

Ada County

IDAHO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDING SEPTEMBER 30, 2015

ADA COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

CHRISTOPHER D. RICH, AUDITOR

Phil McGrane, Chief Deputy

Kathleen Graves, Controller

Prepared by Accounting Department

**Ada County
Comprehensive Annual Financial Report
For the Year Ended September 30, 2015**

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INTRODUCTORY SECTION



Christopher D. Rich
Clerk of the District Court

Phil McGrane
Chief Deputy

200 W Front Street, Boise, Idaho 83702

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December 28, 2015

To the Citizens of Ada County, Idaho:

State law requires that all general-purpose local governments with an annual budget that exceeds two hundred fifty thousand dollars annually submit a complete set of financial statements to the State of Idaho's legislative council. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Ada County, Idaho ("County"), for the fiscal year ended September 30, 2015.

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

The County's financial statements have been audited by Eide Bailly LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2015, are free of material misstatement. The audit was conducted in accordance with generally accepted governmental auditing standards. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the CAFR; i.e., assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2015, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the

audited government's internal controls and requirements involving the administration of federal awards. These reports are contained in the single audit section of this report.

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

Profile of the Government

Ada County, established as a political subdivision of the State of Idaho on December 22, 1864, is located in the southwestern part of the state. It is the most populous county in Idaho, as well as the center for commerce and many industries. The County covers an area of 1,055 square miles, and the most recently released estimated population (for 2014) is 426,236 or 404 persons per square mile. Boise City is the county seat of Ada County and home to the State Capitol. Other incorporated cities within its boundaries are Eagle, Garden City, Kuna, Meridian and Star. Ada County is empowered to levy a property tax on both real and personal properties located within its boundaries.

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

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

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

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

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

The budget system is integrated with the County's accounting system to ensure management control on spending throughout the year. The level of budgetary control (level at which expenditures may not legally exceed the appropriations) is established by the personal services and other charges and services (including capital outlay) within the department and fund. The budgetary process is described in more detail in *Note to Required Supplementary Information*, beginning on page 73.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund and the charities and welfare fund, this comparison is presented on pages 68-72 as part of the *Required Supplementary Information* for the governmental funds. For other governmental funds with appropriated annual budgets, this comparison is presented in the "*Combining Financial Statements*" subsection of this report, which starts on page 77.

Factors Affecting Financial Condition

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

Local economy: The County has a diverse economy and has sustained solid economic growth. Ada County is the home to the world headquarters of major corporations such as J.R. Simplot, IDACORP, MWI Veterinary Supply, WinCo and Micron Technology. Advanced technology, production, education, healthcare, government, military, professional services, construction, wood products, food processing and distribution, agriculture, tourism, small manufacturing and retail establishments also provide employment for the area as well as a stable financial base for the local economy. Four Ada County companies were recognized this year by Inc. magazine as among the 5,000 fastest growing in the country. The Newsletter Pro is the top ranked Ada County company at 120.

Located within the County are two regional hospitals with multiple facilities and extensive associated medical services. Ada County is also home to Boise State University, the largest university in Idaho. Additionally, Ada County is the center of governmental facilities in Idaho – federal, state and local municipalities – which comprise significant portions of the County's market value, but are exempt from ad valorem taxation under Idaho Code. Regardless of the current economic climate; healthcare, education and government have all experienced a rise in demand for services, which has led to an increase in new job creation.

Several new developments are under construction. JUMP (Jack's Urban Meeting Place in honor of JR Simplot), is a not-for-profit, interactive creative center and community gathering place in the heart of downtown Boise and also the new headquarters for the J.R. Simplot Company.

At 25 years old, the Boise Centre is experiencing growth. In January of 2014, the Greater Boise Auditorium District announced that the convention center would be expanded to an additional building. The Boise Centre East Building as it will be called will include a full service kitchen, meeting spaces, and a 14,000 square-foot ballroom on the fourth floor.

Located close by, the Clearwater building is being constructed at the corner of Eighth and Main in downtown Boise. The 9-story office building will be the new home of Boise-based software firm Clearwater Analytics and will include retail and restaurant space on the first floor. The project is estimated to be completed in the spring of 2016.

These projects will not only increase construction jobs but property values as well. Once these projects are complete, the economy will further strengthened by the increase in jobs these developments will provide.

Employment in Ada County is increasing to rates close to those experienced before the recession. The County's unemployment rate has decreased to 3.1 percent as of September 30, 2015; which is lower than both the statewide and national unemployment rates of 4.2 percent and 5.1 percent, respectively.

The County's real estate market has improved from the financial crisis experienced by much of the nation in recent years. During the recession, residential median sale prices declined nearly 35%. Foreclosures and short-sale transactions dominated the residential market. The peak rates have been observed in high growth areas where speculative development was taking place. Overall, the market appreciation experienced during the early part of the last decade was negated by the decline in values in the past few years.

The real estate market has leveled off and improved but some leading indicators are still giving mixed messages in the Ada County Market. During fiscal year 2015 there were 340 homes placed in foreclosure, a decrease of 46% from the previous year. The average number of days on the market for residential properties has decreased to 46 days according to IMLS, a decrease of 15% from September 2014. The median sale price trend has finally reversed itself as prices have risen towards pre-recession values. Conversely, the number of newly constructed home sales decreased from 1,351 in fiscal year 2014 to 1,316 in fiscal year 2015.

Long-term financial planning: The County takes a conservative approach to budgeting; revenues must cover expenses. Despite a brighter economic outlook for Ada County, the years during the recession when the County kept property taxes flat and relied on fund balance to support the budgets, is still having an effect on the county's overall health. For fiscal year 2015, the County levied for a three percent increase in taxes, the new

construction roll, and an additional \$1.7M in foregone taxes. The county's elected officials chose to "hold the line" on operational expenditures in property tax supported departments and limit capital purchases. There was also a reduction of six full time positions from across the county.

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

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

The County closely monitors its Minimum Fund Balance Policy by keeping a risk allowance of \$12 million of operating revenue on hand; also known as budget stabilization. The General Fund budget stabilization reserve at the end of fiscal 2015 was fully funded with \$1M left for the government to use for future capital projects. Ada County will be using \$6.3 million of its fund balance to support the fiscal year 2016 budget.

Major initiatives: *Jail Security* – The current security system in the jail is past end of life and replacement parts are no longer available. The system malfunctions and causes unexplained events to occur. For example, doors open on their own or security cameras go down. The FY16 budget for this project is the continuation of a multiyear process to complete the acquisition and installation of a new jail security system to fix the problem.

Emergency Communications – The single most critical request in the Fiscal Year 2016 budget is for a new dispatch center. The current dispatch center is nearly 40 years old and encompasses a mere 1,500 square feet. The space is over-utilized and overcrowded. Not only is dispatch out of space, its IT infrastructure is maximized and could potentially fail from overload. The FY16 budget is the continuation of a multiyear process to assure that when Ada County residents call 9-1-1 they do not get a busy signal. \$4.1 million dollars was budgeted in the first year for the construction of the building and to acquire the necessary telecommunications and dispatch infrastructure, with an additional \$5 million needed in Fiscal Year 2016 to complete the project.

Critical Systems – The Sheriff's office critical systems request is an information technology initiative that will reduce nine independent software systems to two integrated ones. By doing so, there will be a reduction in the need to input data multiple times and hopefully reduce the potential of data entry errors. It will also allow critical data to be shared between law enforcement agencies and expand the utility of the mobile data terminals used by law enforcement personnel in the field.

Drug Court Treatment Center – The current facility located at the Benjamin Campus has been become increasing overcrowded. Over the years, staffing has grown to meet the increase in Drug Court participation. A larger staff and the need to service 270 Drug Court

participants with daily counseling sessions and random UA testing is more than our current offices can handle. Counseling staff are now doubling up in offices originally designed for single counselors. Ada County's drug court will use savings of \$2.8 million to purchase a new building and relocate its treatment services.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ada County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2014. This is the twenty-seventh consecutive year that Ada County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized CAFR that satisfies both GAAP and applicable legal requirements.

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

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

Sincerely,



Christopher D. Rich
Ada County Auditor



Government Finance Officers Association

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

Presented to

Ada County

Idaho

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO

ADA COUNTY, IDAHO
ELECTED COUNTY OFFICIALS AND DEPARTMENT DIRECTORS
SEPTEMBER 30, 2015

ELECTED COUNTY OFFICIALS

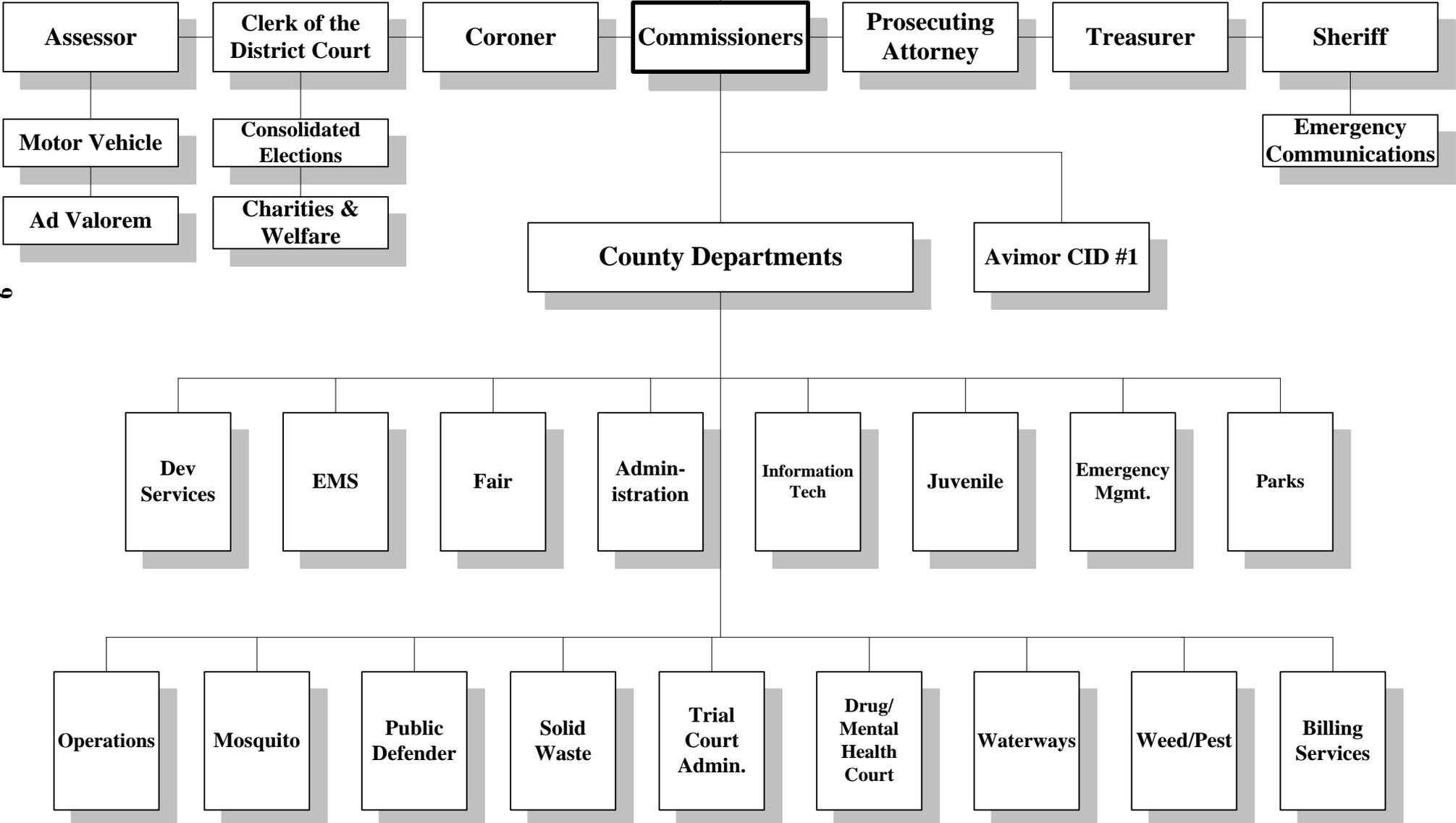
COMMISSIONER - FIRST DISTRICT-----Jim Tibbs, Chairman
COMMISSIONER - SECOND DISTRICT-----Richard L. Yzaguirre
COMMISSIONER - THIRD DISTRICT -----David L. Case
ASSESSOR-----Robert H. McQuade
CLERK/AUDITOR/RECORDER -----Christopher D. Rich
CORONER -----Dotti Owens
PROSECUTING ATTORNEY -----Jan M. Bennetts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

DEPARTMENT DIRECTORS

Charities and Welfare -----Christopher D. Rich
Information Technology -----Stephen G. O'Meara
Development Services - Building and Zoning -----Megan M. Leatherman
District Court-----Larry D. Reiner
Emergency Medical Services (EMS) -----Darby Weston
Emergency Management-----Doug R. Hardman
Juvenile -----Janet M. Wallace
Operations-----Scott Williams, Interim
Public Defender-----Alan E. Trimming
Administration -----David L. Case, Liaison
Parks and Recreation/Waterways -----Scott Koberg
Solid Waste Management -----Scott Williams, Interim
Weed/Pest/Mosquito-----Brian K. Wilbur
Western Idaho Fair-----Robert A. Batista

ADA COUNTY, IDAHO ORGANIZATIONAL CHART

Ada County Electorate



ADA COUNTY, IDAHO
CLASSIFICATION OF FUNDS

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

FINANCIAL SECTION



Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho (the County), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2015, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note I and Note II O to the financial statements, the County adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of the net position as of October 1, 2014. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, the non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular *A-133, Audits of States, Local Governments, and Non-Profit Organization*, and is also not a required part of the financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report December 28, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit conducted in accordance with *Government Auditing Standards* in considering Ada County's internal control over financial reporting and compliance.



Boise, Idaho
December 28, 2015

Management's Discussion and Analysis

As management of Ada County, we offer readers of Ada County's financial statements this narrative overview and analysis of the financial activities of Ada County for the fiscal year ended September 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-6 of this report.

