

A Reader's Guide

Understanding Ada County's Comprehensive Annual Financial Report (CAFR) For the Fiscal Year Ended September 30, 2017

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 \$117.4 million for 2017 are presented on page 27 of the CAFR. Property tax revenues increased \$6.5 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; this is discussed in the MD&A on CAFR page 18. Additional data may be found on Schedules 2 & 4 - 8 of the Statistical Section (CAFR pages 110 – 111 & 113 - 117).
- **Sales Tax Revenue** – Sales tax revenues from the State of \$21.3 million for 2017 are presented on page 27 of the CAFR. An increase of \$1.4 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, 2017**

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.

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

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

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 \$500,111,805 + \$10,520,800 - \$106,344,102 - \$133,483,106 = \$270,805,397

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, 2017**

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
\$ 78,972,201	\$ 11,871,451	\$ 369,820	\$ -
2,623,630	278,152	7,351	-
81,115,210	23,202,836	3,148,969	25,377
9,810,678	-	-	-
1,037,225	255,584	-	-
433,442	-	-	-
64,008	-	-	-
<u>174,056,394</u>	<u>35,608,023</u>	<u>3,526,140</u>	<u>25,377</u>
14,184,643	9,555,473	-	-
9,997,474	13,849,480	-	-
4,533,638	4,897,722	-	-
5,271,761	5,100,362	-	-
<u>33,987,516</u>	<u>33,403,037</u>	<u>-</u>	<u>-</u>
<u>\$ 208,043,910</u>	<u>\$ 69,011,060</u>	<u>\$ 3,526,140</u>	<u>\$ 25,377</u>

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (66,730,930)	\$ -	\$ (66,730,930)
(2,338,127)	-	(2,338,127)
(54,738,028)	-	(54,738,028)
(9,810,678)	-	(9,810,678)
(781,641)	-	(781,641)
(433,442)	-	(433,442)
(64,008)	-	(64,008)
<u>(134,896,854)</u>	<u>-</u>	<u>(134,896,854)</u>
-	(4,629,170)	(4,629,170)
-	3,852,006	3,852,006
-	364,084	364,084
-	(171,399)	(171,399)
<u>-</u>	<u>(584,479)</u>	<u>(584,479)</u>
<u>(134,896,854)</u>	<u>(584,479)</u>	<u>(135,481,333)</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 \$81.1million. The County raised \$23.2 million from charges for services, and received \$3.17 million of operating and capital grants and contributions. When program revenues are subtracted from expenses for Public Safety, a net expense of \$54.7 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	111,912,751	5,513,153
Sales taxes	20,987,936	283,614
Grants and contributions not restricted to specific programs	8,942,389	903
Interest and investment earnings	1,469,878	402,101
Miscellaneous	2,544,192	244,339
Total general revenues, special item and transfers	<u>145,857,146</u>	<u>6,444,110</u>
Change in net assets	10,960,292	5,859,631
Net position - beginning	188,203,204	65,782,270
Net position - ending	<u>\$ 199,163,496</u>	<u>\$ 71,641,901</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 \$11 million, and business-type activities net position increased by \$5.9

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

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

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

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

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

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

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

Cash
Investments
Accounts receivable
Property tax receivable
Accrued interest receivable
Due from other funds
Due from other agencies and units of government

Total assets

LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES

Liabilities:

Accounts payable
Due to other funds
Unavailable/advanced revenues
Accrued liabilities
Total liabilities

DEFERRED INFLOWS

Property tax

FUND BALANCES:

Restricted for:

Grants
Juvenile court services
Sheriff
Public Defender
Enabling Legislation
Public health services
Weed/Pest/Mosquito
Alternative courts and monitoring
Emergency communications
Consolidated elections
Community Infrastructure

Assigned for:

General government
Recording services
Administration
Appraisal/Land record
Public safety
Juvenile court services
Emergency management
Judicial services
District court
Health and welfare
Indigent services
Recreation and culture
Parks and Waterways
Capital projects
All other capital projects

Unassigned:

Total fund balances

Total liabilities, deferred inflows and fund balances

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

Ada County

Reconciliation of the Governmental Funds Balance Sheet

**To the Statement of Net Position
September 30, 2017**

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

\$ 103,308,186

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. These assets consist of the following:

