

COMPREHENSIVE ANNUAL FINANCIAL REPORT



ADA COUNTY, IDAHO



FISCAL YEAR ENDING

SEPTEMBER 30, 2018

ADA COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

CHRISTOPHER D. RICH, AUDITOR

Phil McGrane, Chief Deputy

Kathleen Graves, Controller

Prepared by Accounting Department

**Ada County
Comprehensive Annual Financial Report
For the Year Ended September 30, 2018**

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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

January 7, 2019

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, 2018.

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, 2018, 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, 2018, 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 2017) is 456,849 or 433 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 *Notes 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 and Individual Fund Statements and Schedules*" 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 Animal Health, 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. Eleven Ada County companies were recognized this year by Inc. magazine as among the 5,000 fastest growing in the country. ConvertKit is the top ranked Ada County company at 72.

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.

In terms of population, Ada County is one of the fastest growing counties in the nation and land development reflects that. Apartment complexes, condo developments, and new neighborhoods are planned or under construction across Ada County. Three such developments are under construction within walking distance of the Ada County Courthouse. Meridian continues to grow at an astonishing rate as the second biggest city in Ada County has become the second biggest city in the State of Idaho.

The unemployment rate in Ada County has declined over the past year. The County's unemployment rate is 2.0 percent as of September 30, 2018; which is lower than both the statewide and national unemployment rates of 2.1 percent and 3.6 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 30 days according to IMLS, a decrease of 6% from September 2017. 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 2,500 in fiscal year 2017 to over 3,000 in fiscal year 2018.

Long-term financial planning: The County takes a conservative approach to budgeting; revenues must cover expenses. For fiscal year 2018, the County levied for a three percent increase in taxes, new construction roll and an additional \$1.3 million of foregone taxes. For the past several years, budgets have been requested to remain flat; any increases have been submitted separately through 'supplemental' requests. In fiscal 2018, 5 new positions were funded within department's flat budgets and 50 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 \$16 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 2018 was fully funded with \$16.6 million left for the government to use for future capital projects. Ada County will be using \$33.8 million of its fund balance to support the fiscal year 2019 budget.

Major initiatives: *Payroll/Time Management* – This project will replace a 20 year old homegrown payroll system with a third party product which will equate to a fully functioning Human Resources Information System (HRIS) to include human resource management, benefits, time management and payroll. This project will address the risks associated with maintaining the current system which is likely to fail in the next five years. Without programmers or analysts on staff to continue to support or rewrite the old program, the

software will not be able to fully function or connect with other county programs, potentially resulting in a catastrophic failure.

Jail Improvements – There are four projects focused on improving the Ada County jail, namely Property and Evidence Refrigeration Expansion, a Jail Intake Body Scanner to catch contraband before it enters the jail, and Critical Care Unit and Dorm-side Visitation Upgrades. The fourth project is to repair the Electrical System at the jail. While installing new equipment for the Jail Security Upgrade, the electricians noticed that they were getting back feeds on circuits that had been turned off. Due to the age of the facility and the complexity of locating these issues, the county plans to hire an electrical engineer to recommend corrections. It is estimated that this project will be completed over a period of two years.

Courtroom Addition – An additional courtroom will be added on the second floor of the Ada County Courthouse encompassing approximately 5000 square feet. This project will address the additional court caseload, which currently requires utilization of a public hearing room as a courtroom, rescheduling of jury trials, or scheduling court activities after hours. In addition to the new courtroom, the audio visual equipment in several courtrooms will be replaced. The old equipment has been in place since the courthouse was constructed in 2002.

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, 2017. This is the thirtieth 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,



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, 2017

Christopher P. Morill

Executive Director/CEO

ADA COUNTY, IDAHO
ELECTED COUNTY OFFICIALS AND DEPARTMENT DIRECTORS
SEPTEMBER 30, 2018

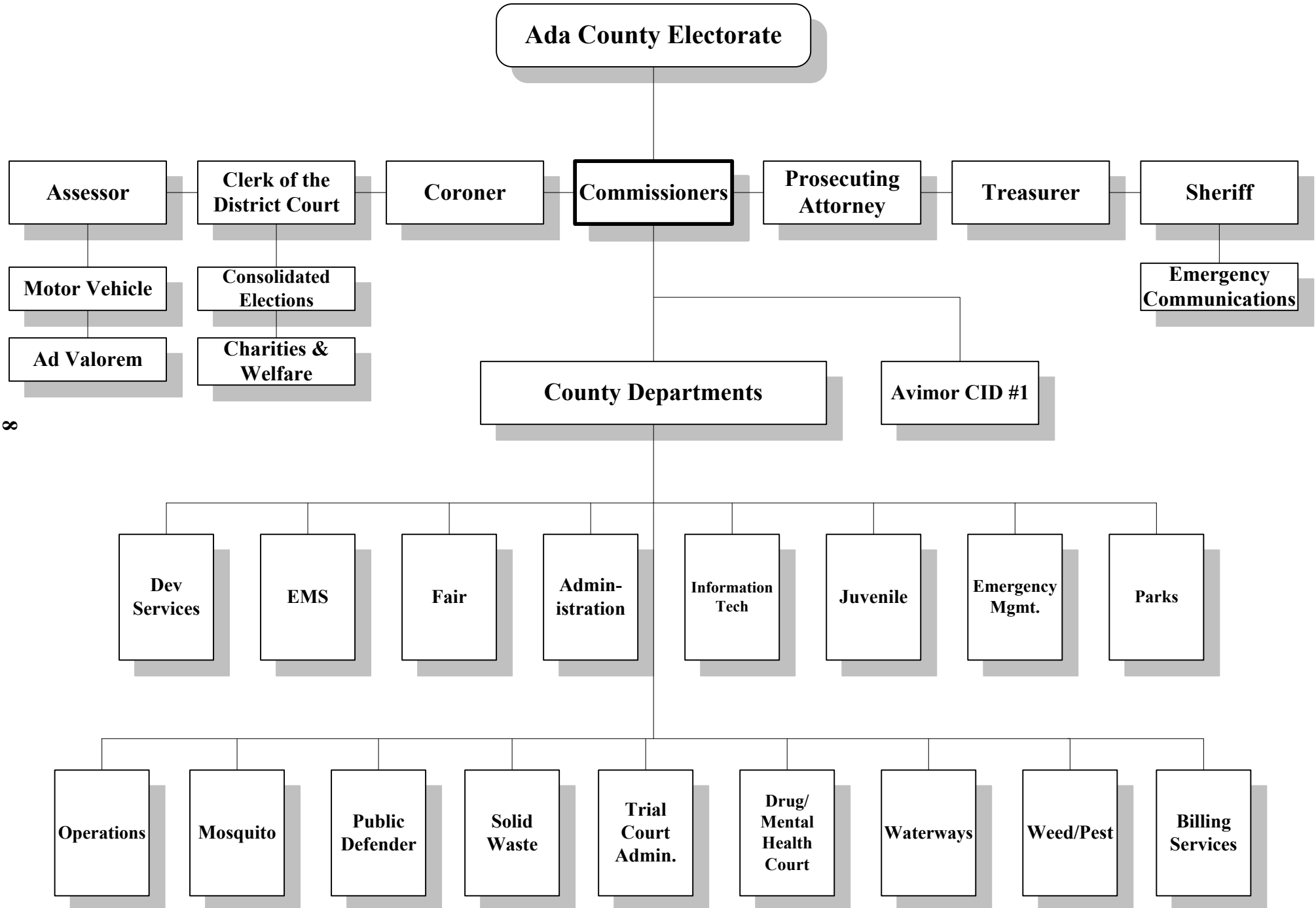
ELECTED COUNTY OFFICIALS

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, 2018, 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, 2018, 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 January 7, 2019 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
January 7, 2019

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, 2018. 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 \$294,011,871 (*net position*). Of this amount, \$85,621,995 (*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 \$23,206,474; \$6,386,551 more than the prior year. Revenue and expense increased \$17M and \$10.6M, respectively. The largest increase to revenues was property taxes of \$9.1M due to the County taking the new construction roll, the 3% increase in base as allowed by law along with foregone of \$1.3M for the Penitentiary Canal Greenbelt improvement project. Operating grants and contributions increased by \$2.5M due to \$2.4M being received from the Idaho State Public Defense Commission for improving the indigent defense delivery system within Ada County. Interest almost doubled over last year with an increase of \$1.7M. General government and public safety expenses each increased \$2.2M and \$4.8M respectively, each receiving 18 new positions. Along with the new positions and their attended costs a 2% COLA was added to each position in the County; and with public safety having the largest personnel budget that equated to \$1.1M of additional expense. Additionally, the Sheriff's Office upgraded their records and jail management software for an additional cost of \$296K and is replacing their radio equipment over a three year period, costing \$800K this first year.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$120,934,525, which is an increase of \$17,626,339 in comparison with the prior year. Of that total \$54,726,619 is unassigned in the general fund; however according to Ada County's financial policies \$22.1M is required to cover the first three months of operating expenses before property taxes are received in January. In addition, \$16M should be reserved to meet our minimum fund balance policy also known as budget stabilization, with the remaining \$16.6M 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

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

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

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 \$294,011,871 at the close of the most recent fiscal year. The largest portion of Ada County's net position (63.4%) 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, 7.4% 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 (\$85,621,995) 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	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 287,483,082	\$ 256,691,655	\$ 60,564,595	\$ 58,992,709	\$ 348,047,677	\$ 315,684,364
Capital assets	130,734,118	133,795,381	58,003,482	50,632,060	188,737,600	184,427,441
Total assets	418,217,200	390,487,036	118,568,077	109,624,769	536,785,277	500,111,805
Deferred Outflows	12,090,409	9,890,449	876,359	630,351	12,966,768	10,520,800
Long-term liabilities outstanding	59,394,351	60,507,884	29,596,721	29,516,478	88,991,072	90,024,362
Other liabilities	16,716,517	13,435,933	6,453,876	2,883,807	23,170,393	16,319,740
Total liabilities	76,110,868	73,943,817	36,050,597	32,400,285	112,161,465	106,344,102
Deferred Inflows	136,815,530	127,270,172	6,763,179	6,212,934	143,578,709	133,483,106
Net position						
Net investment in capital assets	128,663,483	131,612,109	58,003,482	50,632,060	186,666,965	182,244,169
Restricted	21,722,911	18,262,221	-	-	21,722,911	18,262,221
Unrestricted	66,994,817	49,289,166	18,627,178	21,009,841	85,621,995	70,299,007
Total net position	\$ 217,381,211	\$ 199,163,496	\$ 76,630,660	\$ 71,641,901	\$ 294,011,871	\$ 270,805,397

The County's business-type activities reported an overall decrease of \$2,382,663 in unrestricted net position. The solid waste fund had a decrease of \$4,087,548 due to the capitalization of construction in progress for the third phase of the North Ravine cell, as well as increased costs related to the closure of the Hidden Hollow cell. Increase costs without the increased fees to offset them caused the billing services to decrease \$309,888 again this year. Even though revenue remained the same and expense increased in the emergency medical fund an increase of \$596,345 was still achieved and the Western Idaho Fair fund increased \$648,215 due to revenue increasing more than expense. There was also an increase in internal balances related to business-type activities of \$770,213 for the year.

During the current year, the government's overall net position increased by \$23,206,474. The County's business-type activities experienced an increase of \$4,988,759 due mainly to the changes mentioned above, while governmental activities increased by \$18,217,715.

Ada County

Changes to both, are displayed on the following chart:

Ada County's Changes in Net Position

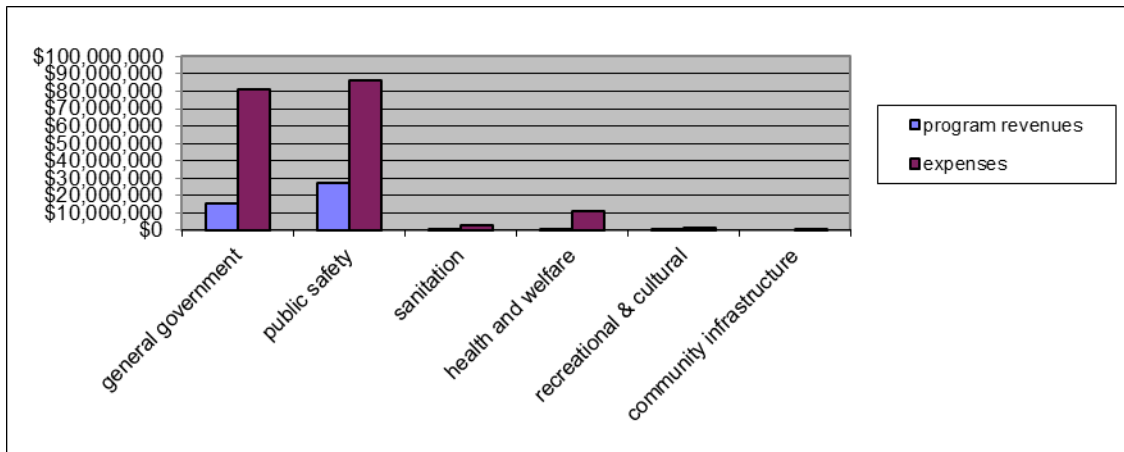
	Governmental activities		Business-type activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services	\$ 37,822,988	\$ 35,608,023	\$ 33,041,458	\$ 33,403,037	\$ 70,864,446	\$ 69,011,060
Operating grants and contributions	6,087,827	3,526,140	17,862	-	6,105,689	3,526,140
Capital grants and contributions	24,376	25,377	201,542	-	225,918	25,377
General revenues:						
Property taxes	120,648,574	111,912,751	5,878,613	5,513,153	126,527,187	117,425,904
Other taxes	23,132,836	20,987,936	310,797	283,614	23,443,633	21,271,550
Grants and contributions not restricted to specific programs	9,198,415	8,942,389	-	903	9,198,415	8,943,292
Interest & investment earnings (loss)	2,794,659	1,469,878	795,952	402,101	3,590,611	1,871,979
Miscellaneous	1,664,863	2,544,192	255,376	244,339	1,920,239	2,788,531
Total revenues	<u>201,374,538</u>	<u>185,016,686</u>	<u>40,501,600</u>	<u>39,847,147</u>	<u>241,876,138</u>	<u>224,863,833</u>
Expenses:						
General government	81,131,163	78,972,201	-	-	81,131,163	78,972,201
Public safety	85,926,148	81,115,210	-	-	85,926,148	81,115,210
Sanitation	2,508,139	2,623,630	-	-	2,508,139	2,623,630
Health and welfare	11,156,859	9,810,678	-	-	11,156,859	9,810,678
Recreational and cultural	1,337,544	1,037,225	-	-	1,337,544	1,037,225
Community infrastructure	866,807	433,442	-	-	866,807	433,442
Interest on long-term debt	144,490	64,008	-	-	144,490	64,008
Emergency Medical Svcs.	-	-	15,326,106	14,184,643	15,326,106	14,184,643
Solid Waste Mgmt.	-	-	10,100,328	9,997,474	10,100,328	9,997,474
Western Idaho Fair	-	-	4,760,016	4,533,638	4,760,016	4,533,638
Billing Svcs.	-	-	5,412,064	5,271,761	5,412,064	5,271,761
Total expenses	<u>183,071,150</u>	<u>174,056,394</u>	<u>35,598,514</u>	<u>33,987,516</u>	<u>218,669,664</u>	<u>208,043,910</u>
Increase (decrease) in net position before transfers	18,303,388	10,960,292	4,903,086	5,859,631	23,206,474	16,819,923
Transfers	(85,673)	-	85,673	-	-	-
Increase (decrease) in net position	<u>18,217,715</u>	<u>10,960,292</u>	<u>4,988,759</u>	<u>5,859,631</u>	<u>23,206,474</u>	<u>16,819,923</u>
Net position - beginning	199,163,496	188,203,204	71,641,901	65,782,270	270,805,397	253,985,474
Net position - ending	<u>\$ 217,381,211</u>	<u>\$ 199,163,496</u>	<u>\$ 76,630,660</u>	<u>\$ 71,641,901</u>	<u>\$ 294,011,871</u>	<u>\$ 270,805,397</u>

Governmental activities. Total net position for government activities increased \$18,217,715 after transfers; which is \$7,257,423 more than the prior year. Key elements are:

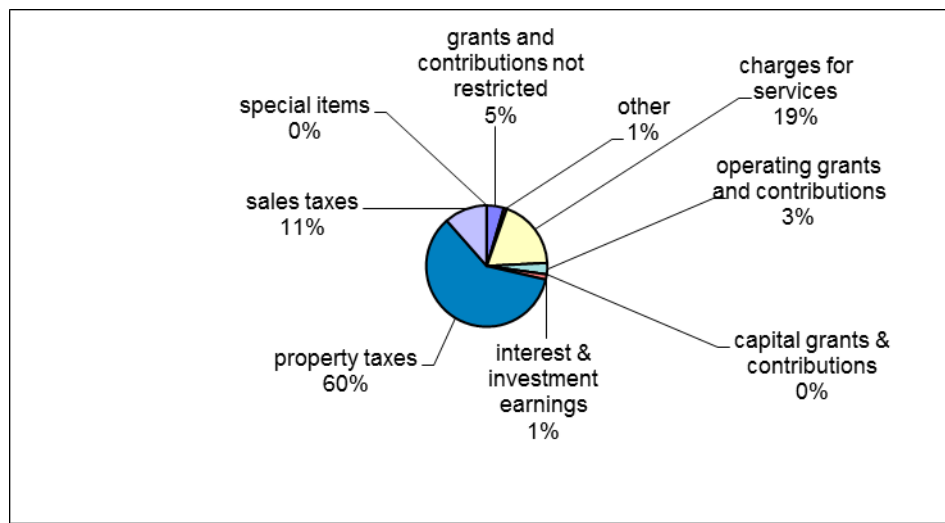
- Property taxes increased \$8,735,823. Ada County, levied the new construction roll, the 3% increase of base and \$1.3M in foregone taxes which are all allowed by law.
- Other taxes increased \$2.1M due to increased sales tax and revenue sharing from the State of Idaho.
- Operating grants and contributions increased \$2.5M; due to the Indigent Defense grant being awarded to the Public Defender's Office.
- General government and public safety had the largest increase in expense, \$2.1M and \$4.8M, respectively. These increases are due to 36 new positions (18 new positions in general government and 18 in public safety each with a cost of \$1.1M) and a 2% COLA (\$934K and \$1.1M, respectively). There were also increased costs related to replacing the Sheriff's Office radios of \$800K, \$296K related to upgrades to the records and jail management software, as well as increased depreciation expense of \$1.4M for the equipment at the new dispatch center.

Ada County

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



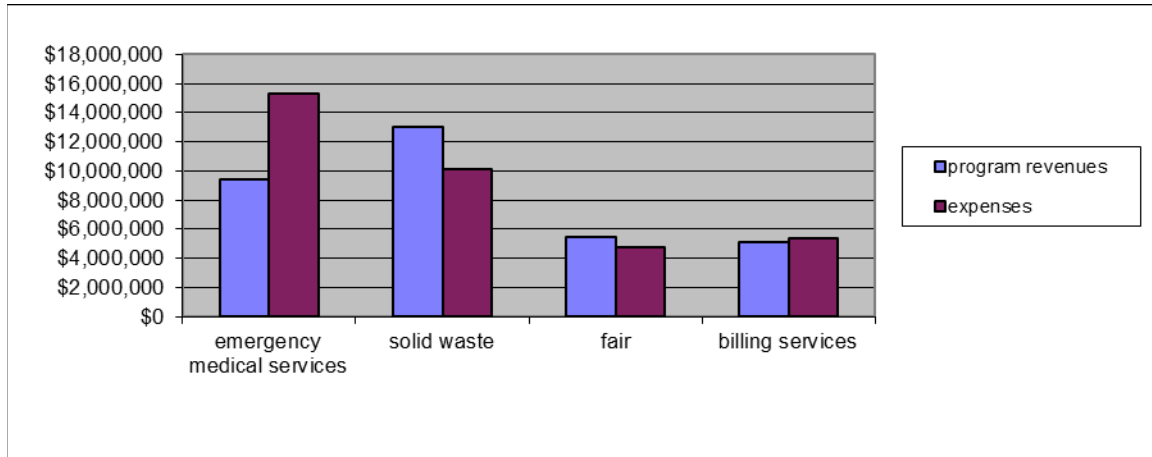
Business-type activities. Business-type activities increased the County’s net position by \$4,988,759 after transfers, accounting for 21.5% of the total growth. All of the County’s Enterprise Funds incurred positive growth, with the exception of the billing services fund which had a loss for the third year in a row.

- Even though revenue in the solid waste management fund decreased \$804K and expenses increased slightly from the prior year; an increase in net position of \$3,408,099 was still achieved.
- Emergency medical services net position increased \$366,587; revenues increased \$658K while expenses were \$1.4M more than the prior year due to the addition of 12 new positions, a 2% COLA and increased overtime.

