371	21,668,408
375,960	-	5,687,757	-	-	1,099,877	345,744	-	-	13,599,814
-	-	-	-	-	-	-	-	1,309,864	1,309,864
-	-	-	-	-	-	-	-	-	2,217,764
-	-	-	487,373	-	-	-	-	-	487,373
-	-	-	-	-	-	-	-	-	4,896,302
-	203,930	-	-	1,002	-	-	-	-	1,222,501
-	-	-	-	-	-	-	8,650,123	-	8,650,123
<u>375,960</u>	<u>203,930</u>	<u>5,687,757</u>	<u>487,373</u>	<u>1,002</u>	<u>1,099,877</u>	<u>345,744</u>	<u>8,650,123</u>	<u>1,309,864</u>	<u>32,383,741</u>
<u>\$ 375,960</u>	<u>\$ 252,868</u>	<u>\$ 5,899,611</u>	<u>\$ 516,708</u>	<u>\$ 21,002</u>	<u>\$ 2,303,739</u>	<u>\$ 418,730</u>	<u>\$ 8,811,216</u>	<u>\$ 1,320,370</u>	<u>\$ 55,882,104</u>



**Ada County**  
**Combining Statement of Revenues, Expenditures, and Changes In Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2017**

Special Revenue Funds

	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	District Court Fund	Drug/Mental Health Court Fund
<b>REVENUES</b>								
Taxes	\$ 2,004,546	\$ 559,756	\$ 624,009	\$ 631,964	\$ 3,156,085	\$ -	\$ 10,235,597	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,102,274	-
Charges for services	-	277,135	1,017	90,312	121,112	-	757,525	221,266
Intergovernmental	1,033	3,691	35,374	106	1,582	-	1,367,232	1,705,419
Interest income	1,515	5,674	8,888	10,996	25,765	302	58,696	50,550
Net increase (decrease) in the fair value of investments	(107)	(732)	(1,166)	(1,517)	(3,041)	(46)	(7,030)	(6,093)
Miscellaneous	-	2,817	-	231,905	-	29,388	30,304	137
<b>Total revenues</b>	<b>2,006,987</b>	<b>848,341</b>	<b>668,122</b>	<b>963,766</b>	<b>3,301,503</b>	<b>29,644</b>	<b>13,544,598</b>	<b>1,971,279</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	3,044,111	-	12,846,749	1,534,752
Sanitation	-	779,480	481,667	-	-	-	-	-
Public safety	-	-	-	-	-	26,600	-	39,570
Health and welfare	1,995,913	-	-	-	-	-	-	-
Recreational and cultural	-	-	-	593,049	-	-	-	-
Community infrastructure	-	-	-	-	-	-	-	-
Capital outlay	-	26,568	-	377,226	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Interest and other debt charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,995,913</b>	<b>806,048</b>	<b>481,667</b>	<b>970,275</b>	<b>3,044,111</b>	<b>26,600</b>	<b>12,846,749</b>	<b>1,574,322</b>
Excess (deficiency) of revenues over expenditures	11,074	42,293	186,455	(6,509)	257,392	3,044	697,849	396,957
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	650	9,263	-	-	-	-	-
Transfers (out)	(1,408)	(24,929)	(312,500)	(9,479)	(22,724)	(256)	(51,666)	(44,457)
Capital Lease	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
<b>Total other financing sources and (uses)</b>	<b>(1,408)</b>	<b>(24,279)</b>	<b>(303,237)</b>	<b>(9,479)</b>	<b>(22,724)</b>	<b>(256)</b>	<b>(51,666)</b>	<b>(44,457)</b>
Net change in fund balance	9,666	18,014	(116,782)	(15,988)	234,668	2,788	646,183	352,500
Fund balance, beginning of year	74,714	523,251	944,248	1,033,557	1,983,096	32,362	4,214,969	4,284,865
<b>Fund balance, end of year</b>	<b>\$ 84,380</b>	<b>\$ 541,265</b>	<b>\$ 827,466</b>	<b>\$ 1,017,569</b>	<b>\$ 2,217,764</b>	<b>\$ 35,150</b>	<b>\$ 4,861,152</b>	<b>\$ 4,637,365</b>

**Ada County**  
**Combining Statement of Revenues, Expenditures, and Changes In Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2017**

Special Revenue Funds							Capital Projects Fund	Debt Service Fund	Total
County Court Facilities Fund	Waterways Fund	Emergency Communications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Consolidated Election Fund	Capital Projects Fund	Avimor CID No.1 Fund	Non-major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 19,971	\$ 1,048,266	\$ -	\$ -	\$ 6,087	\$ 18,286,281
-	165,272	-	-	-	-	-	-	-	165,272
-	-	-	-	-	-	-	-	-	1,102,274
179,165	-	5,984,934	-	-	-	-	-	-	7,632,466
-	-	-	1,164,996	16	50,237	661,873	-	-	4,991,559
3,345	2,240	65,989	5,348	41	14,360	4,683	96,898	2,240	357,530
(413)	(320)	(8,411)	(611)	(2)	(1,655)	(535)	(9,158)	(11)	(40,848)
-	-	-	-	-	2,025	900	218,827	237,264	753,567
<u>182,097</u>	<u>167,192</u>	<u>6,042,512</u>	<u>1,169,733</u>	<u>20,026</u>	<u>1,113,233</u>	<u>666,921</u>	<u>306,567</u>	<u>245,580</u>	<u>33,248,101</u>
-	-	-	-	-	-	647,185	963,870	-	19,036,667
-	-	-	-	-	1,147,548	-	-	-	2,408,695
-	-	5,187,434	1,225,144	-	-	-	-	-	6,478,748
-	-	-	-	-	-	-	-	-	1,995,913
-	136,380	-	-	20,000	-	-	-	-	749,429
-	-	-	-	-	-	-	-	644,523	644,523
-	-	4,277,265	-	-	33,351	-	4,716,303	-	9,430,713
-	-	10	-	-	-	-	-	4,513	4,523
-	-	-	-	-	-	-	-	44,245	44,245
-	136,380	9,464,709	1,225,144	20,000	1,180,899	647,185	5,680,173	693,281	40,793,456
<u>182,097</u>	<u>30,812</u>	<u>(3,422,197)</u>	<u>(55,411)</u>	<u>26</u>	<u>(67,666)</u>	<u>19,736</u>	<u>(5,373,606)</u>	<u>(447,701)</u>	<u>(7,545,355)</u>
-	-	-	-	-	6,338	-	11,487,392	-	11,503,643
(2,932)	-	-	(4,737)	(39)	(215,472)	(4,147)	(421,842)	-	(1,116,588)
-	-	1,477,835	-	-	-	-	-	-	1,477,835
-	-	-	-	-	-	-	-	1,184,800	1,184,800
<u>(2,932)</u>	<u>-</u>	<u>1,477,835</u>	<u>(4,737)</u>	<u>(39)</u>	<u>(209,134)</u>	<u>(4,147)</u>	<u>11,065,550</u>	<u>1,184,800</u>	<u>13,049,690</u>
179,165	30,812	(1,944,362)	(60,148)	(13)	(276,800)	15,589	5,691,944	737,099	5,504,335
196,795	173,118	7,632,119	547,521	1,015	1,376,677	330,155	2,958,179	572,765	26,879,406
<u>\$ 375,960</u>	<u>\$ 203,930</u>	<u>\$ 5,687,757</u>	<u>\$ 487,373</u>	<u>\$ 1,002</u>	<u>\$ 1,099,877</u>	<u>\$ 345,744</u>	<u>\$ 8,650,123</u>	<u>\$ 1,309,864</u>	<u>\$ 32,383,741</u>

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

**Ada County  
Public Health  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 1,978,163	\$ 1,978,163	\$ 2,004,546	\$ 26,383
Intergovernmental	-	-	1,033	1,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,978,163</u>	<u>1,978,163</u>	<u>2,005,579</u>	<u>27,416</u>
<b>Expenditures:</b>				
Current - Health and welfare				
Other services and charges	<u>1,995,913</u>	<u>1,995,913</u>	<u>1,995,913</u>	<u>-</u>
Total expenditures	<u>1,995,913</u>	<u>1,995,913</u>	<u>1,995,913</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>9,666</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(1,408)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(1,408)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			8,258	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			1,408	
Changes Affected by Accrued Expenditures			-	
<b>Fund Balances - Beginning of Year</b>			<u>74,714</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 84,380</u>	

(Continued)

**Ada County  
Weed Control  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 550,816	\$ 550,816	\$ 559,756	\$ 8,940
Intergovernmental	-	18,594	8,933	(9,661)
Charges for services	360,521	360,521	279,101	(81,420)
Miscellaneous	-	-	3,467	3,467
Total revenues	<u>911,337</u>	<u>929,931</u>	<u>851,257</u>	<u>(78,674)</u>
<b>Expenditures:</b>				
Current -				
Sanitation				
Personal services	525,655	525,655	505,548	20,107
Other services and charges	352,882	385,869	300,103	85,766
Capital outlays	<u>52,787</u>	<u>29,800</u>	<u>26,568</u>	<u>3,232</u>
Total expenditures	<u>931,324</u>	<u>941,324</u>	<u>832,219</u>	<u>109,105</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>19,038</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			650	
Transfers Out			<u>(24,929)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(24,279)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>			(5,241)	
Expenditures and Other Financing Uses				
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(2,916)	
Changes Affected by Accrued Expenditures			26,171	
<b>Fund Balances - Beginning of Year</b>			<u>523,251</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 541,265</u>	

**Ada County**  
**Pest Extermination**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 617,320	\$ 617,320	\$ 624,009	\$ 6,689
Intergovernmental	16,500	16,500	34,578	18,078
Charges for services	500	500	1,259	759
Miscellaneous	-	-	9,263	9,263
Interest	-	-	8,786	8,786
<b>Total revenues</b>	<u>634,320</u>	<u>634,320</u>	<u>677,895</u>	<u>43,575</u>
<b>Expenditures:</b>				
Current -				
Sanitation				
Personal services	204,053	204,053	194,872	9,181
Other services and charges	366,758	682,039	597,706	84,333
Capital outlays	345,238	29,957	-	29,957
<b>Total expenditures</b>	<u>916,049</u>	<u>916,049</u>	<u>792,578</u>	<u>123,471</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(114,683)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			9,263	
Transfers Out			<u>(312,500)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(303,237)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>			(417,920)	
Expenditures and Other Financing Uses				
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(9,774)	
Changes Affected by Accrued Expenditures			310,912	
<b>Fund Balances - Beginning of Year</b>			<u>944,248</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 827,466</u>	

(Continued)

**Ada County**  
**Parks and Recreation**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 628,729	\$ 628,729	\$ 631,964	\$ 3,235
Intergovernmental	-	-	106	106
Charges for services	111,000	111,000	90,312	(20,688)
Miscellaneous	288,141	288,141	248,227	(39,914)
Total revenues	1,027,870	1,027,870	970,609	(57,261)
<b>Expenditures:</b>				
Current -				
Recreational and cultural				
Personal services	356,873	356,873	323,382	33,491
Other services and charges	278,997	316,840	286,242	30,598
Capital outlays	392,000	437,325	377,226	60,099
Total expenditures	1,027,870	1,111,038	986,850	124,188
Excess (deficiency) of revenues over expenditures and other uses, cash basis			(16,241)	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			(9,479)	
<b>Total Other Financing Sources (Uses)</b>			(9,479)	
<b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			(25,720)	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(6,843)	
Changes Affected by Accrued Expenditures			16,575	
<b>Fund Balances - Beginning of Year</b>				
			1,033,557	
<b>Fund Balance - End of Year</b>				
			\$ 1,017,569	

**Ada County  
Ad Valorem  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 3,117,984	\$ 3,117,984	\$ 3,156,085	\$ 38,101
Intergovernmental	-	-	1,582	1,582
Charges for services	88,000	88,000	121,112	33,112
Miscellaneous	-	-	-	-
Total revenues	<u>3,205,984</u>	<u>3,205,984</u>	<u>3,278,779</u>	<u>72,795</u>
<b>Expenditures:</b>				
Current -				
General government				
Personal services	3,052,687	3,052,687	2,833,045	219,642
Other services and charges	205,654	219,814	209,942	9,872
Capital outlays	14,162	2	-	2
Total expenditures	<u>3,272,503</u>	<u>3,272,503</u>	<u>3,042,987</u>	<u>229,516</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>235,792</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(22,724)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(22,724)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>			213,068	
Expenditures and Other Financing Uses				
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			22,723	
Changes Affected by Accrued Expenditures			(1,123)	
<b>Fund Balances - Beginning of Year</b>			<u>1,983,096</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 2,217,764</u>	

(Continued)