Financial Highlights

- The assets and deferred outflows of Ada County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$236,566,992 (*net position*). Of this amount, \$39,290,762 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- Ada County implemented GASB 68/71 *Accounting and Financial Reporting for Pensions and Pension Transition for Contributions Made Subsequent to the Measurement date*, respectively. The implementation of these standards requires governments to calculate and report the costs and obligations associated with pensions in their basic financial statements. Employers are required to recognize amounts for all benefits provided through the plan which include the net pension liability, deferred outflows of resources, deferred inflow of resources and pension expense. Due to the implementation of these standards, beginning net position has been restated and its effect disclosed in the footnotes.
- The government's total net position increased by \$11,333,142; \$13M more than the previous year prior to the restatement of beginning net position. After the restatement, net position increased \$64M. Revenue increased \$12.5M; while expense decreased by on \$1.3M before restatement. The largest increases to revenues were property taxes of \$7.2M which was due to the County taking the new construction roll and the 3% increase in base as allowed by law, as well as \$1.7M of foregone taxes. Forgone taxes are those that were allowed in prior years but not taken and therefore 'banked' until a later date when needed. Charges for Services increased \$3.8M, (\$1M in Emergency Medical Services (EMS) and \$2M in Solid Waste) due to increased volume. While Solid Waste expenses increased \$3.5M due to closure costs incurred for the Hidden Hollow cell closure and an increase in landfill contractors due to increase tonnage being processed. Public Safety decreased \$3.8M due the large adjustment in the allocation of internal services funds to the governmental activities. Health and welfare expenses decreased \$1.1M because fewer clients needed the assistance of the County's Indigent Services department.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$86,956,403, which is a decrease of \$33,351,495 in comparison with the prior year. Of that total \$36,560,866 is unassigned in the general fund; however according to Ada County's financial policies \$23.3M is required to cover the first three months of operating expenses before property taxes are received in January. Additional, \$12M should be reserved to meet our minimum fund balance policy also known as budget stabilization, with the remaining \$1M available for future capital investments.
- Ada County's capital lease debt decreased by \$35,350,000 (100%) during the current fiscal year due the planned payoff of the courthouse lease.

Ada County

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements of Ada County, which include all legally and financially accountable units (known as the *primary government*), can be found on pages 27-28 of this report.

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

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funds of Ada County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

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

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

The basic governmental fund descriptions and financial statements can be found on pages 29-33 of this report.

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

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

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

The basic proprietary fund descriptions and financial statements can be found on pages 34-38 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support Ada County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 40 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements, preceded by an index, can be found on pages 42-67 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, which can be found on pages 68-76. The combining, and individual fund statements and schedules for non-major governmental funds, internal service funds, and fiduciary funds, are presented immediately following the required supplementary information on pages 77-109 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Ada County, assets and deferred outflows exceeded liabilities and deferred inflows by \$236,566,922 at the close of the most recent fiscal year. The largest portion of Ada County's net position (74.7%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Additionally, 8.6% of Ada County's net position are resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net

Ada County

position (\$39,290,762) may be used to meet the government's ongoing obligations to citizens and creditors.

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

Ada County's Net Position

	Governmental activities		Business-type activities		Total	
	2015	Restated 2014**	2015	Restated 2014**	2015	Restated 2014**
Current and other assets	\$ 228,473,977	\$ 248,736,998	\$ 47,103,970	\$ 43,058,066	\$ 275,577,947	\$ 291,795,064
Capital assets	124,827,095	125,346,230	51,974,692	49,929,979	176,801,787	175,276,209
Total assets	353,301,072	374,083,228	99,078,662	92,988,045	452,379,734	467,071,273
Deferred Outflows	17,722,564	3,850,903	1,866,115	405,484	19,588,679	4,256,387
Long-term liabilities outstanding	53,430,520	74,818,155	27,204,475	22,973,798	80,634,995	97,791,953
Other liabilities	14,624,409	13,044,666	3,703,495	4,041,578	18,327,904	17,086,244
Total liabilities	68,054,929	87,862,821	30,907,970	27,015,376	98,962,899	114,878,197
Deferred Inflows	128,750,358	123,341,611	7,688,234	7,874,072	136,438,592	131,215,683
Net position						
Net investment in capital assets	124,827,095	89,996,230	51,974,692	49,929,979	176,801,787	139,926,209
Restricted	20,474,373	20,540,425	-	-	20,474,373	20,540,425
Unrestricted	28,916,881	56,193,044	10,373,881	8,574,102	39,290,762	64,767,146
Total net position	\$ 174,218,349	\$ 166,729,699	\$ 62,348,573	\$ 58,504,081	\$ 236,566,922	\$ 225,233,780

**The 2014 net position, liabilities, deferred outflows and deferred inflows are restated in the chart above to report the effect of the implementation of GASB 68/71 on the prior year. However, not all information relating to the prior year was available to the County, so the 2014 column is not completely reflective of the effects of the implementation of these standards.

The County's business-type activities reported an overall increase of \$1,799,779 in unrestricted net position, as well as increases in each fund with the exception of the Western Idaho Fair fund, which decreased \$1,088,896 due to the capitalization of the Expo Idaho Administration Office and Grand Entrance project. The emergency medical services fund increased \$801,870 due to an increase in calls and the corresponding revenue received. The solid waste management fund increased \$889,127 even though there was a large increase in expense, the increase in revenue more than covered it. And even though revenue didn't cover expense in the billing services fund, with a transfer from general and solid waste funds, unrestricted net position increased over the prior year by \$109,264. There was also an increase in internal balances related to business-type activities of \$1,088,414 for the year.

During the current year, the government's overall net position increased by \$11,333,142. The County's business-type activities experienced an increase of \$3,844,492 due mainly to the changes mentioned above, while governmental activities increased by \$7,488,650.

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Changes to both, are displayed on the following chart:

Ada County's Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2015	Restated 2014**	2015	Restated 2014**	2015	Restated 2014**
Revenues:						
Program revenues:						
Charges for services	\$ 33,173,625	\$ 32,536,821	\$ 32,241,607	\$ 29,049,169	\$ 65,415,232	\$ 61,585,990
Operating grants and contributions	3,489,218	5,179,449	8,098	80,158	3,497,316	5,259,607
Capital grants and contributions	24,985	112,856	-	-	24,985	112,856
General revenues:						
Property taxes	95,405,170	88,389,228	4,877,345	4,602,005	100,282,515	92,991,233
Other taxes	18,063,881	16,507,820	244,505	225,723	18,308,386	16,733,543
Grants and contributions not restricted to specific programs	8,107,851	6,229,150	-	-	8,107,851	6,229,150
Interest & investment earnings (loss)	1,438,120	1,453,216	397,117	259,026	1,835,237	1,712,242
Miscellaneous	2,036,803	2,389,464	162,921	168,472	2,199,724	2,557,936
Total revenues	161,739,653	152,798,004	37,931,593	34,384,553	199,671,246	187,182,557
Expenses:						
General government	68,547,396	86,372,134	-	-	68,547,396	86,372,134
Public safety	72,862,112	103,148,617	-	-	72,862,112	103,148,617
Sanitation	2,179,381	2,627,926	-	-	2,179,381	2,627,926
Health and welfare	8,217,181	9,863,352	-	-	8,217,181	9,863,352
Recreational and cultural	1,062,997	1,429,474	-	-	1,062,997	1,429,474
Community infrastructure	246,330	-	-	-	246,330	-
Interest on long-term debt	1,041,490	1,687,617	-	-	1,041,490	1,687,617
Emergency Medical Svcs.	-	-	12,350,119	16,778,035	12,350,119	16,778,035
Solid Waste Mgmt.	-	-	12,820,260	9,589,257	12,820,260	9,589,257
Western Idaho Fair	-	-	4,139,887	4,542,823	4,139,887	4,542,823
Billing Svcs.	-	-	4,870,951	4,702,425	4,870,951	4,702,425
Total expenses	154,156,887	205,129,120	34,181,217	35,612,540	188,338,104	240,741,660
Increase (decrease) in net position before transfers	7,582,766	(52,331,116)	3,750,376	(1,227,987)	11,333,142	(53,559,103)
Transfers	(94,116)	-	94,116	-	-	-
Increase (decrease) in net position	7,488,650	(52,331,116)	3,844,492	(1,227,987)	11,333,142	(53,559,103)
Net position - beginning	166,729,699	219,060,815	58,504,081	59,732,068	225,233,780	278,792,883
Net position - ending	\$ 174,218,349	\$ 166,729,699	\$ 62,348,573	\$ 58,504,081	\$ 236,566,922	\$ 225,233,780

**The 2014 expenses are restated in the chart above to report the effect of the implementation of GASB 68/71 on the prior year. The net effect of net pension liability, deferred outflows of resources and deferred inflow of resources caused expenses to increase \$46,156,816 for governmental activities and \$4,860,133 for business type activities.

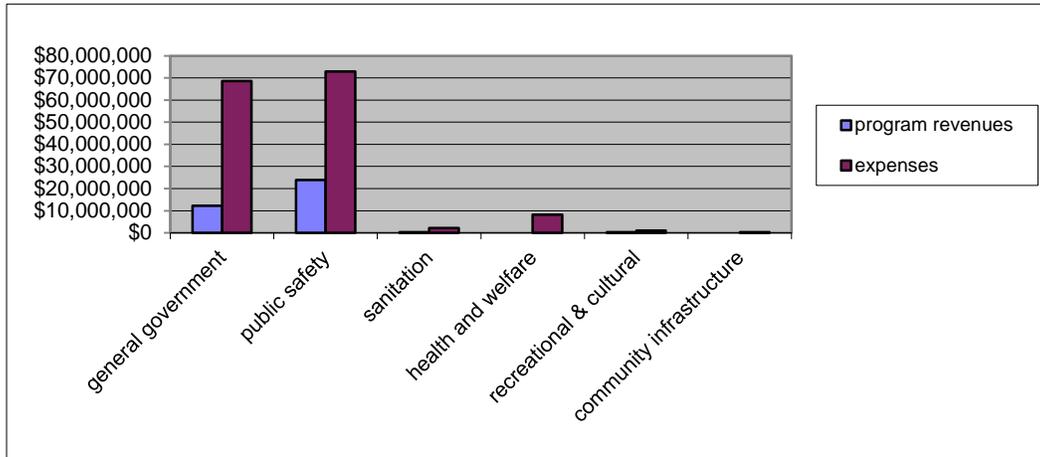
Governmental activities. Total net position for government activities increased \$7,488,650; which is \$59,819,766 more than the prior year's loss after restatement. Key elements are:

- Property taxes increased \$7,015,942. Ada County, levied the new construction roll, the 3% increase of base and \$1.7M in foregone, all of which are allowed by law.
- Other taxes increased \$1.5M due to increased sales tax and revenue sharing from the State of Idaho.
- Operating grants and contributions decreased a \$1M; however grants and contributions not restricted offset this reduction.
- Public safety and general government had the largest decreases, \$30.2M and \$17.8M respectively. These large decreases are due to the restatement of beginning net position to

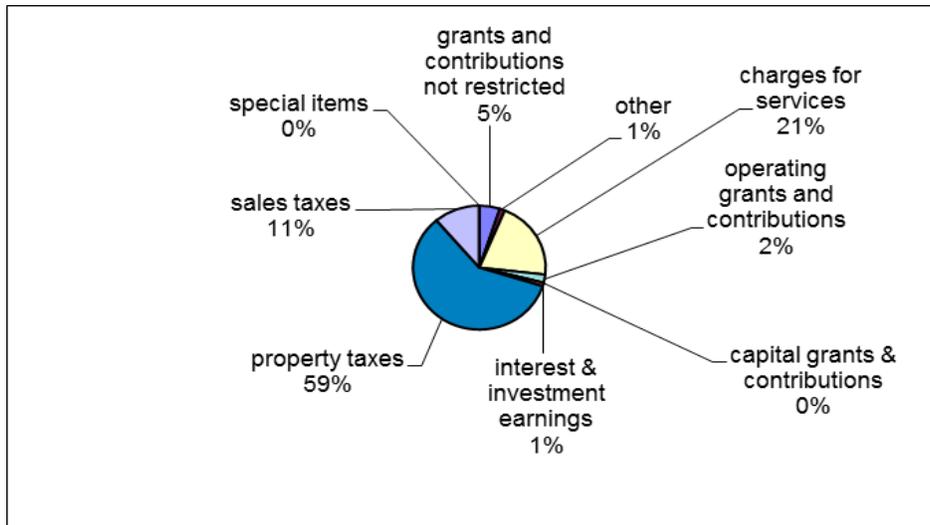
Ada County

accommodate implementation of GASB 68/71 as well as a large adjustment in the allocation of internal services funds to governmental activities.

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



Business-type activities. Business-type activities increased the County's net position by \$3,844,492, accounting for 34% of the total growth. All of the County's Enterprise Funds incurred positive growth.