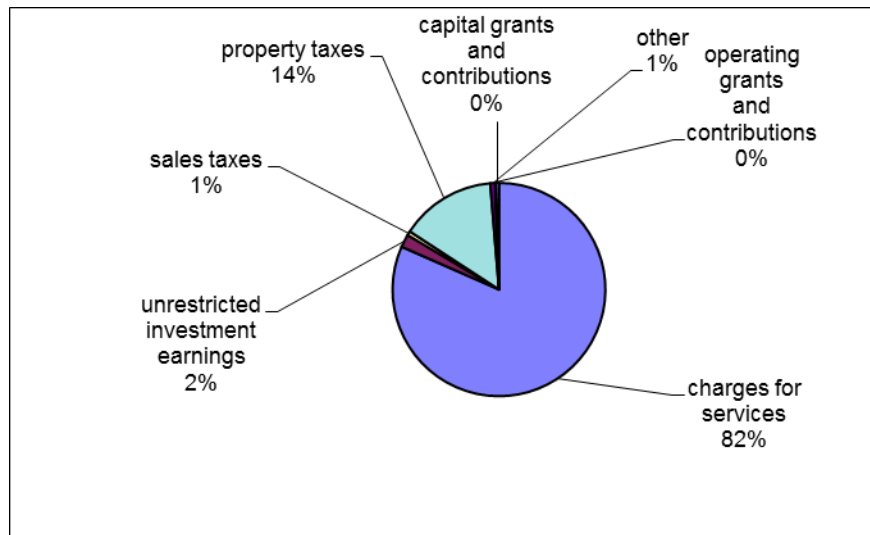
Ada County

- The Western Idaho Fair's revenue increased \$566K due to concessions and carnival tickets while expenses increased only slightly allowing for an increase in net position of \$753,748 after transfers.
- Revenue remained unchanged while expense in billing services increased slightly; however revenue was not enough to cover the increase in expense causing a decrease in net position of \$309,888. Fees will increase in fiscal year 2019 to address the continued loss.

Expenses and Program Revenues – Business-type Activities



Revenue by Source – Business-type Activities



Ada County

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 \$120,934,525, an increase of \$17,626,339 in comparison with the prior year. Ada County has restrictions and assignments for its fund balance. These include: \$5,192,751 restricted by granting agencies to pay for specific programs, \$15,688,726 restricted by enabling legislation and \$925,429 restricted for community infrastructure due to the County's component unit, Avimor CID No. 1. Assignments total \$44,401,000; of which \$533,447 in the general fund is assigned for future improvements to a new imaging solution for recorded documents; also \$3,217,883 in the general fund, and \$24,187,073 in all other government funds was assigned for subsequent years expenditures during the fiscal year 2019 budget process. The remaining \$16,462,597 is assigned by definition of the special revenue funds, including their minimum fund balance or budget stabilization and cash basis requirements. Total unassigned is \$54,726,619; of which \$22,096,427 is required to cover the first three months of operating expenses before property taxes are received in January (cash basis) with the remaining \$32,630,192 reserved for the minimum fund balance; which exceeds the full requirement for the general fund by \$16,630,192 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 \$63,670,700 of which \$5,192,751 was restricted as mentioned above, \$3,751,330 was assigned and \$54,726,619 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 \$4,696,952 after transfers and for reasons similar to those described on page 18 under *Governmental activities*.

- Property taxes increased \$2,410,725 due to the County increasing taxes by the 3% increase allowed by law and the new construction roll.
- Intergovernmental increased \$5,285,775 due to the Indigent Defense Grant for the Public Defender along with increases in state sales tax and revenue sharing.
- Personnel costs increased \$6,207,423 due to a 2% COLA, along with 30 new positions and while operating costs increased only slightly, capital spending decreased \$2,014,518 mainly due to a reduction in funding for capital projects.

Ada County

The charities and welfare fund has an ending fund balance of \$11,470,981, a decrease of \$479,716 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 six 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 \$9,490,991; those for the solid waste management fund amounted to \$1,908,380; those for the Western Idaho Fair amounted to \$3,082,393; and those for billing services amounted to \$422,833. The change in net position for the four funds consisted of an increase of \$366,587, an increase of \$3,408,099, an increase of \$753,748, and a decrease of \$309,888, 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 \$7,386,131 and can be briefly summarized as follows:

- \$ 3,002,161 in increases allocated to the juvenile department
- \$ 2,179,089 in increases allocated to the sheriff's office
- \$ 1,668,853 in increases allocated to the public defender's department
- \$ 274,928 in increases allocated to the prosecutor's office
- \$ 257,400 in increases allocated to the general department
- \$ 3,700 in increases allocated to the development service's department

Of the changes summarized above, increases of \$5,925,932 were from various Federal and State funding sources. The remaining \$1,460,199 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 \$6.7 million (presented on page 66). Several revenue sources had positive variances of \$1M or more. Charges for services was the largest at \$2.1M while sales tax allocation and interest income both had \$1.3M. The County intentionally budgeted low for interest due to interest rates remaining low while working through the budget process.

Ada County

The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$11.5 million (pages 66-69). "Personnel services" accounted for \$3.1 million (27%) a slight decrease over the prior year. A continued conservative approach to spending resulted in a positive variance in "other services and charges" of \$5.7 million (50%).

Building repairs and maintenance, 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 \$4.8 million unspent at year-end that will be brought forward into the next year. Fifty-eight percent (\$2.7M) of which was Cigarette/Tobacco Tax, Lottery and Juvenile Block grants, while thirty-seven percent (\$1.8M) was Safety and Justice and Indigent Defense grants for the Sheriff and Public Defender respectively; all 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, 2018, amounts to \$188,737,600 (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 2 percent increase in the County's investment in capital assets; with a 2 percent decrease in governmental activities and a 15 percent increase in business-type activities.

Major events during the current fiscal year included the following (some costs were incurred in the prior year and were in Construction in Progress (CIP) accounts until capitalized in fiscal year 2018):

- Construction began on the third phase of the North Ravine Cell at the landfill, which will expand capacity by 30 acres or approximately 6-8 years of disposal airspace. Costs to date are \$8.1M and when completed next year total costs are expected to be \$13.4M.
- Radio replacement of all mobile and handheld devices for the Sheriff's Office began this fiscal with one-third being replaced for a total cost \$800K. The other two-thirds will be purchased over the next two years, for a total cost of replacement at \$2.4M. The radios currently being used were considered antiquated in 2016 because Motorola discontinued the model.
- Replacement of current jail security system, including door, intercom and camera systems began in fiscal year 2015 and was completed in July for a total cost of \$3.8M.
- Widening and reconstructing the greenbelt between Gregerson's farm and Diversion Dam, along with piping the Penitentiary Canal began in fiscal 2017 and was completed in August for a total cost of \$2.2M. This project widened the pathway to 11 feet with centerline striping and five new pathway approaches.

Ada County

Ada County's Capital Assets

(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 7,848,014	\$ 7,657,147	\$ 5,049,540	\$ 5,049,540	\$ 12,897,554	\$ 12,706,687
Land improvements	508,606	624,661	28,323,747	28,728,554	28,832,353	29,353,215
Building	99,916,074	100,430,578	9,199,337	9,570,183	109,115,411	110,000,761
Infrastructure	3,437,599	1,337,902	4,026,515	4,327,822	7,464,114	5,665,724
Leased assets	1,312,046	1,798,074	604,147	604,147	1,916,193	2,402,221
Vehicles	2,326,258	2,143,121	863,396	831,862	3,189,654	2,974,983
M&E	12,518,675	14,491,896	1,404,740	1,519,952	13,923,415	16,011,848
Intangibles/software	394,525	432,517	-	-	394,525	432,517
Construction in progress	2,472,321	4,879,485	8,532,060	-	11,004,381	4,879,485
Total	<u>\$ 130,734,118</u>	<u>\$ 133,795,381</u>	<u>\$ 58,003,482</u>	<u>\$ 50,632,060</u>	<u>\$ 188,737,600</u>	<u>\$ 184,427,441</u>

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, pages 4- 5 of this report.

Long-term debt. At the end of the current fiscal year, Ada County had no bonded debt outstanding. The County does however have two years left on the lease for dispatch console equipment for the new dispatch facility and five years left of the elections equipment lease. The Avimor Community Infrastructure District No. 1, a blended component unit of Ada County, issued bonds this year for \$564,000.

Ada County's Outstanding Debt

	Governmental activities		Business-type activities		Total	
	2018	2017	2018	2017	2018	2017
Leases	\$ 2,070,635	\$ 2,183,272	\$ -	\$ -	\$ 2,070,635	\$ 2,183,272
Avimor CID No. 1 Bonds	2,415,766	1,864,656	-	-	2,415,766	1,864,656
Total	<u>\$ 4,486,401</u>	<u>\$ 4,047,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,486,401</u>	<u>\$ 4,047,928</u>

During the current fiscal year, the County's total debt decreased by \$112,637 or 5.15% due to the lease payments on the dispatch console and elections equipment leases.

Ada County no longer maintains a bond rating 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

Economic Factors and Next Year's Budgets and Rates

These factors were considered in preparing the County's budget for the 2019 fiscal year:

- The unemployment rate for Ada County is currently 2 percent, down .4 percent from a year ago. The current rate is lower than the state's unemployment rate of 2.1 percent and lower than the national rate of 3.6 percent.
- Sale of new homes has increase 20 percent over last year while the average number of days residential homes are on the market remained roughly the same at 30 days.
- Ada County is one of the fastest growing counties in the nation.
- The population in the County increased 2.8 percent from 2016 to 2017 (the most recent information available) – from 444,028 to 456,849.

Restricted, Assigned and Unassigned fund balance in the general fund (\$63.6M) consists of: \$5.2 million (8%) has been restricted by granting agencies for Juvenile Court Services, Public Defender and the Sheriff's Office. There is \$3.2M (5%) assigned that has been appropriated for spending in the 2019 budget and \$533K (1%) for a new imaging solution for recorded documents. The remaining \$54.7 (86%) is unassigned; however based on Ada County's financial policies \$22.1M is required to cover the first three months of operating expenses before property taxes are received in January. Additionally, the remaining \$32.6M covers the reservation to meet our minimum fund balance policy, also known as budget stabilization and includes \$16.6M for future capital projects. The minimum fund balance policy in the general fund is based on risk and reviewed during the budget process; an increase to \$16M was determined to be needed for 2019.

Pursuant to Resolutions adopted during the fiscal year.

- Solid Waste Management fees increased April 2018 after four years. Previously the landfill had operated on a 'hybrid' tipping fee schedule which generally included volume-based fees for commercial waste haulers and weight-based fees for cash customers. It was determined to be in the best interest of Ada County and its citizens to modified the tipping fee schedule for loads hauled to the landfill from transfer stations since they provide benefits to both Ada County and its citizens through efficiencies in consolidating waste, reducing traffic to the landfill and adding convenience to citizens who dispose of solid waste at those facilities. Fees for loads from transfer stations are now set at \$22 per ton.
- Weed Control and Pest Extermination fees also increased April 2018 for the first time in six years. Fees increased on the low end by 4.54% to \$17.25 per hour for One Man for Pest to the high end of 5% to \$73.50 per hour for One Man and One Machine for Weed.

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:

Ada County Auditor
200 West Front Street
Boise, Idaho 83702
(208) 287-6885, kathleeng@adacounty.id.gov

BASIC FINANCIAL STATEMENTS

Ada County
Statement of Net Position
September 30, 2018

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash and cash equivalents	\$ 7,874,015	\$ 2,048,598	\$ 9,922,613
Investments	144,086,973	45,192,968	189,279,941
Receivables, net	138,500,496	9,687,826	148,188,322
Internal balances	(3,481,256)	3,481,256	-
Accrued interest receivable	502,854	153,947	656,801
Capital assets, net of depreciation:			
Land, not depreciated	7,848,014	5,049,540	12,897,554
Land improvements	508,606	28,323,747	28,832,353
Building	99,916,074	9,199,337	109,115,411
Infrastructure	3,437,599	4,026,515	7,464,114
Vehicles	2,326,258	863,396	3,189,654
Machinery & equipment	12,518,675	1,404,740	13,923,415
Intangible software	394,525	-	394,525
Leased assets	1,312,046	604,147	1,916,193
Construction in progress	2,472,321	8,532,060	11,004,381
Capital assets, net	<u>130,734,118</u>	<u>58,003,482</u>	<u>188,737,600</u>
Total assets	<u>418,217,200</u>	<u>118,568,077</u>	<u>536,785,277</u>
DEFERRED OUTFLOWS			
Pension	12,090,409	876,359	12,966,768
LIABILITIES			
Accounts payable	16,646,305	5,937,406	22,583,711
Accrued interest	16,839	-	16,839
Unavailable/advanced revenue	53,373	516,470	569,843
Long-term liabilities:			
Due within one year	6,458,971	1,026,273	7,485,244
Due in more than one year-other liabilities	10,776,913	24,119,806	34,896,719
Pension liability	42,158,467	4,450,642	46,609,109
Total liabilities	<u>76,110,868</u>	<u>36,050,597</u>	<u>112,161,465</u>
DEFERRED INFLOWS			
Property tax	127,402,975	6,208,422	133,611,397
Pension	9,412,555	554,757	9,967,312
Total deferred inflows	<u>136,815,530</u>	<u>6,763,179</u>	<u>143,578,709</u>
NET POSITION			
Net investment in capital assets	128,663,483	58,003,482	186,666,965
Restricted for:			
Grant Programs	5,192,751	-	5,192,751
Consolidated Elections	373,991	-	373,991
Court Functions	5,300,434	-	5,300,434
Public Safety	6,874,322	-	6,874,322
Weed/Pest/Mosquito Abatement	2,943,974	-	2,943,974
Welfare and Public Health	111,773	-	111,773
Community Infrastructure	925,666	-	925,666
Unrestricted	66,994,817	18,627,178	85,621,995
Total net position	<u>\$ 217,381,211</u>	<u>\$ 76,630,660</u>	<u>\$ 294,011,871</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, 2018

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
Primary government:							
Governmental activities:							
General government	\$ 81,131,163	\$ 12,468,981	\$ 2,736,661	\$ -	\$ (65,925,521)	\$ -	\$ (65,925,521)
Sanitation	2,508,139	300,000	15,349	-	(2,192,790)	-	(2,192,790)
Public safety	85,926,148	23,779,722	3,229,384	24,376	(58,892,666)	-	(58,892,666)
Health and welfare	11,156,859	937,992	-	-	(10,218,867)	-	(10,218,867)
Recreational and cultural	1,337,544	336,293	106,433	-	(894,818)	-	(894,818)
Community infrastructure	866,807	-	-	-	(866,807)	-	(866,807)
Interest on long-term debt	144,490	-	-	-	(144,490)	-	(144,490)
Total governmental activities	<u>183,071,150</u>	<u>37,822,988</u>	<u>6,087,827</u>	<u>24,376</u>	<u>(139,135,959)</u>	<u>-</u>	<u>(139,135,959)</u>
Business-type activities:							
Emergency Medical Services	15,326,106	9,440,843	17,862	201,542	-	(5,665,859)	(5,665,859)
Solid Waste Management	10,100,328	13,045,762	-	-	-	2,945,434	2,945,434
Western Idaho Fair	4,760,016	5,464,612	-	-	-	704,596	704,596
Billing Services	5,412,064	5,090,241	-	-	-	(321,823)	(321,823)
Total business-type activities	<u>35,598,514</u>	<u>33,041,458</u>	<u>17,862</u>	<u>201,542</u>	<u>-</u>	<u>(2,337,652)</u>	<u>(2,337,652)</u>
Total primary government	<u>\$ 218,669,664</u>	<u>\$ 70,864,446</u>	<u>\$ 6,105,689</u>	<u>\$ 225,918</u>	<u>(139,135,959)</u>	<u>(2,337,652)</u>	<u>(141,473,611)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					120,648,574	5,878,613	126,527,187
Sales taxes					23,132,836	310,797	23,443,633
Grants and contributions not restricted to specific programs					9,198,415	-	9,198,415
Interest and investment earnings					2,794,659	795,952	3,590,611
Miscellaneous					1,664,863	255,376	1,920,239
Transfers					(85,673)	85,673	-
Total general revenues and transfers					<u>157,353,674</u>	<u>7,326,411</u>	<u>164,680,085</u>
Change in net position					18,217,715	4,988,759	23,206,474
Net position - beginning					199,163,496	71,641,901	270,805,397
Net position - ending					<u>\$ 217,381,211</u>	<u>\$ 76,630,660</u>	<u>\$ 294,011,871</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, 2018

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	\$ 3,098,364	\$ 642,239	\$ 2,963,337	\$ 6,703,940
Investments	61,389,681	14,317,873	45,464,650	121,172,204
Accounts receivable	150,820	-	338,793	489,613
Property tax receivable	102,466,974	6,724,917	19,960,139	129,152,030
Accrued interest receivable	393,986	-	33,400	427,386
Due from other funds	402,405	-	12,628	415,033
Due from other agencies and units of government	8,500,499	-	222,994	8,723,493
Total assets	\$ 176,402,729	\$ 21,685,029	\$ 68,995,941	\$ 267,083,699
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 9,680,135	\$ 1,555,325	\$ 2,881,169	\$ 14,116,629
Due to other funds	584,920	8,619	308,416	901,955
Unavailable/advanced revenues	-	-	53,373	53,373
Accrued liabilities	-	1,925,187	-	1,925,187
Total liabilities	<u>10,265,055</u>	<u>3,489,131</u>	<u>3,242,958</u>	<u>16,997,144</u>
DEFERRED INFLOWS				
Property tax	<u>102,466,974</u>	<u>6,724,917</u>	<u>19,960,139</u>	<u>129,152,030</u>
FUND BALANCES				
Restricted for:				
Grants				
Juvenile court services	2,931,900	-	-	2,931,900
Sheriff	122,906	-	-	122,906
Public Defender	2,137,945	-	-	2,137,945
Enabling legislation				
Public health services	-	-	111,773	111,773
Weed/Pest/Mosquito	-	-	2,945,146	2,945,146
Alternative courts and facilities	-	-	5,340,316	5,340,316
Emergency communications	-	-	6,910,902	6,910,902
Consolidated elections	-	-	380,589	380,589
Community infrastructure	-	-	925,429	925,429
Assigned for:				
General government				
Recording services	533,447	-	-	533,447
Administration	1,150,000	-	-	1,150,000
Operations and maintenance	117,000	-	-	117,000
Computer services	102,000	-	-	102,000
Appraisal/Land record	-	-	2,517,809	2,517,809
Public safety				
Sheriff	81,000	-	-	81,000
Juvenile court services	197,883	-	-	197,883
Emergency management	-	-	538,823	538,823
Judicial services				
District court and monitoring	-	-	6,202,347	6,202,347
Health and welfare				
Indigent services	-	11,470,981	-	11,470,981
Recreation and culture				
Parks and Waterways	-	-	1,985,689	1,985,689
Capital projects				
All capital projects	1,570,000	-	17,934,021	19,504,021
Unassigned	54,726,619	-	-	54,726,619
Total fund balances	<u>63,670,700</u>	<u>11,470,981</u>	<u>45,792,844</u>	<u>120,934,525</u>
Total liabilities, deferred inflows and fund balances	\$ 176,402,729	\$ 21,685,029	\$ 68,995,941	

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, 2018**

Total Fund Balances - Governmental Funds	\$ 120,934,525
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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	7,848,014	
Land Improvements	2,925,462	
Building	181,876,049	
Infrastructure	5,538,974	
Vehicles	8,313,291	
Intangible Software	723,458	
Machinery and Equipment	43,662,056	
Construction in Progress	2,472,321	
Leased Assets	2,293,815	
Accumulated Depreciation	<u>(124,919,322)</u>	
Total Capital Assets		130,734,118

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.	1,749,055
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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	(42,158,467)	
Accrued Interest on Bonds	(16,839)	
Lease Payable	(2,070,635)	
Bonds Payable	(2,415,766)	
Compensated Absences	<u>(5,912,649)</u>	
		(52,574,356)

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	4,611,915	
Changes of assumptions	2,734,911	
Contributions made subsequent to measurement date	3,261,195	
Change in proportionate share	<u>1,482,388</u>	
		12,090,409

Deferred inflows of resources related to pensions:

Net difference between projected and actual investment earnings on pension plan investments	(5,078,509)	
Differences between expected and actual experience	(3,192,002)	
Change in proportionate share	<u>(1,142,044)</u>	
		(9,412,555)

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.	13,860,015
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Total Net Position - Governmental Activities	<u><u>\$217,381,211</u></u>
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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, 2018

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 90,843,571	\$ 7,955,764	\$ 21,889,366	\$ 120,688,701
Licenses and permits	1,355,777	-	157,120	1,512,897
Fines and forfeitures	118,519	-	1,233,018	1,351,537
Charges for services	25,205,259	937,992	8,815,303	34,958,554
Intergovernmental	33,772,448	3,610	4,667,396	38,443,454
Interest income	1,586,877	295,769	927,806	2,810,452
Net increase (decrease) in the fair value of investments	(201,875)	(45,569)	(157,958)	(405,402)
Miscellaneous	1,983,225	35,377	1,029,027	3,047,629
Total revenues	<u>154,663,801</u>	<u>9,182,943</u>	<u>38,561,078</u>	<u>202,407,822</u>
EXPENDITURES				
Current:				
General government	58,690,380	-	18,586,138	77,276,518
Public safety	77,486,926	-	6,524,886	84,011,812
Sanitation	-	-	2,249,441	2,249,441
Health and welfare	-	9,186,808	2,059,824	11,246,632
Recreational and cultural	-	-	1,083,781	1,083,781
Community infrastructure	-	-	1,264,416	1,264,416
Capital outlay	3,406,215	225,651	4,280,585	7,912,451
Debt service:				
Principal retirement	112,627	-	12,900	125,527
Interest and other debt charges	11,524	-	131,368	142,892
Total expenditures	<u>139,707,672</u>	<u>9,412,459</u>	<u>36,193,339</u>	<u>185,313,470</u>
Excess (deficiency) of revenues over expenditures	<u>14,956,129</u>	<u>(229,516)</u>	<u>2,367,739</u>	<u>17,094,352</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,085,403	-	11,258,907	12,344,310
Transfers (out)	(11,344,580)	(250,200)	(781,543)	(12,376,323)
Issuance of debt	-	-	564,000	564,000
Total other financing sources and uses	<u>(10,259,177)</u>	<u>(250,200)</u>	<u>11,041,364</u>	<u>531,987</u>
Net change in fund balances	4,696,952	(479,716)	13,409,103	17,626,339
Fund balance, beginning of year	<u>58,973,748</u>	<u>11,950,697</u>	<u>32,383,741</u>	<u>103,308,186</u>
Fund balance, end of year	<u>\$ 63,670,700</u>	<u>\$ 11,470,981</u>	<u>\$ 45,792,844</u>	<u>\$ 120,934,525</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, 2018**

Total Net Change in Fund Balances - Governmental Funds \$ 17,626,339

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	7,912,451	
Depreciation Expense	<u>(10,925,474)</u>	
Excess of Depreciation Expense over Capital Outlay		(3,013,023)

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		(48,240)
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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		(40,127)
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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 Payment		10
Election Equipment Lease Payment		112,627

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		(564,000)
Avimor CID Bond Payments		12,890

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	(1,598)	
Compensated absences	(369,927)	
Pension expenditures	(757,246)	
Pension contributions	<u>2,850,646</u>	
Total		1,721,875

Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. In the government-wide statements, internal service funds are included with governmental activities.