Land	\$ 7,657,147	} 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	177,150,332	
Infrastructure	3,302,601	
Vehicles	7,439,122	
Intangible Software	723,458	
Machinery and Equipment	42,330,880	
Construction in Progress	4,879,485	
Leased Assets	2,293,815	
Accumulated Depreciation	<u>(114,906,921)</u>	
Total Capital Assets	133,795,381	

Some of the County's revenue will be collected after year-end but is not available soon enough to pay for the current period's expenditures and therefore is considered unavailable in the funds. Delinquent property tax is considered unavailable: 1,789,182

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position. These liabilities consist of the following:

Net Pension Liability	\$ (43,400,870)	} The governmental fund Balance Sheet does not report long-term liabilities; the government-wide Statement of Net Position does.
Accrued Interest of Bonds	(15,241)	
Lease Payable	(2,183,272)	
Bonds Payable	(1,864,656)	
Compensated Absences	<u>(5,542,722)</u>	
		(53,006,761)

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

Deferred outflows of resources related to pensions:		} 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	\$ 6,386,902	
Changes of assumptions	805,315	
Contributions made subsequent to measurement date	<u>2,698,232</u>	
		9,890,449

Deferred inflows of resources related to pensions:		} 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	\$ (3,006,932)	
Differences between expected and actual experience	\$ (3,914,616)	
Changes in proportionate share	<u>(1,142,044)</u>	
		(8,063,592)

Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. 11,450,651

Total Net Position - Governmental Activities

\$ 199,163,496

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

The governmental funds total fund balance of \$103.3million (see CAFR page 29) reconciles to the \$199.2 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, 2017

Several funds make up the Other Governmental column. To see greater detail of the individual funds summarized in this column, turn to the combining

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

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, 2017

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

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

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

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

Miscellaneous transactions involving capital assets such as sales and other disposals (gain/loss), as well as donations, are reported in the Statement of Activities but only proceeds from sales are reported in the governmental funds.

Sales, disposals and donations (1,192,415)

Some revenues in the governmental funds are unavailable because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been recorded as unavailable:

Delinquent Property Tax (223,601)

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

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts consist of:

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

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. Also, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

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

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

Change in Net Position - Governmental Activities

(277,502)
\$ 10,960,292

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, 2017**

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

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

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period: the

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

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 2,952,368
\$ 71,641,901

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

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

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	Other Funds Billing Services		
OPERATING REVENUE						
Charges for services	\$ 9,380,496	\$ 13,575,213	\$ -	\$ 5,072,662	\$ 28,028,371	\$ 24,716,454
Concessions	-	-	1,909,384	-	1,909,384	-
Admissions	-	-	1,273,550	-	1,273,550	-
Rentals	-	-	1,391,584	-	1,391,584	-
Other	174,977	274,267	323,204	27,700	800,148	-
Total operating revenues	9,555,473	13,849,480	4,897,722	5,100,362	33,403,037	24,716,454
OPERATING EXPENSES						
Personal services	10,687,498	943,234	929,594	218,910	12,779,236	-
Other services & charges	3,007,658	7,740,531	3,352,850	5,057,875	19,158,914	-
Landfill postclosure expense	-	553,273	-	-	553,273	-
Administration	-	-	-	-	-	4,534,193
Claims	-	-	-	-	-	20,304,527
Depreciation	791,036	786,035	263,529	-	1,840,600	-
Total operating expenses	14,486,192	10,023,073	4,545,973	5,276,785	34,332,023	24,838,720
Operating income (loss)	(4,930,719)	3,826,407	351,749	(176,423)	(928,986)	(122,266)
NONOPERATING REVENUES (EXPENSES)						
Intergovernmental	203,176	-	2,866	-	206,042	-
Gain (loss) on disposition of assets	-	39,200	-	-	39,200	-
Interest and investment revenue	115,784	305,417	24,260	14,107	459,568	252,272
Net increase (decrease) in the fair value of investments	(14,397)	(37,485)	(3,871)	(1,714)	(57,467)	(29,118)
Property & other taxes	5,796,767	-	-	-	5,796,767	-
Total nonoperating revenue (expenses)	6,101,330	307,132	23,255	12,393	6,444,110	223,154
Net income (loss) before contributions and transfers	1,170,611	4,133,539	375,004	(164,030)	5,515,124	100,888
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(33,883)
Change in net position	1,170,611	4,133,539	375,004	(164,030)	5,515,124	67,005
Total net position - beginning	16,625,454	39,599,454	6,052,750	896,751	63,174,409	14,336,014
Total net position - ending	\$ 17,796,065	\$ 43,732,993	\$ 6,427,754	\$ 732,721	\$ 69,681,533	\$ 14,403,019
					344,507	
					\$ 5,859,631	