**Ada County**  
**Court Monitoring**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	40,000	40,000	29,641	(10,359)
<b>Total revenues</b>	<u>40,000</u>	<u>40,000</u>	<u>29,641</u>	<u>(10,359)</u>
<b>Expenditures:</b>				
Current -				
Public safety				
Personal services	-	-	-	-
Other services and charges	40,000	40,000	26,600	13,400
Capital outlays	-	-	-	-
<b>Total expenditures</b>	<u>40,000</u>	<u>40,000</u>	<u>26,600</u>	<u>13,400</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>3,041</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(256)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(256)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			2,785	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			3	
Changes Affected by Accrued Expenditures			-	
<b>Fund Balances - Beginning of Year</b>			<u>32,362</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 35,150</u>	

**Ada County  
District Court  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenue:</b>				
Taxes	\$ 110,116,433	\$ 10,116,433	\$ 10,235,597	\$ 119,164
Intergovernmental	1,276,147	1,370,548	1,374,773	4,225
Charges for services	771,722	771,722	756,762	(14,960)
Fines and forfeitures	1,250,000	1,250,000	1,231,318	(18,682)
Miscellaneous	28,434	28,434	30,303	1,869
Total revenues	<u>113,442,736</u>	<u>13,537,137</u>	<u>13,628,753</u>	<u>91,616</u>
<b>Expenditures:</b>				
Current -				
General government				
Personal services	11,650,154	11,650,154	11,084,032	566,122
Other services and charges	1,755,962	1,879,605	1,725,903	153,702
Capital outlays	36,620	5,575	-	5,575
Total expenditures	<u>13,442,736</u>	<u>13,535,334</u>	<u>12,809,935</u>	<u>725,399</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>818,818</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(51,666)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(51,666)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>			767,152	
Expenditures and Other Financing Uses				
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(84,155)	
Changes Affected by Accrued Expenditures			(36,814)	
<b>Fund Balances - Beginning of Year</b>			<u>4,214,969</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 4,861,152</u>	

(Continued)

**Ada County**  
**Drug Court/Mental Health Court**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,390,554	1,390,554	1,705,419	314,865
Charges for services	234,300	234,300	218,969	(15,331)
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	129	129
Total revenues	<u>1,624,854</u>	<u>1,624,854</u>	<u>1,924,517</u>	<u>299,663</u>
<b>Expenditures:</b>				
Current -				
Public safety				
Personal services	1,353,446	1,353,446	1,203,103	150,343
Other services and charges	495,178	704,684	370,142	334,542
Capital outlays	<u>2,809,647</u>	<u>2,809,060</u>	-	<u>2,809,060</u>
Total expenditures	<u>4,658,271</u>	<u>4,867,190</u>	<u>1,573,245</u>	<u>3,293,945</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>351,272</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(44,457)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(44,457)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			306,815	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			46,763	
Changes Affected by Accrued Expenditures			(1,078)	
<b>Fund Balances - Beginning of Year</b>			<u>4,284,865</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 4,637,365</u>	

**Ada County**  
**County Court Facilities**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	180,204	180,204
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>180,204</u>	<u>180,204</u>
<b>Expenditures:</b>				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>180,204</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(2,932)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(2,932)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			177,272	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			1,893	
Changes Affected by Accrued Expenditures			-	
<b>Fund Balances - Beginning of Year</b>			<u>196,795</u>	
<b>Fund Balance - End of Year</b>			<u><u>\$ 375,960</u></u>	

(Continued)

**Ada County  
Waterways  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	173,500	173,500	165,272	(8,228)
Interest	-	-	2,119	2,119
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>173,500</u>	<u>173,500</u>	<u>167,391</u>	<u>(6,109)</u>
<b>Expenditures:</b>				
Current -				
Recreational and cultural				
Personal services	79,718	79,718	41,512	38,206
Other services and charges	94,676	94,676	94,652	24
Capital outlays	-	-	-	-
<b>Total expenditures</b>	<u>174,394</u>	<u>174,394</u>	<u>136,164</u>	<u>38,230</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>31,227</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			-	
<b>Total Other Financing Sources (Uses)</b>			<u>-</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>			31,227	
Expenditures and Other Financing Uses				
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(199)	
Changes Affected by Accrued Expenditures			(216)	
<b>Fund Balances - Beginning of Year</b>			<u>173,118</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 203,930</u>	

**Ada County**  
**Emergency Communications**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	5,503,792	5,503,792	5,966,743	462,951
Interest	99,996	99,996	67,704	(32,292)
Miscellaneous	2,000	2,000	-	(2,000)
Total revenues	<u>5,605,788</u>	<u>5,605,788</u>	<u>6,034,447</u>	<u>428,659</u>
<b>Expenditures:</b>				
Current -				
Public safety				
Personal services	1,066,559	1,066,559	798,890	267,669
Other services and charges	3,321,005	5,385,458	4,385,764	999,694
Capital outlays	5,101,356	3,794,006	2,799,430	994,576
Total expenditures	<u>9,488,920</u>	<u>10,246,023</u>	<u>7,984,084</u>	<u>2,261,939</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(1,949,637)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			-	
<b>Total Other Financing Sources (Uses)</b>			<u>-</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			(1,949,637)	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			1,485,901	
Changes Affected by Accrued Expenditures			(1,480,626)	
<b>Fund Balances - Beginning of Year</b>			<u>7,632,119</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 5,687,757</u>	

(Continued)

**Ada County**  
**Emergency Management**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	529,519	997,629	645,596	(352,033)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	529,519	997,629	645,596	(352,033)
<b>Expenditures:</b>				
Current -				
Public safety				
Personal services	462,600	481,600	468,429	13,171
Other services and charges	80,840	561,192	220,767	340,425
Capital outlays	-	33,891	-	33,891
Total expenditures	543,440	1,076,683	689,196	387,487
Excess (deficiency) of revenues over expenditures and other uses, cash basis			(43,600)	
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			(4,737)	
<b>Total Other Financing Sources (Uses)</b>			(4,737)	
 <b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			(48,337)	
 <b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			524,137	
Changes Affected by Accrued Expenditures			(535,948)	
 <b>Fund Balances - Beginning of Year</b>				
			547,521	
 <b>Fund Balance - End of Year</b>				
			\$ 487,373	

**Ada County  
Veterans Memorial  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 19,700	\$ 19,700	\$ 19,971	\$ 271
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>19,700</u>	<u>19,700</u>	<u>19,987</u>	<u>287</u>
<b>Expenditures:</b>				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	20,000	20,000	20,000	-
Capital outlays	-	-	-	-
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(13)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(39)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(39)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			(52)	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			39	
Changes Affected by Accrued Expenditures			-	
<b>Fund Balances - Beginning of Year</b>			<u>1,015</u>	
<b>Fund Balance - End of Year</b>			<u><u>\$ 1,002</u></u>	

(Continued)



**Ada County**  
**Mosquito Abatement**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 1,035,383	\$ 1,035,383	\$ 1,048,266	\$ 12,883
Intergovernmental	31,500	35,500	44,860	9,360
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	14,330	14,330
Miscellaneous	-	-	8,363	8,363
Total revenues	1,066,883	1,070,883	1,115,819	44,936
 <b>Expenditures:</b>				
Current -				
Sanitation				
Personal services	411,424	411,424	401,054	10,370
Other services and charges	592,016	1,149,599	965,681	183,918
Capital outlays	580,500	201,917	33,351	168,566
Total expenditures	1,583,940	1,762,940	1,400,086	362,854
Excess (deficiency) of revenues over expenditures and other uses, cash basis			(284,267)	
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			6,338	
Transfers Out			(215,472)	
<b>Total Other Financing Sources (Uses)</b>			(209,134)	
<b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			(493,401)	
 <b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(2,587)	
Changes Affected by Accrued Expenditures			219,188	
 <b>Fund Balances - Beginning of Year</b>			1,376,677	
<b>Fund Balance - End of Year</b>			\$ 1,099,877	

**Ada County**  
**Consolidated Elections**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	650,370	650,370	661,873	11,503
Charges for services	-	-	-	-
Miscellaneous	-	-	900	900
Total revenues	<u>650,370</u>	<u>650,370</u>	<u>662,773</u>	<u>12,403</u>
<b>Expenditures:</b>				
Current-				
General Government				
Personal services	165,048	165,048	125,304	39,744
Other services and charges	527,056	527,056	522,932	4,124
Capital outlays	-	-	-	-
Total expenditures	<u>692,104</u>	<u>692,104</u>	<u>648,236</u>	<u>43,868</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>14,537</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(4,147)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(4,147)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>			10,390	
Expenditures and Other Financing Uses				
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			4,147	
Changes Affected by Accrued Expenditures			1,052	
<b>Fund Balances - Beginning of Year</b>			<u>330,155</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 345,744</u>	

(Continued)

**Ada County  
Capital Projects  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	12,242,624	12,242,624
Total revenues	-	-	12,242,624	12,242,624
<b>Expenditures:</b>				
General Government				
Other services and charges	-	8,392,833	6,002,289	2,390,544
Debt Service-				
Principal retirement	-	-	-	-
Interest and other debt charges	-	-	-	-
Total expenditures	-	8,392,833	6,002,289	2,390,544
Excess (deficiency) of revenues over expenditures and other uses, cash basis			6,240,335	
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			11,487,392	
Transfers Out			(421,842)	
<b>Total Other Financing Sources (Uses)</b>			11,065,550	
<b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			17,305,885	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(11,936,057)	
Changes Affected by Accrued Expenditures/Capital Outlay			322,116	
<b>Fund Balances - Beginning of Year</b>			2,958,179	
<b>Fund Balance - End of Year</b>			\$ 8,650,123	

**Ada County**  
**Avimor CID #1**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 4,637	\$ 4,637	\$ 6,087	\$ 1,450
Charges for services	-	-	-	-
Miscellaneous	50,660	50,660	53,760	3,100
Total revenues	<u>55,297</u>	<u>55,297</u>	<u>59,847</u>	<u>4,550</u>
<b>Expenditures:</b>				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	55,297	55,297	55,016	281
Capital outlays	-	-	-	-
Total expenditures	<u>55,297</u>	<u>55,297</u>	<u>55,016</u>	<u>281</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>4,831</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			-	
<b>Total Other Financing Sources (Uses)</b>			<u>-</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>			4,831	
Expenditures and Other Financing Uses				
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			1,370,533	
Changes Affected by Accrued Expenditures			(638,265)	
<b>Fund Balances - Beginning of Year</b>			<u>572,765</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 1,309,864</u>	

## INTERNAL SERVICE FUNDS

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

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

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

**Ada County**  
**Internal Service Funds**  
**Combining Statement of Net Position**  
**September 30, 2017**

	Self-Funded Health Insurance	Liability Insurance	Total
<b>ASSETS</b>			
Cash	\$ 8,524,460	\$ 6,579,620	\$ 15,104,080
Investments	3,078,312	3,572,788	6,651,100
Accrued interest receivable	19,976	17,255	37,231
	<u>11,622,748</u>	<u>10,169,663</u>	<u>21,792,411</u>
Total current assets			
	<u>11,622,748</u>	<u>10,169,663</u>	<u>21,792,411</u>
Total assets			
	<u>11,622,748</u>	<u>10,169,663</u>	<u>21,792,411</u>
<b>LIABILITIES</b>			
Accounts payable	1,278,753	22,925	1,301,678
Due to other funds	-	139,020	139,020
Claims and judgments	1,772,985	2,015,061	3,788,046
	<u>3,051,738</u>	<u>2,177,006</u>	<u>5,228,744</u>
Total current liabilities			
	<u>3,051,738</u>	<u>2,177,006</u>	<u>5,228,744</u>
Noncurrent liabilities:			
Claims and judgments	-	2,160,648	2,160,648
	<u>-</u>	<u>2,160,648</u>	<u>2,160,648</u>
Total noncurrent liabilities			
	<u>-</u>	<u>2,160,648</u>	<u>2,160,648</u>
Total liabilities			
	<u>3,051,738</u>	<u>4,337,654</u>	<u>7,389,392</u>
<b>NET POSITION</b>			
Unrestricted	8,571,010	5,832,009	14,403,019
Total net position	<u>\$ 8,571,010</u>	<u>\$ 5,832,009</u>	<u>\$ 14,403,019</u>