		2,409,364
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Change in Net Position - Governmental Activities \$ 18,217,715

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, 2018

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds	
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services Total		
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 520,881	\$ 1,288,301	\$ 199,880	\$ 39,536	\$ 2,048,598	\$ 1,170,075
Investments	11,558,273	28,576,441	4,182,659	875,595	45,192,968	22,914,769
Receivables, net	2,309,670	588,999	13,571	228,156	3,140,396	135,360
Due from other funds	-	18,856	-	538	19,394	782,607
Due from other agencies	77,921	168,517	-	6,240	252,678	-
Property tax receivable	6,294,752	-	-	-	6,294,752	-
Accrued interest receivable	39,356	98,195	13,060	3,336	153,947	75,468
Total current assets	<u>20,800,853</u>	<u>30,739,309</u>	<u>4,409,170</u>	<u>1,153,401</u>	<u>57,102,733</u>	<u>25,078,279</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	7,489,183	-	17,693,779	-
Infrastructure	-	7,913,382	826,332	-	8,739,714	-
Vehicles	4,517,386	257,924	58,647	-	4,833,957	-
Machinery & equipment	1,206,511	2,207,290	529,685	-	3,943,486	-
Leased assets	-	-	1,840,251	-	1,840,251	-
Construction in progress	201,542	8,130,485	200,033	-	8,532,060	-
Less accumulated depreciation	(7,215,494)	(9,761,872)	(10,262,642)	-	(27,240,008)	-
Capital assets, net	<u>8,671,661</u>	<u>45,232,712</u>	<u>4,099,109</u>	<u>-</u>	<u>58,003,482</u>	<u>-</u>
Total assets	<u>29,472,514</u>	<u>75,972,021</u>	<u>8,508,279</u>	<u>1,153,401</u>	<u>115,106,215</u>	<u>25,078,279</u>
DEFERRED OUTFLOWS						
Pension	<u>729,567</u>	<u>61,662</u>	<u>68,368</u>	<u>16,762</u>	<u>876,359</u>	<u>-</u>
LIABILITIES						
Current liabilities:						
Accounts payable	956,575	3,962,654	775,859	242,318	5,937,406	2,529,676
Accrued liabilities	23,546	1,001,869	858	-	1,026,273	-
Due to other funds	159,911	29,084	51,406	20,318	260,719	54,360
Claims and judgments	-	-	-	-	-	3,316,734
Unavailable/advanced revenues	-	-	125,035	391,435	516,470	-
Total current liabilities	<u>1,140,032</u>	<u>4,993,607</u>	<u>953,158</u>	<u>654,071</u>	<u>7,740,868</u>	<u>5,900,770</u>
Noncurrent liabilities:						
Accrued liabilities	503,640	31,994	74,732	11,172	621,538	-
Pension	3,722,218	328,145	327,167	73,112	4,450,642	-
Landfill postclosure costs	-	23,498,268	-	-	23,498,268	-
Claims and judgments	-	-	-	-	-	1,594,913
Total noncurrent liabilities	<u>4,225,858</u>	<u>23,858,407</u>	<u>401,899</u>	<u>84,284</u>	<u>28,570,448</u>	<u>1,594,913</u>
Total liabilities	<u>5,365,890</u>	<u>28,852,014</u>	<u>1,355,057</u>	<u>738,355</u>	<u>36,311,316</u>	<u>7,495,683</u>
DEFERRED INFLOWS						
Property tax	6,208,422	-	-	-	6,208,422	-
Pension	465,117	40,577	40,088	8,975	554,757	-
Total deferred inflows	<u>6,673,539</u>	<u>40,577</u>	<u>40,088</u>	<u>8,975</u>	<u>6,763,179</u>	<u>-</u>
NET POSITION						
Investment in capital assets	8,671,661	45,232,712	4,099,109	-	58,003,482	-
Unrestricted	9,490,991	1,908,380	3,082,393	422,833	14,904,597	17,582,596
Total net position	<u>\$ 18,162,652</u>	<u>\$ 47,141,092</u>	<u>\$ 7,181,502</u>	<u>\$ 422,833</u>	<u>72,908,079</u>	<u>\$ 17,582,596</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 3,722,581
Net position of business-type activities \$ 76,630,660

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, 2018

	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 REVENUE						
Charges for services	\$ 9,302,702	\$ 12,611,888	\$ -	\$ 5,090,241	\$ 27,004,831	\$ 25,221,743
Concessions	-	-	2,215,709	-	2,215,709	-
Admissions	-	-	1,347,626	-	1,347,626	-
Rentals	-	-	1,540,968	-	1,540,968	-
Other	138,141	433,874	360,309	-	932,324	-
Total operating revenues	<u>9,440,843</u>	<u>13,045,762</u>	<u>5,464,612</u>	<u>5,090,241</u>	<u>33,041,458</u>	<u>25,221,743</u>
OPERATING EXPENSES						
Personal services	11,721,416	1,012,718	1,024,618	225,699	13,984,451	-
Other services & charges	3,395,972	6,415,662	3,597,000	5,192,447	18,601,081	-
Landfill postclosure expense	-	1,902,804	-	-	1,902,804	-
Administration	-	-	-	-	-	3,647,712
Claims	-	-	-	-	-	18,730,403
Depreciation	830,337	830,103	219,951	-	1,880,391	-
Total operating expenses	<u>15,947,725</u>	<u>10,161,287</u>	<u>4,841,569</u>	<u>5,418,146</u>	<u>36,368,727</u>	<u>22,378,115</u>
Operating income (loss)	<u>(6,506,882)</u>	<u>2,884,475</u>	<u>623,043</u>	<u>(327,905)</u>	<u>(3,327,269)</u>	<u>2,843,628</u>
NONOPERATING REVENUES (EXPENSES)						
Intergovernmental	489,551	-	-	-	489,551	-
Gain (loss) on disposition of assets	-	(14,771)	-	-	(14,771)	-
Interest and investment revenue	232,311	629,620	59,451	20,524	941,906	465,012
Net increase (decrease) in the fair value of investments	(37,803)	(91,225)	(14,419)	(2,507)	(145,954)	(75,403)
Property & other taxes	6,189,410	-	-	-	6,189,410	-
Total nonoperating revenue (expenses)	<u>6,873,469</u>	<u>523,624</u>	<u>45,032</u>	<u>18,017</u>	<u>7,460,142</u>	<u>389,609</u>
Net income (loss) before contributions and transfers	366,587	3,408,099	668,075	(309,888)	4,132,873	3,233,237
Transfers in	-	-	85,673	-	85,673	-
Transfers out	-	-	-	-	-	(53,660)
Change in net position	<u>366,587</u>	<u>3,408,099</u>	<u>753,748</u>	<u>(309,888)</u>	<u>4,218,546</u>	<u>3,179,577</u>
Total net position - beginning	<u>17,796,065</u>	<u>43,732,993</u>	<u>6,427,754</u>	<u>732,721</u>	<u>14,403,019</u>	<u>14,403,019</u>
Total net position - ending	<u>\$ 18,162,652</u>	<u>\$ 47,141,092</u>	<u>\$ 7,181,502</u>	<u>\$ 422,833</u>	<u>\$ 17,582,596</u>	<u>\$ 17,582,596</u>

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

	770,213
Change in net position of business-type activities	<u>\$ 4,988,759</u>

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, 2018

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	\$ 9,685,787	\$ 13,219,816	\$ 5,513,992	\$ 5,149,726	\$ 33,569,321	\$ 24,303,776
Cash paid to suppliers for goods and contracted services	(3,321,936)	(5,118,335)	(3,100,558)	(5,280,008)	(16,820,837)	(22,271,824)
Cash paid to employees for services	(11,823,501)	(1,032,115)	(1,026,484)	(233,805)	(14,115,905)	-
Other operating revenue	138,141	433,875	-	-	572,016	-
Net cash provided by (used for) operating activities	<u>(5,321,509)</u>	<u>7,503,241</u>	<u>1,386,950</u>	<u>(364,087)</u>	<u>3,204,595</u>	<u>2,031,952</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	6,185,664	-	-	-	6,185,664	-
Municipal revenue	276,691	-	-	-	276,691	-
Transfer in	-	-	85,673	-	85,673	-
Transfer out	-	-	-	-	-	(53,660)
Net cash provided by (used for) noncapital financing activities	<u>6,462,355</u>	<u>-</u>	<u>85,673</u>	<u>-</u>	<u>6,548,028</u>	<u>(53,660)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(399,037)	(8,340,521)	(325,484)	-	(9,065,042)	-
Net cash provided by (used for) capital and related financing activities	<u>(399,037)</u>	<u>(8,340,521)</u>	<u>(325,484)</u>	<u>-</u>	<u>(9,065,042)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	(8,158,374)	(19,364,316)	(3,218,509)	(489,456)	(31,230,655)	(16,339,072)
Interest income	212,099	582,601	51,220	19,630	865,550	426,775
Net cash provided by (used for) investing activities	<u>(7,946,275)</u>	<u>(18,781,715)</u>	<u>(3,167,289)</u>	<u>(469,826)</u>	<u>(30,365,105)</u>	<u>(15,912,297)</u>
Net increase (decrease) in cash	(7,204,466)	(19,618,995)	(2,020,150)	(833,913)	(29,677,524)	(13,934,005)
Cash, beginning of year	7,725,347	\$ 20,907,296	\$ 2,220,030	\$ 873,449	31,726,122	15,104,080
Cash, end of year	<u>\$ 520,881</u>	<u>\$ 1,288,301</u>	<u>\$ 199,880</u>	<u>\$ 39,536</u>	<u>\$ 2,048,598</u>	<u>\$ 1,170,075</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)	\$ (6,506,882)	\$ 2,884,475	\$ 623,043	\$ (327,905)	\$ (3,327,269)	\$ 2,843,628
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	830,337	830,103	219,951	-	1,880,391	-
Landfill postclosure expense	-	235,079	-	-	235,079	-
Pension expense	(197,846)	(16,366)	(15,956)	(3,924)	(234,092)	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	373,670	506,584	62,048	50,654	992,956	(135,360)
(Increase) decrease in due from other agencies and units of government	9,415	6,125	-	(5,621)	9,919	-
(Increase) decrease in due from other funds	-	95,219	-	(469)	94,750	(782,607)
Increase (decrease) in accounts payable	117,912	2,947,964	494,523	7,417	3,567,816	1,227,998
Increase (decrease) in accrued liabilities	(11,579)	(6,615)	7,224	(4,934)	(15,904)	-
Increase (decrease) in due to other funds	63,464	20,673	8,785	(94,226)	(1,304)	(84,660)
Increase (decrease) in claims and judgments	-	-	-	-	-	(1,037,047)
Increase (decrease) in unavailable/advanced revenue	-	-	(12,668)	14,921	2,253	-
Total adjustments	<u>1,185,373</u>	<u>4,618,766</u>	<u>763,907</u>	<u>(36,182)</u>	<u>6,531,864</u>	<u>(811,676)</u>
Net cash provided by (used for) operating activities	<u>\$ (5,321,509)</u>	<u>\$ 7,503,241</u>	<u>\$ 1,386,950</u>	<u>\$ (364,087)</u>	<u>\$ 3,204,595</u>	<u>\$ 2,031,952</u>

Noncash investing activities for business-type enterprise funds were:

- The net decrease in the fair value of investments for Emergency Medical Services was \$37,803 for the year.
- The net decrease in the fair value of investments for Solid Waste Management was \$91,225 for the year.
- The net decrease in the fair value of investments for the Western Idaho Fair was \$14,419 for the year.
- The net decrease in the fair value of investments for Billing Services was \$2,507 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 \$42,307 for the year.
- The net decrease in the fair value of investments for Liability Insurance was \$33,096 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, 2018

	Agency Funds
Assets	
Cash	\$ 12,472,279
Accounts receivable	68,039
Total assets	\$ 12,540,318
 Liabilities	
Accounts payable	\$ 4,890,484
Fines and appearance bonds to be remitted	2,312,933
Fiduciary fund liabilities:	
Judgments held in trust	575,256
Tax receipts held in trust	4,469,141
Due to prisoners	170,557
Due to victims	2,327
Due to other agencies and units of government	119,620
Total liabilities	\$ 12,540,318

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, 2018**

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ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

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.

Several new GASB statements were effective for the County's 2017-2018 fiscal year, however they were not applicable and therefore not 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 and therefore not included as part of any construction in progress in these financial statements; 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, 2018

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, 2018

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, 2018

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 inter-fund 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, 2018

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, 2018

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, 2018

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 2018, the County recorded an accrued liability of \$1,925,187 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 2018, a special assessment bond was issued for \$564,000 which will be paid by a special assessment lien placed on the 141 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, therefore no construction in progress is reported.

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

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). The general fund is the only fund that reports a positive unassigned fund balance since surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund.

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, 2018

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, 2018:

Investments	Fair Value Measurements Using			
	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
Treasury Securities	\$ 5,885,628	\$ 5,885,628	\$ -	\$ -
US Agencies	63,868,319	-	63,868,319	-
Municipal Bonds	1,148,047	-	891,219	256,828
Negotiable Certificates of Deposit (CDs)	4,908,015	-	4,908,015	-
Total investments by fair value level	75,810,009	5,885,628	69,667,553	256,828
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	109,398,526	-	-	-
State of Idaho Diversified Bond Fund (DBF)	4,071,406	-	-	-
Total investments measured at the NAV	113,469,932	-	-	-
Total investments measured at fair value	\$189,279,941	\$ 5,885,62	\$ 69,667,553	\$ 256,828

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
Local Government Investment Pool	\$109,398,526	None	Daily	1-3 days
Diversified Bond Fund	4,071,406	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 a specific class; however it has 58% in a specific issuer. In addition, GASB 40 requires disclosure of concentrations over 5% in a single issuer. As of September 30, 2018 the following issuers hold more than 5% of Ada County's total portfolio. Federal Home Loan Bank – 5%,

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

Federal Home Loan Mortgage Corp – 12%, Federal Farm Credit Bank – 12%, and State of Idaho Local Government Investment Pool – 58%.

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, 2018, the County had deposits of \$5,849,587 all of which were covered by FDIC insurance. The County also had \$8,558,043 collateralized under an irrevocable letter of credit with the Federal Home Loan Bank and the remaining \$666,621 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, 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, 2018, the market value of the repurchase agreements was \$1,824,679. 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	\$ 811,622	S&P AA+	1.804
University of Idaho	79,597	S&P AA-	2.891
US Treasury	5,885,628	S&P AA+	1.494
Federal Farm Credit Bank	21,793,988	S&P AA+	1.592
Federal Home Loan Bank	9,787,843	S&P AA+	2.281
Federal Home Loan Mortgage Corp.	23,071,842	S&P AA+	2.013
Federal National Mortgage Assoc.	9,214,646	S&P AA+	1.407
Sage Acres LID	256,828	Unrated	11.464
State of Idaho – LGIP	109,398,526	Unrated	.28
State of Idaho – DBF	4,071,406	Unrated	2.93^
Negotiable Certificates of Deposit	4,908,015	Unrated	
Total Market Value	<u>\$ 189,279,941</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, 2018

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, 2018, were as follows:

	<u>Accounts</u>	<u>Taxes</u>	<u>Due from Other Governments</u>	<u>Total Receivables</u>
Governmental activities:				
General	\$ 150,820	\$ 102,466,974	\$ 8,500,499	\$ 111,118,293
Charities & Welfare	-	6,724,917	-	6,724,917
Non-major Governmental	338,793	19,960,139	222,994	20,521,926
Internal Service	135,360	-	-	135,360
<i>Total - governmental activities</i>	<u>\$ 624,973</u>	<u>\$ 129,152,030</u>	<u>\$ 8,723,493</u>	<u>\$ 138,500,496</u>
Business-type activities:				
Emergency Medical Services	\$ 5,018,756	\$ 6,294,752	\$ 77,921	\$ 11,391,429
Less Allowance for Doubtful accounts:	<u>(2,709,086)</u>	-	-	<u>(2,709,086)</u>
<i>Receivables, Net</i>	2,309,670	6,294,752	77,921	8,682,343
Solid Waste Management	588,999	-	168,517	757,516
Western Idaho Fair	13,571	-	-	13,571
Billing Services	<u>228,156</u>	-	<u>6,240</u>	<u>234,396</u>
<i>Total - business-type activities</i>	<u>\$ 3,140,396</u>	<u>\$ 6,294,752</u>	<u>\$ 252,678</u>	<u>\$ 9,687,826</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	\$ 127,402,975
Current Year Delinquent Taxes	894,110
Prior Years' Delinquent Taxes	<u>854,945</u>
Total deferred inflow of resources for governmental funds	<u>\$ 129,152,030</u>

Unavailable/Advanced Revenue:

Unavailable Rental Revenue	<u>\$ 53,373</u>
Total unavailable/advanced revenue for governmental funds	<u>\$ 53,373</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2018****C. Capital Assets**

Capital asset activity for the year ended September 30, 2018 was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,657,147	\$ 190,867	\$ -	\$ 7,848,014
Construction in progress	4,879,485	3,653,911	6,061,075	2,472,321
Total capital assets, not being depreciated	<u>12,536,632</u>	<u>3,844,778</u>	<u>6,061,075</u>	<u>10,320,335</u>
Capital assets, being depreciated:				
Land improvements	2,925,462	-	-	2,925,462
Buildings and improvements	177,150,332	4,725,717	-	181,876,049
Vehicles	7,439,122	1,067,425	193,256	8,313,291
Machinery and equipment	42,330,880	2,108,543	777,367	43,662,056
Intangible software	723,458	-	-	723,458
Infrastructure	3,302,601	2,236,373	-	5,538,974
Leased assets	2,293,815	-	-	2,293,815
Total capital assets being depreciated	<u>236,165,670</u>	<u>10,138,058</u>	<u>970,623</u>	<u>245,333,105</u>
Less accumulated depreciation for:				
Land improvements	2,300,801	116,055	-	2,416,856
Buildings and improvements	76,719,754	5,240,221	-	81,959,975
Vehicles	5,296,001	826,738	135,706	5,987,033
Machinery and equipment	27,838,984	4,081,765	777,368	31,143,381
Intangible software	290,941	37,992	-	328,933
Infrastructure	1,964,699	136,676	-	2,101,375
Leased assets	495,741	486,028	-	981,769
Total accumulated depreciation	<u>114,906,921</u>	<u>10,925,475</u>	<u>913,074</u>	<u>124,919,322</u>
Total capital assets, being depreciated, net	<u>121,258,749</u>	<u>(787,417)</u>	<u>57,549</u>	<u>120,413,783</u>
Governmental activities capital assets, net	<u>\$ 133,795,381</u>	<u>\$ 3,057,361</u>	<u>\$ 6,118,624</u>	<u>\$ 130,734,118</u>

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

Governmental activities:	
General government	\$ 4,399,132
Public safety	5,892,651
Sanitation	339,537
Recreation	294,155
Total depreciation expense - governmental activities:	<u>\$ 10,925,475</u>
Emergency Medical Services	\$ 830,337
Solid Waste	830,103
Western Idaho Fair	219,951
Total depreciation expense - business-type activities:	<u>\$ 1,880,391</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2018**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 5,049,540	\$ -	\$ -	\$ 5,049,540
Construction in progress	-	8,532,060	-	8,532,060
Total capital assets, not being depreciated	<u>5,049,540</u>	<u>8,532,060</u>	<u>-</u>	<u>13,581,600</u>
Capital assets, being depreciated:				
Land improvements	34,610,703	-	-	34,610,703
Buildings and improvements	17,590,206	103,573	-	17,693,779
Vehicles	4,419,593	472,758	58,394	4,833,957
Machinery and equipment	3,834,528	158,193	49,235	3,943,486
Infrastructure	8,739,714	-	-	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>71,034,995</u>	<u>734,524</u>	<u>107,629</u>	<u>71,661,890</u>
Less accumulated depreciation for:				
Land improvements	5,882,149	404,807	-	6,286,956
Buildings and improvements	8,020,023	474,419	-	8,494,442
Vehicles	3,587,731	441,224	58,394	3,970,561
Machinery and equipment	2,314,576	258,634	34,464	2,538,746
Infrastructure	4,411,892	301,307	-	4,713,199
Leased assets	<u>1,236,104</u>	<u>-</u>	<u>-</u>	<u>1,236,104</u>
Total accumulated depreciation	<u>25,452,475</u>	<u>1,880,391</u>	<u>92,858</u>	<u>27,240,008</u>
Total capital assets, being depreciated, net	<u>45,582,520</u>	<u>(1,145,867)</u>	<u>14,771</u>	<u>44,421,882</u>
Business-type activities capital assets, net	<u>\$ 50,632,060</u>	<u>\$ 7,386,193</u>	<u>\$ 14,771</u>	<u>\$ 58,003,482</u>

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2018**

D. Payables

Payables at September 30, 2018, were as follows:

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Internal Service</u>	<u>Total Payables</u>
Governmental activities:				
General	\$ 5,011,846	\$ 4,668,289	\$ -	\$ 9,680,135
Charities & Welfare	1,503,219	52,106	-	1,555,325
Other Governmental Funds	2,058,088	823,081	-	2,881,169
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	2,529,676	2,529,676
Total - governmental activities	<u>\$ 8,573,153</u>	<u>\$ 5,543,476</u>	<u>\$ 2,529,676</u>	<u>\$ 16,646,305</u>
Business-type activities:				
Emergency Medical Svcs.	\$ 404,303	\$ 552,272	\$ -	\$ 956,575
Solid Waste Management	3,920,404	42,250	-	3,962,654
Western Idaho Fair	734,672	41,187	-	775,859
Billing Services	232,199	10,119	-	242,318
Total - business-type activities	<u>\$ 5,291,578</u>	<u>\$ 645,828</u>	<u>\$ -</u>	<u>\$ 5,937,406</u>

E. Internal Balances and Inter-fund Transfers

Due to/from other funds as of September 30, 2018 is as follows:

		Due From					
		<u>General Fund</u>	<u>Non-major Governmental</u>	<u>Charities and Welfare</u>	<u>Proprietary</u>	<u>Internal Service</u>	<u>Total</u>
Due To	General Fund	\$ 9,231	\$ 180,645	\$ -	\$ 158,169	\$ 54,360	\$ 402,405
	Non-major Governmental	3,287	4,629	-	4,712	-	12,628
	Proprietary	-	-	-	19,394	-	19,394
	Internal Service	572,402	123,142	8,619	78,444	-	782,607
	Total	<u>\$ 584,920</u>	<u>\$ 308,416</u>	<u>\$ 8,619</u>	<u>\$ 260,719</u>	<u>\$ 54,360</u>	<u>\$ 1,217,034</u>

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, 2018

Inter-fund transfers for the year ended September 30, 2018, consisted of the following:

		Transfer Out				Total
		General Fund	Charities and Welfare	Non-major Governmental	Internal Service	
Transfer In	General Fund	\$ -	\$ 250,200	\$ 781,543	\$ 53,660	\$ 1,085,403
	Non-major Governmental	11,258,907	-	-	-	11,258,907
	Proprietary	85,673	-	-	-	85,673
	Total	\$ 11,344,580	\$ 250,200	\$ 781,543	\$ 53,660	\$ 12,429,983

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, 2018 was \$78,107.