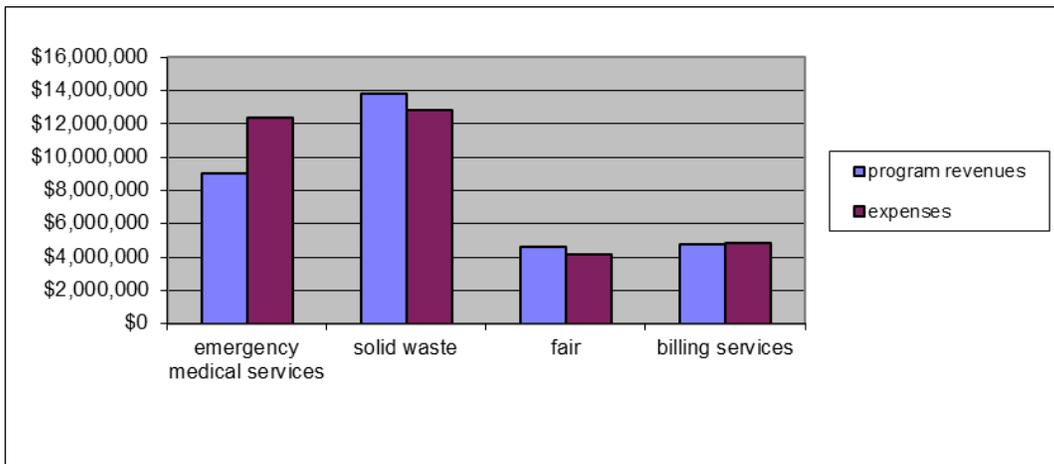
- Revenue increased in the solid waste management fund by \$1,995,559 due to an increase in volume. With several large construction projects going on in Ada County not only does revenue increase, expense does as well, \$3,738,743. Landfill contractors are paid based on

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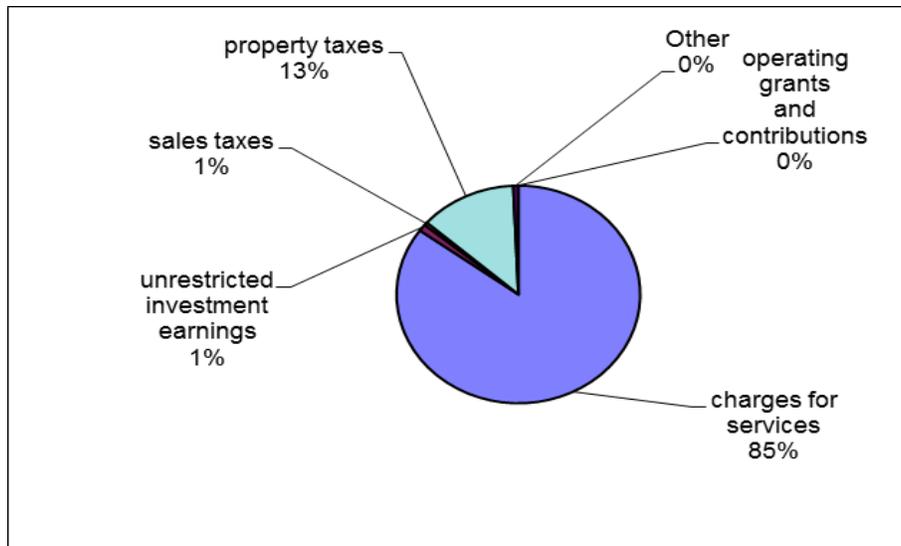
the volume of tonnage that is processed. Even with this large increase in expense, revenues were able to offset it and net position in solid waste still increased.

- Emergency medical services net position increased \$1,271,057 due to a 9% increase in calls with an average charge of \$640 per run, while expenses increased only slightly.
- The Western Idaho Fair's revenue and expense both increase slightly allowing for an increase in net position of \$413,531.
- Three positions were transferred from the General fund into the billing services fund; even with this increase in expense and revenue decreasing slightly, the fund was still able to increase net position by \$109,264.

Expenses and Program Revenues – Business-type Activities



Revenue by Source – Business-type Activities



Ada County

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$86,956,403, a decrease of \$33,351,495 in comparison with the prior year. Ada County has restrictions and assignments for its fund balance. These include: \$3,708,927 restricted by granting agencies to pay for specific programs and \$16,847,481 restricted by enabling legislation. Assignments total \$29,839,129; of which \$421,190 in the general fund is assigned for future improvements to a new imaging solution for recorded documents; also \$6,317,765 in the general fund, and \$11,991,343 in all other government funds was assigned for subsequent years expenditures during the fiscal year 2016 budget process. The remaining \$11,108,831 is assigned to the capital projects fund for the future projects and, by definition the special revenue funds, including their minimum fund balance or budget stabilization and cash basis requirements. Total unassigned is \$36,560,866; of which \$23,365,362 is required to cover the first three months of operating expenses before property taxes are received in January (cash basis) with the remaining \$13,195,504 reserved for the minimum fund balance; which exceeds the full requirement for the general fund by \$1,195,504; the first year this has happened since fiscal year 2011, and will be used for future capital projects.

The general fund is the chief operating fund of Ada County. At the end of the current fiscal year, the total fund balance of the general fund was \$47,008,748 of which \$3,708,927 was restricted as mentioned above, \$6,738,955 was assigned and \$36,560,866 was unassigned. As a measure of the general fund's liquidity, it may be useful to compare both unrestricted fund balance (committed and assigned) and total fund balance to total fund expenditures. In the current fiscal year, unrestricted fund balance represents 36 percent of total general fund expenditures while total fund balance represents 39 percent.

During the current year, the fund balance of the County's general fund increased by \$2,361,906 after transfers and for reasons similar to those described on pages 19-20 under *Governmental activities*.

- Property taxes increased \$6,012,432 due to the County increasing taxes by the 3% increase allowed by law and the new construction roll. In addition, the County took \$1.7M in foregone taxes. These are taxes that could have been taken in prior years but weren't, they are allowed by law to be 'banked' and used at a later time.
- Intergovernmental revenue increased \$1,416,138 due sales tax and revenue sharing from the State of Idaho.

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- Personnel costs increased \$2,082,770 due to increased health care premiums and a one-time payout of up to \$750 per employee, authorized by the Board during the FY15 budget process.

The charities and welfare fund has an ending fund balance of \$12,182,594, an increase of \$3,674,295 over last year. All resources of this fund are to be used for providing services to indigent persons according to Idaho statute. In 2012 this fund carried a negative unassigned balance as there wasn't enough available fund balance to cover the required commitment of three months operating cash on hand or minimum fund balance. As the economy has improved, requests for services from this fund and therefore expenses have been decreasing. This year the decrease was \$1,186,737; and for the third year in a row this fund has had positive growth.

The capital projects fund's ending fund balance is \$2,994,307, all of which is assigned for future capital projects. The capital projects fund experienced a decrease in fund balance of \$39,365,482 after transfers due to the payoff of the courthouse lease in August and subsequent transfer of \$6M in remaining fund balance being returned to the general fund.

Proprietary funds. Ada County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The difference between the two perspectives is the effect of internal service fund activities related to proprietary funds. *Unrestricted* net position of emergency medical services at the end of the year amounted to \$6,360,047; those for the solid waste management fund amounted to \$122,609; those for the Western Idaho Fair amounted to \$1,139,117; and those for billing services amounted to \$976,507. The change in net position for the four funds consisted of an increase of \$1,271,057, an increase of \$962,226, an increase of \$413,531, and an increase of \$109,264, respectively. Factors concerning the finances of these four funds have already been addressed in the discussion of Ada County's business-type activities on pages 18, 19 (chart), 20 and 21.

General Fund Budgetary Highlights

The final budget in the general fund was amended to reflect an increase of \$5,454,470 and can be briefly summarized as follows:

- \$ 3,958,160 in increases allocated to the juvenile department
- \$ 809,392 in increases allocated to the sheriff's department
- \$ 682,918 in increases allocated to the prosecutor's department
- \$ 4,000 in increases allocated to the development service's department

Of the changes summarized above, increases of \$4,797,923 were from various Federal and State funding sources. The remaining \$656,547 represents revenues received during the year that were unanticipated or that exceeded original budgetary estimates.

Ada County

The difference between the final general fund amended revenue budget and actual revenue collected was a positive variance of \$6.3 million (presented on page 68). The largest was in miscellaneous revenue where the \$6 million transfer back from the capital projects fund to the general fund was recorded. This transfer was needed to shore up the general fund after the recession years when surplus was used to support the budget.

The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$10 million (pages 68-71). "Personnel services" accounted for \$2.4 million (24%), a decrease over the prior year of \$770,836 which can be attributed to budgeting personnel at 98% and a concerted effort to hold personnel numbers flat through attrition. A conservative approach to spending resulted in a positive variance in "other services and charges" of \$5.8 million (58%).

Contract services for the prosecutor, special department supplies, utilities, building repairs and maintenance for operations, attorney fees and investigator for the public defender and contingency in the general fund were all areas that brought the general fund under budget. The general fund budget related to grants had \$4.2 million unspent at year-end that will be brought forward into the next year. Eighty-one percent (\$3.4M) of which was Cigarette/Tobacco Tax, Lottery and Juvenile Block grants where the revenue is received in advance.

Capital Asset and Debt Administration

Capital assets. Ada County's investment in capital assets for its governmental and business type activities as of September 30, 2015, amounts to \$176,801,787 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, intangible software, construction in progress and infrastructure (sewer lines, waste water monitoring system, storm water improvements and roadways). Overall there was a 1% increase in the County's investment in capital assets; with no percentage change in governmental activities and a 4 percent increase in business-type activities.

Major events during the current fiscal year included the following (some costs were incurred in the prior year and were in Construction in Progress (CIP) accounts until capitalized in fiscal year 2015):

- The purchase and installation of a hydrogen sulfide scrubber at the landfill which began last fiscal, will improve air quality while meeting DEQ emissions requirements for landfill gas burn. Completion occurred in February for a total cost of \$3.2M.
- Construction of the Expo Idaho Admin Building and Grand Entrance began last fiscal year shortly after the 10 day fair ended; completion occurred in July for a total cost of \$2.2M.
- An investment in 'critical systems' in the sheriff's office will consolidate nine independent systems into two integrated ones which will reduce the need to input data multiple times and allow the data to be shared between law enforcement agencies, this project was started this fiscal, costs to date \$866K; total cost estimated at \$2.1M.
- Construction of a new consolidated dispatch facility began this fiscal; costs to date \$970K. When completed in 2017, the building, telecommunications and dispatch infrastructure are estimated to have cost over \$9.1M.

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Ada County's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 7,657,147	\$ 7,657,147	\$ 5,052,409	\$ 5,052,409	\$ 12,709,556	\$ 12,709,556
Land improvements	985,794	1,199,835	29,637,939	30,098,945	30,623,733	31,298,780
Building	98,010,325	102,420,111	9,457,395	6,771,670	107,467,720	109,191,781
Infrastructure	1,297,082	796,271	4,654,584	1,619,952	5,951,666	2,416,223
Leased assets	-	-	604,147	604,147	604,147	604,147
Vehicles	1,582,178	1,523,816	977,763	823,521	2,559,941	2,347,337
M&E	8,410,479	10,690,037	1,499,908	1,823,313	9,910,387	12,513,350
Intangibles/software	388,000	415,881	-	-	388,000	415,881
Construction in progress	6,496,090	643,132	90,547	3,136,022	6,586,637	3,779,154
Total	\$ 124,827,095	\$ 125,346,230	\$ 51,974,692	\$ 49,929,979	\$ 176,801,787	\$ 175,276,209

Additional information on Ada County's capital assets can be found in note I-D-4, pages 47 and II-C, pages 53-54, as well as in the Letter of Transmittal, page 5 of this report.

Long-term debt. At the end of the current fiscal year, Ada County had no bonded debt outstanding. The Avimor Community Infrastructure District No. 1 however, a blended component unit of Ada County, issued bonds for a total of \$380,800, the total of which was outstanding at September 30, 2015.

Ada County's Outstanding Debt

	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Capital Leases	\$ -	\$ 35,350,000	\$ -	\$ -	\$ -	\$ 35,350,000
Avimor CID No. 1 Bonds	380,800	-	-	-	380,800	-
Total	\$ 380,800	\$ 35,350,000	\$ -	\$ -	\$ 380,800	\$ 35,350,000

During the current fiscal year, the County's total debt decreased by \$35,350,000 or 100%. This is due to early payoff of the courthouse lease.

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

Additional information on the County's long-term debt can be found in note I-D-5 on pages 47-48, and notes II-G-H on pages 56-58 of this report.

Ada County

Economic Factors and Next Year's Budgets and Rates

These factors were considered in preparing the County's budget for the 2016 fiscal year:

- The unemployment rate for Ada County is currently 3.1 percent, down .3 percent from a year ago. The current rate is lower than the state's unemployment rate of 4.2 percent and lower than the national rate of 5.1 percent.
- Sale of new homes has decreased slightly over last year while the average number of days residential homes are on the market decreased 8 days from the prior year to 46 days.
- Foreclosures decreased 46% from the previous year, down from 632 in 2014 to 340 this fiscal.
- The population in the County increased 2.3 percent from 2013 to 2014 (the most recent information available) – from 416,464 to 426,236.

Restricted, Assigned and Unassigned fund balance in the general fund (\$47M) consists of: \$3.7 million (8%) has been restricted by granting agencies for Juvenile Court Services. There is \$6.3 million (13%) assigned that has been appropriated for spending in the 2016 budget and \$421K (1%) for a new imaging solution for recorded documents. The remaining \$36.5M (78%) is unassigned; however based on Ada County's financial policies \$23.3M is required to cover the first three months of operating expenses before property taxes are received in January. Additionally, the remaining \$13.2M covers the reservation to meet our minimum fund balance policy, also known as budget stabilization and includes \$1.2M for future capital projects. The minimum fund balance policy in the general fund is based on risk and reviewed during the budget process; \$12M was determined to be sufficient for 2015.