**Ada County**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**For the Year Ended September 30, 2017**

	Self-Funded Health Insurance	Liability Insurance	Total
<b>OPERATING REVENUES</b>			
Charges for services	\$ 21,796,072	\$ 2,920,382	\$ 24,716,454
Total operating revenues	21,796,072	2,920,382	24,716,454
<b>OPERATING EXPENSES</b>			
Claims	17,594,345	2,710,182	20,304,527
Administration	3,982,666	551,527	4,534,193
Total operating expenses	21,577,011	3,261,709	24,838,720
Income (loss) before nonoperating income (expense) and transfers	219,061	(341,327)	(122,266)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest income	124,994	127,278	252,272
Net increase (decrease) in the fair value of investments	(13,626)	(15,492)	(29,118)
Total nonoperating income	111,368	111,786	223,154
Income (loss) before operating transfers	330,429	(229,541)	100,888
Transfers out	-	(33,883)	(33,883)
Change in net position	330,429	(263,424)	67,005
Total net position - beginning	8,240,581	6,095,433	14,336,014
Total net position - ending	\$ 8,571,010	\$ 5,832,009	\$ 14,403,019

**Ada County**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended September 30, 2017**

	Self-Funded Health Insurance	Liability Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from services provided to other funds	\$ 21,796,072	\$ 2,920,382	\$ 24,716,454
Cash paid to suppliers for goods and contracted services	<u>(21,226,982)</u>	<u>(4,939,599)</u>	<u>(26,166,581)</u>
Net cash provided by (used for) operating activities	<u>569,090</u>	<u>(2,019,217)</u>	<u>(1,450,127)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfer out	<u>-</u>	<u>(33,883)</u>	<u>(33,883)</u>
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(33,883)</u>	<u>(33,883)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Net (increase) decrease in investments	458,029	304,279	762,308
Interest income	<u>120,284</u>	<u>125,908</u>	<u>246,192</u>
Net cash provided by (used for) investing activities	<u>578,313</u>	<u>430,187</u>	<u>1,008,500</u>
Net increase (decrease) in cash	1,147,403	(1,622,913)	(475,510)
Cash, beginning of year	<u>7,377,057</u>	<u>8,202,533</u>	<u>15,579,590</u>
Cash, end of year	<u><u>\$ 8,524,460</u></u>	<u><u>\$ 6,579,620</u></u>	<u><u>\$ 15,104,080</u></u>

(Continued)



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

	Self-Funded Health Insurance	Liability Insurance	Total
Operating income (loss)	\$ 219,061	\$ (341,327)	\$ (122,266)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Increase (decrease) in accounts payable	549,864	11,399	561,263
Increase (decrease) in due to other funds	-	(45,239)	(45,239)
Increase (decrease) in claims and judgments	(199,835)	(1,644,050)	(1,843,885)
Total adjustments	350,029	(1,677,890)	(1,327,861)
Net cash provided by (used for) operating activities	\$ 569,090	\$ (2,019,217)	\$ (1,450,127)

Noncash investing activities for governmental internal service funds were:

The net decrease in the fair value of investments for Self-Funded Health Insurance was \$13,626 for the year.

The net decrease in the fair value of investments for Liability Insurance was \$15,492 for the year.

## AGENCY FUNDS

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

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

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

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

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

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

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

**ADA COUNTY, IDAHO**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**September 30, 2017**

	<u>State of Idaho</u>	<u>Special Taxing Districts</u>	<u>Unappor- tioned Account</u>	<u>Court Suspense</u>	<u>Resti- tution Accounts</u>	<u>Sheriff's Account</u>	<u>Total</u>
<b>Assets</b>							
Cash	\$ 4,391,268	\$ 161,456	\$ 3,226,737	\$ 2,085,575	\$ 33,570	\$ 758,909	\$ 10,657,515
Accounts Receivable	531,015	47,288	-	-	-	-	578,303
<b>Total assets</b>	<b><u>\$ 4,922,283</u></b>	<b><u>\$ 208,744</u></b>	<b><u>\$ 3,226,737</u></b>	<b><u>\$ 2,085,575</u></b>	<b><u>\$ 33,570</u></b>	<b><u>\$ 758,909</u></b>	<b><u>\$ 11,235,818</u></b>
<b>Liabilities</b>							
Accounts payable	\$ 4,389,824	\$ 21,639	\$ -	\$ 8,855	\$ -	\$ -	\$ 4,420,318
Fines and appearance bonds to be remitted	-	-	-	2,029,432	-	-	2,029,432
Fiduciary fund liabilities:							
Judgments held in trust	-	-	-	-	-	607,795	607,795
Tax receipts held in trust	-	-	3,226,737	-	-	-	3,226,737
Due to prisoners	-	-	-	-	-	151,114	151,114
Due to victims	-	-	-	-	33,570	-	33,570
Due to other agencies and units of government	532,459	187,105	-	47,288	-	-	766,852
<b>Total liabilities</b>	<b><u>\$ 4,922,283</u></b>	<b><u>\$ 208,744</u></b>	<b><u>\$ 3,226,737</u></b>	<b><u>\$ 2,085,575</u></b>	<b><u>\$ 33,570</u></b>	<b><u>\$ 758,909</u></b>	<b><u>\$ 11,235,818</u></b>

**ADA COUNTY, IDAHO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

<b>FUND</b>	Balance 9/30/16	Additions	Deductions	Balance 9/30/17
<b>State of Idaho</b>				
<b>Assets:</b>				
Cash	\$ 4,492,433	\$ 57,013,556	\$ 57,114,721	\$ 4,391,268
Accounts Receivable	554,489	531,015	554,489	531,015
<b>Total Assets</b>	<b>\$ 5,046,922</b>	<b>\$ 57,544,571</b>	<b>\$ 57,669,210</b>	<b>\$ 4,922,283</b>
<b>Liabilities:</b>				
Accounts payable	\$ 64,016	\$ 57,012,112	\$ 52,686,304	\$ 4,389,824
Due to other agencies and units of government	4,982,906	532,459	4,982,906	532,459
<b>Total liabilities</b>	<b>\$ 5,046,922</b>	<b>\$ 57,544,571</b>	<b>\$ 57,669,210</b>	<b>\$ 4,922,283</b>
<b>Special Taxing Districts</b>				
<b>Assets:</b>				
Cash	\$ 204,339	\$ 444,262,878	\$ 444,305,761	\$ 161,456
Accounts Receivable	76,605	47,288	76,605	47,288
	<b>\$ 280,944</b>	<b>\$ 444,310,166</b>	<b>\$ 444,382,366</b>	<b>\$ 208,744</b>
<b>Liabilities:</b>				
Accounts payable	\$ 81,220	\$ 21,639	\$ 81,220	\$ 21,639
Due to other agencies and units of government	199,724	444,288,527	444,301,146	187,105
	<b>\$ 280,944</b>	<b>\$ 444,310,166</b>	<b>\$ 444,382,366</b>	<b>\$ 208,744</b>
<b>Unapportioned</b>				
<b>Assets:</b>				
Cash	\$ 3,479,429	\$ 1,638,276,673	\$ 1,638,529,365	\$ 3,226,737
	<b>\$ 3,479,429</b>	<b>\$ 1,638,276,673</b>	<b>\$ 1,638,529,365</b>	<b>\$ 3,226,737</b>
<b>Liabilities:</b>				
Tax receipts held in trust	\$ 3,479,429	\$ 1,638,276,673	\$ 1,638,529,365	\$ 3,226,737
	<b>\$ 3,479,429</b>	<b>\$ 1,638,276,673</b>	<b>\$ 1,638,529,365</b>	<b>\$ 3,226,737</b>

**ADA COUNTY, IDAHO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

<b><u>FUND</u></b>	Balance 9/30/16	Additions	Deductions	Balance 9/30/17
<b><u>Court Suspense</u></b>				
<b>Assets:</b>				
Cash	\$ 3,496,559	\$ 17,092,926	\$ 18,503,910	\$ 2,085,575
Total Assets	<u>\$ 3,496,559</u>	<u>\$ 17,092,926</u>	<u>\$ 18,503,910</u>	<u>\$ 2,085,575</u>
<b>Liabilities:</b>				
Accounts payable	\$ 14,494	\$ 15,016,206	\$ 15,021,845	\$ 8,855
Due to agencies	631,094	47,288	631,094	47,288
Fines and appearance bonds to be remitted	<u>2,850,971</u>	<u>2,029,432</u>	<u>2,850,971</u>	<u>2,029,432</u>
Total liabilities	<u>\$ 3,496,559</u>	<u>\$ 17,092,926</u>	<u>\$ 18,503,910</u>	<u>\$ 2,085,575</u>
<b><u>Restitution Accounts</u></b>				
<b>Assets:</b>				
Cash	\$ 43,900	\$ 2,239,475	\$ 2,249,805	\$ 33,570
	<u>\$ 43,900</u>	<u>\$ 2,239,475</u>	<u>\$ 2,249,805</u>	<u>\$ 33,570</u>
<b>Liabilities:</b>				
Due victims	\$ 43,900	\$ 2,239,475	\$ 2,249,805	\$ 33,570
	<u>\$ 43,900</u>	<u>\$ 2,239,475</u>	<u>\$ 2,249,805</u>	<u>\$ 33,570</u>
<b><u>Sheriff's Accounts</u></b>				
<b>Assets:</b>				
Cash	\$ 979,787	\$ 17,124,685	\$ 17,345,563	\$ 758,909
	<u>\$ 979,787</u>	<u>\$ 17,124,685</u>	<u>\$ 17,345,563</u>	<u>\$ 758,909</u>
<b>Liabilities:</b>				
Due to prisoners	\$ 164,220	\$ 1,675,559	\$ 1,688,665	\$ 151,114
Judgments held in trust	<u>815,567</u>	<u>15,449,126</u>	<u>15,656,898</u>	<u>607,795</u>
	<u>\$ 979,787</u>	<u>\$ 17,124,685</u>	<u>\$ 17,345,563</u>	<u>\$ 758,909</u>

(Continued)

**ADA COUNTY, IDAHO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

<b>FUND</b>	Balance 9/30/16	Additions	Deductions	Balance 9/30/17
<b>TOTAL ALL AGENCY FUNDS:</b>				
<b>Assets:</b>				
Cash	\$ 12,696,447	\$ 2,176,010,193	\$ 2,178,049,125	\$ 10,657,515
Accounts Receivable	631,094	578,303	631,094	578,303
	<u>\$ 13,327,541</u>	<u>\$ 2,176,588,496</u>	<u>\$ 2,178,680,219</u>	<u>\$ 11,235,818</u>
<b>Liabilities:</b>				
Accounts payable	\$ 159,730	\$ 72,049,957	\$ 67,789,369	\$ 4,420,318
Fines and appearance bonds to be remitted	2,850,971	2,029,432	2,850,971	2,029,432
Judgments held in trust	815,567	15,449,126	15,656,898	607,795
Tax receipts held in trust	3,479,429	1,638,276,673	1,638,529,365	3,226,737
Due to prisoners	164,220	1,675,559	1,688,665	151,114
Due to victims	43,900	2,239,475	2,249,805	33,570
Due to other agencies and units of government	5,813,724	444,868,274	449,915,146	766,852
	<u>\$ 13,327,541</u>	<u>\$ 2,176,588,496</u>	<u>\$ 2,178,680,219</u>	<u>\$ 11,235,818</u>

# STATISTICAL SECTION

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

<b><u>Contents</u></b>	<b><u>Pages</u></b>
<b>Financial Trends (Schedules 1 – 4)</b> <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	108-113
<b>Revenue Capacity (Schedules 5 – 8)</b> <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	114-117
<b>Debt Capacity (1) (Schedules 9 – 13)</b> <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	118-122
<b>Demographic and Economic Information (Schedules 14 – 15)</b> <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	123-124
<b>Operating Information (Schedules 16 – 18)</b> <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	125-127

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

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

Schedule 1  
 Ada County  
 Net Position by Component,  
 Last Ten Fiscal Years  
*(accrual basis of accounting)*

	Fiscal Year			
	2008	2009	2010	2011
Governmental activities				
Net investment in capital assets	\$ 87,719,664	\$ 90,423,756	\$ 88,847,732	\$ 89,750,109
Restricted	23,166,023	18,833,918	19,766,888	11,602,787
Unrestricted	110,577,070	113,753,487	115,463,248	126,125,797
Total governmental activities net position	<u>\$ 221,462,757</u>	<u>\$ 223,011,161</u>	<u>\$ 224,077,868</u>	<u>\$ 227,478,693</u>
Business-type activities				
Net investment in capital assets	\$ 32,861,601	\$ 41,505,019	\$ 44,217,618	\$ 48,798,551
Unrestricted	8,687,207	3,760,014	2,926,742	880,345
Total business-type activities net position	<u>\$ 41,548,808</u>	<u>\$ 45,265,033</u>	<u>\$ 47,144,360</u>	<u>\$ 49,678,896</u>
Primary government				
Net investment in capital assets	\$ 120,581,265	\$ 131,928,775	\$ 133,065,350	\$ 138,548,660
Restricted	23,166,023	18,833,918	19,766,888	11,602,787
Unrestricted	119,264,277	117,513,501	118,389,990	127,006,142
Total primary government net position	<u>\$ 263,011,565</u>	<u>\$ 268,276,194</u>	<u>\$ 271,222,228</u>	<u>\$ 277,157,589</u>



Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 91,217,513	\$ 92,839,305	\$ 89,996,230	\$ 124,827,095	\$ 130,658,570	\$ 131,612,109
14,257,039	17,750,742	20,756,482	20,474,373	18,839,933	18,262,221
119,908,182	108,470,768	102,133,803	28,916,881	38,704,701	49,289,166
<u>\$ 225,382,734</u>	<u>\$ 219,060,815</u>	<u>\$ 212,886,515</u>	<u>\$ 174,218,349</u>	<u>\$ 188,203,204</u>	<u>\$ 199,163,496</u>
\$ 47,883,817	\$ 47,274,745	\$ 49,929,979	\$ 51,974,692	\$ 51,178,122	\$ 50,632,060
8,015,689	12,457,323	13,434,235	10,373,881	14,604,148	21,009,841
<u>\$ 55,899,506</u>	<u>\$ 59,732,068</u>	<u>\$ 63,364,214</u>	<u>\$ 62,348,573</u>	<u>\$ 65,782,270</u>	<u>\$ 71,641,901</u>
\$ 139,101,330	\$ 140,114,050	\$ 139,926,209	\$ 176,801,787	\$ 181,836,692	\$ 182,244,169
14,257,039	17,750,742	20,756,482	20,474,373	18,839,933	18,262,221
127,923,871	120,928,091	115,568,038	39,290,762	53,308,849	70,299,007
<u>\$ 281,282,240</u>	<u>\$ 278,792,883</u>	<u>\$ 276,250,729</u>	<u>\$ 236,566,922</u>	<u>\$ 253,985,474</u>	<u>\$ 270,805,397</u>

Schedule 2  
 Ada County  
 Changes in Net Position, Last Ten Fiscal Years  
*(accrual basis of accounting)*

	Fiscal Year			
	2008	2009	2010	2011
<b>Expenses</b>				
Governmental activities:				
General government	\$ 56,754,618	\$ 60,278,077	\$ 58,584,760	\$ 58,526,634
Public safety	60,025,033	66,365,684	64,925,425	68,724,187
Sanitation	2,137,534	2,389,758	2,532,523	2,262,190
Health and Welfare	6,788,432	9,327,152	9,948,451	10,084,812
Recreational & Cultural	1,035,666	1,270,222	1,080,420	1,096,802
Education	153,879	-	-	-
Community infrastructure	-	-	-	-
Interest on long-term debt	1,974,928	1,943,494	2,190,645	2,140,307
Total governmental activities expenses	<u>128,870,090</u>	<u>141,574,387</u>	<u>139,262,224</u>	<u>142,834,932</u>
Business-type Activities:				
Emergency Medical Services	9,760,710	9,891,228	10,308,696	11,363,354
Solid Waste Management	17,424,254	9,948,898	9,599,649	8,013,967
Western Idaho Fair	3,692,851	3,528,574	3,742,215	3,810,884
Billing Services	3,810,141	4,190,431	4,408,850	2,395,015
Total Business-type Activities Expenses	<u>34,687,956</u>	<u>27,559,131</u>	<u>28,059,410</u>	<u>25,583,220</u>
Total Primary Government Expenses	<u>\$ 163,558,046</u>	<u>\$ 169,133,518</u>	<u>\$ 167,321,634</u>	<u>\$ 168,418,152</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 10,071,190	\$ 8,431,614	\$ 8,684,928	\$ 9,854,503
Sanitation	365,455	629,343	663,617	410,989
Public safety	21,271,616	21,473,736	20,759,001	20,855,993
Recreational and cultural	300,632	281,368	276,481	249,440
Operating grants and contributions	3,705,763	6,679,011	5,074,372	6,344,399
Capital grants and contributions	-	-	459,381	319,840
Total governmental activities program revenues	<u>35,714,656</u>	<u>37,495,072</u>	<u>35,917,780</u>	<u>38,035,164</u>
Business-type Activities:				
Charges for services:				
Emergency Medical Services	7,487,474	7,137,575	7,543,075	7,673,408
Solid Waste Management	13,602,397	12,210,403	11,054,437	11,079,603
Western Idaho Fair	3,644,401	3,298,213	3,275,178	3,312,926
Billing Services	4,186,425	3,990,866	3,683,752	1,969,200
Operating grants and contributions	-	-	-	37,506
Capital grants and contributions	-	-	-	50,078
Total business-type activities program revenues	<u>28,920,697</u>	<u>26,637,057</u>	<u>25,556,442</u>	<u>24,122,721</u>
Total primary government program revenues	<u>\$ 64,635,353</u>	<u>\$ 64,132,129</u>	<u>\$ 61,474,222</u>	<u>\$ 62,157,885</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (93,155,434)	\$ (104,079,315)	\$ (103,344,444)	\$ (104,799,768)
Business-type Activities	(5,767,259)	(922,074)	(2,502,968)	(1,460,499)
Total primary government net expense	<u>\$ (98,922,693)</u>	<u>\$ (105,001,389)</u>	<u>\$ (105,847,412)</u>	<u>\$ (106,260,267)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Taxes				
Property taxes	\$ 79,689,693	\$ 82,630,115	\$ 84,021,542	\$ 83,715,268
Sales taxes	14,459,564	12,411,494	11,998,048	13,071,774
Unrestricted grants and contributions	4,608,140	4,384,595	3,937,492	4,035,220
Investment earnings	6,354,998	4,229,018	1,696,044	1,940,852
Miscellaneous	1,549,418	1,972,497	2,758,025	3,177,143
Transfers	-	-	-	-
Special items	-	-	-	2,260,336
Total governmental activities	<u>106,661,813</u>	<u>105,627,719</u>	<u>104,411,151</u>	<u>108,200,593</u>
Business-type Activities:				
Taxes				
Property Taxes	3,567,680	3,810,007	3,988,094	4,142,323
Sales taxes	173,859	146,670	142,264	149,631
Unrestricted grants and contributions	-	-	-	-
Investment earnings	919,235	678,622	216,437	225,485
Miscellaneous	240,384	3,000	35,500	(522,404)
Transfers	-	-	-	-
Total Business-type activities	<u>4,901,158</u>	<u>4,638,299</u>	<u>4,382,295</u>	<u>3,995,035</u>
Total primary government	<u>\$ 111,562,971</u>	<u>\$ 110,266,018</u>	<u>\$ 108,793,446</u>	<u>\$ 112,195,628</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 13,506,379	\$ 1,548,404	\$ 1,066,707	\$ 3,400,825
Business-type activities	(866,101)	3,716,225	1,879,327	2,534,536
Total primary government	<u>\$ 12,640,278</u>	<u>\$ 5,264,629</u>	<u>\$ 2,946,034</u>	<u>\$ 5,935,361</u>

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 61,484,228	\$ 64,960,121	\$ 67,640,517	\$ 68,562,477	\$ 73,729,926	\$ 78,972,201
69,645,805	70,515,247	76,746,769	72,847,031	75,584,632	81,115,210
2,177,501	2,270,585	2,231,017	2,179,381	2,419,442	2,623,630
10,458,674	11,565,125	9,356,800	8,217,181	10,190,785	9,810,678
933,979	962,831	1,309,584	1,062,997	1,085,473	1,037,225
-	-	-	-	-	-
-	-	-	246,330	54,065	433,442
2,022,206	1,885,319	1,687,617	1,041,490	30,321	64,008
<u>146,722,393</u>	<u>152,159,228</u>	<u>158,972,304</u>	<u>154,156,887</u>	<u>163,094,644</u>	<u>174,056,394</u>
11,467,618	11,499,514	12,703,334	12,350,119	13,309,813	14,184,643
5,542,775	8,841,434	9,230,298	12,820,260	12,844,692	9,997,474
3,842,484	4,144,628	4,194,142	4,139,887	4,481,978	4,533,638
4,276,903	4,510,682	4,624,633	4,870,951	4,963,713	5,271,761
25,129,780	28,996,258	30,752,407	34,181,217	35,600,196	33,987,516
<u>\$ 171,852,173</u>	<u>\$ 181,155,486</u>	<u>\$ 189,724,711</u>	<u>\$ 188,338,104</u>	<u>\$ 198,694,840</u>	<u>\$ 208,043,910</u>
\$ 10,420,478	\$ 11,217,971	\$ 10,865,803	\$ 11,619,898	\$ 11,706,122	\$ 11,871,451
433,674	433,548	251,487	263,898	241,122	278,152
21,155,331	21,263,277	21,155,720	21,004,133	21,985,540	23,202,836
299,805	277,457	263,811	285,696	290,026	255,584
4,817,043	4,166,600	5,179,449	3,489,218	5,513,005	3,526,140
172,020	352,986	112,856	24,985	81,213	25,377
<u>37,298,351</u>	<u>37,711,839</u>	<u>37,829,126</u>	<u>36,687,828</u>	<u>39,817,028</u>	<u>39,159,540</u>
7,662,036	8,229,702	7,817,428	9,014,090	9,604,435	9,555,473
10,652,812	10,901,172	11,794,940	13,790,499	13,691,925	13,849,480
3,779,678	4,205,818	4,534,944	4,644,525	4,923,187	4,897,722
4,453,337	4,750,930	4,901,857	4,792,493	4,878,682	5,100,362
39,172	10,110	80,158	8,098	18,751	-
-	133,573	-	-	98,898	-
26,587,035	28,231,305	29,129,327	32,249,705	33,215,878	33,403,037
<u>\$ 63,885,386</u>	<u>\$ 65,943,144</u>	<u>\$ 66,958,453</u>	<u>\$ 68,937,533</u>	<u>\$ 73,032,906</u>	<u>\$ 72,562,577</u>
\$ (109,424,042)	\$ (114,447,389)	\$ (121,143,178)	\$ (117,469,059)	\$ (123,277,616)	\$ (134,896,854)
1,457,255	(764,953)	(1,623,080)	(1,931,512)	(2,384,318)	(584,479)
<u>\$ (107,966,787)</u>	<u>\$ (115,212,342)</u>	<u>\$ (122,766,258)</u>	<u>\$ (119,400,571)</u>	<u>\$ (125,661,934)</u>	<u>\$ (135,481,333)</u>
\$ 83,732,818	\$ 84,799,902	\$ 88,389,228	\$ 95,405,170	\$ 105,408,001	\$ 111,912,751
14,228,023	15,546,807	16,507,820	18,063,881	19,569,920	20,987,936
5,201,959	5,386,445	6,229,150	8,107,851	8,412,292	8,942,389
2,073,274	67,983	1,453,216	1,438,120	929,258	1,469,878
2,092,009	2,324,333	2,389,464	2,036,803	2,943,000	2,544,192
-	-	-	(94,116)	-	-
-	-	-	-	-	-
<u>107,328,083</u>	<u>108,125,470</u>	<u>114,968,878</u>	<u>124,957,709</u>	<u>137,262,471</u>	<u>145,857,146</u>
4,309,024	4,444,168	4,602,005	4,877,345	5,167,523	5,513,153
163,094	177,636	225,723	244,505	264,390	283,614
-	-	-	-	-	903
287,237	(24,289)	259,026	397,117	264,474	402,101
4,000	-	168,472	162,921	121,628	244,339
-	-	-	94,116	-	-
4,763,355	4,597,515	5,255,226	5,776,004	5,818,015	6,444,110
<u>\$ 112,091,438</u>	<u>\$ 112,722,985</u>	<u>\$ 120,224,104</u>	<u>\$ 130,733,713</u>	<u>\$ 143,080,486</u>	<u>\$ 152,301,256</u>
\$ (2,095,959)	\$ (6,321,919)	\$ (6,174,300)	\$ 7,488,650	\$ 13,984,855	\$ 10,960,292
6,220,610	3,832,562	3,632,146	3,844,492	3,433,697	5,859,631
<u>\$ 4,124,651</u>	<u>\$ (2,489,357)</u>	<u>\$ (2,542,154)</u>	<u>\$ 11,333,142</u>	<u>\$ 17,418,552</u>	<u>\$ 16,819,923</u>