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; \$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 FY18. Thirty day notice was given to the County November 30, 2018 terminating the lease.

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 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 \$242,851, respectively.

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2018**

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
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	122,636	1,575	124,211
Total	<u>\$ 592,820</u>	<u>\$ 28,233</u>	
Total minimum lease payments			621,053
Less: Amount representing interest			<u>28,233</u>
Present value of net minimum lease payments			<u>\$ 592,820</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 \$738,917, 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
2019	\$ 748,894	\$ -	\$ 748,894
2020	728,921	19,972	748,893
Total	<u>\$ 1,477,815</u>	<u>\$ 19,972</u>	
Total minimum lease payments			1,497,787
Less: Amount representing interest			<u>19,972</u>
Present value of net minimum lease payments			<u>\$ 1,477,815</u>

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

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 that are 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%. 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%. Proceeds from these bonds continue to 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.

On August 21, 2018 Avimor CID No. 1 issued taxable Special Assessment Bonds in the amount of \$564,000 at par. The bonds mature in fiscal year 2048, and bear an interest rate of 6%. A year and a half of capitalized interest will be used to pay the interest due in 2019 and 2020. Proceeds from these bonds will be used for the continued extension of Avimor Drive along with construction and improvements of the right-of-way at the intersection of North McLeod Way and Idaho State Highway 55 providing a second access to the District.

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
2019	\$ 3,629	\$ 29,456	\$ 33,085	2019	\$ 20,650	\$ 123,789	\$ 144,439
2020	3,918	29,166	33,084	2020	29,833	123,541	153,374
2021	4,232	28,852	33,084	2021	31,655	121,704	153,359
2022	4,571	28,514	33,085	2022	33,583	119,754	153,337
2023	4,936	28,148	33,084	2023	35,634	117,685	153,319
2024-2028	31,275	134,145	165,420	2024-2028	212,316	552,771	765,087
2029-2033	45,956	119,467	165,423	2029-2033	283,198	479,017	762,215
2034-2038	67,521	97,899	165,420	2034-2038	381,555	379,937	761,492
2039-2043	99,212	66,211	165,423	2039-2043	513,312	246,316	759,628
2044-2047	102,952	20,718	123,670	2044-2048	505,828	76,966	582,794
Total	<u>\$ 368,202</u>	<u>\$ 582,576</u>	<u>\$ 950,778</u>	Total	<u>\$ 2,047,564</u>	<u>\$ 2,341,480</u>	<u>\$ 4,389,044</u>

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Avimor general obligation bond 2015	\$ 47,904	\$ -	\$ 502	\$ 47,402	\$ 543
Avimor special assessment bond 2015	327,952	-	8,260	319,692	4,541
Avimor special assessment bond 2016	304,000	-	4,128	299,872	4,376
Avimor general obligation bond 2017	320,800	-	-	320,800	3,086
Avimor special assessment bond 2017	864,000	-	-	864,000	11,733
Avimor special assessment bond 2018	-	564,000	-	564,000	-
Elections equipment lease	705,447	-	112,627	592,820	114,561
Dispatch console equipment lease	1,477,825	-	10	1,477,815	748,894
Compensated absences	5,542,722	700,819	330,892	5,912,649	329,316
Pension	43,400,870	-	1,242,403	42,158,467	-
Claims and judgments	7,516,364	4,676,186	5,355,716	6,836,834	5,241,921
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 60,507,884</u>	<u>\$ 5,941,005</u>	<u>\$ 7,054,538</u>	<u>\$ 59,394,351</u>	<u>\$ 6,458,971</u>
Business-type activities:					
Compensated absences	\$ 663,716	\$ 12,107	\$ 28,012	\$ 647,811	\$ 26,273
Pension	4,589,574	-	138,932	4,450,642	-
Landfill closure	24,263,189	235,079	-	24,498,268	1,000,000
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 29,516,479</u>	<u>\$ 247,186</u>	<u>\$ 166,944</u>	<u>\$ 29,596,721</u>	<u>\$ 1,026,273</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, \$4,911,647 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, 2018 the County has recorded a combined liability of \$24,498,268, which represents the estimated closure and post-closure costs based on 100% of landfill capacity used to date in the Hidden Hollow Cell and 6% capacity used to date in the new North Ravine Cell. The remaining estimated liability for the North Ravine Cell is \$38,905,859, which will be recognized as the remaining capacity is used (estimated to be 89 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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

satisfying the financial ratio alternative method prescribed by Title 40 Part 258.74 of the Code of Federal Regulations.

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 2018, based on management's decision, an operating transfer of \$300,000 was not made into the Fund for future catastrophic losses. At September 30, 2018, the Liability Insurance Fund had net position of \$7,471,183.

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. At September 30, 2018, the Self-Funded Health Insurance Fund had net position of \$10,111,413.

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

any specific, incremental claim adjustment expense, and any material estimated recoveries are deducted from the liability for unpaid claims.

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	
	2018	2017	2018	2017
Unpaid claims as of October 1	\$ 4,175,709	\$ 5,819,759	\$ 1,772,985	\$ 1,972,820
Total incurred claims (including IBNRs) and prior period changes in claim estimates	799,290	2,710,182	17,931,113	17,594,345
Total payments	1,392,116	4,354,232	18,375,334	17,794,180
Unpaid claims as of September 30	<u>\$ 3,582,883</u>	<u>\$ 4,175,709</u>	<u>\$ 1,328,764</u>	<u>\$ 1,772,985</u>

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 FY2018 fund balance that has been re-budgeted as a funding source for the County's FY2019 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 FY2018 fund balance that is needed to fund the first three months of FY2019 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" fund balance 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**.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

Also, the County is contingently liable with respect to certain lawsuits and other claims that have arisen in the ordinary course of its operations. County officials believe that potential claims resulting from such litigation would not materially affect the financial condition or results of operations. Reserves for contingent liabilities and conservative revenue accruals are routinely evaluated. The County is a recipient of federal funds and is subject to audits by governmental agencies. County officials are of the opinion that findings, if any, resulting from these audits, will not materially affect the financial condition of the County. The 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, 2018, 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>
Landfill North Ravine Cell – Phase III	\$ 13,373,238	\$ 8,086,096	\$ 5,287,142
Glenwood Parking Lot	480,236	27,350	452,886
FACES Re-Roof	323,682	167,958	155,724
Indigent Services Remodel	311,250	266,957	44,293
Fair Small Animal Barn Roof	40,000	33,347	6,653
Jail RTU	13,207	8,585	4,622
Public Defender Remodel	4,700	4,500	200
Total Remaining Commitments			<u>\$ 5,951,520</u>

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, 34 participants take advantage of this benefit and pay the total cost of the premium (employer and employee portions). In fiscal year 2018, 9 employees were added, 9 became Medicare eligible and were removed and 2 dropped coverage.

An actuarial study was completed in 2017 by Milliman regarding the County's OPEB liability. Calculations were obtained using the "Entry Age Normal Cost" method. At that time, the County's Net OPEB Liability (NOL) was \$1,413,606 and the Actuarially Determined Contribution (ADC) was \$139,994.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

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.

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. 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) that are adequate 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, 2018 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 \$11,679,497 for the year ended September 30, 2018.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions – At September 30, 2018, Ada County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2018, Ada County's proportion was 3.1599022%.

For the year ended September 30, 2018, Ada County recognized pension expense (revenue) of \$841,923. At September 30, 2018, Ada County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 5,116,357	\$ 3,520,113
Changes in assumptions or other inputs	3,032,843	-
Net difference between projected and actual earnings on pension plan investments	-	5,178,535
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	1,648,153	1,268,664
Employer contributions subsequent to the measurement date	<u>3,169,415</u>	<u>-</u>
Total	<u>\$ 12,966,768</u>	<u>\$ 9,967,312</u>

\$3,169,415 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, 2018.

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, 2018 is 4.8 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:

2019	\$ 3,827,340
2020	428,215
2021	(3,624,122)
2022	(801,392)
2023	-

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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

The following are the actuarial assumptions and the entry age normal cost method, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases including inflation	3.75%
Investment rate of return	7.05%, net of investment expense
Cost-of-living adjustments	1.00%

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 2011 through 2017 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2018 for the period from July 1, 2013 through June 30, 2017. The Net Pension Liability as of June 30, 2018 is based on the results of an actuarial valuation dated July 1, 2018.

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. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. 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 System'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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2018

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	3.05%	0.80%
Broad US Equities	55.00%	8.30%	6.05%
Developed Foreign Equities	15.00%	8.45%	6.20%
Assumed Inflation – Mean		2.25%	2.25%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.75%	4.50%
Portfolio Standard Deviation		12.54%	12.54%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.13%	3.77%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expense		5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expense			4.19%
Portfolio Standard Deviation			14.16%
Valuation Assumptions Chosen by PERSI Board			
Long-Term Expected Real Rate of Return, Net of Investment Expense			4.05%
Assumed Inflation			<u>3.00%</u>
Long-Term Expected Geometric Rate of Return, Net of Investment Expense			7.05%

Discount Rate – The discount rate used to measure the total pension liability was 7.05%. 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 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 7.05%, 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 (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net Pension liability (asset)	\$116,673,145	\$46,609,109	\$(11,406,786)

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.

**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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 89,839,692	\$ 89,839,692	\$ 90,843,571	\$ 1,003,879
Sales tax allocation	20,500,000	20,500,000	21,842,938	1,342,938
State shared	6,029,908	6,029,908	6,598,059	568,151
Payments in lieu of taxes	779,500	779,500	817,367	37,867
Licenses and permits	1,351,677	1,368,045	1,355,777	(12,268)
Charges for services	22,712,871	23,502,272	25,611,956	2,109,684
Grants	835,187	3,371,908	3,694,674	322,766
Interest income	1,060,000	1,060,000	2,376,099	1,316,099
Miscellaneous	2,192,967	2,217,812	2,220,238	2,426
Total general fund revenues	\$ 145,301,802	\$ 148,669,137	\$ 155,360,679	\$ 6,691,542
Expenditures:				
<u>General Government</u>				
Clerk of the District Court:				
Personal services	\$ 2,317,292	\$ 2,317,292	\$ 2,188,805	\$ 128,487
Other services and charges	901,011	950,476	863,282	87,194
Capital outlays	49,750	285	-	285
Total clerk of the district court	3,268,053	3,268,053	3,052,087	215,966
Treasurer:				
Personal services	1,166,336	1,166,336	1,017,251	149,085
Other services and charges	371,119	405,142	359,749	45,393
Capital outlays	45,160	11,137	-	11,137
Total treasurer	1,582,615	1,582,615	1,377,000	205,615
Assessor:				
Personal services	740,310	740,310	713,202	27,108
Other services and charges	87,839	87,839	78,670	9,169
Capital outlays	-	-	-	-
Total assessor	828,149	828,149	791,872	36,277
Assessor Motor Vehicle:				
Personal services	2,209,673	2,209,673	2,122,750	86,923
Other services and charges	560,786	560,762	499,890	60,872
Capital outlays	-	24	-	24
Total assessor motor vehicle	2,770,459	2,770,459	2,622,640	147,819
Prosecuting Attorney:				
Personal services	14,035,557	14,173,269	13,849,341	323,928
Other services and charges	1,144,509	1,361,710	1,081,573	280,137
Capital outlays	104,453	24,468	23,009	1,459
Total prosecuting attorney	15,284,519	15,559,447	14,953,923	605,524

The notes 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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
Operations:				
Personal services	2,782,966	2,782,966	2,684,431	98,535
Other services and charges	6,120,674	7,102,156	6,401,290	700,866
Capital outlays	3,276,950	2,295,468	1,281,039	1,014,429
Total operations	12,180,590	12,180,590	10,366,760	1,813,830
Development Services:				
Personal services	2,113,457	2,113,457	2,062,986	50,471
Other services and charges	237,914	248,774	212,529	36,245
Capital outlays	38,870	31,710	26,471	5,239
Total development services	2,390,241	2,393,941	2,301,986	91,955
Information Technology:				
Personal services	5,681,608	5,681,608	5,548,528	133,080
Other services and charges	2,685,082	3,423,787	3,135,874	287,913
Capital outlays	1,898,242	1,159,537	1,049,043	110,494
Total information technology	10,264,932	10,264,932	9,733,445	531,487
Public Defender:				
Personal services	7,251,398	7,906,376	7,694,375	212,001
Other services and charges	2,191,038	3,006,639	1,763,464	1,243,175
Capital outlays	40,000	238,274	4,500	233,774
Total public defender	9,482,436	11,151,289	9,462,339	1,688,950
Department of Administration:				
Personal Services	2,621,489	2,621,489	2,526,751	94,738
Other services and charges	2,323,630	2,329,300	1,896,441	432,859
Capital outlays	10,850	5,180	-	5,180
Total administration	4,955,969	4,955,969	4,423,192	532,777

The notes 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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
General:				
Personal services	500,000	500,000	449,066	50,934
Other services and charges	2,163,476	2,420,876	1,614,754	806,122
Capital outlays	2,143,000	2,143,000	2,143,000	-
Total general	4,806,476	5,063,876	4,206,820	857,056
Total general government (including capital outlays)	67,814,439	70,019,320	63,292,064	6,727,256
Less: capital outlays	7,607,275	5,909,083	4,527,062	1,382,021
Total general government (excluding capital outlays)	<u>\$ 60,207,164</u>	<u>\$ 64,110,237</u>	<u>\$ 58,765,002</u>	<u>\$ 5,345,235</u>
<u>Public Safety</u>				
Sheriff:				
Personal services	\$ 56,903,764	\$ 58,464,352	\$ 57,551,125	\$ 913,227
Other services and charges	8,384,065	8,875,250	8,570,629	304,621
Capital outlays	897,809	1,025,125	1,022,154	2,971
Total sheriff	66,185,638	68,364,727	67,143,908	1,220,819
Coroner:				
Personal services	2,442,665	2,442,665	2,298,282	144,383
Other services and charges	384,396	388,505	347,217	41,288
Capital outlays	6,610	2,501	-	2,501
Total coroner	2,833,671	2,833,671	2,645,499	188,172
Juvenile:				
Personal services	8,073,138	8,218,359	7,540,855	677,504
Other services and charges	562,637	2,265,037	842,020	1,423,017
Capital outlays	168,665	1,323,205	-	1,323,205
Total juvenile	8,804,440	11,806,601	8,382,875	3,423,726
Total public safety (including capital outlays)	77,823,749	83,004,999	78,172,282	4,832,717
Less: capital outlays	1,073,084	2,350,831	1,022,154	1,328,677
Total public safety (excluding capital outlays)	<u>\$ 76,750,665</u>	<u>\$ 80,654,168</u>	<u>\$ 77,150,128</u>	<u>\$ 3,504,040</u>
Total general fund expenditures (excluding capital outlays)	\$ 136,957,829	\$ 144,764,405	\$ 135,915,130	\$ 8,849,275
Add: capital outlays	8,680,359	8,259,914	5,549,216	2,710,698
Total general fund expenditures (including capital outlays)	<u>\$ 145,638,188</u>	<u>\$ 153,024,319</u>	<u>\$ 141,464,346</u>	<u>\$ 11,559,973</u>

The notes 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, 2018**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue Over (Under) Expenditures			13,896,333	
OTHER FINANCING SOURCES (USES)				
Transfers In			1,085,403	
Transfers Out			<u>(11,344,580)</u>	
Total Other Financing Sources (Uses)			<u>(10,259,177)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			3,637,156	
Reconciling Items				
Changes Affected by Accrued Revenues			(696,876)	
Changes Affected by Accrued Expenditures			1,756,672	
Fund Balances - Beginning of Year			<u>58,973,748</u>	
Fund Balances - End of Year			<u><u>\$ 63,670,700</u></u>	

The notes 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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 7,861,833	\$ 7,861,833	\$ 7,955,764	\$ 93,931
Intergovernmental	-	-	3,610	3,610
Charges for services	800,000	800,000	937,992	137,992
Miscellaneous	-	-	35,378	35,378
Total revenues	<u>8,661,833</u>	<u>8,661,833</u>	<u>8,932,744</u>	<u>270,911</u>
Expenditures:				
Current-				
Health and welfare				
Personal services	1,361,841	1,361,841	1,177,198	184,643
Other services and charges	8,328,515	8,199,852	7,801,501	398,351
Capital outlays	<u>97,700</u>	<u>226,363</u>	<u>76,651</u>	<u>149,712</u>
Total expenditures	<u>9,788,056</u>	<u>9,788,056</u>	<u>9,055,350</u>	<u>732,706</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(122,606)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(250,200)</u>	
Total Other Financing Sources (Uses)			<u>(250,200)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			<u>(372,806)</u>	
Reconciling Items				
Changes Affected by Accrued Revenues			250,200	
Changes Affected by Accrued Expenditures			(357,110)	
Fund Balances - Beginning of Year			<u>11,950,697</u>	
Fund Balance - End of Year			<u>\$ 11,470,981</u>	

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

Ada County

Required Supplementary Information

**Notes to Required Supplementary Information – Basis of Budgetary Reporting,
Stewardship, Compliance, and Accountability
For the Year Ended September 30, 2018**

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, Debt Service 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

Required Supplementary Information

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

For the Year Ended September 30, 2018

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 2018 budget by \$25,100,508 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

**Required Supplementary Information
Schedule of Employer's Share of Net Pension Liability - PERSI
For the Year Ended September 30, 2018**

Last Ten Fiscal Years ⁽¹⁾
(dollars in thousands)

	<u>2015</u> ⁽²⁾	<u>2016</u>	<u>2017</u>	<u>2018</u>
Proportion of the net pension liability (asset)	3.18%	3.09%	3.05%	3.15%
Proportionate share of the net pension liability (asset)	\$ 41,927	\$ 62,634	\$ 71,337	\$ 46,609
Covered payroll	\$ 89,374	\$ 90,793	\$ 95,037	\$ 101,744
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	46.91%	68.99%	75.06%	45.81%
Plan fiduciary net position as a percentage of the total pension liability	91.38%	87.26%	90.68%	91.69%

(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, 2018**

Last Ten Fiscal Years ⁽¹⁾

(dollars in thousands)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contribution	\$ 10,049	\$ 10,669	\$ 11,018	\$ 11,679
Contributions in relation to the contractually required contribution	<u>(10,049)</u>	<u>(10,669)</u>	<u>(11,018)</u>	<u>(11,679)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 89,209	\$ 94,563	\$ 97,445	\$ 103,251
Contributions as a percentage of covered payroll	11.26%	11.28%	11.31%	11.31%

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

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

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 one dollar (\$1.00) 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 Boise School District trustee and irrigation districts. 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, 2018

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
ASSETS								
Cash and cash equivalents	\$ 4,798	\$ 31,530	\$ 46,407	\$ 83,471	\$ 117,280	\$ 1,733	\$ 308,084	\$ 211,641
Investments	106,975	696,233	1,030,358	1,858,449	2,612,366	38,632	6,758,437	4,718,262
Accounts receivable	-	10,698	-	-	-	-	-	-
Property tax receivable	2,125,775	717,584	665,541	258,599	3,317,562	-	11,641,459	-
Accrued interest receivable	-	-	3,494	-	-	-	-	-
Due from other funds	-	12,603	25	-	-	-	-	-
Due from other agencies and units of government	-	1,295	9,925	-	-	-	59,103	-
Total assets	\$ 2,237,548	\$ 1,469,943	\$ 1,755,750	\$ 2,200,519	\$ 6,047,208	\$ 40,365	\$ 18,767,083	\$ 4,929,903
LIABILITIES								
Accounts payable	\$ -	\$ 87,551	\$ 70,836	\$ 109,201	\$ 193,228	\$ -	\$ 881,916	\$ 143,427
Due to other funds	-	4,482	2,474	2,100	18,609	-	81,726	9,104
Unavailable/advanced revenue	-	-	-	53,373	-	-	-	-
Total liabilities	-	92,033	73,310	164,674	211,837	-	963,642	152,531
DEFERRED INFLOWS								
Property tax	2,125,775	717,584	665,541	258,599	3,317,562	-	11,641,459	-
FUND BALANCES								
Restricted for:								
Enabling Legislation	111,773	660,326	1,016,899	-	-	-	-	4,777,372
Community infrastructure	-	-	-	-	-	-	-	-
Assigned for:								
General government	-	-	-	-	2,517,809	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	40,365	6,161,982	-
Recreation and culture	-	-	-	1,777,246	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total Fund Balances	111,773	660,326	1,016,899	1,777,246	2,517,809	40,365	6,161,982	4,777,372
Total liabilities, deferred inflows and fund balances	\$ 2,237,548	\$ 1,469,943	\$ 1,755,750	\$ 2,200,519	\$ 6,047,208	\$ 40,365	\$ 18,767,083	\$ 4,929,903