Pursuant to Resolutions adopted during the fiscal year:

- A resolution increasing the fees associated with Development Service building department, engineering division, planning and zoning division and surveying division was adopted to cover direct costs. This is the first time fees have been increased for this department since April 2013.
- A resolution was adopted creating the Avimor Community Infrastructure District (CID) No. 1, a legally separate, blended component unit of Ada County. The district comprises approximately 640 acres of land with the Avimor Community and will make improvements, such as roads, parks and water and sewer facilities that will be paid by the landowners within the boundaries of the district. Debt associated with Avimor CID No. 1 is strictly the debt of the district.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

Ada County
Statement of Net Position
September 30, 2015

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash and cash equivalents	\$ 15,690,255	\$ 4,721,384	\$ 20,411,639
Investments	100,941,603	30,517,744	131,459,347
Receivables, net	113,244,439	10,217,147	123,461,586
Internal balances	(1,606,378)	1,606,378	-
Accrued interest receivable	204,058	41,317	245,375
Capital assets, net of depreciation:			
Land, not depreciated	7,657,147	5,052,409	12,709,556
Land improvements	985,794	29,637,939	30,623,733
Building	98,010,325	9,457,395	107,467,720
Infrastructure	1,297,082	4,654,584	5,951,666
Vehicles	1,582,178	977,763	2,559,941
Machinery & equipment	8,410,479	1,499,908	9,910,387
Intangible software	388,000	-	388,000
Leased assets	-	604,147	604,147
Construction in progress	6,496,090	90,547	6,586,637
Capital assets, net	<u>124,827,095</u>	<u>51,974,692</u>	<u>176,801,787</u>
Total assets	<u>353,301,072</u>	<u>99,078,662</u>	<u>452,379,734</u>
DEFERRED OUTFLOWS			
Pension	<u>17,722,564</u>	<u>1,866,115</u>	<u>19,588,679</u>
LIABILITIES			
Accounts payable	13,936,931	3,201,171	17,138,102
Accrued interest	3,669	-	3,669
Unavailable/advanced revenue	683,809	502,324	1,186,133
Long-term liabilities:			
Due within one year	4,309,392	31,653	4,341,045
Due in more than one year-other liabilities	11,188,620	23,178,678	34,367,298
Due in more than one year-pension liability	37,932,508	3,994,144	41,926,652
Total liabilities	<u>68,054,929</u>	<u>30,907,970</u>	<u>98,962,899</u>
DEFERRED INFLOWS			
Property tax	104,283,351	5,111,954	109,395,305
Pension	24,467,007	2,576,280	27,043,287
Total deferred inflows	<u>128,750,358</u>	<u>7,688,234</u>	<u>136,438,592</u>
NET POSITION			
Investment in capital assets	124,827,095	51,974,692	176,801,787
Restricted for:			
Grant Programs	3,708,927	-	3,708,927
Consolidated Elections	1,074,378	-	1,074,378
Court Functions	3,877,104	-	3,877,104
Public Safety	8,865,292	-	8,865,292
Weed/Pest/Mosquito Abatement	2,727,277	-	2,727,277
Welfare and Public Health	84,463	-	84,463
Community Infrastructure	136,932	-	136,932
Unrestricted	28,916,881	10,373,881	39,290,762
Total net position	<u>\$ 174,218,349</u>	<u>\$ 62,348,573</u>	<u>\$ 236,566,922</u>

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

Ada County
Statement of Activities
For the Year Ended September 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 68,562,477	\$ 11,619,898	\$ 574,090	\$ -	\$ (56,368,489)	\$ -	\$ (56,368,489)
Sanitation	2,179,381	263,898	1,843	-	(1,913,640)	-	(1,913,640)
Public safety	72,847,031	21,004,133	2,913,285	24,985	(48,904,628)	-	(48,904,628)
Health and welfare	8,217,181	-	-	-	(8,217,181)	-	(8,217,181)
Recreational and cultural	1,062,997	285,696	-	-	(777,301)	-	(777,301)
Community infrastructure	246,330	-	-	-	(246,330)	-	(246,330)
Interest on long-term debt	1,041,490	-	-	-	(1,041,490)	-	(1,041,490)
Total governmental activities	<u>154,156,887</u>	<u>33,173,625</u>	<u>3,489,218</u>	<u>24,985</u>	<u>(117,469,059)</u>	<u>-</u>	<u>(117,469,059)</u>
Business-type activities:							
Emergency Medical Services	12,350,119	9,014,090	8,098	-	-	(3,327,931)	(3,327,931)
Solid Waste Management	12,820,260	13,790,499	-	-	-	970,239	970,239
Western Idaho Fair	4,139,887	4,644,525	-	-	-	504,638	504,638
Billing Services	4,870,951	4,792,493	-	-	-	(78,458)	(78,458)
Total business-type activities	<u>34,181,217</u>	<u>32,241,607</u>	<u>8,098</u>	<u>-</u>	<u>-</u>	<u>(1,931,512)</u>	<u>(1,931,512)</u>
Total primary government	<u>\$ 188,338,104</u>	<u>\$ 65,415,232</u>	<u>\$ 3,497,316</u>	<u>\$ 24,985</u>	<u>(117,469,059)</u>	<u>(1,931,512)</u>	<u>(119,400,571)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					95,405,170	4,877,345	100,282,515
Sales taxes					18,063,881	244,505	18,308,386
Grants and contributions not restricted to specific programs					8,107,851	-	8,107,851
Interest and investment earnings					1,438,120	397,117	1,835,237
Miscellaneous					2,036,803	162,921	2,199,724
Transfers					(94,116)	94,116	-
Total general revenues, special item and transfers					<u>124,957,709</u>	<u>5,776,004</u>	<u>130,733,713</u>
Change in net position					7,488,650	3,844,492	11,333,142
Net position - beginning, as restated					166,729,699	58,504,081	225,233,780
Net position - ending					<u>\$ 174,218,349</u>	<u>\$ 62,348,573</u>	<u>\$ 236,566,922</u>

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

MAJOR GOVERNMENTAL FUNDS

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

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

The **Capital Projects Fund** is used to account for the acquisition and construction of major capital facilities other than those financed by Proprietary Funds.

ADA COUNTY
Balance Sheet
Governmental Funds
September 30, 2015

	General Fund	Charities and Welfare	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 6,657,299	\$ 1,843,069	\$ 470,146	\$ 3,665,669	\$ 12,636,183
Investments	43,329,956	12,713,811	3,058,078	22,881,610	81,983,455
Accounts receivable	410,955	-	-	72,616	483,571
Property tax receivable	82,568,886	8,661,720	-	15,121,427	106,352,033
Accrued interest receivable	162,862	-	-	14,726	177,588
Due from other funds	372,861	-	-	14,793	387,654
Due from other agencies and units of government	6,292,686	-	-	116,149	6,408,835
Total assets	<u>\$ 139,795,505</u>	<u>\$ 23,218,600</u>	<u>\$ 3,528,224</u>	<u>\$ 41,886,990</u>	<u>\$ 208,429,319</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 9,559,607	\$ 1,066,412	\$ 533,917	\$ 1,862,773	\$ 13,022,709
Due to other funds	11,950	-	-	94,541	106,491
Unavailable/advanced revenues	646,314	-	-	37,495	683,809
Accrued liabilities	-	1,307,874	-	-	1,307,874
Total liabilities	<u>10,217,871</u>	<u>2,374,286</u>	<u>533,917</u>	<u>1,994,809</u>	<u>15,120,883</u>
DEFERRED INFLOWS					
Property tax	<u>82,568,886</u>	<u>8,661,720</u>	<u>-</u>	<u>15,121,427</u>	<u>106,352,033</u>
FUND BALANCES					
Restricted for:					
Grants					
Juvenile court services	3,618,129	-	-	-	3,618,129
Sheriff	90,798	-	-	-	90,798
Enabling legislation					
Public health services	-	-	-	84,463	84,463
Weed/Pest/Mosquito	-	-	-	2,732,458	2,732,458
Alternative courts and monitoring	-	-	-	3,908,296	3,908,296
Emergency communications	-	-	-	8,908,673	8,908,673
Consolidated elections	-	-	-	1,076,659	1,076,659
Community infrastructure	-	-	-	136,932	136,932
Assigned for:					
General government					
Recording services	421,190	-	-	-	421,190
Administration	2,539,753	-	-	-	2,539,753
Operations and maintenance	266,434	-	-	-	266,434
Computer services	287,896	-	-	-	287,896
Appraisal/Land record	-	-	-	2,261,801	2,261,801
Public safety					
Sheriff	1,861,394	-	-	-	1,861,394
Juvenile court services	431,781	-	-	-	431,781
Coroner	77,382	-	-	-	77,382
Emergency management	-	-	-	440,043	440,043
Judicial services					
Prosecution	444,280	-	-	-	444,280
Public defender	408,845	-	-	-	408,845
District court	-	-	-	3,786,295	3,786,295
Health and welfare					
Indigent services	-	12,182,594	-	-	12,182,594
Recreation and culture					
Parks and Waterways	-	-	-	1,435,134	1,435,134
Capital projects					
Consolidated dispatch	-	-	1,924,618	-	1,924,618
All other capital projects	-	-	1,069,689	-	1,069,689
Unassigned	36,560,866	-	-	-	36,560,866
Total fund balances	<u>47,008,748</u>	<u>12,182,594</u>	<u>2,994,307</u>	<u>24,770,754</u>	<u>86,956,403</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 139,795,505</u>	<u>\$ 23,218,600</u>	<u>\$ 3,528,224</u>	<u>\$ 41,886,990</u>	

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

Ada County

**Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
September 30, 2015**

Total Fund Balances - Governmental Funds \$ 86,956,403

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

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

Land	\$ 7,657,147	
Land Improvements	2,925,461	
Building	165,579,030	
Infrastructure	2,842,359	
Vehicles	6,191,397	
Intangible Software	622,338	
Machinery and Equipment	34,891,694	
Construction in Progress	6,496,090	
Accumulated Depreciation	<u>(102,378,421)</u>	
Total Capital Assets		124,827,095

Some of the County's revenue will be collected after year-end but is not available soon enough to pay for the current period's expenditures and therefore is considered unavailable in the funds. Delinquent property tax is considered unavailable. 2,068,682

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	\$ (37,932,508)	
Accrued Interest on Bonds	(3,669)	
Bonds Payable	(380,800)	
Compensated Absences	<u>(5,031,187)</u>	
		(43,348,164)

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

Deferred outflows of resources related to pensions:		
Differences between expected and actual experience	\$ 2,071,929	
Changes of assumptions	1,381,443	
Contributions made subsequent to measurement date	308,974	
Changes in proportionate share	<u>13,960,218</u>	
		17,722,564

Deferred inflows of resources related to pensions:		
Net difference between projected and actual investment earnings on pension plan investments	(19,919,715)	
Differences between expected and actual experience	<u>(4,547,292)</u>	
		(24,467,007)

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. 10,458,776

Total Net Position - Governmental Activities \$ 174,218,349

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

Ada County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2015

	General Fund	Charities and Welfare	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 70,812,031	\$ 9,613,265	\$ -	\$ 15,088,301	\$ 95,513,597
Licenses and permits	1,470,923	-	-	160,164	1,631,087
Fines and forfeitures	41,929	-	-	1,178,497	1,220,426
Charges for services	22,827,354	646,489	185,234	7,309,525	30,968,602
Intergovernmental	25,040,030	3,610	-	4,642,295	29,685,935
Interest income	(159,367)	(537)	(67,845)	6,010	(221,739)
Net increase (decrease) in the fair value of investments	547,407	129,547	462,917	300,894	1,440,765
Micellaneous	1,962,448	1,423	-	800,435	2,764,306
Total revenues	<u>122,542,755</u>	<u>10,393,797</u>	<u>580,306</u>	<u>29,486,121</u>	<u>163,002,979</u>
EXPENDITURES					
Current:					
General government	48,487,709	-	990,947	16,143,451	65,622,107
Public safety	69,859,777	-	-	4,472,997	74,332,774
Sanitation	-	-	-	2,013,518	2,013,518
Health and welfare	-	6,432,993	-	1,874,930	8,307,923
Recreational and cultural	-	-	-	790,690	790,690
Community infrastructure	-	-	-	321,213	321,213
Capital outlay	1,511,006	157,500	2,815,365	4,115,809	8,599,680
Debt service:					
Principal retirement	-	-	35,350,000	-	35,350,000
Interest and other debt charges	-	-	1,326,598	-	1,326,598
Total expenditures	<u>119,858,492</u>	<u>6,590,493</u>	<u>40,482,910</u>	<u>29,732,608</u>	<u>196,664,503</u>
Excess (deficiency) of revenues over expenditures	<u>2,684,263</u>	<u>3,803,304</u>	<u>(39,902,604)</u>	<u>(246,487)</u>	<u>(33,661,524)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	6,493,759	-	8,645,481	-	15,139,240
Transfers (out)	(6,816,116)	(129,009)	(8,108,359)	(156,527)	(15,210,011)
Bond proceeds	-	-	-	380,800	380,800
Total other financing sources and uses	<u>(322,357)</u>	<u>(129,009)</u>	<u>537,122</u>	<u>224,273</u>	<u>310,029</u>
Net change in fund balances	2,361,906	3,674,295	(39,365,482)	(22,214)	(33,351,495)
Fund balance, beginning of year	<u>44,646,842</u>	<u>8,508,299</u>	<u>42,359,789</u>	<u>24,792,968</u>	<u>120,307,898</u>
Fund balance, end of year	<u>\$ 47,008,748</u>	<u>\$12,182,594</u>	<u>\$ 2,994,307</u>	<u>\$ 24,770,754</u>	<u>\$ 86,956,403</u>

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

Ada County

**Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2015**

Total Net Change in Fund Balances - Governmental Funds \$ (33,351,495)

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

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

Capital Outlay	\$ 8,599,680	
Depreciation Expense	<u>(8,948,243)</u>	
Excess of Depreciation Expense over Capital Outlay		(348,563)

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		(170,572)
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Some revenues in the governmental funds are unavailable because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been recorded as unavailable:

Delinquent Property Tax		(108,427)
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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		(380,800)
Capital Lease Payments		35,350,000

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

Accrued interest calculated for capital leases payable	\$ 285,108	
Compensated absences	(73,730)	
Pension expenditures	(592,064)	
Pension contributions	<u>2,071,929</u>	
Total Additional Expenditures		1,691,243

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.