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Restricted	\$ 1,438,037	\$ 1,189,823	\$ 1,216,216	\$ 2,722,455	\$ 2,993,967	\$ 3,271,693	\$ 3,589,336	\$ 3,708,927	\$ 3,000,788	\$ 3,432,565
Assigned	2,349,002	159,900	13,271,925	18,145,965	14,482,549	12,343,887	11,722,166	6,738,955	2,531,349	798,116
Unassigned	<u>30,291,603</u>	<u>38,675,681</u>	<u>34,933,700</u>	<u>36,021,439</u>	<u>33,073,659</u>	<u>29,669,216</u>	<u>29,335,340</u>	<u>36,560,866</u>	<u>48,591,519</u>	<u>54,743,067</u>
Total general fund	<u>\$ 34,078,642</u>	<u>\$ 40,025,404</u>	<u>\$ 49,421,841</u>	<u>\$ 56,889,859</u>	<u>\$ 50,550,175</u>	<u>\$ 45,284,796</u>	<u>\$ 44,646,842</u>	<u>\$ 47,008,748</u>	<u>\$ 54,123,656</u>	<u>\$ 58,973,748</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	7,692,971	9,701,445	11,239,328	11,648,347	11,276,393	14,527,376	17,233,161	16,847,481	15,935,589	14,909,678
Assigned	76,126,011	68,750,220	66,918,888	65,417,987	69,094,990	63,552,623	58,427,895	23,100,174	24,494,268	29,424,760
Unassigned	-	-	-	(1,075,123)	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 83,818,982</u>	<u>\$ 78,451,665</u>	<u>\$ 78,158,216</u>	<u>\$ 75,991,211</u>	<u>\$ 80,371,383</u>	<u>\$ 78,079,999</u>	<u>\$ 75,661,056</u>	<u>\$ 39,947,655</u>	<u>\$ 40,429,857</u>	<u>\$ 44,334,438</u>
Grand Total Governmental Funds	<u>\$ 117,897,624</u>	<u>\$ 118,477,069</u>	<u>\$ 127,580,057</u>	<u>\$ 132,881,070</u>	<u>\$ 130,921,558</u>	<u>\$ 123,364,795</u>	<u>\$ 120,307,898</u>	<u>\$ 86,956,403</u>	<u>\$ 94,553,513</u>	<u>\$ 103,308,186</u>

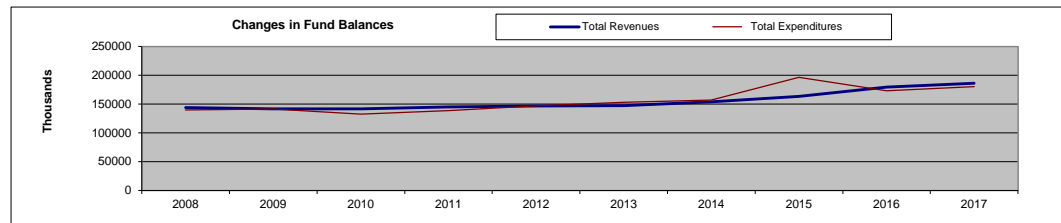
Schedule 4  
 Ada County  
 Changes in Fund Balances, Governmental Funds,  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues</b>										
Property Taxes	\$ 78,690,959	\$ 81,084,044	\$ 83,818,073	\$ 84,061,312	\$ 84,460,830	\$ 85,200,788	\$ 88,696,710	\$ 95,513,597	\$ 105,463,900	\$ 112,136,352
Licenses and Permits	1,364,599	1,397,900	1,266,905	1,357,644	1,451,436	1,459,086	1,408,659	1,631,087	1,593,531	1,592,041
Intergovernmental	22,773,467	23,475,100	21,469,293	23,771,233	24,419,045	25,452,838	28,029,275	29,685,935	33,576,430	33,481,842
Charges for Services	29,581,174	28,008,592	27,808,125	28,775,816	30,065,568	31,121,804	30,475,153	30,968,602	31,804,842	33,666,842
Fines and Forfeitures	1,738,443	1,916,172	1,847,861	1,542,318	1,365,628	1,513,577	1,370,067	1,220,426	1,591,675	1,220,846
Miscellaneous	4,501,933	2,449,872	4,071,422	4,006,810	3,262,916	2,609,493	2,973,952	2,764,306	4,881,554	2,918,134
Interest Income	5,850,773	2,977,295	1,932,897	1,709,444	1,856,012	1,627,736	1,520,777	(221,739)	771,053	1,383,670
Net Change in Fair Value of Investments	(337,454)	737,725	(381,744)	84,402	61,090	(1,518,931)	(189,448)	1,440,765	(10,089)	(136,946)
<b>Total Revenues</b>	<b>144,163,894</b>	<b>142,046,700</b>	<b>141,832,832</b>	<b>145,308,979</b>	<b>146,942,525</b>	<b>147,466,391</b>	<b>154,285,145</b>	<b>163,002,979</b>	<b>179,672,896</b>	<b>186,262,781</b>
<b>Expenditures</b>										
General Government	54,064,422	54,291,715	53,306,533	51,833,010	55,684,557	59,656,125	62,959,158	65,622,107	70,381,890	73,429,491
Public Safety	56,848,717	62,361,569	60,118,064	62,303,788	64,698,759	67,345,531	73,853,150	74,332,774	80,942,450	80,316,453
Sanitation	1,959,076	2,214,515	2,302,103	1,993,245	1,972,854	1,995,693	1,965,653	2,013,518	2,212,704	2,408,695
Recreational and Cultural	734,038	948,947	710,245	727,596	578,605	601,178	748,768	790,690	794,274	749,429
Education	153,879	-	-	-	-	-	-	-	-	-
Health and Welfare	7,253,842	9,598,295	7,732,560	12,570,816	10,458,699	11,599,625	9,429,769	8,307,923	10,522,854	9,890,770
Community Infrastructure	-	-	-	-	-	-	-	321,213	564,338	644,523
Capital Outlay	15,625,440	8,423,950	4,506,044	4,564,967	8,850,103	7,321,002	3,054,923	8,599,680	7,489,687	12,593,254
Debt Service										
Interest	1,974,928	1,953,264	2,204,295	2,158,989	2,043,022	1,911,736	1,716,213	1,326,598	25,802	56,955
Principal	1,510,000	1,675,000	1,850,000	2,415,000	2,665,000	3,025,000	3,330,000	35,350,000	431	115,056
<b>Total expenditures</b>	<b>140,124,342</b>	<b>141,467,255</b>	<b>132,729,844</b>	<b>138,567,411</b>	<b>146,951,599</b>	<b>153,455,890</b>	<b>157,057,634</b>	<b>196,664,503</b>	<b>172,934,430</b>	<b>180,204,626</b>
Excess of revenues over (under) expenditures	4,039,552	579,445	9,102,988	6,741,568	(9,074)	(5,989,499)	(2,772,489)	(33,661,524)	6,738,466	6,058,155
<b>Other Financing Sources (Uses)</b>										
Transfers in	39,379,319	5,962,638	3,829,413	2,444,485	8,029,146	1,312,238	4,685,387	15,139,240	7,678,113	12,237,816
Transfers out	(39,507,827)	(5,962,638)	(3,829,413)	(3,885,040)	(9,979,584)	(2,879,502)	(4,969,795)	(15,210,011)	(7,635,449)	(12,203,933)
Bond proceeds	-	-	-	-	-	-	-	380,800	-	1,184,800
Proceeds from capital lease	-	-	-	-	-	-	-	-	815,980	1,477,835
<b>Total other financing sources (uses)</b>	<b>(128,508)</b>	<b>-</b>	<b>-</b>	<b>(1,440,555)</b>	<b>(1,950,438)</b>	<b>(1,567,264)</b>	<b>(284,408)</b>	<b>310,029</b>	<b>858,644</b>	<b>2,696,518</b>
<b>Net change in fund balances</b>	<b>\$ 3,911,044</b>	<b>\$ 579,445</b>	<b>\$ 9,102,988</b>	<b>\$ 5,301,013</b>	<b>\$ (1,959,512)</b>	<b>\$ (7,556,763)</b>	<b>\$ (3,056,897)</b>	<b>\$ (33,351,495)</b>	<b>\$ 7,597,110</b>	<b>\$ 8,754,673</b>
Debt service as a percentage of noncapital expenditures (1)	2.8%	2.7%	3.2%	3.4%	3.4%	3.4%	3.3%	19.5%	0.0%	0.1%

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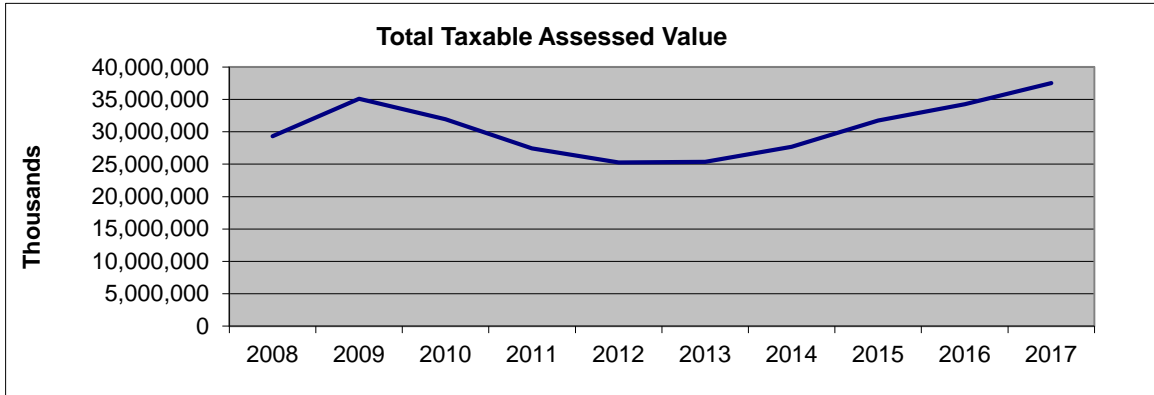
(1) Debt service represents debt service principal and interest expenditures presented above. Noncapital expenditures represents Total Expenditures above, less the category of Capital Outlay expenditures (which represents all capital asset expenditures for all governmental functions).

The anomaly in 2015 is a result of the payoff of the Courthouse Corridor Capital Lease.



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

Fiscal Year	Real Property	<sup>(3)</sup> Personal Property	Mobile Home Property	Public Utilities	Total Actual Value	<sup>(2)</sup> Less: Homeowner Tax Exemption	Total Taxable Assessed Value	Total Direct Tax Rate
2008	\$ 41,118,797	\$ 1,442,401	\$ 67,227	\$ 604,277	\$ 43,232,702	\$ 8,123,941	\$ 35,108,762	\$ 2.52
2009	42,835,490	1,501,000	68,601	651,623	45,056,714	9,039,771	36,016,943	2.56
2010	38,415,658	1,572,854	59,756	650,489	40,698,757	8,769,962	31,928,795	2.93
2011	33,479,770	1,297,866	52,404	631,305	35,461,345	8,001,348	27,459,997	3.39
2012	30,484,252	1,203,166	48,295	701,621	32,437,334	7,171,652	25,265,682	3.70
2013	30,198,562	1,209,710	45,551	711,453	32,165,276	6,816,148	25,349,128	3.74
2014	32,925,255	1,147,483	46,242	686,358	34,805,338	7,131,066	27,674,272	3.56
2015	37,746,378	1,124,068	48,589	705,318	39,624,353	7,894,125	31,730,228	3.35
2016	41,085,666	1,093,415	51,948	709,812	42,940,841	8,677,999	34,262,842	3.44
2017	45,105,572	1,104,589	54,944	768,032	47,033,137	9,498,302	37,534,835	3.34



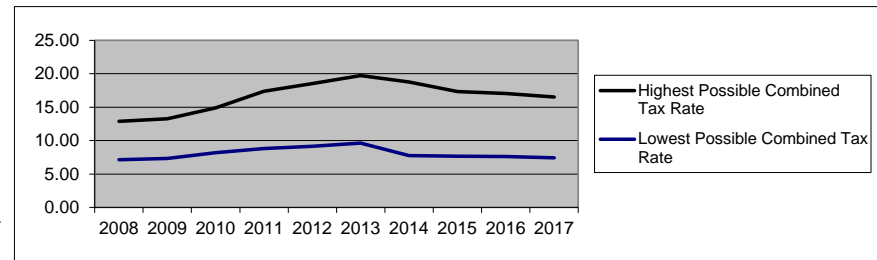
Notes:

- (1) Property is assessed at 100% of actual value; therefore, the assessed values are equal to actual value.
- (2) An initiative was passed by the Idaho electorate in 1983 which exempts certain taxable assessed value by 50% or \$50,000, whichever is less. By special session in 2006, the \$50,000 was changed to \$75,000 for fiscal 2007 and indexed to the Federal House Price Index for each year thereafter. The new indexed historical amounts are as follows:  
 fiscal 2008 (\$89,325), fiscal 2009 (\$100,938), fiscal 2010 (\$104,471), fiscal 2011 (\$101,153), fiscal 2012 (\$92,040),  
 fiscal 2013 (\$83,974), fiscal 2014 (\$81,000), fiscal 2015 (\$83,920), fiscal 2016 (\$89,580), fiscal 2017 (\$94,745).
- (3) Idaho Legislature for FY2014 exempted the first \$100,000 of personal property taxable value per company or owner.