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2018

Special Revenue Funds							Capital Projects Fund	Debt Service Fund	Total
County Court		Emergency	Emergency	Veterans	Mosquito	Consolidated	Capital	Avimor	Non-major
Facilities	Waterways	Communications	Management	Memorial	Abatement	Elections	Projects	CID No. 1	Governmental
Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
\$ 24,167	\$ 10,719	\$ 326,551	\$ 21,095	\$ 55	\$ 62,751	\$ 22,639	\$ 773,373	\$ 917,043	\$ 2,963,337
538,777	237,980	7,250,298	468,039	1,232	1,393,251	504,718	17,241,302	9,341	45,464,650
-	-	328,095	-	-	-	-	-	-	338,793
-	-	-	-	20,000	1,180,296	-	-	33,323	19,960,139
-	831	23,917	-	-	5,113	-	-	45	33,400
-	-	-	-	-	-	-	-	-	12,628
-	54,208	-	85,175	-	13,288	-	-	-	222,994
<u>\$ 562,944</u>	<u>\$ 303,738</u>	<u>\$ 7,928,861</u>	<u>\$ 574,309</u>	<u>\$ 21,287</u>	<u>\$ 2,654,699</u>	<u>\$ 527,357</u>	<u>\$ 18,014,675</u>	<u>\$ 959,752</u>	<u>\$ 68,995,941</u>
\$ -	\$ 64,041	\$ 1,001,021	\$ 33,249	\$ -	\$ 201,225	\$ 14,820	\$ 80,654	\$ -	\$ 2,881,169
-	32,541	16,938	2,237	-	5,257	131,948	-	1,000	308,416
-	-	-	-	-	-	-	-	-	53,373
-	96,582	1,017,959	35,486	-	206,482	146,768	80,654	1,000	3,242,958
-	-	-	-	20,000	1,180,296	-	-	33,323	19,960,139
562,944	-	6,910,902	-	-	1,267,921	380,589	-	-	15,688,726
-	-	-	-	-	-	-	-	925,429	925,429
-	-	-	-	-	-	-	-	-	2,517,809
-	-	-	538,823	-	-	-	-	-	538,823
-	-	-	-	-	-	-	-	-	6,202,347
-	207,156	-	-	1,287	-	-	-	-	1,985,689
-	-	-	-	-	-	-	17,934,021	-	17,934,021
<u>562,944</u>	<u>207,156</u>	<u>6,910,902</u>	<u>538,823</u>	<u>1,287</u>	<u>1,267,921</u>	<u>380,589</u>	<u>17,934,021</u>	<u>925,429</u>	<u>45,792,844</u>
<u>\$ 562,944</u>	<u>\$ 303,738</u>	<u>\$ 7,928,861</u>	<u>\$ 574,309</u>	<u>\$ 21,287</u>	<u>\$ 2,654,699</u>	<u>\$ 527,357</u>	<u>\$ 18,014,675</u>	<u>\$ 959,752</u>	<u>\$ 68,995,941</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2018

	Special Revenue Funds							
	Public	Weed	Pest	Parks and	Ad	Court	District	Drug/Mental
	Health	Control	Extermination	Recreation	Valorem	Monitoring	Court	Health Court
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
REVENUES								
Taxes	\$ 2,086,185	\$ 574,467	\$ 634,535	\$ 3,156,564	\$ 3,284,636	\$ -	\$ 11,011,410	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,233,018	-
Charges for services	-	298,673	1,327	179,173	177,485	-	893,160	232,711
Intergovernmental	1,033	7,189	38,582	106	1,582	-	1,354,971	1,587,355
Interest income	3,115	12,598	20,383	33,704	52,476	747	128,833	94,360
Net increase (decrease) in the fair value of investments	(365)	(2,361)	(3,500)	(6,620)	(8,616)	(128)	(22,792)	(15,198)
Miscellaneous	-	7,243	-	361,245	-	29,816	34,189	309
Total revenues	2,089,968	897,809	691,327	3,724,172	3,507,563	30,435	14,632,789	1,899,537
EXPENDITURES								
Current:								
General government	-	-	-	-	3,163,658	-	13,094,687	1,674,987
Sanitation	-	768,511	472,481	-	-	-	-	-
Public safety	-	-	-	-	-	24,601	-	5,381
Health and welfare	2,059,824	-	-	-	-	-	-	-
Recreational and cultural	-	-	-	798,971	-	-	-	-
Community infrastructure	-	-	-	-	-	-	-	-
Capital outlay	-	-	29,413	2,138,440	-	-	131,231	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Interest and other debt charges	-	-	-	-	-	-	-	-
Total expenditures	2,059,824	768,511	501,894	2,937,411	3,163,658	24,601	13,225,918	1,680,368
Excess (deficiency) of revenues over expenditures	30,144	129,298	189,433	786,761	343,905	5,834	1,406,871	219,169
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	(2,751)	(10,237)	-	(27,084)	(43,860)	(619)	(106,041)	(79,162)
Issuance of debt	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	(2,751)	(10,237)	-	(27,084)	(43,860)	(619)	(106,041)	(79,162)
Net change in fund balance	27,393	119,061	189,433	759,677	300,045	5,215	1,300,830	140,007
Fund balance, beginning of year	84,380	541,265	827,466	1,017,569	2,217,764	35,150	4,861,152	4,637,365
	\$ 111,773	\$ 660,326	\$ 1,016,899	\$ 1,777,246	\$ 2,517,809	\$ 40,365	\$ 6,161,982	\$ 4,777,372

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2018

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
\$ -	\$ -	\$ -	\$ -	\$ 20,269	\$ 1,116,225	\$ -	\$ -	\$ 5,075	\$ 21,889,366
-	157,120	-	-	-	-	-	-	-	157,120
-	-	-	-	-	-	-	-	-	1,233,018
186,984	-	6,845,790	-	-	-	-	-	-	8,815,303
-	106,433	-	821,952	16	60,526	687,651	-	-	4,667,396
9,497	3,977	135,173	10,005	93	30,051	8,716	351,993	32,085	927,806
(1,877)	(759)	(24,940)	(1,527)	(4)	(4,710)	(1,701)	(62,829)	(31)	(157,958)
-	1,265	4,437	-	-	35	-	167,378	423,110	1,029,027
194,604	268,036	6,960,460	830,430	20,374	1,202,127	694,666	456,542	460,239	38,561,078
-	-	-	-	-	-	652,806	-	-	18,586,138
-	-	-	-	-	1,008,449	-	-	-	2,249,441
-	-	4,453,969	770,502	-	-	-	1,270,433	-	6,524,886
-	-	-	-	-	-	-	-	-	2,059,824
-	264,810	-	-	20,000	-	-	-	-	1,083,781
-	-	-	-	-	-	-	-	1,264,416	1,264,416
-	-	1,283,336	-	-	25,634	-	672,531	-	4,280,585
-	-	10	-	-	-	-	-	12,890	12,900
-	-	-	-	-	-	-	-	131,368	131,368
-	264,810	5,737,315	770,502	20,000	1,034,083	652,806	1,942,964	1,408,674	36,193,339
194,604	3,226	1,223,145	59,928	374	168,044	41,860	(1,486,422)	(948,435)	2,367,739
-	-	-	-	-	-	-	11,258,907	-	11,258,907
(7,620)	-	-	(8,478)	(89)	-	(7,015)	(488,587)	-	(781,543)
-	-	-	-	-	-	-	-	564,000	564,000
(7,620)	-	-	(8,478)	(89)	-	(7,015)	10,770,320	564,000	11,041,364
186,984	3,226	1,223,145	51,450	285	168,044	34,845	9,283,898	(384,435)	13,409,103
375,960	203,930	5,687,757	487,373	1,002	1,099,877	345,744	8,650,123	1,309,864	32,383,741
<u>\$ 562,944</u>	<u>\$ 207,156</u>	<u>\$ 6,910,902</u>	<u>\$ 538,823</u>	<u>\$ 1,287</u>	<u>\$ 1,267,921</u>	<u>\$ 380,589</u>	<u>\$17,934,021</u>	<u>\$ 925,429</u>	<u>\$ 45,792,844</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, 2018**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 2,059,825	\$ 2,059,825	\$ 2,086,185	\$ 26,360
Intergovernmental	-	-	1,033	1,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>2,059,825</u>	<u>2,059,825</u>	<u>2,087,218</u>	<u>27,393</u>
Expenditures:				
Current - Health and welfare				
Other services and charges	<u>2,059,825</u>	<u>2,059,825</u>	<u>2,059,825</u>	<u>-</u>
Total expenditures	<u>2,059,825</u>	<u>2,059,825</u>	<u>2,059,825</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>27,393</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(2,751)</u>	
Total Other Financing Sources (Uses)			<u>(2,751)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			24,642	
Reconciling Items				
Changes Affected by Accrued Revenues			2,751	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>84,380</u>	
Fund Balance - End of Year			<u>\$ 111,773</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, 2018**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 566,118	\$ 566,118	\$ 574,468	\$ 8,350
Intergovernmental	-	27,500	10,540	(16,960)
Charges for services	358,921	358,921	295,680	(63,241)
Miscellaneous	-	-	7,243	7,243
Total revenues	<u>925,039</u>	<u>952,539</u>	<u>887,931</u>	<u>(64,608)</u>
Expenditures:				
Current -				
Sanitation				
Personal services	536,469	536,469	482,806	53,663
Other services and charges	382,570	410,744	282,156	128,588
Capital outlays	6,000	2,385	-	2,385
Total expenditures	<u>925,039</u>	<u>949,598</u>	<u>764,962</u>	<u>184,636</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>122,969</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(10,237)</u>	
Total Other Financing Sources (Uses)			<u>(10,237)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			112,732	
Reconciling Items				
Changes Affected by Accrued Revenues			9,879	
Changes Affected by Accrued Expenditures			(3,550)	
Fund Balances - Beginning of Year			<u>541,265</u>	
Fund Balance - End of Year			<u>\$ 660,326</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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 624,654	\$ 624,654	\$ 634,535	\$ 9,881
Intergovernmental	33,578	33,578	37,888	4,310
Charges for services	1,000	1,000	1,533	533
Miscellaneous	-	-	-	-
Interest	5,000	5,000	18,350	13,350
Total revenues	<u>664,232</u>	<u>664,232</u>	<u>692,306</u>	<u>28,074</u>
Expenditures:				
Current -				
Sanitation				
Personal services	212,114	212,114	191,489	20,625
Other services and charges	382,949	377,749	279,910	97,839
Capital outlays	69,169	74,369	29,413	44,956
Total expenditures	<u>664,232</u>	<u>664,232</u>	<u>500,812</u>	<u>163,420</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>191,494</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			191,494	
Reconciling Items				
Changes Affected by Accrued Revenues			(979)	
Changes Affected by Accrued Expenditures			(1,082)	
Fund Balances - Beginning of Year			<u>827,466</u>	
Fund Balance - End of Year			<u>\$ 1,016,899</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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 3,138,600	\$ 3,138,600	\$ 3,156,564	\$ 17,964
Intergovernmental	-	-	106	106
Charges for services	111,000	111,122	179,173	68,051
Miscellaneous	288,141	288,019	380,383	92,364
Total revenues	<u>3,537,741</u>	<u>3,537,741</u>	<u>3,716,226</u>	<u>178,485</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	445,425	445,425	409,798	35,627
Other services and charges	325,191	404,792	399,078	5,714
Capital outlays	2,767,125	2,687,524	2,138,440	549,084
Total expenditures	<u>3,537,741</u>	<u>3,537,741</u>	<u>2,947,316</u>	<u>590,425</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>768,910</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(27,084)</u>	
Total Other Financing Sources (Uses)			<u>(27,084)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			741,826	
Reconciling Items				
Changes Affected by Accrued Revenues			7,947	
Changes Affected by Accrued Expenditures			9,904	
Fund Balances - Beginning of Year			<u>1,017,569</u>	
Fund Balance - End of Year			<u>\$ 1,777,246</u>	

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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 3,244,227	\$ 3,244,227	\$ 3,284,636	\$ 40,409
Intergovernmental	-	-	1,582	1,582
Charges for services	93,000	93,000	177,485	84,485
Miscellaneous	-	-	-	-
Total revenues	<u>3,337,227</u>	<u>3,337,227</u>	<u>3,463,703</u>	<u>126,476</u>
Expenditures:				
Current -				
General government				
Personal services	3,078,070	3,078,070	2,929,164	148,906
Other services and charges	213,157	238,653	216,754	21,899
Capital outlays	46,000	20,504	-	20,504
Total expenditures	<u>3,337,227</u>	<u>3,337,227</u>	<u>3,145,918</u>	<u>191,309</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>317,785</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(43,860)</u>	
Total Other Financing Sources (Uses)			<u>(43,860)</u>	
Revenues and Other Financing Sources Over (Under)			273,925	
Expenditures and Other Financing Uses				
Reconciling Items				
Changes Affected by Accrued Revenues			43,860	
Changes Affected by Accrued Expenditures			(17,740)	
Fund Balances - Beginning of Year			<u>2,217,764</u>	
Fund Balance - End of Year			<u>\$ 2,517,809</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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	35,000	35,000	30,005	(4,995)
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>30,005</u>	<u>(4,995)</u>
Expenditures:				
Current -				
Public safety				
Personal services	-	-	-	-
Other services and charges	35,000	35,000	24,600	10,400
Capital outlays	-	-	-	-
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>24,600</u>	<u>10,400</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>5,405</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(619)	
Total Other Financing Sources (Uses)			<u>(619)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			4,786	
Reconciling Items				
Changes Affected by Accrued Revenues			429	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>35,150</u>	
Fund Balance - End of Year			<u>\$ 40,365</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, 2018**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue:				
Taxes	\$ 10,879,865	\$ 10,879,865	\$ 11,011,410	\$ 131,545
Intergovernmental	1,295,861	1,443,033	1,327,418	(115,615)
Charges for services	702,728	702,728	852,128	149,400
Fines and forfeitures	1,145,500	1,145,500	1,231,260	85,760
Miscellaneous	22,931	22,931	34,189	11,258
Total revenues	<u>14,046,885</u>	<u>14,194,057</u>	<u>14,456,405</u>	<u>262,348</u>
Expenditures:				
Current -				
General government				
Personal services	11,968,790	11,968,790	11,335,316	633,474
Other services and charges	1,861,493	2,039,971	1,694,552	345,419
Capital outlays	216,602	172,694	131,231	41,463
Total expenditures	<u>14,046,885</u>	<u>14,181,455</u>	<u>13,161,099</u>	<u>1,020,356</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,295,306</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(106,041)	
Total Other Financing Sources (Uses)			<u>(106,041)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			1,189,265	
Reconciling Items				
Changes Affected by Accrued Revenues			176,383	
Changes Affected by Accrued Expenditures			(64,818)	
Fund Balances - Beginning of Year			<u>4,861,152</u>	
Fund Balance - End of Year			<u>\$ 6,161,982</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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,417,054	1,417,054	1,587,355	170,301
Charges for services	215,180	215,180	233,572	18,392
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	317	317
Total revenues	<u>1,632,234</u>	<u>1,632,234</u>	<u>1,821,244</u>	<u>189,010</u>
Expenditures:				
Current -				
Public safety				
Personal services	1,362,956	1,362,956	1,255,323	107,633
Other services and charges	520,087	689,418	414,864	274,554
Capital outlays	<u>2,804,459</u>	<u>2,804,477</u>	-	<u>2,804,477</u>
Total expenditures	<u>4,687,502</u>	<u>4,856,851</u>	<u>1,670,187</u>	<u>3,186,664</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>151,057</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(79,162)</u>	
Total Other Financing Sources (Uses)			<u>(79,162)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			71,895	
Reconciling Items				
Changes Affected by Accrued Revenues			78,293	
Changes Affected by Accrued Expenditures			(10,181)	
Fund Balances - Beginning of Year			<u>4,637,365</u>	
Fund Balance - End of Year			<u>\$ 4,777,372</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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	186,533	186,533
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>186,533</u>	<u>186,533</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>186,533</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(7,620)</u>	
Total Other Financing Sources (Uses)			<u>(7,620)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			178,913	
Reconciling Items				
Changes Affected by Accrued Revenues			8,071	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>375,960</u>	
Fund Balance - End of Year			<u>\$ 562,944</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, 2018**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	109,483	52,225	(57,258)
Charges for services	-	-	-	-
Licenses and permits	173,500	173,500	157,120	(16,380)
Interest	-	-	3,580	3,580
Miscellaneous	-	-	1,265	1,265
Total revenues	<u>173,500</u>	<u>282,983</u>	<u>214,190</u>	<u>(68,793)</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	83,101	83,101	69,746	13,355
Other services and charges	90,399	199,882	196,820	3,062
Capital outlays	-	-	-	-
Total expenditures	<u>173,500</u>	<u>282,983</u>	<u>266,566</u>	<u>16,417</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(52,376)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(52,376)	
Reconciling Items				
Changes Affected by Accrued Revenues			53,846	
Changes Affected by Accrued Expenditures			1,756	
Fund Balances - Beginning of Year			<u>203,930</u>	
Fund Balance - End of Year			<u>\$ 207,156</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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	5,880,833	5,880,833	6,836,844	956,011
Interest	60,000	60,000	121,166	61,166
Miscellaneous	2,000	2,000	4,437	2,437
Total revenues	<u>5,942,833</u>	<u>5,942,833</u>	<u>6,962,447</u>	<u>1,019,614</u>
Expenditures:				
Current -				
Public safety				
Personal services	1,110,297	1,110,297	790,985	319,312
Other services and charges	3,168,502	4,216,634	3,679,061	537,573
Capital outlays	3,291,505	2,243,373	1,283,336	960,037
Total expenditures	<u>7,570,304</u>	<u>7,570,304</u>	<u>5,753,382</u>	<u>1,816,922</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,209,065</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)			1,209,065	
Expenditures and Other Financing Uses				
Reconciling Items				
Changes Affected by Accrued Revenues			(1,987)	
Changes Affected by Accrued Expenditures			16,067	
Fund Balances - Beginning of Year			<u>5,687,757</u>	
Fund Balance - End of Year			<u>\$ 6,910,902</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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	539,907	900,529	600,469	(300,060)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	539,907	900,529	600,469	(300,060)
Expenditures:				
Current -				
Public safety				
Personal services	487,800	505,800	480,235	25,565
Other services and charges	81,013	318,147	82,383	235,764
Capital outlays	-	43,598	-	43,598
Total expenditures	568,813	867,545	562,618	304,927
Excess (deficiency) of revenues over expenditures and other uses, cash basis			37,851	
 OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(8,478)	
Total Other Financing Sources (Uses)			(8,478)	
 Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			29,373	
 Reconciling Items				
Changes Affected by Accrued Revenues			229,961	
Changes Affected by Accrued Expenditures			(207,884)	
 Fund Balances - Beginning of Year				
			487,373	
 Fund Balance - End of Year				
			\$ 538,823	

**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, 2018**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 20,000	\$ 20,000	\$ 20,269	\$ 269
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,285</u>	<u>285</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	20,000	20,000	20,000	-
Capital outlays	-	-	-	-
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>285</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(89)</u>	
Total Other Financing Sources (Uses)			<u>(89)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			196	
Reconciling Items				
Changes Affected by Accrued Revenues			89	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>1,002</u>	
Fund Balance - End of Year			<u><u>\$ 1,287</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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,102,394	\$ 1,102,394	\$ 1,116,225	\$ 13,831
Intergovernmental	41,500	54,000	63,110	9,110
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	10,000	10,000	27,081	17,081
Miscellaneous	-	-	36	36
Total revenues	<u>1,153,894</u>	<u>1,166,394</u>	<u>1,206,452</u>	<u>40,058</u>
Expenditures:				
Current -				
Sanitation				
Personal services	415,896	415,896	321,701	94,195
Other services and charges	697,947	720,098	682,918	37,180
Capital outlays	40,525	26,874	25,634	1,240
Total expenditures	<u>1,154,368</u>	<u>1,162,868</u>	<u>1,030,253</u>	<u>132,615</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>176,199</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			176,199	
Reconciling Items				
Changes Affected by Accrued Revenues			(4,325)	
Changes Affected by Accrued Expenditures			(3,830)	
Fund Balances - Beginning of Year			<u>1,099,877</u>	
Fund Balance - End of Year			<u>\$ 1,267,921</u>	