4,807,264

Change in Net Position - Governmental Activities

\$ 7,488,650

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

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

MAJOR PROPRIETARY FUNDS

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

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

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

NON-MAJOR PROPRIETARY FUND

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

Ada County
Statement of Net Position
Proprietary Funds
September 30, 2015

	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	\$ 1,218,957	\$ 3,050,710	\$ 261,836	\$ 189,881	\$ 4,721,384	\$ 3,054,072
Investments	7,902,149	19,826,992	1,558,861	1,229,742	30,517,744	18,958,148
Receivables, net	2,458,309	661,993	65,300	311,765	3,497,367	-
Due from other funds	-	172,355	-	3,457	175,812	-
Due from other agencies	73,619	1,423,995	-	3,781	1,501,395	-
Property tax receivable	5,218,385	-	-	-	5,218,385	-
Accrued interest receivable	11,517	25,812	2,367	1,621	41,317	26,470
Total current assets	<u>16,882,936</u>	<u>25,161,857</u>	<u>1,888,364</u>	<u>1,740,247</u>	<u>45,673,404</u>	<u>22,038,690</u>
Noncurrent assets:						
Capital assets:						
Land	1,034,137	3,525,048	493,224	-	5,052,409	-
Land improvements	-	31,686,307	2,924,396	-	34,610,703	-
Buildings	7,966,613	1,277,017	7,385,610	-	16,629,240	-
Infrastructure	-	7,672,992	826,332	-	8,499,324	-
Vehicles	4,035,039	179,581	58,647	-	4,273,267	-
Machinery & equipment	1,206,511	1,633,199	463,774	-	3,303,484	-
Leased assets	-	-	1,840,251	-	1,840,251	-
Construction in progress	-	90,547	-	-	90,547	-
Less accumulated depreciation	(5,360,926)	(7,479,020)	(9,484,587)	-	(22,324,533)	-
Capital assets, net	<u>8,881,374</u>	<u>38,585,671</u>	<u>4,507,647</u>	<u>-</u>	<u>51,974,692</u>	<u>-</u>
Total assets	<u>25,764,310</u>	<u>63,747,528</u>	<u>6,396,011</u>	<u>1,740,247</u>	<u>97,648,096</u>	<u>22,038,690</u>
DEFERRED OUTFLOWS						
Pension	<u>1,564,539</u>	<u>137,827</u>	<u>133,881</u>	<u>29,868</u>	<u>1,866,115</u>	<u>-</u>
LIABILITIES						
Current liabilities:						
Accounts payable	870,644	2,038,977	149,883	141,667	3,201,171	914,222
Accrued liabilities	25,879	2,360	3,414	-	31,653	-
Due to other funds	90,450	19,506	61,474	173,605	345,035	111,940
Claims and judgments	-	-	-	-	-	2,730,834
Unavailable/advanced revenues	-	-	143,725	358,599	502,324	-
Total current liabilities	<u>986,973</u>	<u>2,060,843</u>	<u>358,496</u>	<u>673,871</u>	<u>4,080,183</u>	<u>3,756,996</u>
Noncurrent liabilities:						
Accrued liabilities	479,903	34,442	53,250	14,571	582,166	-
Pension	3,348,663	294,999	286,551	63,930	3,994,143	-
Landfill postclosure costs	-	22,596,513	-	-	22,596,513	-
Claims and judgments	-	-	-	-	-	6,047,317
Total noncurrent liabilities	<u>3,828,566</u>	<u>22,925,954</u>	<u>339,801</u>	<u>78,501</u>	<u>27,172,822</u>	<u>6,047,317</u>
Total liabilities	<u>4,815,539</u>	<u>24,986,797</u>	<u>698,297</u>	<u>752,372</u>	<u>31,253,005</u>	<u>9,804,313</u>
DEFERRED INFLOWS						
Property tax	5,111,954	-	-	-	5,111,954	-
Pension	<u>2,159,935</u>	<u>190,278</u>	<u>184,831</u>	<u>41,236</u>	<u>2,576,280</u>	<u>-</u>
Total deferred inflows	<u>7,271,889</u>	<u>190,278</u>	<u>184,831</u>	<u>41,236</u>	<u>7,688,234</u>	<u>-</u>
NET POSITION						
Investment in capital assets	8,881,374	38,585,671	4,507,647	-	51,974,692	-
Unrestricted	<u>6,360,047</u>	<u>122,609</u>	<u>1,139,117</u>	<u>976,507</u>	<u>8,598,280</u>	<u>12,234,377</u>
Total net position	<u>\$ 15,241,421</u>	<u>\$ 38,708,280</u>	<u>\$ 5,646,764</u>	<u>\$ 976,507</u>	<u>60,572,972</u>	<u>\$ 12,234,377</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 1,775,601
Net position of business-type activities \$ 62,348,573

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, 2015

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
OPERATING REVENUE						
Charges for services	\$ 8,938,039	\$ 13,499,535	\$ -	\$ 4,792,393	\$ 27,229,967	\$ 23,316,002
Concessions	-	-	1,818,512	-	1,818,512	-
Admissions	-	-	1,171,554	-	1,171,554	-
Rentals	-	-	1,321,857	-	1,321,857	-
Other	76,051	290,964	332,602	100	699,717	-
Total operating revenues	<u>9,014,090</u>	<u>13,790,499</u>	<u>4,644,525</u>	<u>4,792,493</u>	<u>32,241,607</u>	<u>23,316,002</u>
OPERATING EXPENSES						
Personal services	9,606,282	809,686	851,684	206,713	11,474,365	-
Other services & charges	2,775,227	8,327,853	3,118,549	4,669,816	18,891,445	-
Landfill postclosure expense	-	3,110,319	-	-	3,110,319	-
Administration	-	-	-	-	-	3,591,181
Claims	-	-	-	-	-	14,024,892
Depreciation	789,598	717,759	286,145	-	1,793,502	-
Total operating expenses	<u>13,171,107</u>	<u>12,965,617</u>	<u>4,256,378</u>	<u>4,876,529</u>	<u>35,269,631</u>	<u>17,616,073</u>
Operating income (loss)	<u>(4,157,017)</u>	<u>824,882</u>	<u>388,147</u>	<u>(84,036)</u>	<u>(3,028,024)</u>	<u>5,699,929</u>
NONOPERATING REVENUES (EXPENSES)						
Intergovernmental	197,941	-	-	-	197,941	-
Capital contributions	-	-	-	-	-	-
Gain (loss) on disposition of assets	-	-	(26,922)	-	(26,922)	-
Interest and investment revenue	2,520	(3,066)	6,434	869	6,757	4,263
Net increase (decrease) in the fair value of investments	105,763	235,864	35,872	12,861	390,360	214,831
Property & other taxes	5,121,850	-	-	-	5,121,850	-
Total nonoperating revenue (expenses)	<u>5,428,074</u>	<u>232,798</u>	<u>15,384</u>	<u>13,730</u>	<u>5,689,986</u>	<u>219,094</u>
Net income (loss) before contributions and transfers	1,271,057	1,057,680	403,531	(70,306)	2,661,962	5,919,023
Transfers in	-	-	10,000	179,570	189,570	-
Transfers out	-	(95,454)	-	-	(95,454)	(23,345)
Change in net position	<u>1,271,057</u>	<u>962,226</u>	<u>413,531</u>	<u>109,264</u>	<u>2,756,078</u>	<u>5,895,678</u>
Total net position - beginning as restated	<u>13,970,364</u>	<u>37,746,054</u>	<u>5,233,233</u>	<u>867,243</u>	<u>6,338,699</u>	<u>6,338,699</u>
Total net position - ending	<u>\$ 15,241,421</u>	<u>\$ 38,708,280</u>	<u>\$ 5,646,764</u>	<u>\$ 976,507</u>	<u>\$ 12,234,377</u>	<u>\$ 12,234,377</u>

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

Change in net position of business-type activities

1,088,414

\$ 3,844,492

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

Ada County
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2015

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	\$ 8,345,178	\$ 12,588,794	\$ 4,629,310	\$ 4,854,523	\$ 30,417,805	\$ 23,316,002
Cash paid to suppliers for goods and contracted services	(2,978,461)	(8,971,815)	(3,398,794)	(4,553,317)	(19,902,387)	(20,331,939)
Cash paid to employees for services	(9,707,777)	(813,050)	(853,825)	(179,570)	(11,554,222)	-
Other operating revenue	67,953	290,964	-	100	359,017	-
Net cash provided by (used for) operating activities	<u>(4,273,107)</u>	<u>3,094,893</u>	<u>376,691</u>	<u>121,736</u>	<u>(679,787)</u>	<u>2,984,063</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	5,121,863	-	-	-	5,121,863	-
Subsidy from federal grants	8,098	-	-	-	8,098	-
Municipal revenue	189,843	-	-	-	189,843	-
Sale of property	-	-	-	-	-	-
Transfer in	-	-	10,000	179,570	189,570	-
Transfer out	-	(95,454)	-	-	(95,454)	(23,345)
Net cash provided by (used for) noncapital financing activities	<u>5,319,804</u>	<u>(95,454)</u>	<u>10,000</u>	<u>179,570</u>	<u>5,413,920</u>	<u>(23,345)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(1,258,784)	(790,857)	(1,815,494)	-	(3,865,135)	-
Net cash provided by (used for) capital and related financing activities	<u>(1,258,784)</u>	<u>(790,857)</u>	<u>(1,815,494)</u>	<u>-</u>	<u>(3,865,135)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	545,404	(1,112,699)	1,369,800	(217,719)	584,786	(1,963,680)
Interest income	4,420	2,215	7,690	779	15,104	4,896
Net cash provided by (used for) investing activities	<u>549,824</u>	<u>(1,110,484)</u>	<u>1,377,490</u>	<u>(216,940)</u>	<u>599,890</u>	<u>(1,958,784)</u>
Net increase (decrease) in cash	337,737	1,098,098	(51,313)	84,366	1,468,888	1,001,934
Cash, beginning of year	881,220	1,952,612	313,149	105,515	3,252,496	2,052,138
Cash, end of year	<u>\$ 1,218,957</u>	<u>\$ 3,050,710</u>	<u>\$ 261,836</u>	<u>\$ 189,881</u>	<u>\$ 4,721,384</u>	<u>\$ 3,054,072</u>

(Continued)

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (4,157,017)	\$ 824,882	\$ 388,147	\$ (84,036)	\$ (3,028,024)	\$ 5,699,929
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	789,598	717,759	286,145	-	1,793,502	-
Landfill postclosure expense	-	2,419,610	-	-	2,419,610	-
Pension expense	(130,642)	(11,509)	(11,180)	(2,494)	(155,825)	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(585,690)	(295,462)	(16,945)	64,584	(833,513)	-
(Increase) decrease in due from other agencies and units of government	(15,269)	(529,299)	-	(2,144)	(546,712)	-
(Increase) decrease in due from other funds	-	(85,981)	-	(3,409)	(89,390)	-
Increase (decrease) in accounts payable	(184,653)	65,571	(273,911)	50,081	(342,912)	205,535
Increase (decrease) in accrued liabilities	10,331	3,656	3,957	14,571	32,515	-
Increase (decrease) in due to other funds	235	(14,334)	(1,252)	81,484	66,133	37,264
Increase (decrease) in claims and judgments	-	-	-	-	-	(2,958,665)
Increase (decrease) in unavailable/advanced revenue	-	-	1,730	3,099	4,829	-
Total adjustments	<u>(116,090)</u>	<u>2,270,011</u>	<u>(11,456)</u>	<u>205,772</u>	<u>2,348,237</u>	<u>(2,715,866)</u>
Net cash provided by (used for) operating activities	<u>\$ (4,273,107)</u>	<u>\$ 3,094,893</u>	<u>\$ 376,691</u>	<u>\$ 121,736</u>	<u>\$ (679,787)</u>	<u>\$ 2,984,063</u>

Noncash investing activities for business-type enterprise funds were:

- The net increase in the fair value of investments for Emergency Medical Services was \$105,763 for the year.
- The net increase in the fair value of investments for Solid Waste Management was \$235,864 for the year.
- The net increase in the fair value of investments for the Western Idaho Fair was \$35,872 for the year.
- The net increase in the fair value of investments for Billing Services was \$12,861 for the year.

Noncash investing activities for governmental internal service funds were:

- The net increase in the fair value of investments for Self-Funded Health Insurance was \$90,833 for the year.
- The net increase in the fair value of investments for Liability Insurance was \$123,998 for the year.

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

FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the County's own programs. In Ada County, there are no trust funds – but there are several agency funds. The County's agency funds are further described and presented beginning on page 105.

ADA COUNTY
Fiduciary Funds
Statement of Fiduciary Net Position
September 30, 2015

	Agency Funds
Assets	
Cash	\$ 12,016,799
Accounts receivable	609,041
Total assets	\$ 12,625,840
 Liabilities	
Accounts payable	\$ 133,424
Fines and appearance bonds to be remitted	3,135,740
Fiduciary fund liabilities:	
Judgments held in trust	615,280
Tax receipts held in trust	3,305,210
Due to prisoners	117,259
Due to victims	18,209
Due to other agencies and units of government	5,300,718
Total liabilities	\$ 12,625,840

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

**NOTES TO FINANCIAL
STATEMENTS**

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2015**

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ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Ada County has implemented all GASB statements that are in effect for the County's 2014-2015 fiscal year, this includes adopting GASB Statements No. 68 and 71, *Accounting and Financial Reporting for Pensions* and *Pension Transition for Contributions Made Subsequent to the Measurement Date*, respectively. The implementation of these standards requires governments to calculate and report the costs and obligations associated with pensions in their basic financial statements. Employers are required to recognize amounts for all benefits provided through the plan which include the net pension liability, deferred outflows of resources, deferred inflow of resources and pension expense. The effect of the implementation of these standards on beginning net position is disclosed later in the footnotes. **(See Note II. O – Adoption of New Standard-Restatement of Net Position)**. Additional disclosures required by these standards are also included. **(See Note II. N – Pension Plan)**.

A. Reporting Entity

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

The County has a blended component unit, Avimor Community Infrastructure District No. 1 that was created February 25, 2015. This is a separate legal entity that is duly organized and operated under Title 50, Chapter 31 of the Idaho Code. The assets, deferred outflows, liabilities, deferred inflows, revenues and expenditures of this entity are included with the County's financial statements.

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

The Statement of Net Position and Statement of Activities report information on all non-fiduciary activities of the primary government, distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees and charges to external parties for goods or services. Internal service funds are included with governmental activities in the government-wide statements and are included with the proprietary funds in the fund statements. Inter-fund activity has been eliminated from the statements, except for the residual amounts due between governmental and business-type activities. Reimbursements, which are repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them, are eliminated in the financial statements to reduce the grossing-up effect of internal transactions. Governmental activities for this fiscal year include the assets,

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

deferred outflows, liabilities, deferred inflows, revenues and expenditures of a legally separate entity (Avimor Community Infrastructure District No 1.) that have met the requirements for a blended component unit presentation.

Statement of Net Position

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

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

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

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

Statement of Activities

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

Fund Statements

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

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

The County reports the following major governmental funds:

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

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

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

The County reports the following major proprietary funds:

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

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

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

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

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

Additionally, the County reports the following fund types:

Governmental Fund Type

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

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

Proprietary Fund Type

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

Fiduciary Fund Type

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

Reconciling Government-Wide Statements to the Fund Statements

The governmental fund statements include reconciliation between the fund statements and the government-wide statements. Differences that make reconciliation necessary include the two differing measurement focuses and bases of accounting between the statements and the

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

inclusion of internal service funds with governmental activities on the governmental-wide statements.