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>County direct rates</b>										
General	\$ 2.28	\$ 2.30	\$ 2.63	\$ 3.06	\$ 3.32	\$ 3.36	\$ 3.20	\$ 3.02	\$ 3.11	\$ 3.02
Emergency Medical Services	0.10	0.11	0.13	0.15	0.17	0.18	0.17	0.14	0.15	0.14
Pest Extermination	0.11	0.12	0.14	0.15	0.17	0.16	0.16	0.16	0.15	0.15
Mosquito Abatement	0.03	0.03	0.03	0.03	0.04	0.04	0.03	0.03	0.03	0.03
Total Direct rate	2.52	2.56	2.93	3.39	3.70	3.74	3.56	3.35	3.44	3.34
Ada County Highway district rate	0.87	0.91	1.02	1.19	1.29	1.29	1.19	1.08	1.01	0.96
<b>City rates</b>										
Boise	5.03	5.15	5.87	6.98	7.78	8.32	8.04	7.48	7.35	7.13
Eagle	0.78	0.83	1.00	1.01	1.01	1.01	0.86	0.86	1.02	0.98
Garden City	2.70	2.72	2.99	3.57	4.06	4.24	3.93	3.72	3.64	3.57
Kuna	1.94	2.06	2.60	3.16	3.63	4.01	3.74	3.20	3.12	3.02
Meridian	2.67	2.86	3.49	4.09	4.48	4.55	4.26	4.01	3.94	3.81
Star	1.82	2.04	2.73	3.16	3.58	3.49	3.00	2.51	2.19	1.91
Average of the 6 City rates	2.49	2.61	3.11	3.66	4.09	4.27	3.97	3.63	3.54	3.40
<b>School district rates <sup>(1)</sup></b>										
College of Western Idaho <sup>(2)</sup>	n/a	0.11	0.13	0.16	0.18	0.19	0.18	0.17	0.16	0.16
Boise Ind School Dist #1	4.43	4.56	4.92	5.58	5.50	6.11	5.71	5.23	5.05	4.93
West Ada Jt School Dist #2	3.65	3.58	3.51	3.49	3.40	4.60	4.64	4.09	4.22	4.02
Kuna Jt School Dist #3	3.32	3.33	4.63	5.03	4.79	7.86	7.41	6.65	6.17	5.00
Melba Jt School Dist #136	5.35	5.34	4.92	5.00	5.51	4.46	2.85	3.08	3.02	3.02
Average Rate of 8 Fire districts	1.44	1.54	1.74	1.96	2.09	2.11	2.08	1.94	1.90	1.79
Average Rate of 3 Library districts	0.46	0.50	0.58	0.66	0.66	0.66	0.66	0.60	0.58	0.57
Average Rate of 7 Cemetery districts	0.06	0.06	0.07	0.07	0.08	0.08	0.08	0.08	0.07	0.07
Average Rate of 2 Sewer districts <sup>(3)</sup>	0.22	0.24	0.33	0.39	1.62	1.68	1.48	0.47	0.46	0.44
Average Rate of Miscellaneous districts	0.07	0.08	0.09	0.11	0.11	0.12	0.12	0.11	0.11	0.11
Highest Possible Combined Tax Rate	12.87	13.29	14.91	17.37	18.53	19.72	18.76	17.35	17.04	16.54
Lowest Possible Combined Tax Rate	7.13	7.33	8.18	8.82	9.14	9.64	7.75	7.66	7.61	7.44

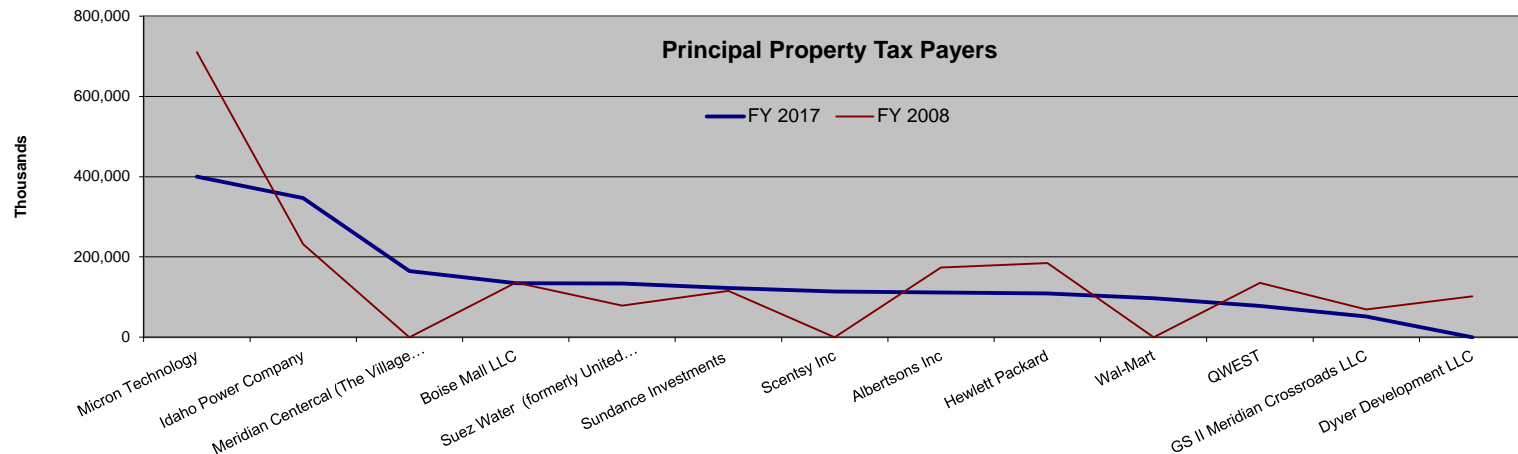
- (1) By special Idaho legislative session in 2006, funding for all School District's Maintenance & Operations changed it's revenue source from levy to a one cent state sales tax increase. Also, public support for tax relief caused other Districts to request lower funding amounts.
- (2) A new district, College of Western Idaho, first levied in FY 2009.
- (3) A new district, Meridian Heights Sewer, levied 5.13 in FY 2012, 5.34 in FY 2013, and 4.66 in FY 2014, significantly raising the average sewer levy. Both Meridian Heights Sewer and Northwest Boise Sewer dissolved after FY 2014, leaving Eagle and Star Sewer as the only two remaining taxing sewer districts.



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

Tax Payer	Type of Business	Fiscal Year 2017		Fiscal Year 2008			
		Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value
Micron Technology	Electronics Manufacturer	\$ 400,000,000	1	1.07 %	\$ 710,098,900	1	2.02 %
Idaho Power Company	Electric Utility	346,316,054	2	0.92	231,935,966	2	0.66
Meridian Central (The Village at Meridian)	Real Estate Holding	165,158,500	3	0.44	-----	----	----
Boise Mall LLC	Real Estate Holding	135,030,600	4	0.36	136,156,600	5	0.39
Suez Water (formerly United Water Idaho Inc)	Water Utility	133,800,002	5	0.36	79,048,086	9	0.23
Sundance Investments	Commercial Construction	122,432,000	6	0.33	115,624,700	7	0.33
Scentsy Inc	Manufacturer	114,299,800	7	0.30	-----	----	----
Albertsons Inc	Retail Grocery	111,287,000	8	0.30	173,354,100	4	0.49
Hewlett Packard	Electronics Manufacturer	109,160,100	9	0.29	184,643,700	3	0.53
Wal-Mart	Retail Grocery	97,179,600	10	0.26	-----	----	----
QWEST	Telephone Utility	77,959,041 <sup>(1)</sup>	----	----	135,058,143	6	0.38
GS II Meridian Crossroads LLC	Real Estate Holding	51,362,900 <sup>(1)</sup>	----	----	68,976,100	10	0.20
Dyver Development LLC	Real Estate Holding	----- <sup>(1)</sup>	----	----	101,703,400	8	0.29
Ten Largest Taxpayers		1,734,663,656		4.62 %	1,936,599,695		5.52 %
All Other Taxpayers		35,800,171,172		95.38 %	33,172,161,967		94.48 %
Total Ada County Market Valuation		\$ 37,534,834,828		100.00 %	\$ 35,108,761,662		100.00 %

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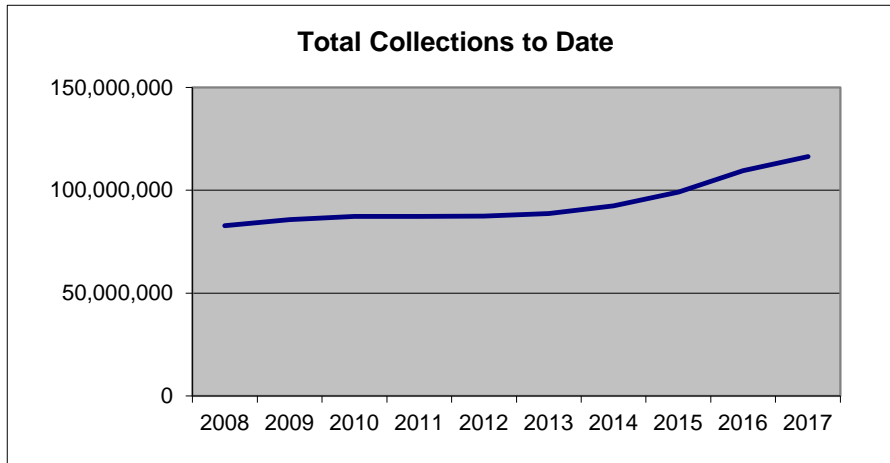
(1) Taxable Assessed Valuation for Informational purposes only. Not used to calculate Ten Largest Taxpayers total valuation, but is included in total for All Other Taxpayers.

Source: Ada County Treasurer.



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

Fiscal Year Ended Sept 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	\$ 83,063,301	\$ 81,224,050	97.79 %	\$ 1,518,609	\$ 82,742,659	99.61 %
2009	86,148,471	83,321,611	96.72	2,434,499	85,756,110	99.54
2010	87,575,480	85,215,903	97.31	2,058,718	87,274,621	99.66
2011	87,408,655	85,532,876	97.85	1,674,585	87,207,461	99.77
2012	87,718,521	86,245,350	98.32	1,241,532	87,486,882	99.74
2013	89,114,534	87,818,040	98.55	1,045,146	88,863,186	99.72
2014	92,962,182	91,874,310	98.83	898,536	92,772,846	99.80
2015	100,147,405	99,030,085	98.88	796,072	99,826,157	99.68
2016	110,560,776	109,522,351	99.06	564,239	110,086,590	99.57
2017	117,322,818	116,361,071	99.18	-	116,361,071	99.18



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

Fiscal Year	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		Total Primary Government	Percentage of Personal Income <sup>(2)</sup>	Per Capita <sup>(2)</sup>
	Gross Bonded Debt <sup>(3)</sup>	Capital Leases <sup>(1)</sup>	Gross Bonded Debt	Capital Leases			
2008	\$ -	\$ 50,310	\$ -	\$ -	\$ 50,310	0.31 %	\$ 135
2009	-	48,635	-	-	48,635	0.30	128
2010	-	46,785	-	-	46,785	0.31	122
2011	-	44,370	-	-	44,370	0.29	113
2012	-	41,705	-	-	41,705	0.26	104
2013	-	38,680	-	-	38,680	0.23	95
2014	-	35,350	-	-	35,350	0.20	85
2015	-	-	-	-	-	0.00	0
2016	-	816	-	-	816	0.00	2
2017	1,865	2,184	-	-	4,049	0.02	9

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

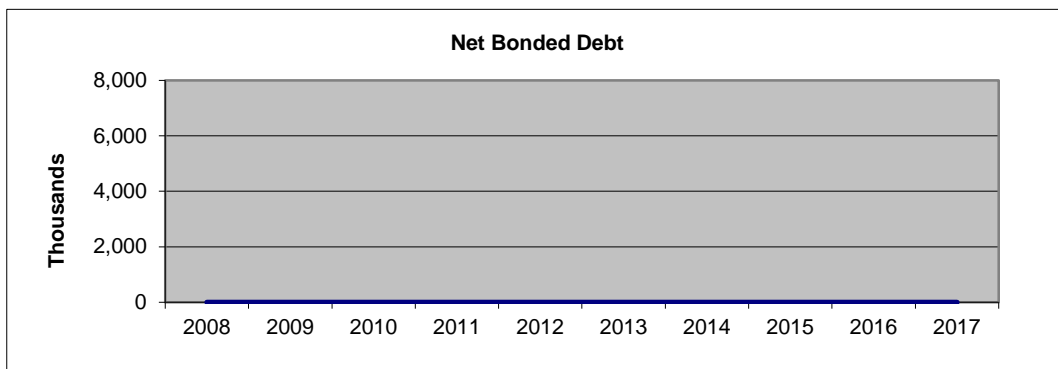
(1) In fiscal 2000, the county entered into the Court Complex Lease Agreement for 30 years of one year leases. In fiscal 2005, the Court Complex Lease Agreement was renegotiated, resulting in a revised 23-year term of one year leases. In 2015, the bonds CCDC held related to this lease were called and paid off early. In fiscal 2016, the County entered into 7 years of one year capital leases for election equipment. In fiscal 2017, the County entered into 4 years of one year capital leases for dispatch console equipment.