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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	658,522	658,522	687,651	29,129
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>658,522</u>	<u>658,522</u>	<u>687,651</u>	<u>29,129</u>
Expenditures:				
Current-				
General Government				
Personal services	157,532	157,532	142,420	15,112
Other services and charges	500,990	500,990	500,825	165
Capital outlays	-	-	-	-
Total expenditures	<u>658,522</u>	<u>658,522</u>	<u>643,245</u>	<u>15,277</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>44,406</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(7,015)</u>	
Total Other Financing Sources (Uses)			<u>(7,015)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			37,391	
Reconciling Items				
Changes Affected by Accrued Revenues			7,015	
Changes Affected by Accrued Expenditures			<u>(9,561)</u>	
Fund Balances - Beginning of Year			<u>345,744</u>	
Fund Balance - End of Year			<u>\$ 380,589</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, 2018**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	11,426,285	11,426,285
Total revenues	-	-	11,426,285	11,426,285
Expenditures:				
General Government				
Other services and charges	-	4,177,368	1,942,965	2,234,403
Debt Service-				
Principal retirement	-	-	-	-
Interest and other debt charges	-	-	-	-
Total expenditures	-	4,177,368	1,942,965	2,234,403
Excess (deficiency) of revenues over expenditures and other uses, cash basis			9,483,320	
 OTHER FINANCING SOURCES (USES)				
Transfers In			11,258,907	
Transfers Out			(488,587)	
Total Other Financing Sources (Uses)			10,770,320	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			20,253,640	
Reconciling Items				
Changes Affected by Accrued Revenues			(10,969,742)	
Changes Affected by Accrued Expenditures/Capital Outlay			-	
Fund Balances - Beginning of Year			8,650,123	
Fund Balance - End of Year			\$ 17,934,021	

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, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 4,371	\$ 4,371	\$ 5,075	\$ 704
Charges for services	-	-	-	-
Interest	-	-	23,355	23,355
Miscellaneous	122,969	138,969	80,501	(58,468)
Total revenues	<u>127,340</u>	<u>143,340</u>	<u>108,931</u>	<u>(34,409)</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	127,340	143,340	143,149	191
Capital outlays	-	-	-	-
Total expenditures	<u>127,340</u>	<u>143,340</u>	<u>143,149</u>	<u>191</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(34,218)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(34,218)	
Reconciling Items				
Changes Affected by Accrued Revenues			915,308	
Changes Affected by Accrued Expenditures			(1,265,525)	
Fund Balances - Beginning of Year			<u>1,309,864</u>	
Fund Balance - End of Year			<u>\$ 925,429</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, 2018

	Self-Funded Health Insurance	Liability Insurance	Total
ASSETS			
Cash	\$ 559,086	\$ 610,989	\$ 1,170,075
Investments	12,413,200	10,501,569	22,914,769
Accrued interest receivable	40,307	35,161	75,468
Accounts Receivable	135,360	-	135,360
Due from other funds	782,607	-	782,607
	<u>13,930,560</u>	<u>11,147,719</u>	<u>25,078,279</u>
Total current assets			
	<u>13,930,560</u>	<u>11,147,719</u>	<u>25,078,279</u>
LIABILITIES			
Accounts payable	2,490,383	39,293	2,529,676
Due to other funds	-	54,360	54,360
Claims and judgments	1,328,764	1,987,970	3,316,734
	<u>3,819,147</u>	<u>2,081,623</u>	<u>5,900,770</u>
Total current liabilities			
	<u>3,819,147</u>	<u>2,081,623</u>	<u>5,900,770</u>
Noncurrent liabilities:			
Claims and judgments	-	1,594,913	1,594,913
	<u>-</u>	<u>1,594,913</u>	<u>1,594,913</u>
Total noncurrent liabilities			
	<u>-</u>	<u>1,594,913</u>	<u>1,594,913</u>
Total liabilities	<u>3,819,147</u>	<u>3,676,536</u>	<u>7,495,683</u>
NET POSITION			
Unrestricted	10,111,413	7,471,183	17,582,596
Total net position	<u>\$ 10,111,413</u>	<u>\$ 7,471,183</u>	<u>\$ 17,582,596</u>

Ada County
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended September 30, 2018

	Self-Funded Health Insurance	Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 22,465,297	\$ 2,756,446	\$ 25,221,743
Total operating revenues	22,465,297	2,756,446	25,221,743
OPERATING EXPENSES			
Claims	17,931,113	799,290	18,730,403
Administration	3,194,450	453,262	3,647,712
Total operating expenses	21,125,563	1,252,552	22,378,115
Income (loss) before nonoperating income (expense) and transfers	1,339,734	1,503,894	2,843,628
NONOPERATING REVENUES (EXPENSES)			
Interest income	242,976	222,036	465,012
Net increase (decrease) in the fair value of investments	(42,307)	(33,096)	(75,403)
Total nonoperating income	200,669	188,940	389,609
Income (loss) before operating transfers	1,540,403	1,692,834	3,233,237
Transfers out	-	(53,660)	(53,660)
Change in net position	1,540,403	1,639,174	3,179,577
Total net position - beginning	8,571,010	5,832,009	14,403,019
Total net position - ending	\$ 10,111,413	\$ 7,471,183	\$ 17,582,596

**Ada County
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2018**

	Self-Funded Health Insurance	Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided to other funds	\$ 21,547,330	\$ 2,756,446	\$ 24,303,776
Cash paid to suppliers for goods and contracted services	<u>(20,358,154)</u>	<u>(1,913,670)</u>	<u>(22,271,824)</u>
Net cash provided by (used for) operating activities	<u>1,189,176</u>	<u>842,776</u>	<u>2,031,952</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer out	<u>-</u>	<u>(53,660)</u>	<u>(53,660)</u>
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(53,660)</u>	<u>(53,660)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Net (increase) decrease in investments	(9,377,195)	(6,961,877)	(16,339,072)
Interest income	<u>222,645</u>	<u>204,130</u>	<u>426,775</u>
Net cash provided by (used for) investing activities	<u>(9,154,550)</u>	<u>(6,757,747)</u>	<u>(15,912,297)</u>
Net increase (decrease) in cash	(7,965,374)	(5,968,631)	(13,934,005)
Cash, beginning of year	<u>8,524,460</u>	<u>6,579,620</u>	<u>15,104,080</u>
Cash, end of year	<u><u>\$ 559,086</u></u>	<u><u>\$ 610,989</u></u>	<u><u>\$ 1,170,075</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)	\$ 1,339,734	\$ 1,503,894	\$ 2,843,628
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
(Increase) decrease in A/R	(135,360)	-	(135,360)
(Increase) decrease due from other funds	(782,607)	-	(782,607)
Increase (decrease) in accounts payable	1,211,630	16,368	1,227,998
Increase (decrease) in due to other funds	-	(84,660)	(84,660)
Increase (decrease) in claims and judgments	(444,221)	(592,826)	(1,037,047)
Total adjustments	(150,558)	(661,118)	(811,676)
Net cash provided by (used for) operating activities	\$ 1,189,176	\$ 842,776	\$ 2,031,952

Noncash investing activities for governmental internal service funds were:

The net decrease in the fair value of investments for Self-Funded Health Insurance was \$42,307 for the year.
The net decrease in the fair value of investments for Liability Insurance was \$33,096 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, 2018

	<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>
Assets							
Cash	\$ 4,676,281	\$ 127,089	\$ 4,469,141	\$ 2,451,628	\$ 2,327	\$ 745,813	\$ 12,472,279
Accounts receivable	-	68,039	-	-	-	-	68,039
 Total assets	 <u>\$ 4,676,281</u>	 <u>\$ 195,128</u>	 <u>\$ 4,469,141</u>	 <u>\$ 2,451,628</u>	 <u>\$ 2,327</u>	 <u>\$ 745,813</u>	 <u>\$ 12,540,318</u>
 Liabilities							
Accounts payable	\$ 4,674,679	\$ 145,149	\$ -	\$ 70,656	\$ -	\$ -	\$ 4,890,484
Fines and appearance bonds to be remitted	-	-	-	2,312,933	-	-	2,312,933
Fiduciary fund liabilities:							
Judgments held in trust	-	-	-	-	-	575,256	575,256
Tax receipts held in trust	-	-	4,469,141	-	-	-	4,469,141
Due to prisoners	-	-	-	-	-	170,557	170,557
Due to victims	-	-	-	-	2,327	-	2,327
Due to other agencies and units of government	 1,602	 49,979	 -	 68,039	 -	 -	 119,620
 Total liabilities	 <u>\$ 4,676,281</u>	 <u>\$ 195,128</u>	 <u>\$ 4,469,141</u>	 <u>\$ 2,451,628</u>	 <u>\$ 2,327</u>	 <u>\$ 745,813</u>	 <u>\$ 12,540,318</u>

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

FUND	Balance 9/30/17	Additions	Deductions	Balance 9/30/18
State of Idaho				
Assets:				
Cash	\$ 4,391,268	\$ 60,799,781	\$ 60,514,768	\$ 4,676,281
Accounts receivable	531,015	-	531,015	-
Total assets	<u>\$ 4,922,283</u>	<u>\$ 60,799,781</u>	<u>\$ 61,045,783</u>	<u>\$ 4,676,281</u>
Liabilities:				
Accounts payable	\$ 4,389,824	\$ 60,798,179	\$ 60,513,324	\$ 4,674,679
Due to other agencies and units of government	532,459	1,602	532,459	1,602
Total liabilities	<u>\$ 4,922,283</u>	<u>\$ 60,799,781</u>	<u>\$ 61,045,783</u>	<u>\$ 4,676,281</u>
Special Taxing Districts				
Assets:				
Cash	\$ 161,456	\$ 475,508,114	\$ 475,542,481	\$ 127,089
Accounts receivable	47,288	68,039	47,288	68,039
Total assets	<u>\$ 208,744</u>	<u>\$ 475,576,153</u>	<u>\$ 475,589,769</u>	<u>\$ 195,128</u>
Liabilities:				
Accounts payable	\$ 21,639	\$ 145,149	\$ 21,639	\$ 145,149
Due to other agencies and units of government	187,105	475,431,004	475,568,130	49,979
Total liabilities	<u>\$ 208,744</u>	<u>\$ 475,576,153</u>	<u>\$ 475,589,769</u>	<u>\$ 195,128</u>
Unapportioned				
Assets:				
Cash	\$ 3,226,737	\$ 1,757,354,466	\$ 1,756,112,062	\$ 4,469,141
Total assets	<u>\$ 3,226,737</u>	<u>\$ 1,757,354,466</u>	<u>\$ 1,756,112,062</u>	<u>\$ 4,469,141</u>
Liabilities:				
Tax receipts held in trust	\$ 3,226,737	\$ 1,757,354,466	\$ 1,756,112,062	\$ 4,469,141
Total liabilities	<u>\$ 3,226,737</u>	<u>\$ 1,757,354,466</u>	<u>\$ 1,756,112,062</u>	<u>\$ 4,469,141</u>

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

<u>FUND</u>	<u>Balance 9/30/17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 9/30/18</u>
<u>Court Suspense</u>				
Assets:				
Cash	\$ 2,085,575	\$ 24,304,823	\$ 23,938,770	\$ 2,451,628
Total assets	<u>\$ 2,085,575</u>	<u>\$ 24,304,823</u>	<u>\$ 23,938,770</u>	<u>\$ 2,451,628</u>
Liabilities:				
Accounts payable	\$ 8,855	\$ 21,923,851	\$ 21,862,050	\$ 70,656
Due to agencies	47,288	68,039	47,288	68,039
Fines and appearance bonds to be remitted	<u>2,029,432</u>	<u>2,312,933</u>	<u>2,029,432</u>	<u>2,312,933</u>
Total liabilities	<u>\$ 2,085,575</u>	<u>\$ 24,304,823</u>	<u>\$ 23,938,770</u>	<u>\$ 2,451,628</u>
<u>Restitution Accounts</u>				
Assets:				
Cash	\$ 33,570	\$ 1,913,830	\$ 1,945,073	\$ 2,327
Total assets	<u>\$ 33,570</u>	<u>\$ 1,913,830</u>	<u>\$ 1,945,073</u>	<u>\$ 2,327</u>
Liabilities:				
Due victims	\$ 33,570	\$ 1,913,830	\$ 1,945,073	\$ 2,327
Total liabilities	<u>\$ 33,570</u>	<u>\$ 1,913,830</u>	<u>\$ 1,945,073</u>	<u>\$ 2,327</u>
<u>Sheriff's Accounts</u>				
Assets:				
Cash	\$ 758,909	\$ 20,644,514	\$ 20,657,610	\$ 745,813
Total assets	<u>\$ 758,909</u>	<u>\$ 20,644,514</u>	<u>\$ 20,657,610</u>	<u>\$ 745,813</u>
Liabilities:				
Due to prisoners	\$ 151,114	\$ 1,792,194	\$ 1,772,751	\$ 170,557
Judgments held in trust	<u>607,795</u>	<u>18,852,320</u>	<u>18,884,859</u>	<u>575,256</u>
Total liabilities	<u>\$ 758,909</u>	<u>\$ 20,644,514</u>	<u>\$ 20,657,610</u>	<u>\$ 745,813</u>

(Continued)

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

FUND	Balance 9/30/17	Additions	Deductions	Balance 9/30/18
TOTAL ALL AGENCY FUNDS:				
Assets:				
Cash	\$ 10,657,515	\$ 2,340,525,528	\$ 2,338,710,764	\$ 12,472,279
Accounts receivable	578,303	68,039	578,303	68,039
 Total assets	 <u>\$ 11,235,818</u>	 <u>\$ 2,340,593,567</u>	 <u>\$ 2,339,289,067</u>	 <u>\$ 12,540,318</u>
 Liabilities:				
Accounts payable	\$ 4,420,318	\$ 82,867,179	\$ 82,397,013	\$ 4,890,484
Fines and appearance bonds to be remitted	2,029,432	2,312,933	2,029,432	2,312,933
Judgments held in trust	607,795	18,852,320	18,884,859	575,256
Tax receipts held in trust	3,226,737	1,757,354,466	1,756,112,062	4,469,141
Due to prisoners	151,114	1,792,194	1,772,751	170,557
Due to victims	33,570	1,913,830	1,945,073	2,327
Due to other agencies and units of government	766,852	475,500,645	476,147,877	119,620
 Total liabilities	 <u>\$ 11,235,818</u>	 <u>\$ 2,340,593,567</u>	 <u>\$ 2,339,289,067</u>	 <u>\$ 12,540,318</u>

STATISTICAL SECTION

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

<u>Contents</u>	<u>Pages</u>
Financial Trends (Schedules 1 – 4) <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	108-113
Revenue Capacity (Schedules 5 – 8) <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	114-117
Debt Capacity (1) (Schedules 9 – 13) <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	118-122
Demographic and Economic Information (Schedules 14 – 15) <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	123-124
Operating Information (Schedules 16 – 18) <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	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			
	2009	2010	2011	2012
Governmental activities				
Net investment in capital assets	\$ 90,423,756	\$ 88,847,732	\$ 89,750,109	\$ 91,217,513
Restricted	18,833,918	19,766,888	11,602,787	14,257,039
Unrestricted	113,753,487	115,463,248	126,125,797	119,908,182
Total governmental activities net position	<u>\$ 223,011,161</u>	<u>\$ 224,077,868</u>	<u>\$ 227,478,693</u>	<u>\$ 225,382,734</u>
Business-type activities				
Net investment in capital assets	\$ 41,505,019	\$ 44,217,618	\$ 48,798,551	\$ 47,883,817
Unrestricted	3,760,014	2,926,742	880,345	8,015,689
Total business-type activities net position	<u>\$ 45,265,033</u>	<u>\$ 47,144,360</u>	<u>\$ 49,678,896</u>	<u>\$ 55,899,506</u>
Primary government				
Net investment in capital assets	\$ 131,928,775	\$ 133,065,350	\$ 138,548,660	\$ 139,101,330
Restricted	18,833,918	19,766,888	11,602,787	14,257,039
Unrestricted	117,513,501	118,389,990	127,006,142	127,923,871
Total primary government net position	<u>\$ 268,276,194</u>	<u>\$ 271,222,228</u>	<u>\$ 277,157,589</u>	<u>\$ 281,282,240</u>

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 92,839,305	\$ 89,996,230	\$ 124,827,095	\$ 130,658,570	\$ 131,612,109	\$ 128,663,483
17,750,742	20,756,482	20,474,373	18,839,933	18,262,221	21,722,911
<u>108,470,768</u>	<u>102,133,803</u>	<u>28,916,881</u>	<u>38,704,701</u>	<u>49,289,166</u>	<u>66,994,817</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>	<u>\$ 217,381,211</u>
\$ 47,274,745	\$ 49,929,979	\$ 51,974,692	\$ 51,178,122	\$ 50,632,060	\$ 58,003,482
12,457,323	13,434,235	10,373,881	14,604,148	21,009,841	18,627,178
<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>	<u>76,630,660</u>
\$ 140,114,050	\$ 139,926,209	\$ 176,801,787	\$ 181,836,692	\$ 182,244,169	\$ 186,666,965
17,750,742	20,756,482	20,474,373	18,839,933	18,262,221	21,722,911
<u>120,928,091</u>	<u>115,568,038</u>	<u>39,290,762</u>	<u>53,308,849</u>	<u>70,299,007</u>	<u>85,621,995</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>	<u>\$ 294,011,871</u>

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

	Fiscal Year			
	2009	2010	2011	2012
Expenses				
Governmental activities:				
General government	\$ 60,278,077	\$ 58,584,760	\$ 58,526,634	\$ 61,484,228
Public safety	66,365,684	64,925,425	68,724,187	69,645,805
Sanitation	2,389,758	2,532,523	2,262,190	2,177,501
Health and Welfare	9,327,152	9,948,451	10,084,812	10,458,674
Recreational & Cultural	1,270,222	1,080,420	1,096,802	933,979
Community infrastructure	-	-	-	-
Interest on long-term debt	1,943,494	2,190,645	2,140,307	2,022,206
Total governmental activities expenses	141,574,387	139,262,224	142,834,932	146,722,393
Business-type Activities:				
Emergency Medical Services	9,891,228	10,308,696	11,363,354	11,467,618
Solid Waste Management	9,948,898	9,599,649	8,013,967	5,542,775
Western Idaho Fair	3,528,574	3,742,215	3,810,884	3,842,484
Billing Services	4,190,431	4,408,850	2,395,015	4,276,903
Total Business-type Activities Expenses	27,559,131	28,059,410	25,583,220	25,129,780
Total Primary Government Expenses	\$ 169,133,518	\$ 167,321,634	\$ 168,418,152	\$ 171,852,173
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 8,431,614	\$ 8,684,928	\$ 9,854,503	\$ 10,420,478
Sanitation	629,343	663,617	410,989	433,674
Public safety	21,473,736	20,759,001	20,855,993	21,155,331
Health and welfare	-	-	-	-
Recreational and cultural	281,368	276,481	249,440	299,805
Operating grants and contributions	6,679,011	5,074,372	6,344,399	4,817,043
Capital grants and contributions	-	459,381	319,840	172,020
Total governmental activities program revenues	37,495,072	35,917,780	38,035,164	37,298,351
Business-type Activities:				
Charges for services:				
Emergency Medical Services	7,137,575	7,543,075	7,673,408	7,662,036
Solid Waste Management	12,210,403	11,054,437	11,079,603	10,652,812
Western Idaho Fair	3,298,213	3,275,178	3,312,926	3,779,678
Billing Services	3,990,866	3,683,752	1,969,200	4,453,337
Operating grants and contributions	-	-	37,506	39,172
Capital grants and contributions	-	-	50,078	-
Total business-type activities program revenues	26,637,057	25,556,442	24,122,721	26,587,035
Total primary government program revenues	\$ 64,132,129	\$ 61,474,222	\$ 62,157,885	\$ 63,885,386
Net (Expense)/Revenue				
Governmental activities	\$ (104,079,315)	\$ (103,344,444)	\$ (104,799,768)	\$ (109,424,042)
Business-type Activities	(922,074)	(2,502,968)	(1,460,499)	1,457,255
Total primary government net expense	\$ (105,001,389)	\$ (105,847,412)	\$ (106,260,267)	\$ (107,966,787)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 82,630,115	\$ 84,021,542	\$ 83,715,268	\$ 83,732,818
Sales taxes	12,411,494	11,998,048	13,071,774	14,228,023
Unrestricted grants and contributions	4,384,595	3,937,492	4,035,220	5,201,959
Investment earnings	4,229,018	1,696,044	1,940,852	2,073,274
Miscellaneous	1,972,497	2,758,025	3,177,143	2,092,009
Transfers	-	-	-	-
Special items	-	-	2,260,336	-
Total governmental activities	105,627,719	104,411,151	108,200,593	107,328,083
Business-type Activities:				
Taxes				
Property Taxes	3,810,007	3,988,094	4,142,323	4,309,024
Sales taxes	146,670	142,264	149,631	163,094
Unrestricted grants and contributions	-	-	-	-
Investment earnings	678,622	216,437	225,485	287,237
Miscellaneous	3,000	35,500	(522,404)	4,000
Transfers	-	-	-	-
Total Business-type activities	4,638,299	4,382,295	3,995,035	4,763,355
Total primary government	\$ 110,266,018	\$ 108,793,446	\$ 112,195,628	\$ 112,091,438
Change in Net Position				
Governmental activities	\$ 1,548,404	\$ 1,066,707	\$ 3,400,825	\$ (2,095,959)
Business-type activities	3,716,225	1,879,327	2,534,536	6,220,610
Total primary government	\$ 5,264,629	\$ 2,946,034	\$ 5,935,361	\$ 4,124,651