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

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

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

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

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

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

1. Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are stated at fair value at September 30, 2015, as determined by quoted market prices, except for the

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

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

The Code limits investments to the following general types:

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

Cash and investments are pooled and invested in certificates of deposit, United States Treasury Securities, United States Government Agency Securities and repurchase agreements secured by United States Government Securities or United States Government Agencies. The County's policy has been to hold investments until maturity, in an attempt to reduce market fluctuation risk.

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

2. Receivables and Payables

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

In the proprietary funds, receivables are shown net of an allowance for uncollectibles. In the Emergency Medical Services Fund, the allowance is based on historical data from the Fund.

Property tax revenues are recognized when received in the period for which the taxes are levied. Property taxes are accrued as assets receivable and deferred inflows on the Balance Sheet when the County has an enforceable legal claim to the taxes, which occurs on January 1 of the period prior to actual receipt of the tax payments. The County's assessment date is January 1, and property taxes, levied by the second Monday of September on a market value basis, are billed to the taxpayers in November. Half of the real, personal, and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

December 20. Real property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year.

3. Inventories

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

4. Capital Assets

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Qualifying interest incurred during the construction phase of capital assets of business-type activities would be included as part of the capitalized value of the assets constructed.

For all depreciable major asset classes, depreciation is recorded by use of the straight-line method with no salvage value. The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

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

5. Long-Term Liabilities

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

Indigent Claims - In the fund financial statements for fiscal year 2015, the County recorded an accrued liability of \$1,307,874 in the major fund "Charities and Welfare" for estimated qualifying indigent services provided prior to the fiscal year-end but which will not be paid by the County until a future budget period. The County pays for medical assistance (and certain non-medical assistance) to indigent persons, who qualify, up to an \$11,000 limit, per Idaho Code, Section 31. Some services have been provided prior to the fiscal year-end, but provider billings have not been presented to the County for payment until sometime after September 30. The Charities and Welfare Special Revenue Fund sets aside money in their current budget to fund liabilities incurred during the fiscal year that will not be liquidated until a future budget period, thereby accumulating resources in the fund that will eventually be used to liquidate the liability.

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

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

Bonded Indebtedness County - Bond ordinances require a levy and collection of a tax without limitation, on all property subject to taxation by the County, sufficient in amount to pay the principal and interest on such bonds when they become due. The County currently has no bonded indebtedness; however the legally separate blended component unit of the County (Avimor Infrastructure District No.1) issued both general obligation and special assessment debt in fiscal year 2015. The General Obligation Bond was \$48,800 to be paid from a levy starting in fiscal year 2016. The Special Assessments Bonds were issued for \$332,000 and will be paid starting in fiscal year 2016 by a special assessment lien that will be placed on the 83 parcels within the district that benefited from the infrastructure built. Both of these debt issues are not an obligation of the County.

6. Deferred Outflows and Deferred Inflows

Deferred outflow of resources is defined as a consumption of net position that is applicable to a future reporting period; the effect is positive, similar to an asset but is not an asset. Ada County's deferred outflow of resources increasing net position is related to pension reporting. Deferred inflow of resources is an acquisition of net position that is applicable to a future reporting period; it has a negative effect, similar to a liability but is not a liability. The County's property tax receivable and pension expense are considered deferred inflows of resources therefore reducing net position.

7. Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Fund Equity

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

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

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

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

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

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

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Idaho Code, Sections 67-1301 and 67-2328 authorizes the State Treasurer to combine the money of public agencies jointly in external investment pools, the Local Government Investment Pool (LGIP) and the Diversified Bond Fund (DBF). In order to earn a higher yield, Idaho governmental entities may voluntarily deposit moneys not needed to meet immediate operating obligations in these pools. The LGIP is a short-term investment pool. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of more than \$10 million require 3 business day's notification. The DBF was created for those state and public entities able to exchange current liquidity for potentially greater returns over the long run (3.5 years or longer). Withdrawals of \$10 million or less generally require 5 business days' notification prior to the last day of the month; those in excess of \$10 million require 25 business day's notification.

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

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

Concentration Credit Risk. Ada County's investment policy, where possible, allows for no more than 50% in a specific issuer and 50% in a specific class of securities. The County has less than 50% in any specific class; however it does have 54% in one issuer. In addition, GASB 40 requires disclosure of concentrations over 5% in a single issuer. As of September 30, 2015 the following issuers hold more than 5% of Ada County's total portfolio. Federal Home Loan Bank – 16%, Federal Home Loan Mortgage Corp – 6%, Federal Farm Credit Bank – 12%, and *State of Idaho Local Government Investment Pool* – 54%.

Custodial Credit Risk - investments. This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The County's investment policy requires working with primary or regional dealers for the purchase of its authorized securities. Investments are made with banks designated by the State Treasurer as a state depository. Through an agreement with Mountain West Bank, the Sheriff's accounts invest idle cash in uninsured repurchase agreements. The repurchase agreements are fully collateralized with an undivided, fractional interest in obligations of, or obligations that are fully guaranteed by the United States government, its agencies or instrumentalities. Title to the securities are vested in the County or in the name of the bank but held by a third party custodian in the name of the County. The bank repurchases the undivided, fractional interest from the County on the next banking day. At September 30, 2015, the market value of the repurchase agreements was \$1,561,649. The investment in repurchase agreements is uninsured and collateralized with securities.

Custodial Credit Risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires any deposits exceeding insurance limits to be fully collateralized by government and/or agency securities held by the pledging financial institutions. As of September 30, 2015, the County had deposits of \$9,659,281 all of which were covered by FDIC insurance. The County also had \$6,500,000 that were collateralized with securities held by the entity or by its agent in the entity's name and \$15,697,669 collateralized under an irrevocable letter of credit with the Federal Home Loan Bank.

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

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

Investment Type	Market Value	Credit Rating	Modified Duration
Ada & Canyon School District #2 GO Bond	\$ 1,566,324	Moody's Aa1	1.862
Ada & Canyon School District #2 GO Bond	875,257	Moody's Aaa	1.862
Boise State Revenue Bonds	1,014,354	S&P A+	2.446
Federal Farm Credit Bank	16,031,338	S&P AA+	1.837
Federal Farm Credit System	3,253,026	Moody's Aaa	.775
Federal Home Loan Bank	21,534,312	Moody's Aaa	1.382
Federal Home Loan Mortgage Corp.	7,830,038	Moody's Aaa	.801
Federal National Mortgage Assoc.	6,029,048	Moody's Aaa	1.174
Idaho Housing	103,738	Moody's A2	.774
Idaho Bond Bank Authority	178,971	Moody's Aa1	.941
Idaho State Building Authority	122,617	S&P AA	.906
Latah County School District 281B	169,754	Moody's Aaa	1.810
Minidoka Jerome County School 331	615,618	Moody's Aaa	1.843
State of Idaho – DBF	41,248	Unrated	3.35^
State of Idaho – LGIP	70,532,055	Unrated	^
Mountain West Repurchase Sweep	1,561,649	Unrated	^
Total Market Value	<u>\$ 131,459,347</u>		

^ Modified duration cannot be calculated on these investments due to incomplete market price data. The State of Idaho – DBF is reported above as 'effective' duration, the weighted average maturity of the State of Idaho – LGIP is 96 days and the Mountain West Repurchase Sweep is overnight repurchase agreements.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

B. Receivables

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

Receivables at September 30, 2015, were as follows:

	Accounts	Taxes	Due from Other Governments	Total Receivables
Governmental activities:				
General	\$ 410,955	\$ 82,568,886	\$ 6,292,686	\$ 89,272,527
Charities & Welfare	-	8,661,720	-	8,661,720
Capital Projects	-	-	-	-
Other Governmental	72,616	15,121,427	116,149	15,310,192
<i>Total - governmental activities</i>	<u>\$ 483,571</u>	<u>\$ 106,352,033</u>	<u>\$ 6,408,835</u>	<u>\$ 113,244,439</u>
Business-type activities:				
Emergency Medical Services	\$ 5,016,958	\$ 5,218,385	\$ 73,619	\$ 10,308,962
Less Allowance for Doubtful accounts:	<u>(2,558,649)</u>	-	-	<u>(2,558,649)</u>
<i>Receivables, Net</i>	2,458,309	5,218,385	73,619	7,750,313
Solid Waste Management	661,993	-	1,423,995	2,085,988
Western Idaho Fair	65,300	-	-	65,300
Billing Services	311,765	-	3,781	315,546
<i>Total - business-type activities</i>	<u>\$ 3,497,367</u>	<u>\$ 5,218,385</u>	<u>\$ 1,501,395</u>	<u>\$ 10,217,147</u>

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

Deferred Inflow of Resources:

Taxes Levied for Subsequent Period	\$ 104,283,351
Current Year Delinquent Taxes	1,024,227
Prior Years' Delinquent Taxes	<u>1,044,455</u>
Total deferred inflow of resources for governmental funds	<u>\$ 106,352,033</u>

Unavailable/Advanced Revenue:

Unavailable Rental Revenue	\$ 37,495
Unavailable Advanced Grant Revenue	<u>646,314</u>
Total unavailable/advanced revenue for governmental funds	<u>\$ 683,809</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2015****C. Capital Assets**

Capital asset activity for the year ended September 30, 2015 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,657,147	\$ -	\$ -	\$ 7,657,147
Construction in progress	643,132	6,731,001	878,043	6,496,090
Total capital assets, not being depreciated	<u>8,300,279</u>	<u>6,731,001</u>	<u>878,043</u>	<u>14,153,237</u>
Capital assets, being depreciated:				
Land improvements	2,925,462	-	-	2,925,462
Buildings and improvements	165,379,510	199,519	-	165,579,029
Vehicles	5,998,999	679,903	487,505	6,191,397
Machinery and equipment	34,951,239	1,032,956	1,092,501	34,891,694
Intangible software	622,338	-	-	622,338
Infrastructure	2,122,261	720,098	-	2,842,359
Total capital assets being depreciated	<u>211,999,809</u>	<u>2,632,476</u>	<u>1,580,006</u>	<u>213,052,279</u>
Less accumulated depreciation for:				
Land improvements	1,725,627	214,041	-	1,939,668
Buildings and improvements	62,959,399	4,609,305	-	67,568,704
Vehicles	4,475,183	578,462	444,426	4,609,219
Machinery and equipment	24,261,202	3,312,514	1,092,501	26,481,215
Intangible software	206,457	27,881	-	234,338
Infrastructure	1,325,990	219,287	-	1,545,277
Total accumulated depreciation	<u>94,953,858</u>	<u>8,961,490</u>	<u>1,536,927</u>	<u>102,378,421</u>
Total capital assets, being depreciated, net	<u>117,045,951</u>	<u>(6,329,014)</u>	<u>43,079</u>	<u>110,673,858</u>
Governmental activities capital assets, net	<u>\$ 125,346,230</u>	<u>\$ 401,987</u>	<u>\$ 921,122</u>	<u>\$ 124,827,095</u>

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

Governmental activities:	
General government	\$ 3,926,549
Public safety	4,389,708
Sanitation	287,632
Health and Welfare	6,562
Recreation	351,039
Total depreciation expense - governmental activities:	<u>\$ 8,961,490</u>
Emergency Medical Services	\$ 789,598
Solid Waste	717,759
Western Idaho Fair	286,145
Total depreciation expense - business-type activities:	<u>\$ 1,793,502</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2015**

	Beginning Balance	Increases	Adjustments/ Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 5,052,409	\$ -	\$ -	\$ 5,052,409
Construction in progress	3,136,022	90,547	3,136,022	90,547
Total capital assets, not being depreciated	8,188,431	90,547	3,136,022	5,142,956
Capital assets, being depreciated:				
Land improvements	34,610,703	-	-	34,610,703
Buildings and improvements	13,723,065	3,070,999	164,824	16,629,240
Vehicles	3,880,800	532,770	140,303	4,273,267
Machinery and equipment	3,254,249	49,235	-	3,303,484
Infrastructure	5,241,717	3,257,607	-	8,499,324
Leased assets	1,840,251	-	-	1,840,251
Total capital assets being depreciated	62,550,785	6,910,611	305,127	69,156,269
Less accumulated depreciation for:				
Land improvements	4,511,758	461,006	-	4,972,764
Buildings and improvements	6,951,395	358,352	137,902	7,171,845
Vehicles	3,057,279	378,529	140,304	3,295,504
Machinery and equipment	1,430,936	372,640	-	1,803,576
Infrastructure	3,621,765	222,975	-	3,844,740
Leased assets	1,236,104	-	-	1,236,104
Total accumulated depreciation	20,809,237	1,793,502	278,206	22,324,533
Total capital assets, being depreciated, net	41,741,548	5,117,109	26,921	46,831,736
Business-type activities capital assets, net	\$ 49,929,979	\$ 5,207,656	\$ 3,162,943	\$ 51,974,692

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2015**

D. Payables

Payables at September 30, 2015, were as follows:

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Internal Service</u>	<u>Total Payables</u>
Governmental activities:				
General	\$ 2,928,690	\$ 6,630,917	\$ -	\$ 9,559,607
Charities & Welfare	996,077	70,335	-	1,066,412
Capital Projects	533,917	-	-	533,917
Other Governmental	723,739	1,139,034	-	1,862,773
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	914,222	914,222
Total - governmental activities	<u>\$ 5,182,423</u>	<u>\$ 7,840,286</u>	<u>\$ 914,222</u>	<u>\$ 13,936,931</u>
Business-type activities:				
Emergency Medical Svcs.	\$ 202,315	\$ 668,329	\$ -	\$ 870,644
Solid Waste Management	1,981,337	57,640	-	2,038,977
Western Idaho Fair	91,710	58,173	-	149,883
Billing Services	126,601	15,066	-	141,667
Total - business-type activities	<u>\$ 2,401,963</u>	<u>\$ 799,208</u>	<u>\$ -</u>	<u>\$ 3,201,171</u>

E. Internal Balances and Inter-fund Transfers

Due to/from other funds as of September 30, 2015 is as follows:

		Due From				
		General	Non-major	Proprietary	Internal	
		Fund	Funds	Funds	Service	Total
Due To	General Fund	\$ 10,574	\$ 83,955	\$ 166,392	\$ 111,940	\$ 372,861
	Non-major Governmental	1,376	10,586	2,831	-	14,793
	Proprietary	-	-	175,812	-	175,812
	Total	<u>\$ 11,950</u>	<u>\$ 94,541</u>	<u>\$ 345,035</u>	<u>\$ 111,940</u>	<u>\$ 563,466</u>

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

Inter-fund transfers for the year ended September 30, 2015, consisted of the following:

	Transfer Out					
		Charities	Non Major	Internal	Capital	
	General Fund	& Welfare	Governmental	Service	Projects	Total
General Fund	\$ -	\$ 129,009	\$ 156,527	\$ 23,345	\$ 6,184,878	\$ 6,493,759
Capital Projects Fund	6,722,000	-	-	-	1,923,481	8,645,481
Enterprise Funds	94,116	-	-	-	-	94,116
Total	\$ 6,816,116	\$ 129,009	\$ 156,527	\$ 23,345	\$ 8,108,359	\$ 15,233,356

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

F. Operating Lease

January 1, 2015 Ada County leased, to a private group, the County owned racetrack, known as Les Bois Park. The lease extends through December 31, 2019, and can be extended three additional years by mutual agreement of the parties. The facilities leased include the Turf Club, grandstands and pavilion area, racetrack, horse barns, paddock and adjoining jockeys' room and various related equipment and furnishings.

