

A Reader's Guide

Understanding Ada County's Comprehensive Annual Financial Report (CAFR) For the Fiscal Year Ended September 30, 2018

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

What is the purpose of the financial statements?

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

Notes to the Financial Statements

The notes to the financial statements (CAFR pages 41 - 65) provide a wide variety of detailed information about the government that is not included or readily apparent on the financial statements, such as the County's significant accounting methods and assumptions, major financial commitments, and long term debt.

Supporting Financial Statement Information

- *An Independent Auditor's Report* (CAFR pages 10 - 12) provides reasonable assurance about whether financial statements are free of material misstatement. After thorough evaluation of the CAFR, the auditor issues an opinion regarding the statements' conformity with accounting principals generally accepted in the United States. The Ada County financial statements received an unmodified opinion, the best opinion that can be received, meaning the statements are fairly presented in all material respects.
- *Management's Discussion and Analysis* (MD&A on CAFR pages 13 - 25) gives an objective and easily read analysis of the County's financial activities based on currently known facts, decisions, or conditions. It presents short and long-term analyses of the County's activities and compares the current-year results with those of the prior year. It will help you determine whether the County's finances have improved or deteriorated during the year. It concludes with a description of currently known facts and decisions that are expected to have a significant effect on the County's future financial position and operations.
- *The Combining Financial Statements and Budget and Actual Comparisons* (CAFR pages 77 - 107) provide more detail for non-major governmental, internal service and agency funds as well as comparing what the County planned (budget) to receive and spend to what actually happened.
- *The Statistical Section* (CAFR pages 108 - 127) provides information that will help you understand the health of the County and the underlying economy. This section contains 10-year trend tables of financial, economic, and demographic data. The statistical section is often of interest to investors and creditors because the trends and non-financial factors it identifies can provide crucial insight to those assessing the County's creditworthiness.

How You Can Use the Financial Statements

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

- **Property Tax Revenues** – Property tax revenues of \$126.5 million for 2018 are presented on page 27 of the CAFR. Property tax revenues increased \$9.1 million from the previous fiscal year due to Ada County levying for the new construction roll and the 3% increase of base, both of which are allowed by law, as well as \$1.3M in foregone taxes; as discussed in the MD&A on CAFR page 18. Additional data may be found on Schedules 2 & 4 - 8 of the Statistical Section (CAFR pages 110 – 111 & 113 - 117).
- **Sales Tax Revenue** – Sales tax revenues from the State of \$23.4 million for 2018 are presented on page 27 of the CAFR. An increase of \$2.1 million from the year before reflects the growing economy. MD&A has information about sales tax revenues on CAFR page 18. Additional sales tax data may be found on Schedule 2 of the Statistical Section (CAFR pages 110 - 111)
- **Budgetary Compliance** – Idaho Constitution Article VII, stipulates that municipalities cannot spend more money than they have been appropriated, unless specifically authorized. Budgetary controls are incorporated into the County's financial systems to ensure expenditures do not exceed authorized appropriations. You can compare Ada County's approved budget with the actual expenditures for the General and Health and Welfare funds in CAFR pages 66 - 70. Comparisons between budget and actual amounts for the non-major governmental funds are on CAFR pages 81 - 97. Details about the County's budget process can be found in the Notes to Required Supplementary Information (CAFR pages 71 and 72).

**Ada County
Statement of Net Position
September 30, 2018**

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

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

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

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

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

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

Deferred outflows of resources is 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.

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

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

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

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

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

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

Total assets + deferred outflows - total liabilities - deferred inflows = total net position \$536,785,277 + \$12,966,768 - \$112,161,465 - \$143,578,709 = \$294,011,871

	Primary Government		
	Governmental Activities	Business-type Activities	Total
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	<u>12,090,409</u>	<u>876,359</u>	<u>12,966,768</u>
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			
Pension	127,402,975	6,208,422	133,611,397
Property tax	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.

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

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

**Ada County
Statement of Activities
For the Year Ended September 30, 2018**

This column shows the full cost of the program.