Fiscal Year						
2013	2014	2015	2016	2017	2018	
\$ 64,960,121	\$ 67,640,517	\$ 68,562,477	\$ 73,729,926	\$ 78,972,201	\$ 81,131,163	
70,515,247	76,746,769	72,847,031	75,584,632	81,115,210	85,926,148	
2,270,585	2,231,017	2,179,381	2,419,442	2,623,630	2,508,139	
11,565,125	9,356,800	8,217,181	10,190,785	9,810,678	11,156,859	
962,831	1,309,584	1,062,997	1,085,473	1,037,225	1,337,544	
-	-	246,330	54,065	433,442	866,807	
1,885,319	1,687,617	1,041,490	30,321	64,008	144,490	
<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>	<u>183,071,150</u>	
11,499,514	12,703,334	12,350,119	13,309,813	14,184,643	15,326,106	
8,841,434	9,230,298	12,820,260	12,844,692	9,997,474	10,100,328	
4,144,628	4,194,142	4,139,887	4,481,978	4,533,638	4,760,016	
4,510,682	4,624,633	4,870,951	4,963,713	5,271,761	5,412,064	
<u>28,996,258</u>	<u>30,752,407</u>	<u>34,181,217</u>	<u>35,600,196</u>	<u>33,987,516</u>	<u>35,598,514</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>	<u>\$ 218,669,664</u>	
\$ 11,217,971	\$ 10,865,803	\$ 11,619,898	\$ 11,706,122	\$ 11,871,451	\$ 12,468,981	
433,548	251,487	263,898	241,122	278,152	300,000	
21,263,277	21,155,720	21,004,133	21,985,540	23,202,836	23,779,722	
-	-	-	-	-	937,992	
277,457	263,811	285,696	290,026	255,584	336,293	
4,166,600	5,179,449	3,489,218	5,513,005	3,526,140	6,087,827	
352,986	112,856	24,985	81,213	25,377	24,376	
<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>	<u>43,935,191</u>	
8,229,702	7,817,428	9,014,090	9,604,435	9,555,473	9,440,843	
10,901,172	11,794,940	13,790,499	13,691,925	13,849,480	13,045,762	
4,205,818	4,534,944	4,644,525	4,923,187	4,897,722	5,464,612	
4,750,930	4,901,857	4,792,493	4,878,682	5,100,362	5,090,241	
10,110	80,158	8,098	18,751	-	17,862	
133,573	-	-	98,898	-	201,542	
<u>28,231,305</u>	<u>29,129,327</u>	<u>32,249,705</u>	<u>33,215,878</u>	<u>33,403,037</u>	<u>33,260,862</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>	<u>\$ 77,196,053</u>	
\$ (114,447,389)	\$ (121,143,178)	\$ (117,469,059)	\$ (123,277,616)	\$ (134,896,854)	\$ (139,135,959)	
(764,953)	(1,623,080)	(1,931,512)	(2,384,318)	(584,479)	(2,337,652)	
<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>	<u>\$ (141,473,611)</u>	
\$ 84,799,902	\$ 88,389,228	\$ 95,405,170	\$ 105,408,001	\$ 111,912,751	\$ 120,648,574	
15,546,807	16,507,820	18,063,881	19,569,920	20,987,936	23,132,836	
5,386,445	6,229,150	8,107,851	8,412,292	8,942,389	9,198,415	
67,983	1,453,216	1,438,120	929,258	1,469,878	2,794,659	
2,324,333	2,389,464	2,036,803	2,943,000	2,544,192	1,664,863	
-	-	(94,116)	-	-	(85,673)	
-	-	-	-	-	-	
<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>	<u>157,353,674</u>	
4,444,168	4,602,005	4,877,345	5,167,523	5,513,153	5,878,613	
177,636	225,723	244,505	264,390	283,614	310,797	
-	-	-	-	903	-	
(24,289)	259,026	397,117	264,474	402,101	795,952	
-	168,472	162,921	121,628	244,339	255,376	
-	-	94,116	-	-	85,673	
<u>4,597,515</u>	<u>5,255,226</u>	<u>5,776,004</u>	<u>5,818,015</u>	<u>6,444,110</u>	<u>7,326,411</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>	<u>\$ 164,680,085</u>	
\$ (6,321,919)	\$ (6,174,300)	\$ 7,488,650	\$ 13,984,855	\$ 10,960,292	\$ 18,217,715	
3,832,562	3,632,146	3,844,492	3,433,697	5,859,631	4,988,759	
<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>	<u>\$ 23,206,474</u>	

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Restricted	\$ 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	\$ 5,192,751
Assigned	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	3,751,330
Unassigned	<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>	<u>54,726,619</u>
Total general fund	<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>	<u>\$ 63,670,700</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	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	16,614,155
Assigned	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	40,649,670
Unassigned	-	-	(1,075,123)	-	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 57,263,825</u>
Grand Total Governmental Funds	<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>	<u>\$ 120,934,525</u>

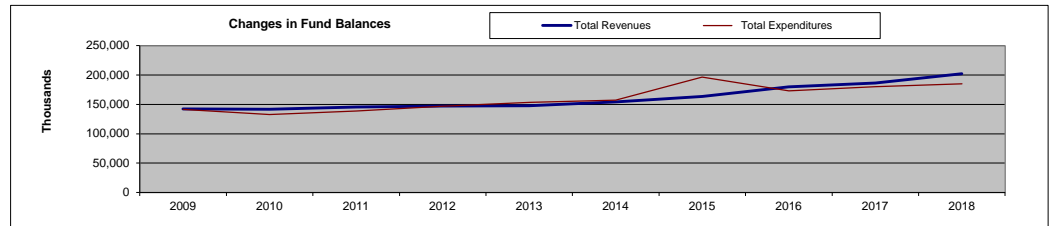
Schedule 4
 Ada County
 Changes in Fund Balances, Governmental Funds,
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Property Taxes	\$ 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	\$ 120,688,701
Licenses and Permits	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	1,512,897
Intergovernmental	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	38,443,454
Charges for Services	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	34,958,554
Fines and Forfeitures	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	1,351,537
Miscellaneous	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	3,047,629
Interest Income	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	2,810,452
Net Change in Fair Value of Investments	737,725	(381,744)	84,402	61,090	(1,518,931)	(189,448)	1,440,765	(10,089)	(136,946)	(405,402)
Total Revenues	142,046,700	141,832,832	145,308,979	146,942,525	147,466,391	154,285,145	163,002,979	179,672,896	186,262,781	202,407,822
Expenditures										
General Government	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	77,276,518
Public Safety	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	84,011,812
Sanitation	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	2,249,441
Recreational and Cultural	948,947	710,245	727,596	578,605	601,178	748,768	790,690	794,274	749,429	1,083,781
Health and Welfare	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	11,246,632
Community infrastructure	-	-	-	-	-	-	321,213	564,338	644,523	1,264,416
Capital Outlay	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	7,912,451
Debt Service										
Interest	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	142,892
Principal	1,675,000	1,850,000	2,415,000	2,665,000	3,025,000	3,330,000	35,350,000	431	115,056	125,527
Total expenditures	141,467,255	132,729,844	138,567,411	146,951,599	153,455,890	157,057,634	196,664,503	172,934,430	180,204,626	185,313,470
Excess of revenues over (under) expenditures	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	17,094,352
Other Financing Sources (Uses)										
Transfers in	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	12,344,310
Transfers out	(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)	(12,376,323)
Bond proceeds	-	-	-	-	-	-	380,800	-	1,184,800	564,000
Proceeds from capital lease	-	-	-	-	-	-	-	815,980	1,477,835	-
Total other financing sources (uses)	-	-	(1,440,555)	(1,950,438)	(1,567,264)	(284,408)	310,029	858,644	2,696,518	531,987
Net change in fund balances	\$ 579,445	\$ 9,102,988	\$ 5,301,013	\$ (1,959,512)	\$ (7,556,763)	\$ (3,056,897)	\$ (33,351,495)	\$ 7,597,110	\$ 8,754,673	\$ 17,626,339
Debt service as a percentage of noncapital expenditures (1)	2.7%	3.2%	3.4%	3.4%	3.4%	3.3%	19.5%	0.0%	0.1%	0.2%

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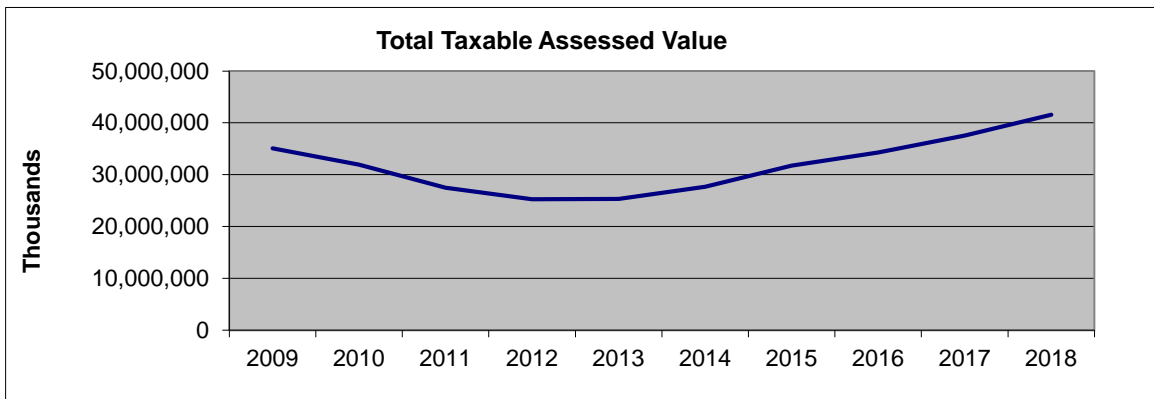
(1) Debt service represents debt service principal and interest expenditures presented above. Noncapital expenditures represents Total Expenditures above, less the category of Capital Outlay expenditures (which represents all capital asset expenditures for all governmental functions).

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 ⁽¹⁾
 Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Real Property	⁽³⁾ Personal Property	Mobile Home Property	Public Utilities	Total Actual Value	⁽²⁾ Less: Homeowner Tax Exemption	Total Taxable Assessed Value	Total Direct Tax Rate
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
2018	50,044,329	1,178,898	62,044	803,972	52,089,243	10,524,779	41,564,464	3.26



Notes:

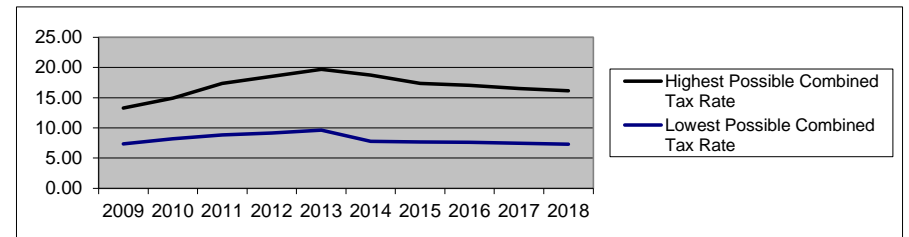
- (1) Property is assessed at 100% of actual value; therefore, the assessed values are equal to actual value.
- (2) An initiative was passed by the Idaho electorate in 1983 which exempts certain taxable assessed value by 50% or \$50,000, whichever is less. By special session in 2006, the \$50,000 was 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). Beginning July 1, 2016, the Idaho Legislature established the exemption each year at \$100,000 or 50%, whichever is less.
- (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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County direct rates										
General	\$ 2.30	\$ 2.63	\$ 3.06	\$ 3.32	\$ 3.36	\$ 3.20	\$ 3.02	\$ 3.11	\$ 3.02	\$ 2.95
Emergency Medical Services	0.11	0.13	0.15	0.17	0.18	0.17	0.14	0.15	0.14	0.13
Pest Extermination	0.12	0.14	0.15	0.17	0.16	0.16	0.16	0.15	0.15	0.15
Mosquito Abatement	0.03	0.03	0.03	0.04	0.04	0.03	0.03	0.03	0.03	0.03
Total Direct rate	2.56	2.93	3.39	3.70	3.74	3.56	3.35	3.44	3.34	3.26
Ada County Highway district rate	0.91	1.02	1.19	1.29	1.29	1.19	1.08	1.01	0.96	0.92
City rates										
Boise	5.15	5.87	6.98	7.78	8.32	8.04	7.48	7.35	7.13	7.12
Eagle	0.83	1.00	1.01	1.01	1.01	0.86	0.86	1.02	0.98	0.89
Garden City	2.72	2.99	3.57	4.06	4.24	3.93	3.72	3.64	3.57	3.46
Kuna	2.06	2.60	3.16	3.63	4.01	3.74	3.20	3.12	3.02	2.96
Meridian	2.86	3.49	4.09	4.48	4.55	4.26	4.01	3.94	3.81	3.70
Star	2.04	2.73	3.16	3.58	3.49	3.00	2.51	2.19	1.91	1.69
Average of the 6 City rates	2.61	3.11	3.66	4.09	4.27	3.97	3.63	3.54	3.40	3.30
School district rates ⁽¹⁾										
College of Western Idaho	0.11	0.13	0.16	0.18	0.19	0.18	0.17	0.16	0.16	0.15
Boise Ind School Dist #1	4.56	4.92	5.58	5.50	6.11	5.71	5.23	5.05	4.93	4.66
West Ada Jt School Dist #2	3.58	3.51	3.49	3.40	4.60	4.64	4.09	4.22	4.02	3.77
Kuna Jt School Dist #3	3.33	4.63	5.03	4.79	7.86	7.41	6.65	6.17	5.00	5.00
Melba Jt School Dist #136	5.34	4.92	5.00	5.51	4.46	2.85	3.08	3.02	3.02	3.02
Average Rate of 8 Fire districts	1.54	1.74	1.96	2.09	2.11	2.08	1.94	1.90	1.79	1.76
Average Rate of 3 Library districts	0.50	0.58	0.66	0.66	0.66	0.66	0.60	0.58	0.57	0.54
Average Rate of 7 Cemetery districts	0.06	0.07	0.07	0.08	0.08	0.08	0.08	0.07	0.07	0.06
Average Rate of 2 Sewer districts ⁽²⁾	0.24	0.33	0.39	1.62	1.68	1.48	0.47	0.46	0.44	0.42
Average Rate of Miscellaneous districts	0.08	0.09	0.11	0.11	0.12	0.12	0.11	0.11	0.11	0.10
Highest Possible Combined Tax Rate	13.29	14.91	17.37	18.53	19.72	18.76	17.35	17.04	16.54	16.14
Lowest Possible Combined Tax Rate	7.33	8.18	8.82	9.14	9.64	7.75	7.66	7.61	7.44	7.32

(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.

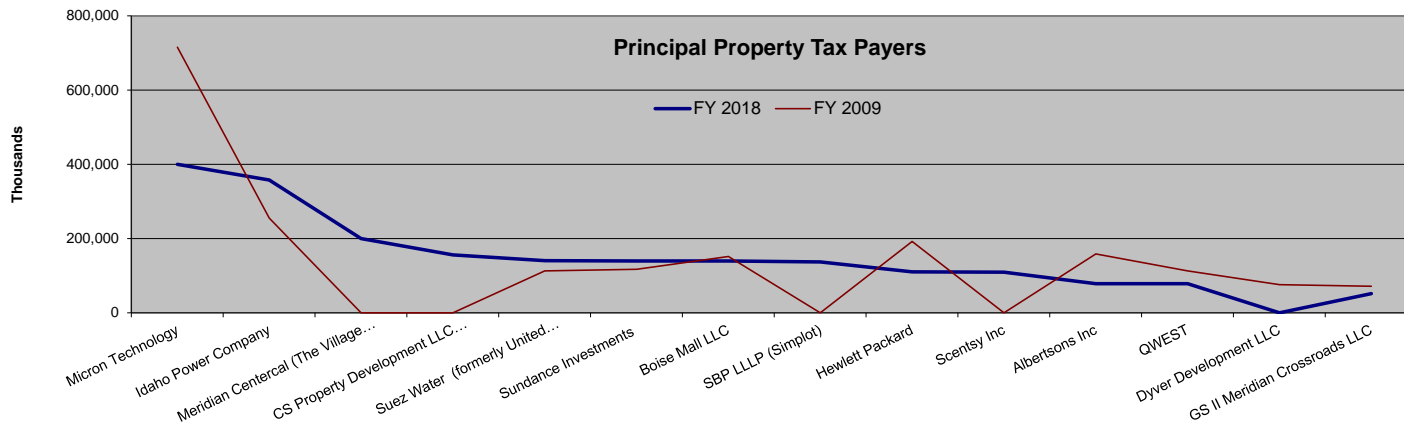
(2) As a new district, Meridian Heights Sewer, levied 5.13 in FY 2012, 5.34 in FY 2013, and 4.66 in FY 2014, significantly raising the average sewer levy. Both Meridian Heights Sewer and Northwest Boise Sewer dissolved after FY 2014, leaving Eagle and Star Sewer as the only two remaining taxing sewer districts.



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

Tax Payer	Type of Business	Fiscal Year 2018			Fiscal Year 2009		
		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	0.96 %	\$ 715,301,900	1	1.99 %
Idaho Power Company	Electric Utility	358,183,050	2	0.86	255,093,194	2	0.71
Meridian Centercal (The Village at Meridian)	Real Estate Holding	200,230,100	3	0.48	-----	----	----
CS Property Development LLC (Simplot)	Meat Packing Plant	155,999,200	4	-----	-----	----	----
Suez Water (formerly United Water Idaho Inc)	Water Utility	140,399,995	5	0.34	112,917,703	7	0.31
Sundance Investments	Commercial Construction	139,618,300	6	0.34	116,762,700	6	0.32
Boise Mall LLC	Real Estate Holding	139,225,400	7	0.33	151,900,600	5	0.42
SBP LLLP (Simplot)	Corporate Office	136,808,500	8	0.33	-----	----	----
Hewlett Packard	Electronics Manufacturer	110,060,700	9	0.26	191,921,500	3	0.53
Scentsy Inc	Manufacturer	108,970,700	10	0.26	-----	----	----
Albertsons Inc	Retail Grocery	78,193,200 ⁽¹⁾	----	----	158,453,400	4	0.44
QWEST	Telephone Utility	77,959,609 ⁽¹⁾	----	----	112,708,283	8	0.31
Dyver Development LLC	Real Estate Holding	----- ⁽¹⁾	----	----	75,439,800	9	0.21
GS II Meridian Crossroads LLC	Real Estate Holding	51,594,600 ⁽¹⁾	----	----	71,456,100	10	0.20
Ten Largest Taxpayers		1,889,495,945		4.17 %	1,961,955,180		5.45 %
All Other Taxpayers		39,674,967,707		95.83 %	34,054,988,820		94.55 %
Total Ada County Market Valuation		<u>\$ 41,564,463,652</u>		<u>100.00 %</u>	<u>\$ 36,016,944,000</u>		<u>100.00 %</u>

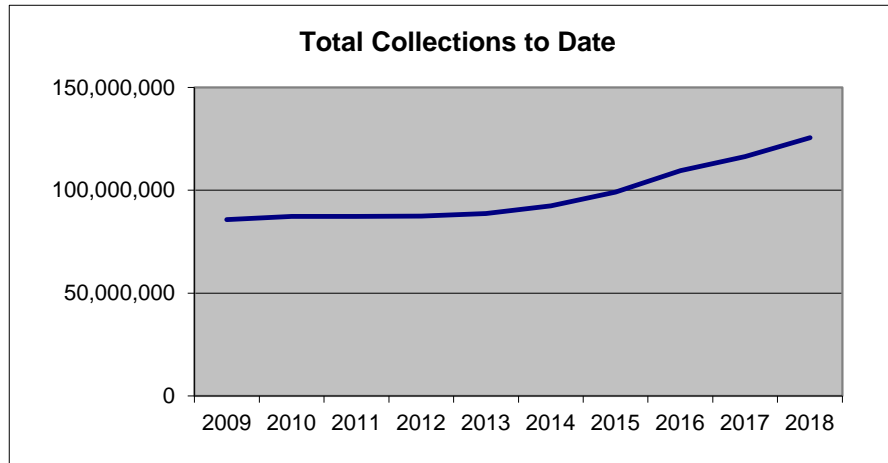
116



(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.