The leased assets are reported at their historical cost less accumulated depreciation, \$604,147. No additional depreciation expense is recorded. The estimated net realizable value of these leased assets exceeds their carrying value at historical cost. The lessee is required to return the leased assets in proper working condition, good appearance and good repair at the termination of the lease. To that end, and to protect the County's interest, the lessee at the onset of the lease was required to establish a performance bond in the County's name. The value of the bond at September 30, 2015 was \$75,954.

Future minimum lease payments are as follows: \$130,000 for 2016, \$145,000 for 2017, \$160,000 for 2018 and \$175,000 for 2019. In addition, beginning January 1, 2015 the County is entitled to contingent rental payments of five one hundreds of one percent (0.05%) of gross daily receipts of the historical horse races, race meets, pari-mutuel, and simulcast; payable following the completion of each calendar year and due not later than April 30. The first contingent payment is due on or before April 30, 2016.

G. Capital Lease Payable

In fiscal 2000, the County entered into a capital lease (Court Complex Lease Agreement) for the construction and acquisition of a new courthouse/administration building complex which also includes parking facilities, integrated retail space and other public improvements (**See Note L – Contingencies and Commitments**). The lease term was 30 years with a series of one-year leases subject to annual appropriation of funds by the County. During fiscal 2005, the County renegotiated the lease, resulting in a reduction of 7 years on the lease term, and a favorable imputed interest rate based on the lease payments – from 6.46% over the initial 30-year term to 5.92% over the revised 23-year term – resulting in overall interest savings of \$22,891,186. During fiscal year 2007, the County paid \$3,285,582 toward reducing future interest on the lease, resulting in additional savings over the remaining term of \$5,947,580. Fiscal 2015 was the first year the bonds CCDC held related to this lease could be called and paid off early; Ada County in conjunction with CCDC agreed to the early call. The County incurred net lease payments totaling

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

\$4,906,598 and paid off the principle due in the amount of \$31,770,000; saving \$6,232,700 in future interest payments. Upon satisfaction of the County's outstanding lease obligation, the County purchased the Facilities for \$1.00. The historical cost and accumulated amortization of the Facilities are \$69,328,654 and \$19,470,657, respectively.

H. Long-Term Debt

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

Avimor Community Infrastructure District No. 1 also issued \$332,000 in Special Assessment Bonds September 30, 2015. These bonds mature in fiscal 2045 as well, and bear interest rates of 6% for those tax exempt and 8% for those that are taxable. One year of capitalized interest will be used to pay the interest payments due in 2016. Proceeds from these bonds were used to pay off the promissory note that was used for interim financing for roadwork and landscaping.

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

Year Ending	Avimor General Obligation Bond		
Sept. 30	Principal	Interest	Total
2016	\$ 431	\$ 4,234	\$ 4,665
2017	465	3,851	4,316
2018	502	3,812	4,314
2019	543	3,770	4,313
2020	586	3,725	4,311
2021-2025	3,713	17,813	21,526
2026-2030	5,456	16,001	21,457
2031-2035	8,017	13,337	21,354
2036-2040	11,779	9,423	21,202
2041-2045	17,308	3,836	21,144
Total	\$ 48,800	\$ 79,802	\$ 128,602

Year Ending	Avimor Special Assessment Bonds		
Sept. 30	Principal	Interest	Total
2016	\$ -	\$ 19,896	\$ 19,896
2017	4,048	22,111	26,159
2018	4,313	21,837	26,150
2019	4,597	21,545	26,142
2020	4,898	21,233	26,131
2021-2025	29,777	100,702	130,479
2026-2030	41,017	89,083	130,100
2031-2035	56,607	72,962	129,569
2036-2040	78,277	50,551	128,828
2041-2045	108,466	19,328	127,794
Total	\$ 332,000	\$ 439,248	\$ 771,248

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Capital leases	\$ 35,350,000	\$ -	\$35,350,000	\$ -	\$ -
Avimor General Obligation Bond	-	332,000	-	332,000	-
Avimor Special Assessment Bonds	-	48,800	-	48,800	431
Compensated absences	4,957,457	312,309	238,578	5,031,188	270,253
Claims and judgments	13,469,158	1,049,683	4,432,817	10,086,024	4,038,706
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 53,776,615</u>	<u>\$ 1,742,792</u>	<u>\$40,021,395</u>	<u>\$ 15,498,012</u>	<u>\$ 4,309,392</u>
Business-type activities:					
Compensated absences	\$ 581,304	\$ 64,866	\$ 32,352	\$ 613,818	\$ 31,653
Landfill closure	20,176,903	2,419,610	-	22,596,513	-
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 20,758,207</u>	<u>\$ 2,484,476</u>	<u>\$ 32,352</u>	<u>\$ 23,210,331</u>	<u>\$ 31,653</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end, \$8,778,151 of internal service fund claim liabilities for the County's self-insurance programs are included in the above amounts. For the governmental activities, approximately 92 percent of compensated absences are generally liquidated by the general fund, and the remainder by special revenue funds. In addition to compensated absences, claims in the business-type funds represent the landfill closure/post closure liability, inclusive of any liabilities for groundwater contamination.

I. Solid Waste Landfill Closure and Post-Closure Costs

The County owns and operates a landfill site located in the northern portion of the County. State and federal laws will require the County to close the landfill once its capacity is reached and to monitor and maintain the site for 30 subsequent years. The County recognizes a portion of the closure and post-closure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date. As of September 30, 2015, the County has recorded a combined liability of \$22,596,513, which represents the estimated closure and post-closure costs based on 96% of landfill capacity used to date in the Hidden Hollow Cell and 4% capacity used to date in the new North Ravine Cell. The remaining estimated liability for these costs is \$1,265,034 and \$31,674,553, respectively, which will be recognized as the remaining capacity is used (estimated to be 5 years for Hidden Hollow and 92 years for the North Ravine Cell). The estimated costs are subject to change from year to year as the effects of inflation, revision of laws and other variables occur. The County has demonstrated closure, post-closure care, and/or corrective action financial assurance by satisfying the financial ratio alternative method prescribed by Title 40 Part 258.74 of the Code of Federal Regulations.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

J. Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. Idaho Code Title 6, Chapter 9, authorizes political subdivisions of the State of Idaho to "levy an annual property tax in the amount necessary to provide for a comprehensive liability plan whether by the purchase of insurance or otherwise". In 1986, the County established a Liability Insurance Fund (an Internal Service Fund) to account for and finance its insured and uninsured risks of loss. Ada County's Department of Administration - Risk Management division, as authorized by Resolution, manages the Fund. Under its self-insurance plan, it is the intent of the County to provide amounts to the Insurance Fund through an annual levy not to exceed \$300,000, until the fund balance is sufficient to provide adequate reserves for known and incurred but not reported claims and a reserve for future catastrophic losses, not to exceed \$15,000,000. In fiscal 2015, based on management's decision, an operating transfer of \$300,000 was not made into the Fund for future catastrophic losses. At September 30, 2015, the Liability Insurance Fund had net position of \$3,512,286.

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

The County purchases property insurance from Idaho Counties Risk Management Program (ICRMP). The County has property insurance coverage up to \$250,594,240 with a \$25,000 deductible. All funds of the County participate in the self-insurance program and make premium payments to the Liability Insurance Fund based on historical cost and loss information, adjusted annually.

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

Beginning in fiscal year 2000, the County established a Self-Funded Health Fund (an Internal Service Fund) for risks associated with the employee's health insurance plan where assets are set aside for claim settlements. All funds with employees eligible for benefits participate, and make payments to the Health Insurance Fund based on the number of qualifying employees in each fund and on estimates of potential usage. The County funded an initial reserve of \$1.2 million through a transfer from the General Fund, based on advice from actuarial consultants and in accordance with State requirements. Provisions are also made for unexpected and unusual claims. Third parties administer the plan, covering medical, dental and vision claims. Stop-loss coverage for medical claims exceeding \$150,000 per employee is purchased from the third party administrator, and at September 30, 2015, the Self-Funded Health Insurance Fund had net position of \$8,722,091.

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

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

	<u>Liability Insurance</u>		<u>Self Funded Health</u>	
	Fiscal Year		Fiscal Year	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Unpaid claims as of October 1	\$ 10,529,346	\$ 9,351,797	\$ 1,207,470	\$ 1,110,176
Total incurred claims (including IBNRs) and prior period changes in claim estimates	(1,110,313)	2,857,246	15,135,205	15,856,412
Total payments	<u>1,839,905</u>	<u>1,679,697</u>	<u>15,143,652</u>	<u>15,759,118</u>
Unpaid claims as of September 30	<u>\$7,579,128</u>	<u>\$ 10,529,346</u>	<u>\$ 1,199,023</u>	<u>\$ 1,207,470</u>

K. Fund Equity

Ada County's financial policies outline the following classifications of fund balance that are reported on the governmental funds' balance sheet (page 30):

Assigned – This portion of fund balance reflects the amount of FY2015 fund balance that has been re-budgeted as a funding source for the County's FY2016 budget; also known as 'subsequent years' expenditures'. Future capital improvements that are in the planning stages and any replacement programs are also included. If the County had any special revenue funds that did not meet the definition of a special revenue fund they would be combined with the General Fund and their total fund balance would be considered "assigned" for their fund. Currently, all special revenue funds meet the definition and stand alone.

Unassigned – This portion of fund balance reflects the amount of FY2015 fund balance that is needed to fund the first three months of FY2016 because the first-half property taxes are not due until December 20; known as 'cash basis'. Also included in this classification is the amount of 'minimum fund balance' the County desires to keep on hand to mitigate current and future risks and ensures service levels. Minimum fund balance in the General Fund is set based on the risk of a reduction to major revenue sources (property tax, state shared revenues and charge for service revenues) as well as fund balance in other county funds, investment variance and general uncertainty. Minimum fund balance is 15% of operating revenues for all other funds. Finally, any residual net resources or total fund balance in excess of the other classifications; also known as 'surplus' that is available for any purpose is included here.

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

L. Contingencies and Commitments

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

Also, the County is contingently liable with respect to certain lawsuits and other claims that have arisen in the ordinary course of its operations. County officials believe that potential claims resulting from such litigation would not materially affect the financial condition or results of

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

operations. Reserves for contingent liabilities and conservative revenue accruals are routinely evaluated. The County is a recipient of federal funds and is subject to audits by governmental agencies. County officials are of the opinion that findings, if any, resulting from these audits, will not materially affect the financial condition of the County. The estimated liabilities for lawsuits and claims are accounted for in the internal service funds.

Litigation has been instituted by Hidden Hollow Energy, LLC and Hidden Hollow Energy 2, LLC, claiming that Ada County anticipatorily breached express or implied terms of the franchise agreements for the consumption of landfill gas produced by Ada County's Hidden Hollow municipal waste facilities. Discovery is well under way, with a trial date set for April 2016. Ada County believes it has meritorious defenses against the now \$11,750,000 claim (reduced from \$30 million) and an estimate of possible loss cannot be made.

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

As of September 30, 2015, the County had the following outstanding contractual commitments:

<u>Project Name</u>	<u>Contract Amount</u>	<u>Paid to Date</u>	<u>Remaining Commitment</u>
Juvenile Meridian Center	\$ 1,347,850	\$ 339,844	\$ 1,008,006
Morris Hill/Juvenile Reroof	22,000	17,504	4,496
Jail Security Upgrade	275,000	32,396	242,604
Dispatch Center	1,106,204	910,414	195,790
Harris Ranch Communications	749,458	630,605	118,853
Landfill Walkway	106,113	90,547	15,566
Avimor Landscaping	3,500		3,500
Total Remaining Commitments			<u>\$ 1,588,815</u>

M. Other Post-Employment Benefits

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

Ada County made significant changes to its plan in fiscal year 2012. The County provides and maintains a flat \$3,600 subsidy for retirees, with no increase for inflation, and provides no subsidy for spouses or dependents of retirees. The County uses a third-party to recalculate the required monthly contribution every year and requires retirees to pay the entire true cost that was calculated. Currently, 44 participants take advantage of this benefit and pay the total cost of the premium (employer and employee portions). In fiscal year 2015, 12 employees were added, 5 become Medicare eligible and were removed and 2 dropped coverage.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

After the changes to the plan Ada County initiated an actuarial study by Buck Consultants regarding the County's OPEB liability. Calculations were obtained using the "Projected Unit Credit" method. At that time, the County's Actuarial Accrued Liability (AAL) was \$1,875,000 and the Annual Required Contribution (ARC) was \$174,000.

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

N. Pension Plan

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

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

Employee membership data related to the PERSI Base Plan, as of June 30, 2015 was as follows:

Members:

Active plan	67,008
Retirees and beneficiaries	42,657
Terminated and vested	11,859
Total members	<u>121,524</u>

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

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

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

The contribution rates for employees are set by statute at 60% (72%) of the employer rate. As of September 30, 2015 it was 6.79% (8.36%). The employer contribution rate is set by the Retirement Board and was 11.32% (11.66%) of covered compensation. Ada County contributions were \$10,048,597 for the year ended September 30, 2015.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions – At September 30, 2015, Ada County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Ada County's proportion of the net pension liability was based on Ada County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2015, Ada County's proportion was 3.18389%.