Program Revenues

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

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

Functions/Programs
Primary government:
Governmental activities:
General government
Sanitation
Public safety
Health and welfare
Recreational and cultural
Community infrastructure
Interest on long-term debt
Total governmental activities
Business-type activities:
Emergency Medical Services
Solid Waste Management
Western Idaho Fair
Billing Services
Total business-type activities
Total primary government

Expenses	Program Revenues		
	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions
\$ 81,131,163	\$ 12,468,981	\$ 2,736,661	\$ -
2,508,139	300,000	15,349	-
85,926,148	23,779,722	3,229,384	24,376
11,156,859	937,992	-	-
1,337,544	336,293	106,433	-
866,807	-	-	-
144,490	-	-	-
<u>183,071,150</u>	<u>37,822,988</u>	<u>6,087,827</u>	<u>24,376</u>
15,326,106	9,440,843	17,862	201,542
10,100,328	13,045,762	-	-
4,760,016	5,464,612	-	-
5,412,064	5,090,241	-	-
<u>35,598,514</u>	<u>33,041,458</u>	<u>17,862</u>	<u>201,542</u>
<u>\$ 218,669,664</u>	<u>\$ 70,864,446</u>	<u>\$ 6,105,689</u>	<u>\$ 225,918</u>

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (65,925,521)	\$ -	\$ (65,925,521)
(2,192,790)	-	(2,192,790)
(58,892,666)	-	(58,892,666)
(10,218,867)	-	(10,218,867)
(894,818)	-	(894,818)
(866,807)	-	(866,807)
(144,490)	-	(144,490)
<u>(139,135,959)</u>	<u>-</u>	<u>(139,135,959)</u>
-	(5,665,859)	(5,665,859)
-	2,945,434	2,945,434
-	704,596	704,596
-	(321,823)	(321,823)
<u>-</u>	<u>(2,337,652)</u>	<u>(2,337,652)</u>
<u>(139,135,959)</u>	<u>(2,337,652)</u>	<u>(141,473,611)</u>

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

An example of how this statement works: The total cost of the County's Public safety was \$85.9 million. The County raised \$23.7 million from charges for services, and received \$3.25 million of operating and capital grants and contributions. When program revenues are subtracted from expenses for Public Safety, a net expense of \$58.9 million is left. This is the portion of Public safety costs financed with taxes and other general revenues, rather than being financed by the revenues generated by the services themselves.

General revenues:		
Taxes:		
Property taxes, levied for general purposes	120,648,574	5,878,613
Sales taxes	23,132,836	310,797
Grants and contributions not restricted to specific programs	9,198,415	-
Interest and investment earnings	2,794,659	795,952
Miscellaneous	1,664,863	255,376
Transfers	(85,673)	85,673
Total general revenues and transfers	<u>157,353,674</u>	<u>7,326,411</u>
Change in net assets	18,217,715	4,988,759
Net position - beginning	199,163,496	71,641,901
Net position - ending	<u>\$ 217,381,211</u>	<u>\$ 76,630,660</u>

Did the County's financial position improve or deteriorate during the fiscal year?
The change in net position indicates whether sufficient resources were raised during the year to cover the costs. The net position of governmental activities increased by \$18.2 million, and business-type activities net position increased by \$5 million.

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

**ADA COUNTY
Balance Sheet
Governmental Funds
September 30, 2018**

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

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

To see the detail of the different funds that make up Other Governmental Funds, turn to the combining financial statements on CAFR pages 77-78.

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

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

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

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

ASSETS

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
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	10,265,055	3,489,131	3,242,958	16,997,144

DEFERRED INFLOWS

Property tax	102,466,974	6,724,917	19,960,139	129,152,030
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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 monitoring	-	-	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	-	-	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 other capital projects	1,570,000	-	17,934,021	19,504,021
Unassigned:	54,726,619	-	-	54,726,619
Total fund balances	63,670,700	11,470,981	45,792,844	120,934,525
Total liabilities, deferred inflows and fund balances	\$ 176,402,729	\$ 21,685,029	\$ 68,995,941	

Ada County

Reconciliation of the Governmental Funds Balance Sheet

**To the Statement of Net Position
September 30, 2018**

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

Total Fund Balances - Governmental Funds

\$ 120,934,525

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	} The largest difference between the government-wide and governmental fund statements is that fund statements do not report capital assets, such as land, buildings, etc.
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	(124,919,322)	
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

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)	} The governmental fund Balance Sheet does not report long-term liabilities; the government-wide Statement of Net Position does.
Accrued Interest of Bonds	(16,839)	
Lease Payable	(2,070,635)	
Bonds Payable	(2,415,766)	
Compensated Absences	(5,912,649)	
	(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:		} The governmental fund Balance Sheet does not report deferred outflow of resources; the government-wide Statement of Net Position does.
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 proportionat share	1,482,388	
	12,090,409	

Deferred inflows of resources related to pensions:		} The governmental fund Balance Sheet does not report deferred inflow of resources; the government-wide Statement of Net Position does.
Net difference between projected and actual investment earnings on pension plan investments	(5,078,509)	
Differences between expected and actual experience	(3,192,002)	
Changes in proportionate share	(1,142,044)	
	(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

Total Net Position - Governmental Activities

\$ 217,381,211

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

The governmental funds total fund balance of \$120.9 million (see CAFR page 29) reconciles to the \$217.3 million total of the governmental activities net position reported on government-wide Statement of Net Position (see CAFR page 26). The difference between these numbers can be seen on this reconciliation which primarily shows that the governmental funds report short-term financial information, whereas the government-wide statements report both short-term and long-term information.