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
2009	\$ 86,148,471	\$ 83,321,611	96.72 %	\$ 2,434,497	\$ 85,756,108	99.54 %
2010	87,575,480	85,215,903	97.31	2,059,120	87,275,023	99.66
2011	87,408,655	85,532,876	97.85	1,675,134	87,208,010	99.77
2012	87,718,521	86,245,350	98.32	1,242,452	87,487,802	99.74
2013	89,114,534	87,818,040	98.55	1,046,093	88,864,133	99.72
2014	92,962,182	91,874,310	98.83	899,400	92,773,710	99.80
2015	100,147,405	99,030,085	98.88	842,166	99,872,251	99.73
2016	110,560,776	109,522,351	99.06	776,382	110,298,733	99.76
2017	117,322,818	116,361,071	99.18	481,745	116,842,816	99.59
2018	126,494,096	125,499,157	99.21	-	125,499,157	99.21



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 ⁽²⁾	Per Capita ⁽²⁾
	Gross Bonded Debt ⁽³⁾	Capital Leases ⁽¹⁾	Gross Bonded Debt	Capital Leases			
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
2018	2,416	2,071	-	-	4,486	0.02	10

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

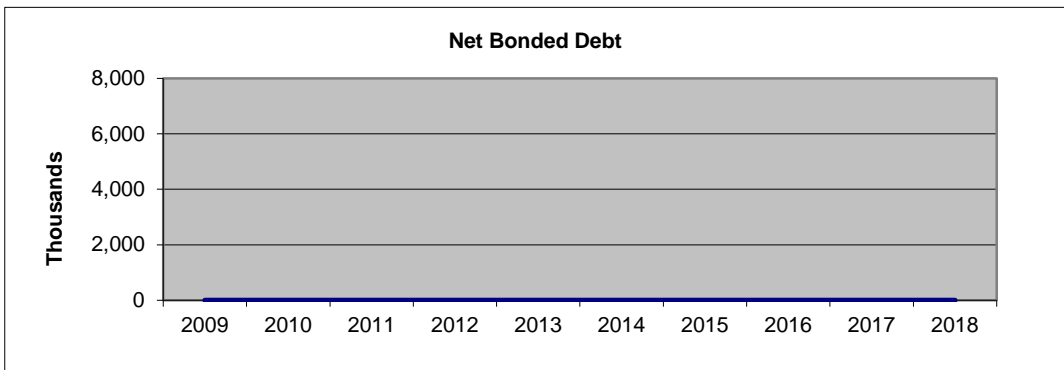
(1) In fiscal 2000, the county entered into the Court Complex Lease Agreement for 30 years of one year leases. In fiscal 2005, the Court Complex Lease Agreement was renegotiated, resulting in a revised 23-year term of one year leases. In 2015, the bonds CCDC held related to this lease were called and 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 ⁽¹⁾ of Property	Per Capita ⁽²⁾
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
2018	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, 2018
 (dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Overlapping Debt
<i>Overlapping Bonded Indebtedness:</i>			
School District No. 1	\$ 119,550	99.998 %	\$ 119,548
School District No. 2	215,241	99.075 %	213,250
School District No. 3	57,705	84.538 %	48,783
School District No. 136J	8,498	19.659 %	1,671
Boise City	60,719	100.000 %	60,719
Eagle City	670	100.000 %	670
Garden City	900	100.000 %	900
Eagle Sewer	3,259	100.000 %	3,259
Harris Ranch Community Infrastructure District (CID)	11,241	100.000 %	11,241
Avimor Community Infrastructure District (CID)	2,256	100.000 %	2,256
Capital City Development Corporation (CCDC) Urban Renewal	22,288	100.000 %	22,288
Meridian Development Corporation Urban Renewal	40	100.000 %	40
	<u>502,367</u>		<u>484,584</u>
Total direct and overlapping debt	<u>\$ 502,367</u>		<u>\$ 484,584</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)

		Legal Debt Margin Calculation for Fiscal Year 2018
Maximum Property Tax 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		<u>-</u>
Legal debt margin		<u>\$130,799</u>

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit ⁽¹⁾	\$ 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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	<u>\$ 82,576</u>	<u>\$ 87,879</u>	<u>\$ 91,895</u>	<u>\$ 98,566</u>	<u>\$ 101,987</u>	<u>\$ 106,086</u>	<u>\$ 111,279</u>	<u>\$ 116,824</u>	<u>\$ 123,751</u>	<u>\$ 130,799</u>
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)

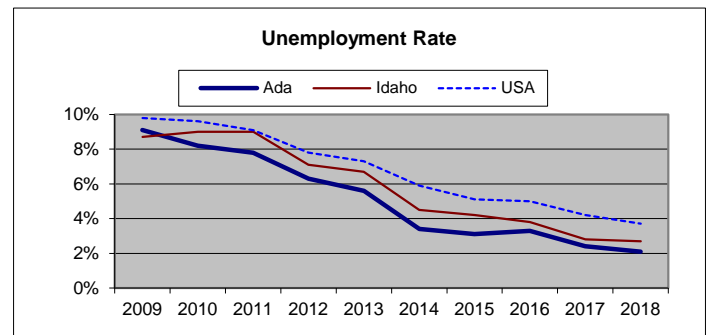
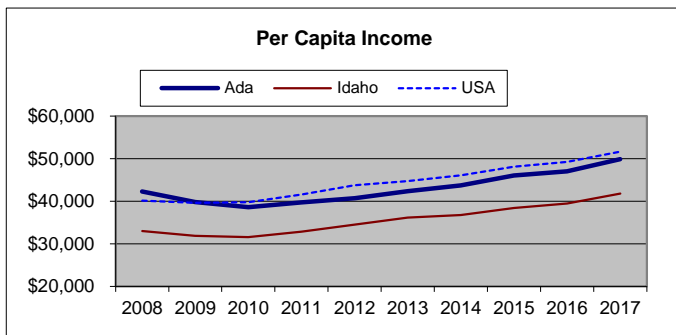
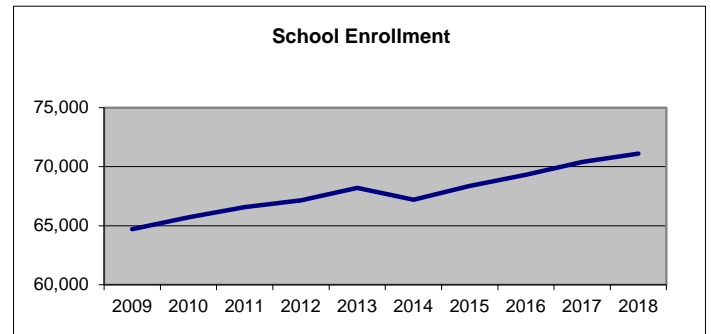
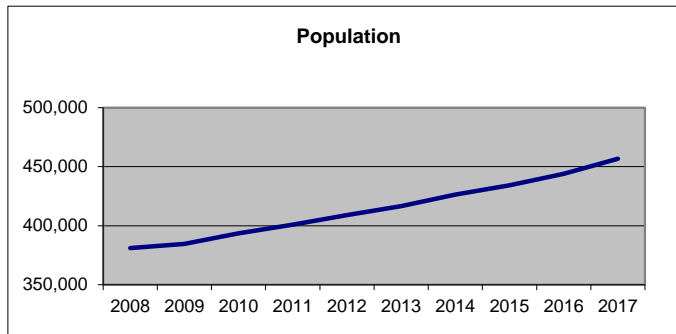
Fiscal Year	Courthouse Corridor Capital Lease											
	Sales	Rent	Bldg. Sales	Charge	Gen'l		Less:	Net	Debt Service		Coverage	
	Tax	Savings	& Lease Revenue	for Services	Interest	Fund Bal. Transfer	Total Revenue	Operating Expenses	Available Revenue	Principal		Interest
2009	\$ 2,000	\$ 124	\$ 500	\$1,106	\$ 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 ⁽¹⁾	-	-	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 ⁽²⁾	-	-	500	201	499	(4,000)	(2,800)	-	(2,800)	3,330	1,716	-0.55
2015 ⁽³⁾	-	-	-	185	386	(6,175)	(5,604)	79	(5,683)	35,350	1,326	-0.15
2016	-	-	-	-	-	-	-	-	-	-	-	0.00
2017	-	-	-	-	-	-	-	-	-	-	-	0.00
2018	-	-	-	-	-	-	-	-	-	-	-	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 ⁽¹⁾	Personal Income <i>(in thousands of dollars)</i> ⁽¹⁾	Per Capita Personal Income ⁽¹⁾	Median Age	Fiscal Year	School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
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
2017	456,849	22,796,904	49,900	36.1	2018	71,115	2.1



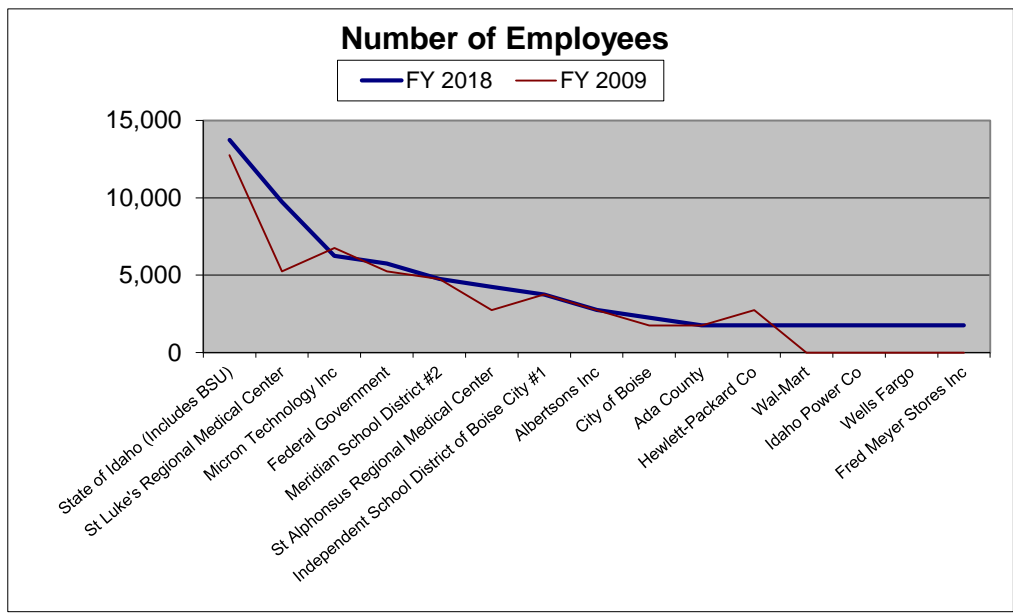
Notes:
 Calendar Year is from January to December. For example, the last Calendar Year shown above (2017) is from 1/1/17 - 12/31/17.
 Fiscal Year is from October to September. For example, the last Fiscal Year shown above (2018) is from 10/1/17 - 9/30/18.

Sources:
 (1) Bureau of Economic Accounts (BEA) for 2017, release date November 15, 2018.
 (2) Idaho State Dept of Education for the 2017-2018 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 2018 = September 2018). This provides a better reflection of the present economy.

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

Employer	Fiscal Year 2018			Fiscal Year 2009		
	Employees	Rank	Percentage of Total County Employment ⁽¹⁾	Employees	Rank	Percentage of Total County Employment ⁽¹⁾
State of Idaho (Includes BSU)	13,500 - 13,999	1	5.78%	12,500 - 12,999	1	6.25%
St Luke's Regional Medical Center	9,500 - 9,999	2	4.10%	5,000 - 5,499	3	2.57%
Micron Technology Inc	6,000 - 6,499	3	2.63%	6,500 - 6,999	2	3.31%
Federal Government	5,500 - 5,999	4	2.42%	5,000 - 5,499	3	2.57%
Meridian School District #2	4,500 - 4,999	5	2.00%	4,500 - 4,999	5	2.33%
St Alphonsus Regional Medical Center	4,000 - 4,499	6	1.79%	2,500 - 2,999	7	1.35%
Independent School District of Boise City #1	3,500 - 3,999	7	1.58%	3,500 - 3,999	6	1.84%
Albertsons Inc	2,500 - 2,999	8	1.16%	2,500 - 2,999	7	1.35%
City of Boise	2,000 - 2,499	9	0.95%	1,500 - 1,999	10	0.86%
Ada County	1,500 - 1,999	10	0.74%	1,500 - 1,999	10	0.86%
Hewlett-Packard Co	1,500 - 1,999	10	0.74%	2,500 - 2,999	7	1.35%
Wal-Mart	1,500 - 1,999	10	0.74%	- - -	-	-
Idaho Power Co	1,500 - 1,999	10	0.74%	- - -	-	-
Wells Fargo	1,500 - 1,999	10	0.74%	- - -	-	-
Fred Meyer Stores Inc	1,500 - 1,999	10	0.74%	- - -	-	-
Totals	60,000 - 67,485		26.85%	47,500 - 52,989		24.64%

Total Number of Ada County Nonfarm Jobs 238,000 204,100



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

Source: Idaho Department of Labor, Communications & Research Bureau
 November 29, 2018

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<i>Governmental Activities</i>										
General Government										
Clerk/Auditor	133	133	136	141	144	139	139	142	155	159
Treasurer	12	12	12	14	14	14	12	10	13	16
Assessor	12	11	11	9	11	11	11	11	11	11
Prosecutor	140	132	135	137	138	139	139	140	142	152
Motor Vehicle	42	39	38	38	38	38	38	38	39	39
Operations	33	33	33	36	36	36	36	36	40	43
Information Technology	43	43	43	46	46	45	45	47	55	55
Development Services	21	19	18	19	22	22	22	24	25	25
Public Defender	59	58	60	63	67	67	67	68	73	76
Ad Valorem	45	45	44	44	44	44	44	44	44	45
District Court	88	83	84	92	99	100	99	101	100	102
Other	27	27	26	29	27	30	29	29	33	33
Public Safety										
Sheriff	577	577	595	611	631	637	629	638	648	663
Juvenile	130	130	131	139	139	138	137	139	126	127
Other	28	27	28	33	33	33	35	36	44	44
Sanitation										
Weed	20	21	17	20	19	19	19	19	20	20
Health & Welfare										
Charities	21	22	23	23	23	22	22	21	20	21
Recreation & Culture										
Parks & Waterways	5	5	6	6	5	6	6	7	7	8
Total Governmental Activities	1,436	1,417	1,440	1,500	1,536	1,540	1,529	1,550	1,595	1,639
<i>Business-type Activities</i>										
Emergency Medical Services	122	122	123	126	127	127	127	133	135	147
Solid Waste Management	12	13	12	14	16	16	16	17	17	21
Western Idaho Fair	14	14	14	14	14	14	14	15	16	16
Billing Services	-	-	-	-	-	-	3	3	3	3
Total Business-Type Activities	148	149	149	154	157	157	160	168	171	187
Grand Total	1,584	1,566	1,589	1,654	1,693	1,697	1,689	1,718	1,766	1,826

Source: Ada County Auditors Office

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

Function/Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
General government										
Number of recorded documents	140,572	124,804	110,723	131,044	148,428	107,584	116,341	122,201	125,808	124,183
Primary election, May										
Number of registered voters at cutoff	-----	198,302	-----	204,112	-----	203,963	-----	216,874	-----	232,395
Additional election day registrants	-----	3,011	-----	1,544	-----	3,259	-----	1,295	-----	6,673
Percentage voting in:	-----	21.8%	-----	16.4%	-----	21.3%	-----	16.2%	-----	33.0%
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	176	193	160	308	431	396	404	476	521	465
Commercial	8	3	13	12	5	20	17	23	16	20
Combined value of Building permits (in 1,000's)	\$ 37,753	\$ 45,108	\$ 34,305	\$ 62,915	\$ 91,399	\$ 102,231	\$ 139,293	\$ 127,608	\$ 133,940	\$ 145,521
County-wide new construction value (in 1,000's)	\$ 701,031	\$ 370,451	\$ 259,291	\$ 291,989	\$ 482,194	\$ 809,255	\$ 904,363	\$ 1,227,074	\$ 1,243,407	\$ 1,533,400
Number of Taxable property parcels assessed	190,097	189,734	190,236	191,154	191,186	192,659	194,621	197,990	201,736	204,058
Motor vehicles registered (Calendar Year) (1)	299,807	312,324	317,490	361,810	333,918	345,203	348,003	355,985	370,903	n/a
Drivers licenses in force (Calendar Year) (1)	269,456	274,164	280,056	285,790	292,728	298,696	304,149	310,343	321,009	n/a
Sanitation										
Acres sprayed for weed control	3,261	5,915	4,535	3,601	3,980	2,542	2,466	2,958	3,090	2,242
Acres sprayed for pest control	125,548	42,322	51,927	37,022	14,145	7,611	9,357	5,736	9,214	9,621
Acres sprayed for mosquito abatement	105,609	57,744	54,258	56,651	105,262	78,865	98,584	64,840	116,167	53,841
Public Safety										
Traffic violations issued	62,648	61,276	60,358	66,533	57,717	59,765	51,312	46,519	n/a	n/a
Physical arrests	24,672	21,502	20,455	18,647	16,599	17,042	16,782	15,654	18,322	14,811
Average jail population	887	879	892	865	787	865	857	905	980	1,050
911 Calls	122,912	116,901	118,904	123,281	122,668	122,000	139,162	138,482	137,456	136,447
Health and welfare										
Number of cases processed	2,477	2,893	2,699	2,605	2,590	2,177	1,983	2,066	2,309	2,297
Recreational and cultural										
Barber Park Number of Visitors (2)	111,338	113,275	110,800	111,399	159,136	154,491	165,845	158,282	118,004	225,965
Business-type activities:										
Number of emergency responses	20,018	21,157	22,370	22,132	23,365	24,328	25,981	27,906	29,392	30,712
Cubic Yards / Tons deposited at landfill (in 1,000's) (3)	1,340	1,211	1,195	1,177	1,198	1,263	447	656	483	490
Western Idaho Fair attendance	225,046	217,769	224,731	233,523	222,461	223,335	233,140	243,474	235,402	254,049

(1) Calendar year information for 2018 not available as of September 30, 2018.

(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) 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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
General Government										
Land (acres) ⁽¹⁾	27	27	27	284	284	284	284	284	284	284
Buildings	8	8	9	9	9	9	9	9	9	9
Vehicles	15	15	16	16	16	16	16	17	21	31
Public Safety										
Land (acres)	29	29	29	29	29	29	29	29	29	29
Buildings	11	11	11	11	11	11	11	11	12	12
Patrol Vehicles	115	116	119	122	118	132	136	137	145	163
Other Vehicles	42	40	42	47	49	52	50	53	52	56
Boats	3	3	2	3	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	13	14	14	16	17	19	21	23	24	23
Recreational and Cultural										
Land (acres)	106	106	106	106	124	124	124	124	124	124
Buildings	5	5	5	5	5	5	5	5	4	4
Vehicles	2	2	2	2	2	2	2	2	2	2
Boats	1	1	1	1	1	1	1	2	2	2
Business-type activities:										
Emergency Medical Services										
Land (acres)	3	4	4	4	4	4	4	4	4	4
Buildings	5	5	8	8	7	7	8	8	8	8
Ambulances	27	26	26	28	30	29	31	29	27	29
Other Vehicles	10	10	12	13	14	16	18	17	18	19
Solid Waste Management										
Land (acres)	2,716	2,716	2,716	2,716	2,716	2,667	2,667	2,667	2,667	2,667
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	4	4	7	6	7	6	7	8	8	9
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, 2018, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated January 7, 2019.

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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2018-A, that we consider to be a significant deficiency.

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*.

Ada County's Response to Findings

Ada County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Ada County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Boise, Idaho
January 7, 2019



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, 2018. 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, 2018.

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
January 7, 2019

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<i>Department of Agriculture</i>			
<u>Pass Through Payments From State of Idaho Superintendent of Public Instruction:</u>			
Cash Assistance:			
School Breakfast Program	10.553	201818N109947	\$ 17,365
National School Lunch Program	10.555	201818N109947	31,222
Non-Cash Assistance (Commodities):			
National School Lunch Program	10.555	201818N109947	<u>4,944</u>
Child Nutrition Cluster - Total			<u>53,531</u>
Total Department of Agriculture			<u>53,531</u>
 <i>Department of the Interior-Bureau of Land Mgmt.</i>			
<u>Pass Through Payments From State of Idaho Department of Agriculture:</u>			
Invasive and Noxious Plant Management	15.230	L16AC00341	<u>7,310</u>
 <i>Department of the Interior-National Park Service</i>			
<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>2,600</u>
 <i>Department of Justice</i>			
Justice for Families, Domestic Violence Mentor Court Initiative	16.021	2014-FJ-AX-0035	42,175
Office on Violence Against Women Special Projects	16.029	2017-TA-AX-K003	<u>8,380</u>
Office on Violence Against Women Cluster - Total			<u>50,555</u>
<u>Pass Through Payments From State of Idaho Attorney General:</u>			
Missing Children's Assistance	16.543	2016-MC-FX-K044	10,554
<u>Pass Through Payments From City of Boise:</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0387	<u>8,538</u>
Total Department of Justice			<u>69,647</u>

continued

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<i>Department of Health & Human Services</i>			
<u>Pass Through Payments From State of Idaho Department of Health and Welfare:</u>			
The Affordable Care Act: Building Epidemiology, Laboratory, & Health Information	93.323	NU50CK000424-04	<u>8,500</u>
Total Department of Health and Human Services			
<i>Executive Office of the President</i>			
<u>Pass Through Payments From Idaho State Police Office of National Drug Control Policy:</u>			
High Intensity Drug Trafficking Areas Program	95.001	G16OR0004A G17OR0004A	<u>65,762</u>
<i>United States Coast Guard</i>			
<u>Pass Through Payments From State of Idaho Department of Parks and Recreation:</u>			
Boating Safety Financial Assistance	97.012	-	<u>24,376</u>
<i>Department of Homeland Security</i>			
<u>Pass Through Payments From State of Idaho Military Division:</u>			
Emergency Management Performance Grant	97.042	EMS-2017-EP-00003-S01 EMS-2018-EP-00003-S01	260,360
Homeland Security Grant Program - State Preparedness Equipment Grant	97.067	EMW-2016-SS-0028-S01 DHS-17-GPD-067-00-01	407,051
Homeland Security Grant Program - Training & Exercise Shared	97.067	DHS-17-GPD-067-00-01	365
Homeland Security Grant Program - 2017 Homeland Security	97.067	DHS-17-GPD-067-00-01	<u>41,899</u>
Homeland Security Grant Program - Total	97.067		<u>449,315</u>
Total Department of Homeland Security			<u>709,675</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$ 941,401</u></u>

(a) School Lunch Cluster - \$53,531

(b) Office on Violence Against Women Cluster - \$50,555

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, 2018

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 modified 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, 2018, 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-2016-SS-00028-S01	Meridian City	\$63,833
Project DHS-17-GDP-067-00-01	American Red Cross	\$116,576

ADA COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2018

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?	Yes
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 Grant Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

SECTION II - Financial Statement Findings

2018-A

Criteria:

A system of internal controls and segregation of duties should be in place to prevent errors in the year-end review process and closing of the accounts, at the Solid Waste Management fund level, for the County.

Condition:

Solid Waste Management fund construction in progress was not capitalized in fiscal year 2017 and the fund accrued a receivable that had already been received in fiscal year 2018.

Effect:

The effect of the errors was an understatement of capital assets of \$389,000, an overstatement of accounts receivable of \$410,000 and an overstatement of net position of \$21,000 in the Solid Waste Management fund

Cause:

The County's policies and procedures, segregation of duties, and internal control structure did not prevent errors in the closing process for Solid Waste Management.

Recommendation:

We recommend the policies and procedures, segregation of duties, and system of internal controls, be reviewed concerning these processes to prevent errors in the year-end closing process at Solid Waste Management.

Views of Responsible Officials:

We agree with the finding and will review the system of internal controls concerning these processes to prevent errors in the year-end closing process at Solid Waste Management.

SECTION III - Federal Award Findings and Questioned Costs

None reported