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

(3) Avimor CID No. 1 is a Blended Component Unit of Ada County.

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

Fiscal Year	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value <sup>(1)</sup> of Property	Per Capita <sup>(2)</sup>
2008	0	0	0	0.00	0
2009	0	0	0	0.00	0
2010	0	0	0	0.00	0
2011	0	0	0	0.00	0
2012	0	0	0	0.00	0
2013	0	0	0	0.00	0
2014	0	0	0	0.00	0
2015	0	0	0	0.00	0
2016	0	0	0	0.00	0
2017	0	0	0	0.00	0



Notes:

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

Schedule 11  
 Ada County  
 Direct and Overlapping Governmental Activities Debt,  
 As of September 30, 2017  
 (dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable <sup>(1)</sup>	Estimated Share of Overlapping Debt
<i>Overlapping Bonded Indebtedness:</i>			
School District No. 1	\$ 127,914	99.998 %	\$ 127,911
School District No. 2	158,860	99.075 %	157,391
School District No. 3	60,740	84.538 %	51,348
School District No. 136J	9,230	19.659 %	1,815
Boise City	70,150	100.000 %	70,150
Eagle City	933	100.000 %	933
Garden City	1,100	100.000 %	1,100
Eagle Sewer	3,551	100.000 %	3,551
Harris Ranch CID	9,681	100.000 %	9,681
Avimor CID	<u>1,752</u>	100.000 %	<u>1,752</u>
Total direct and overlapping debt	<u>\$ 443,911</u>		<u>\$ 425,632</u>

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

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

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

Schedule 12  
 Ada County  
 Legal Debt Margin Information,  
 Last Ten Fiscal Years  
*(dollars in thousands)*

		<b>Legal Debt Margin Calculation for Fiscal Year 2017</b>
Maximum <b>Property Tax</b> for Ada County Governmental Funds		\$130,799
Debt Limit (could exceed above with 2/3 vote of qualified electors)		\$130,799
Debt applicable to limit:		
General obligation bonds		-
Less: amount set aside for repayment of debt		-
Total net debt applicable to limit		-
Legal debt margin		\$130,799

	<b>Fiscal Year</b>									
	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Debt limit <sup>(1)</sup>	\$ 82,576	\$ 87,879	\$ 91,895	\$ 98,566	\$ 101,987	\$ 106,086	\$ 111,279	\$ 116,824	\$ 123,751	\$ 130,799
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 82,576	\$ 87,879	\$ 91,895	\$ 98,566	\$ 101,987	\$ 106,086	\$ 111,279	\$ 116,824	\$ 123,751	\$ 130,799
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

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

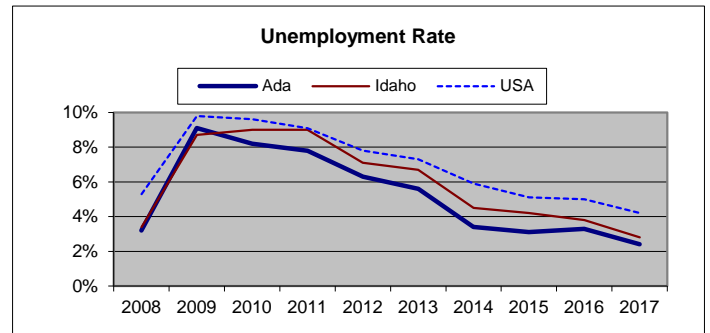
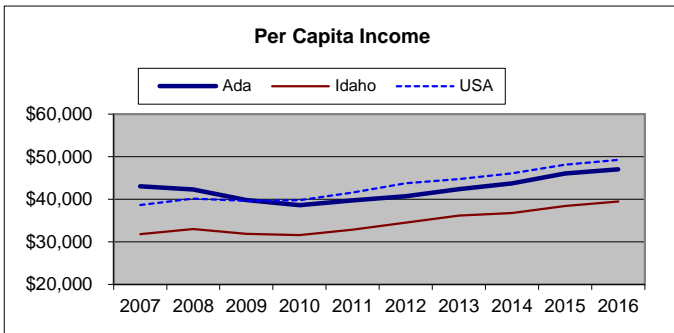
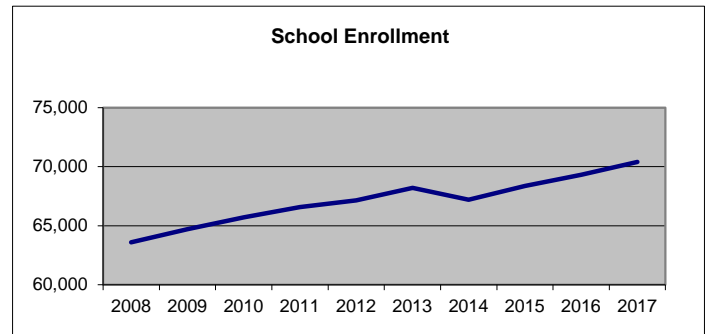
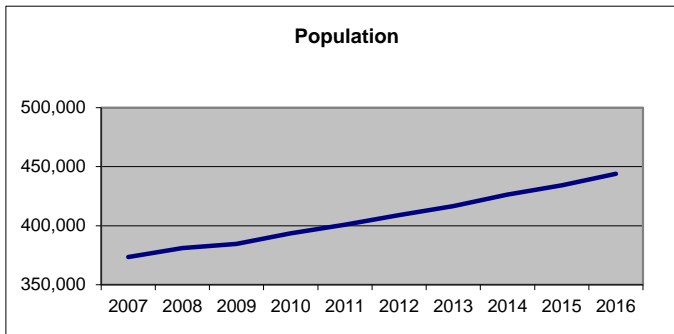
Fiscal Year	Courthouse Corridor Capital Lease											
	Sales	Rent	Bldg. Sales	Charge	Gen'l		Less:	Net	Debt Service		Coverage	
	Tax	Savings	& Lease Revenue	for Services	Interest	Fund Bal. Transfer	Total Revenue	Operating Expenses	Available Revenue	Principal		Interest
2008	\$ 2,000	\$ 121	\$ 500	\$1,072	\$ 1,464	\$ 2,675	\$7,832	\$ 25	\$ 7,807	\$ 1,510	\$ 1,975	2.24
2009	2,000	124	500	1,106	1,565	-	5,295	25	5,270	1,675	1,953	1.45
2010	2,000	128	500	1,100	574	-	4,302	25	4,277	1,850	2,204	1.06
2011 <sup>(1)</sup>	-	-	500	990	645	-	2,135	2	2,133	2,415	2,159	0.47
2012	-	-	500	940	654	-	2,094	-	2,094	2,665	2,043	0.44
2013	-	-	500	875	(40)	-	1,335	-	1,335	3,025	1,912	0.27
2014 <sup>(2)</sup>	-	-	500	201	499	(4,000)	(2,800)	-	(2,800)	3,330	1,716	-0.55
2015 <sup>(3)</sup>	-	-	-	185	386	(6,175)	(5,604)	79	(5,683)	35,350	1,326	-0.15
2016	-	-	-	-	-	-	-	-	-	-	-	0.00
2017	-	-	-	-	-	-	-	-	-	-	-	0.00

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

- (1) Ada County's planned use of fund balance to cover the increasing lease payments begins.
- (2) Ada County's planned transfer back to the General Fund begins; payoff of lease August 15, 2015.
- (3) Ada County paid off lease August 15, 2015; transfer back to General Fund complete.

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

Calendar Year	Population <sup>(1)</sup>	Personal Income <i>(in thousands of dollars)</i> <sup>(1)</sup>	Per Capita Personal Income <sup>(1)</sup>	Median Age	Fiscal Year	School Enrollment <sup>(2)</sup>	Unemployment Rate <sup>(3)</sup>
2007	373,406	16,056,425	43,028	34.6	2008	63,594	3.2
2008	380,920	16,036,284	42,273	34.7	2009	64,714	9.1
2009	384,656	15,319,574	39,827	34.3	2010	65,706	8.2
2010	393,531	15,200,836	38,633	35.0	2011	66,564	7.8
2011	400,842	15,927,071	39,734	35.2	2012	67,133	6.3
2012	409,061	16,665,376	40,741	35.4	2013	68,191	5.6
2013	416,464	17,656,163	42,395	36.2	2014	67,191	3.4
2014	426,236	18,642,514	43,738	36.4	2015	68,354	3.1
2015	434,211	19,996,512	46,053	35.5	2016	69,318	3.3
2016	444,028	20,889,528	47,046	35.8	2017	70,389	2.4



Notes:

Calendar Year is from January to December. For example, the last Calendar Year shown above (2016) is from 1/1/16 - 12/31/16.

Fiscal Year is from October to September. For example, the last Fiscal Year shown above (2017) is from 10/1/16 - 9/30/17.

Sources:

(1) Bureau of Economic Accounts (BEA) for 2016, release date November 16, 2017.

(2) Idaho State Dept of Education for the 2016-2017 School Year.

(3) Idaho Department of Labor, Public Affairs. Beginning fiscal 2009, the reported unemployment rate changed from a 12 month average to the single last month of the fiscal year (FY 2017 = September 2017). This provides a better reflection of the present economy.





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

<b>Function/Program</b>	Full-time Equivalent Employees as of September 30									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<i>Governmental Activities</i>										
General Government										
Clerk/Auditor	136	133	133	136	141	144	139	139	142	155
Treasurer	12	12	12	12	14	14	14	12	10	13
Assessor	12	12	11	11	9	11	11	11	11	11
Prosecutor	139	140	132	135	137	138	139	139	140	142
Motor Vehicle	51	42	39	38	38	38	38	38	38	39
Operations	34	33	33	33	36	36	36	36	36	40
Information Technology	43	43	43	43	46	46	45	45	47	55
Development Services	37	21	19	18	19	22	22	22	24	25
Public Defender	58	59	58	60	63	67	67	67	68	73
Ad Valorem	47	45	45	44	44	44	44	44	44	44
District Court	88	88	83	84	92	99	100	99	101	100
Other	29	27	27	26	29	27	30	29	29	33
Public Safety										
Sheriff	593	577	577	595	611	631	637	629	638	648
Juvenile	143	130	130	131	139	139	138	137	139	126
Other	27	28	27	28	33	33	33	35	36	44
Sanitation										
Weed	20	20	21	17	20	19	19	19	19	20
Health & Welfare										
Charities	22	21	22	23	23	23	22	22	21	20
Recreation & Culture										
Parks & Waterways	5	5	5	6	6	5	6	6	7	7
<b>Total Governmental Activities</b>	<b>1,496</b>	<b>1,436</b>	<b>1,417</b>	<b>1,440</b>	<b>1,500</b>	<b>1,536</b>	<b>1,540</b>	<b>1,529</b>	<b>1,550</b>	<b>1,595</b>
<i>Business-type Activities</i>										
Emergency Medical Services	122	122	122	123	126	127	127	127	133	135
Solid Waste Management	12	12	13	12	14	16	16	16	17	17
Western Idaho Fair	14	14	14	14	14	14	14	14	15	16
Billing Services	-	-	-	-	-	-	-	3	3	3
<b>Total Business-Type Activities</b>	<b>148</b>	<b>148</b>	<b>149</b>	<b>149</b>	<b>154</b>	<b>157</b>	<b>157</b>	<b>160</b>	<b>168</b>	<b>171</b>
<b>Grand Total</b>	<b>1,644</b>	<b>1,584</b>	<b>1,566</b>	<b>1,589</b>	<b>1,654</b>	<b>1,693</b>	<b>1,697</b>	<b>1,689</b>	<b>1,718</b>	<b>1,766</b>