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

Ada County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2018

Several funds make up the Other Governmental column. To see greater detail of the individual funds summarized in this column, turn to the combining financial statements on CAFR pages 79-80.

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

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

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

	General Fund	Charities and Welfare	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	154,663,801	9,182,943	38,561,078	202,407,822
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	139,707,672	9,412,459	36,193,339	185,313,470
Excess (deficiency) of revenues over expenditures	14,956,129	(229,516)	2,367,739	17,094,352
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	(10,259,177)	(250,200)	11,041,364	531,987
Net change in fund balances	4,696,952	(479,716)	13,409,103	17,626,339
Fund balance, beginning of year	58,973,748	11,950,697	32,383,741	103,308,186
Fund balance, end of year	\$ 63,670,700	\$ 11,470,981	\$ 45,792,844	\$ 120,934,525

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

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

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

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

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

Ada County

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 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. Capital Outlays expense was less than Depreciation 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)
--------------------------------	--	----------

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)
-------------------------	--	----------

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. Interest receivable on the lease is not reported in the governmental funds

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 capital 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.

Change in Net Position - Governmental Activities

2,409,364
\$ 18,217,715

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

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

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

**Ada County
Statement of Net Position
Proprietary Funds
September 30, 2018**

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

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

	Business-Type Activities - Enterprise Funds					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	20,800,853	30,739,309	4,409,170	1,153,401	57,102,733	25,078,279
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	8,671,661	45,232,712	4,099,109	-	58,003,482	-
Total assets	29,472,514	75,972,021	8,508,279	1,153,401	115,106,215	25,078,279
DEFERRED OUTFLOWS						
Pension	729,567	61,662	68,368	16,762	876,359	-
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	1,140,032	4,993,607	953,158	654,071	7,740,868	5,900,770
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	4,225,858	23,858,407	401,899	84,284	28,570,448	1,594,913
Total liabilities	5,365,890	28,852,014	1,355,057	738,355	36,311,316	7,495,683
DEFERRED INFLOWS						
Property tax	6,208,422	-	-	-	6,208,422	-
Pension	465,117	40,577	40,088	8,975	554,757	-
Total deferred inflows	6,673,539	40,577	40,088	8,975	6,763,179	-
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	\$ 18,162,652	\$ 47,141,092	\$ 7,181,502	\$ 422,833	72,908,079	\$ 17,582,596

Internal service funds are included with governmental activities in the government-wide statements. To see greater detail of the individual funds included in this column, turn to the combining financial statements (CAFR page 99-102).

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

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

Deferred outflows of resources is 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.

Additional details on noncurrent (long-term) liabilities can be found in the Notes to the Financial Statements (CAFR page 57-58).

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

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

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

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

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

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

Business-Type Activities - Enterprise Funds

	Major Funds				Total	Governmental Activities- Internal Service Funds
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
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	9,440,843	13,045,762	5,464,612	5,090,241	33,041,458	25,221,743
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	15,947,725	10,161,287	4,841,569	5,418,146	36,368,727	22,378,115
Operating income (loss)	(6,506,882)	2,884,475	623,043	(327,905)	(3,327,269)	2,843,628
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)	6,873,469	523,624	45,032	18,017	7,460,142	389,609
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	366,587	3,408,099	753,748	(309,888)	4,218,546	3,179,577
Total net position - beginning	17,796,065	43,732,993	6,427,754	732,721	68,689,539	14,403,019
Total net position - ending	\$ 18,162,652	\$ 47,141,092	\$ 7,181,502	\$ 422,833	\$ 75,908,085	\$ 17,582,596
					770,213	
					\$ 4,988,759	

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

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

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

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

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

To see greater detail of the individual funds aggregated in this column, turn to the combining financial statements (CAFR page 99-102).