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, 2017**

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

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).

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

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 \$14,397 for the year.
 The net decrease in the fair value of investments for Solid Waste Management was \$37,485 for the year.
 The net decrease in the fair value of investments for the Western Idaho Fair was \$3,871 for the year.
 The net decrease in the fair value of investments for Billing Services was \$1,714 for the year.

Noncash investing activities for governmental internal service funds were:
 The net decrease in the fair value of investments for Self-Funded Health Insurance was \$13,626 for the year.
 The net decrease in the fair value of investments for Liability Insurance was \$15,492 for the year.

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, 2017

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

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

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

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

Ada County

*Required Supplementary Information
Budgetary Comparison Schedule*

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

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	\$ 87,477,715	\$ 87,477,715	\$ 88,432,846	\$ 955,131
Sales tax allocation	19,400,000	19,400,000	19,760,930	360,930
State shared	5,659,188	5,659,188	6,254,304	595,116
Payments in lieu of taxes	579,400	579,400	800,526	221,126
Licenses and permits	1,357,226	1,376,243	1,426,769	50,526
Charges for services	21,029,524	21,407,815	24,567,573	3,159,758
Grants	726,268	1,100,981	1,050,451	(50,530)
Interest income	500,000	500,000	1,238,542	738,542
Miscellaneous	2,019,582	2,170,819	2,544,755	373,936
Total general fund revenues	\$ 138,748,903	\$ 139,672,161	\$ 146,076,696	\$ 6,404,535
Expenditures:				
<u>General Government</u>				
Total clerk of the district court	\$ 3,138,040	\$ 3,138,040	\$ 2,766,994	\$ 371,046
Total treasurer	1,304,676	1,304,676	1,284,653	20,023
Total assessor	804,787	804,787	741,379	63,408
Total assessor motor vehicle	2,765,749	2,765,749	2,527,536	238,213
Total prosecuting attorney	14,468,020	14,706,836	14,201,167	505,669
Total operations	10,274,349	10,425,549	9,499,405	926,144
Total development services	2,324,599	2,332,299	2,207,480	124,819
Total information technology	9,695,720	9,786,900	9,154,576	632,324
Total public defender	9,268,091	10,393,455	9,073,212	1,320,243
Total administrative services	5,100,062	5,100,062	4,302,113	797,949
Total general	7,057,476	7,357,476	5,753,087	1,604,389
Total general government (including capital outlays)	66,201,569	68,115,829	61,511,602	6,604,227
<u>Public Safety</u>				
Total sheriff	63,368,771	64,215,737	63,361,528	854,209
Total coroner	2,960,609	2,960,609	2,634,589	326,020
Total juvenile	8,328,113	11,286,995	8,357,603	2,929,392
Total public safety (including capital outlays)	74,657,493	78,463,341	74,353,720	4,109,621
Total general fund expenditures (including capital outlays)	\$ 140,859,062	\$ 146,579,170	\$ 135,865,322	\$ 10,713,848
The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.				
Revenue Over (Under) Expenditures			10,211,374	
OTHER FINANCING SOURCES (USES)				
Transfers In			734,173	
Transfers Out			(10,939,433)	
Total Other Financing Sources (Uses)			(10,205,260)	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			6,114	
Reconciling Items				
Changes Affected by Accrued Revenues			494,969	
Changes Affected by Accrued Expenditures			4,349,009	
Fund Balances - Beginning of Year			54,123,656	
Fund Balances - End of Year			\$ 58,973,748	

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, 2017

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

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

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

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

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

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