Source: Ada County Auditors Office

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

Function/Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Governmental activities:</b>										
<b>General government</b>										
Number of recorded documents	145,792	140,572	124,804	110,723	131,044	148,428	107,584	116,341	122,201	125,808
Primary election, May										
Number of registered voters at cutoff	184,624	-----	198,302	-----	204,112	-----	203,963	-----	216,874	-----
Additional election day registrants	2,562	-----	3,011	-----	1,544	-----	3,259	-----	1,295	-----
Percentage voting in:	21.1%	-----	21.8%	-----	16.4%	-----	21.3%	-----	16.2%	-----
General election, November										
Number of registered voters at cutoff	-----	194,758	-----	200,250	-----	212,950	-----	209,431	-----	230,425
Additional election day registrants	-----	38,279	-----	15,107	-----	38,517	-----	17,205	-----	40,131
Percentage voting in:	-----	78.0%	-----	56.7%	-----	73.2%	-----	57.8%	-----	75.0%
Building permits issued (outside cities)										
Residential	459	176	193	160	308	431	396	404	476	521
Commercial	19	8	3	13	12	5	20	17	23	16
Combined value of Building permits (in 1,000's)	\$ 117,609	\$ 37,753	\$ 45,108	\$ 34,305	\$ 62,915	\$ 91,399	\$ 102,231	\$ 139,293	\$ 127,608	\$ 133,940
County-wide new construction value (in 1,000's)	\$ 1,311,835	\$ 701,031	\$ 370,451	\$ 259,291	\$ 291,989	\$ 482,194	\$ 809,255	\$ 904,363	\$ 1,227,074	\$ 1,243,407
Number of Taxable property parcels assessed	186,806	190,097	189,734	190,236	191,154	191,186	192,659	194,621	197,990	201,736
Motor vehicles registered (Calendar Year) (1)	311,489	299,807	312,324	317,490	361,810	333,918	345,203	348,003	n/a	n/a
Drivers licenses in force (Calendar Year) (1)	265,195	269,456	274,164	280,056	285,790	292,728	298,696	304,149	n/a	n/a
<b>Sanitation</b>										
Acres sprayed for weed control	4,272	3,261	5,915	4,535	3,601	3,980	2,542	2,466	2,958	3,090
Acres sprayed for pest control	106,668	125,548	42,322	51,927	37,022	14,145	7,611	9,357	5,736	9,214
Acres sprayed for mosquito abatement	68,135	105,609	57,744	54,258	56,651	105,262	78,865	98,584	64,840	116,167
<b>Public Safety</b>										
Traffic violations issued	68,311	62,648	61,276	60,358	66,533	57,717	59,765	51,312	46,519	n/a
Physical arrests	25,038	24,672	21,502	20,455	18,647	16,599	17,042	16,782	15,654	18,322
Average jail population	946	887	879	892	865	787	865	857	905	980
911 Calls	127,604	122,912	116,901	118,904	123,281	122,668	122,000	139,162	138,482	137,456
<b>Health and welfare</b>										
Number of cases processed	2,485	2,477	2,893	2,699	2,605	2,590	2,177	1,983	2,066	2,309
<b>Recreational and cultural</b>										
Barber Park Number of Visitors (2)	127,507	111,338	113,275	110,800	111,399	159,136	154,491	165,845	158,282	118,004
<b>Education</b>										
Amount of tuition assistance to county residents for community college (3)	\$ 153,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Business-type activities:</b>										
Number of emergency responses	22,803	20,018	21,157	22,370	22,132	23,365	24,328	25,981	27,906	29,392
Cubic Yards / Tons deposited at landfill (in 1,000's) (4)	1,580	1,340	1,211	1,195	1,177	1,198	1,263	447	656	483
Western Idaho Fair attendance	232,674	225,046	217,769	224,731	233,523	222,461	223,335	233,140	243,474	235,402

- (1) Calendar year information for 2016 and/or 2017 not available as of November 28, 2017.  
 (2) In 2008, off season and event center users were tracked and counted for the first time. In 2013, shuttle riders were tracked and counted for the first time. In 2017, because of high flood levels of the Boise River, Barber Park ended up having the shortest Boise River Float Season on record with 38 days.  
 (3) Beginning with the fall semester of 2008, tuition assistance has been discontinued due to the formation of local taxing district College of Western Idaho.  
 (4) In 2015, data collection changed from volume (cubic yards) to weight (tonnage received). Note: In 2015, two-thirds of trash deposited was compacted waste.

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

Schedule 18  
 Ada County  
 Capital Asset Statistics by Function/Program,  
 Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities:										
General Government										
Land (acres) <sup>(1)</sup>	32	27	27	27	284	284	284	284	284	284
Buildings	7	8	8	9	9	9	9	9	9	9
Vehicles	16	15	15	16	16	16	16	16	17	21
Public Safety										
Land (acres)	28	29	29	29	29	29	29	29	29	29
Buildings	11	11	11	11	11	11	11	11	11	12
Patrol Vehicles	106	115	116	119	122	118	132	136	137	145
Other Vehicles	39	42	40	42	47	49	52	50	53	52
Boats	3	3	3	2	3	3	3	3	3	3
Sanitation										
Land (acres)	2	2	2	2	2	2	2	2	2	2
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	12	13	14	14	16	17	19	21	23	24
Recreational and Cultural										
Land (acres)	82	106	106	106	106	124	124	124	124	124
Buildings	5	5	5	5	5	5	5	5	5	4
Vehicles	2	2	2	2	2	2	2	2	2	2
Boats	1	1	1	1	1	1	1	1	2	2
Business-type activities:										
Emergency Medical Services										
Land (acres)	1	3	4	4	4	4	4	4	4	4
Buildings	6	5	5	8	8	7	7	8	8	8
Ambulances	26	27	26	26	28	30	29	31	29	27
Other Vehicles	10	10	10	12	13	14	16	18	17	18
Solid Waste Management										
Land (acres)	2,716	2,716	2,716	2,716	2,716	2,716	2,667	2,667	2,667	2,667
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	4	4	4	7	6	7	6	7	8	8
Western Idaho Fair										
Land (acres)	240	240	240	240	240	240	240	240	240	240
Buildings	13	13	13	13	13	13	13	13	13	13
Vehicles	2	2	2	2	2	2	2	2	2	2

(1) Ada County purchased 256.5 acres called Red Hawks Estate in 2012.

Source: Capital Asset Reports and Various County Departments

# **SINGLE AUDIT**



**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance with Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Commissioners  
Ada County, Idaho  
Boise, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho, (County) as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated December 21, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Ada County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ada County’s internal control. Accordingly, we do not express an opinion on the effectiveness of Ada County’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Boise, Idaho  
December 21, 2017



## **Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance**

To the Board of Commissioners  
Ada County, Idaho  
Boise, Idaho

### **Report on Compliance for the Major Federal Program**

We have audited Ada County, Idaho's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal program for the year ended September 30, 2017. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for Ada County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ada County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Ada County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major Federal programs for the year ended September 30, 2017.

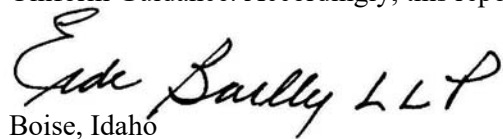
### **Report on Internal Control over Compliance**

Management of Ada County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ada County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Ada County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Boise, Idaho  
December 21, 2017



**ADA COUNTY, IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<b><i>Department of Agriculture</i></b>			
<u>Pass Through Payments From State of Idaho Superintendent of Public Instruction:</u>			
Cash Assistance:			
School Breakfast Program	10.553	201717IN109947	\$ 20,514
National School Lunch Program	10.555	201717IN109947	37,483
Non-Cash Assistance (Commodities):			
National School Lunch Program	10.555	201717IN109947	<u>7,130</u>
Child Nutrition Cluster - Total			<u>65,127</u>
Cash Assistance:			
School Breakfast Program	10.560	201717N253347	45
National School Lunch Program School Equipment	10.579	201616N810347	<u>6,505</u>
<b>Total Department of Agriculture</b>			<u><b>71,677</b></u>
<b><i>Department of the Interior-Bureau of Land Mgmt.</i></b>			
<u>Pass Through Payments From State of Idaho Department of Agriculture:</u>			
Invasive and Noxious Plant Management	15.230	L16AC00341	<u>3,351</u>
<b><i>Department of the Interior-National Park Service</i></b>			
<u>Pass Through Payments From State of Idaho Department of Historic Preservation:</u>			
Historic Preservation Fund Grants-In-Aid	15.904	P16-AF-00022	<u>4,000</u>
<b><i>Department of Justice</i></b>			
Justice for Families, Domestic Violence Mentor Court Initiative	16.021	2014-FJ-AX-0035	31,208
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0463	44,751
<u>Pass Through Payments From City of Boise:</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-1061 2015-DJ-BX-0982 2016-DJ-BX-0387	<u>41,919</u>
<b>Total Department of Justice</b>			<u><b>117,878</b></u>

*continued*

**ADA COUNTY, IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<b><i>Department of Transportation-Office of Highway Safety</i></b>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Idaho Transportation Department:</u>			
Occupant Protection	20.600	CR-2017-01	1,544
Occupant Protection	20.616	M2CSS-2017-CR	5,000
Highway Safety Cluster - Total			6,544
<b>Total Department of Transportation:</b>			<b>6,544</b>
<b><i>Department of Health &amp; Human Services</i></b>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Department of Health and Welfare:</u>			
Hospital Preparedness Program & Public Health Emergency Preparedness	93.074	U90TP000517-03S2	4,552
The Affordable Care Act: Building Epidemiology, Laboratory, & Health Information	93.323	NU50CK000424-03	4,000
State Innovation Models: Funding for Model Design & Model Testing Assistance	93.624	1G1CMS331399-01-00	4,802
<b>Total Department of Health and Human Services</b>			<b>13,354</b>
<b><i>Executive Office of the President</i></b>			
<u>Pass Through Payments From State of Oregon</u>			
<u>Office of National Drug Control Policy:</u>			
High Intensity Drug Trafficking Areas Program-Prosecutor	95.001	G15OR0002A	31,124
<u>Pass Through Payments From Idaho State Police</u>			
<u>Office of National Drug Control Policy:</u>			
High Intensity Drug Trafficking Areas Program-Prosecutor	95.001	G16OR0004A	77,287
High Intensity Drug Trafficking Areas Program-Sheriff	95.001	G16OR0004A	1,593
High Intensity Drug Trafficking Areas Program - Total			110,004
<b>Total Executive Office of the President</b>			<b>110,004</b>
<b><i>United States Coast Guard</i></b>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Department of Parks and Recreation:</u>			
Boating Safety Financial Assistance	97.012	-	<b>22,266</b>

**ADA COUNTY, IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<b><i>Department of Homeland Security</i></b>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Military Division:</u>			
Emergency Management Performance Grant	97.042	EMS-2016-EP-00004-S01 EMS-2017-EP-00003-S01	264,014
Homeland Security Grant Program - Pre-Disaster Mitigation	97.047	EMS-2015-PC-0010	13,125
Homeland Security Grant Program - State Preparedness Equipment Grant	97.067	EMW-2015-SS-00091 EMW-2016-SS-00028-S01	609,226
Homeland Security Grant Program - 2015 Homeland Security	97.067	EMW-2015-SS-00091	16,494
Homeland Security Grant Program - 2016 Homeland Security Training & Exercise	97.067	EMW-2016-SS-00028-S01	143
Homeland Security Grant Program - 2016 Homeland Security	97.067	EMW-2016-SS-00028-S01	<u>39,761</u>
Homeland Security Grant Program - Total	97.067		<u>665,624</u>
<b>Total Department of Homeland Security</b>			<b><u>942,763</u></b>
		TOTAL FEDERAL ASSISTANCE	<b><u>\$ 1,291,837</u></b>

See Notes to the Schedule of Expenditures of Federal Awards.

ADA COUNTY, IDAHO  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

1. The Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Ada County, Idaho. The reporting entity is defined in Note I-A to the County's basic financial statements.
2. The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting as described in Note I-C to the County's basic financial statements.
3. The major programs are identified in the Schedule of Findings and Questioned Costs.
4. Ada County received federal awards both directly from federal agencies and indirectly through pass-through entities.
5. For the year ended September 30, 2017, there were no pass-through expenditures to sub-recipients.
6. Nonmonetary assistance is reported in the SEFA at the fair market value of the commodities received and disbursed.
7. Ada County has not elected to use the 10% de minimis cost rate.
8. Other entities were beneficiaries of a portion of the expenditures of the Homeland Security Grant Program – State Preparedness Equipment Grant (CFDA 97.067), as detailed below:

Project EMW-2015-SS-00091	Ada County Highway District	\$17,919
Project EMW-2016-SS-00028-S01	Ada County Highway District	\$61,241
Project EMW-2016-SS-00028-S01	Boise City	\$228,698

ADA COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED SEPTEMBER 30, 2017

**SECTION I - Summary of Auditor's Results**

Financial Statements

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

Federal Awards

Internal Control over major program:	
Material weaknesses identified?	None reported
Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
97.067	Homeland Security

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	No

**SECTION II - Financial Statement Findings**

None reported

**SECTION III - Federal Award Findings and Questioned Costs**

None reported