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

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

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

	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	(5,321,509)	7,503,241	1,386,950	(364,087)	3,204,595	2,031,952
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	6,185,664	-	-	-	6,185,664	-
Subsidy from federal grants	-	-	-	-	-	-
Municipal revenue	276,691	-	-	-	276,691	-
Sale of property	-	-	-	-	-	-
Transfer in	-	-	85,673	-	85,673	-
Transfer out	-	-	-	-	-	(53,660)
Net cash provided by (used for) noncapital financing activities	6,462,355	-	85,673	-	6,548,028	(53,660)
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	(399,037)	(8,340,521)	(325,484)	-	(9,065,042)	-
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	(7,946,275)	(18,781,715)	(3,167,289)	(469,826)	(30,365,105)	(15,912,297)
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	\$ 520,881	\$ 1,288,301	\$ 199,880	\$ 39,536	\$ 2,048,598	\$ 1,170,075

To see greater detail of the individual funds included in this column, turn to the combining financial statements (CAFR pages 99-102).

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

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

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

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

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

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

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

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

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

	Business-Type Activities - Enterprise Funds					Governmental Activities-Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (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	(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 judgements	-	-	-	-	-	(1,037,047)
Increase (decrease) in deferred revenue	-	-	(12,668)	14,921	2,253	-
Total adjustments	1,185,373	4,618,766	763,907	(36,182)	6,531,864	(811,676)
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>

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

Noncash investing activities for business-type enterprise funds were:

- The net decrease in the fair value of investments for Emergency Medical Services was \$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.

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

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

ADA COUNTY
Fiduciary Funds
Statement of Fiduciary Net Assets
September 30, 2018

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

	<u>Agency Funds</u>
Assets	
Cash	\$ 12,472,279
Accounts receivable	68,039
Total assets	<u>\$ 12,540,318</u>
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	<u>\$ 12,540,318</u>

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

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

Ada County
Required Supplementary Information
Budgetary Comparison Schedule

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

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2018

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

General Fund and Major Special Revenue Funds

GENERAL FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 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>				
Total clerk of the district court	\$ 3,268,053	\$ 3,268,053	\$ 3,052,087	\$ 215,966
Total treasurer	1,582,615	1,582,615	1,377,000	205,615
Total assessor	828,149	828,149	791,872	36,277
Total assessor motor vehicle	2,770,459	2,770,459	2,622,640	147,819
Total prosecuting attorney	15,284,519	15,559,447	14,953,923	605,524
Total operations	12,180,590	12,180,590	10,366,760	1,813,830
Total development services	2,390,241	2,393,941	2,301,986	91,955
Total information technology	10,264,932	10,264,932	9,733,445	531,487
Total public defender	9,482,436	11,151,289	9,462,339	1,688,950
Total administrative services	4,955,969	4,955,969	4,423,192	532,777
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
<u>Public Safety</u>				
Total sheriff	66,185,638	68,364,727	67,143,908	1,220,819
Total coroner	2,833,671	2,833,671	2,645,499	188,172
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
Total general fund expenditures (including capital outlays)	\$ 145,638,188	\$ 153,024,319	\$ 141,464,346	\$ 11,559,973
The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.				
Revenue Over (Under) Expenditures			13,896,333	
OTHER FINANCING SOURCES (USES)				
Transfers In			1,085,403	
Transfers Out			(11,344,580)	
Total Other Financing Sources (Uses)			(10,259,177)	
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			58,973,748	
Fund Balances - End of Year			\$ 63,670,700	

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

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

This section reconciles the above cash basis revenue and expenditures with the modified accrual basis used in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 29 and 31).

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

Ada County

Required Supplementary Information

Budgetary Comparison Schedule

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual (Non-GAAP Cash Basis)

For the Year Ended September 30, 2018

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

CHARITIES AND WELFARE MAJOR SPECIAL REVENUE FUND

Revenues:

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
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	8,661,833	8,661,833	8,932,744	270,911

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	97,700	226,363	76,651	149,712
Total expenditures	9,788,056	9,788,056	9,055,350	732,706

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

Excess (deficiency) of revenues over expenditures and other uses, cash basis

(122,606)

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

OTHER FINANCING SOURCES (USES)

Transfers In	-
Transfers Out	(250,200)
Total Other Financing Sources (Uses)	(250,200)

Revenues and Other Financing Sources Over (Under)

Expenditures and Other Financing Uses (372,806)

Reconciling Items

Changes Affected by Accrued Revenues 250,200

Changes Affected by Accrued Expenditures (357,110)

This section reconciles the above cash basis revenue and expenditures with the modified accrual basis used in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR pages 29 and 31).

Fund Balances - Beginning of Year 11,950,697

Fund Balance - End of Year \$ 11,470,981

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