For the year ended September 30, 2015, Ada County recognized pension expense (revenue) of \$654,405. At September 30, 2015, Ada County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ -	\$ 5,026,104
Changes in assumptions or other inputs	1,526,902	
Net difference between projected and actual earnings on pension plan investments	15,430,174	22,017,183
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	341,508	-
Employer contributions subsequent to the measurement date	<u>2,290,095</u>	<u>-</u>
Total	<u>\$ 19,588,679</u>	<u>\$ 27,043,287</u>

\$2,320,435 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2015.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2014 the beginning of the measurement period ended June 30, 2015 is 5.5 years.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

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

Year ended September 30:

2016	\$(4,226,550)
2017	(4,226,550)
2018	(4,226,550)
2019	3,195,856
2020	(260,909)

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

The total pension liability in the July 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

An experience study was performed in 2012 for the period July 1, 2007 through June 30, 2011 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from Jul, 1 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2015 is based on the results of an actuarial valuation date of July 1, 2015.

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

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2015

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2014.

Asset Class	Index	Target Allocation	Long-Term Expected Real Rate of Return*
Core Fixed Income	Barclays Aggregate	30.00%	.80%
Broad US Equities	Russell 3000	55.00%	6.90%
Developed Foreign Equities	MSCI ACWI ex USA	15.00%	7.55%
Assumed Inflation - Mean			3.25%
Assumed Inflation – Standard Deviation			2.00%
Portfolio Arithmetic Mean Return			8.42%
Portfolio Long-Term Expected Geometric Rate of Return			7.50%
Assumed Investment Expenses			0.40%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses			7.10%
*Arithmetic return			

Discount Rate – The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Employer's proportionate share of the net Pension liability (asset)	\$102,118,092	\$41,926,652	\$(8,114,547)

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2015****O. ADOPTION OF NEW STANDARD – RESTATEMENT OF NET POSITION**

As of October 1, 2014, Ada County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments calculate and report the cost and obligations associated with pensions in their financial statements, including additional note disclosures and required supplementary information. Beginning net position was restated to retroactively report the beginning net pension liability and deferred outflows of resources related to contributions made after the measurement date as follows:

GOVERNMENTAL ACTIVITIES - GOVERNMENT WIDE	
Net position at September 30, 2014 as previously reported	\$ 212,886,515
Net pension liability at September 30, 2014	(21,041,540)
Deferred inflow of resources related to contributions made during the year ended September 30,2014	(28,966,179)
Deferred outflow of resources related to contributions made during the year ended September 30, 2014	<u>3,850,903</u>
Net position at October 1, 2014, as restated	<u>\$ 166,729,699</u>
BUSINESS-TYPE ACTIVITIES - GOVERNMENT WIDE	
Net position at September 30, 2014 as previously reported	\$ 62,677,027
Net pension liability at September 30, 2014	(2,215,591)
Deferred inflow of resources related to contributions made during the year ended September 30,2014	(3,050,026)
Deferred outflow of resources related to contributions made during the year ended September 30, 2014	<u>405,484</u>
Net position at October 1, 2014, as restated	<u>\$ 57,816,894</u>
BUSINESS ACTIVITIES - EMERGENCY MEDICAL SERVICES	
Net position at September 30, 2014 as previously reported	\$ 18,045,065
Net pension liability at September 30, 2014	(1,857,537)
Deferred inflow of resources related to contributions made during the year ended September 30,2014	(2,557,120)
Deferred outflow of resources related to contributions made during the year ended September 30, 2014	<u>339,956</u>
Net position at October 1, 2014, as restated	<u>\$ 13,970,364</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2015****BUSINESS ACTIVITIES – SOLID WASTE MANAGEMENT**

Net position at September 30, 2014 as previously reported	\$ 38,105,013
Net pension liability at September 30, 2014	(163,639)
Deferred inflow of resources related to contributions made during the year ended September 30, 2014	(225,268)
Deferred outflow of resources related to contributions made during the year ended September 30, 2014	<u>29,948</u>
Net position at October 1, 2014, as restated	<u>\$ 37,746,054</u>

BUSINESS ACTIVITIES – WESTEN IDAHO FAIR

Net position at September 30, 2014 as previously reported	\$ 5,581,914
Net pension liability at September 30, 2014	(158,952)
Deferred inflow of resources related to contributions made during the year ended September 30, 2014	(218,819)
Deferred outflow of resources related to contributions made during the year ended September 30, 2014	<u>29,090</u>
Net position at October 1, 2014, as restated	<u>\$ 5,233,233</u>

BUSINESS ACTIVITIES – BILLING SERVICES

Net position at September 30, 2014 as previously reported	\$ 945,035
Net pension liability at September 30, 2014	(35,463)
Deferred inflow of resources related to contributions made during the year ended September 30, 2014	(48,819)
Deferred outflow of resources related to contributions made during the year ended September 30, 2014	<u>6,490</u>
Net position at October 1, 2014, as restated	<u>\$ 867,243</u>

**REQUIRED SUPPLEMENTARY
INFORMATION**

**Ada County
General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 70,193,213	\$ 70,193,213	\$ 70,765,026	\$ 571,813
Sales tax allocation	16,770,000	16,770,000	16,911,659	141,659
State shared	5,407,608	5,407,608	5,694,339	286,731
Payments in lieu of taxes	578,350	578,350	709,040	130,690
Licenses and permits	1,233,017	1,252,950	1,470,923	217,973
Charges for services	22,199,476	22,593,146	22,944,379	351,233
Grants	712,320	2,052,611	1,274,306	(778,305)
Interest income	835,000	835,000	(154,378)	(989,378)
Miscellaneous	1,789,371	1,791,621	8,148,974	6,357,353
Total general fund revenues	\$ 119,718,355	\$ 121,474,499	\$ 127,764,268	\$ 6,289,769
Expenditures:				
General Government				
Clerk of the District Court:				
Personal services	\$ 2,378,137	\$ 2,378,137	\$ 2,355,473	\$ 22,664
Other services and charges	795,129	796,533	656,280	140,253
Capital outlays	160,532	159,128	24,717	134,411
Total clerk of the district court	3,333,798	3,333,798	3,036,470	297,328
Treasurer:				
Personal services	950,863	950,863	789,900	160,963
Other services and charges	281,058	282,795	225,393	57,402
Capital outlays	2,650	913	-	913
Total treasurer	1,234,571	1,234,571	1,015,293	219,278
Assessor:				
Personal services	699,541	699,541	662,917	36,624
Other services and charges	94,070	94,070	52,578	41,492
Capital outlays	-	-	-	-
Total assessor	793,611	793,611	715,495	78,116
Assessor Motor Vehicle:				
Personal services	2,074,270	2,074,270	2,008,157	66,113
Other services and charges	460,122	487,122	420,474	66,648
Capital outlays	27,000	-	-	-
Total assessor motor vehicle	2,561,392	2,561,392	2,428,631	132,761
Prosecuting Attorney:				
Personal services	12,443,546	12,685,849	12,373,170	312,679
Other services and charges	836,669	1,283,561	842,989	440,572
Capital outlays	30,302	24,025	21,300	2,725
Total prosecuting attorney	13,310,517	13,993,435	13,237,459	755,976

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

(Continued)

**Ada County
General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
Operations:				
Personal services	2,268,232	2,268,232	2,212,695	55,537
Other services and charges	5,760,864	5,943,781	4,946,564	997,217
Capital outlays	633,250	450,333	73,247	377,086
Total operations	<u>8,662,346</u>	<u>8,662,346</u>	<u>7,232,506</u>	<u>1,429,840</u>
Development Services:				
Personal services	1,776,205	1,776,205	1,697,639	78,566
Other services and charges	109,933	120,152	103,295	16,857
Capital outlays	6,500	281	-	281
Total development services	<u>1,892,638</u>	<u>1,896,638</u>	<u>1,800,934</u>	<u>95,704</u>
Information Technology:				
Personal services	3,982,442	3,982,442	3,960,624	21,818
Other services and charges	1,728,399	2,214,878	2,141,336	73,542
Capital outlays	689,638	203,159	202,462	697
Total information technology	<u>6,400,479</u>	<u>6,400,479</u>	<u>6,304,422</u>	<u>96,057</u>
Public Defender:				
Personal services	6,059,333	6,059,333	6,048,653	10,680
Other services and charges	2,189,988	2,189,988	1,775,062	414,926
Capital outlays	41,050	41,050	-	41,050
Total public defender	<u>8,290,371</u>	<u>8,290,371</u>	<u>7,823,715</u>	<u>466,656</u>
Department of Administration:				
Personal Services	2,243,376	2,243,376	2,148,646	94,730
Other services and charges	2,199,926	2,203,843	2,003,143	200,700
Capital outlays	12,800	8,883	-	8,883
Total administration	<u>4,456,102</u>	<u>4,456,102</u>	<u>4,151,789</u>	<u>304,313</u>

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

**Ada County
General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
General:				
Personal services	590,000	590,000	84,116	505,884
Other services and charges	1,694,000	8,416,000	7,839,483	576,517
Capital outlays	6,801,975	79,975	39,000	40,975
Total general	<u>9,085,975</u>	<u>9,085,975</u>	<u>7,962,599</u>	<u>1,123,376</u>
Total general government (including capital outlays)	60,021,800	60,708,718	55,709,313	4,999,405
Less: capital outlays	8,405,697	967,747	360,726	607,021
Total general government (excluding capital outlays)	<u>\$ 51,616,103</u>	<u>\$ 59,740,971</u>	<u>\$ 55,348,587</u>	<u>\$ 4,392,384</u>
<u>Public Safety</u>				
Sheriff:				
Personal services	\$ 51,887,003	\$ 52,234,512	\$ 51,965,239	\$ 269,273
Other services and charges	8,031,805	8,417,087	8,003,359	413,728
Capital outlays	958,442	1,035,043	913,448	121,595
Total sheriff	<u>60,877,250</u>	<u>61,686,642</u>	<u>60,882,046</u>	<u>804,596</u>
Coroner:				
Personal services	1,494,218	1,494,218	1,434,094	60,124
Other services and charges	196,388	196,388	194,030	2,358
Capital outlays	-	-	-	-
Total coroner	<u>1,690,606</u>	<u>1,690,606</u>	<u>1,628,124</u>	<u>62,482</u>
Juvenile:				
Personal services	7,755,571	8,119,404	7,397,049	722,355
Other services and charges	657,104	3,053,326	641,135	2,412,191
Capital outlays	17,000	1,215,105	198,501	1,016,604
Total juvenile	<u>8,429,675</u>	<u>12,387,835</u>	<u>8,236,685</u>	<u>4,151,150</u>
Total public safety (including capital outlays)	70,997,531	75,765,083	70,746,855	5,018,228
Less: capital outlays	975,442	2,250,148	1,111,949	1,138,199
Total public safety (excluding capital outlays)	<u>\$ 70,022,089</u>	<u>\$ 73,514,935</u>	<u>\$ 69,634,906</u>	<u>\$ 3,880,029</u>
Total general fund expenditures (excluding capital outlays)	\$ 121,638,192	\$ 133,255,906	\$ 124,983,493	\$ 8,272,413
Add: capital outlays	9,381,139	3,217,895	1,472,675	1,745,220
Total general fund expenditures (including capital outlays)	<u>\$ 131,019,331</u>	<u>\$ 136,473,801</u>	<u>\$ 126,456,168</u>	<u>\$ 10,017,633</u>

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

(Continued)

**Ada County
General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts	Actual Amounts	Variance with
	Original	Final	Final Budget
Revenue Over (Under) Expenditures		1,308,100	
OTHER FINANCING SOURCES (USES)			
Transfers In		6,493,759	
Transfers Out		(6,816,116)	
Total Other Financing Sources (Uses)		(322,357)	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		985,743	
Reconciling Items			
Changes Affected by Accrued Revenues		(5,221,513)	
Changes Affected by Accrued Expenditures		6,597,676	
Fund Balances - Beginning of Year		44,646,842	
Fund Balances - End of Year		\$ 47,008,748	

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

Ada County
Charities and Welfare
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 9,477,662	\$ 9,477,662	\$ 9,606,397	\$ 128,735
Intergovernmental	-	-	3,610	3,610
Charges for services	500,000	500,000	646,490	146,490
Miscellaneous	-	-	1,423	1,423
Total revenues	<u>9,977,662</u>	<u>9,977,662</u>	<u>10,257,920</u>	<u>280,258</u>
Expenditures:				
Current-				
Health and welfare				
Personal services	1,368,973	1,368,973	1,112,871	256,102
Other services and charges	9,728,447	9,566,744	5,844,261	3,722,483
Capital outlays	-	161,703	157,500	4,203
Total expenditures	<u>11,097,420</u>	<u>11,097,420</u>	<u>7,114,632</u>	<u>3,982,788</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>3,143,288</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(129,009)</u>	
Total Other Financing Sources (Uses)			<u>(129,009)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			3,014,279	
Reconciling Items				
Changes Affected by Accrued Revenues			135,878	
Changes Affected by Accrued Expenditures			524,138	
Fund Balances - Beginning of Year			<u>8,508,299</u>	
Fund Balance - End of Year			<u>\$ 12,182,594</u>	

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

Ada County

Required Supplementary Information

**Note to Required Supplementary Information – Basis of Budgetary Reporting,
Stewardship, Compliance, and Accountability
For the Year Ended September 30, 2015**

Basis of Budgetary Accounting

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

Stewardship, Compliance, and Accountability

Budgetary Information

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

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

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

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

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

budget revisions must be advertised, discussed in a public hearing, and adopted by a resolution from the Board of County Commissioners. The County increased the total 2015 budget by \$14,050,260 which had no impact on property taxes.

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

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

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

Ada County

**Required Supplementary Information
Schedule of Employer's Share of Net Pension Liability - PERSI
For the Year Ended September 30, 2015**

Last One Fiscal Year ⁽¹⁾
(dollars in thousands)

	<u>2015 ⁽²⁾</u>
Proportion of the net pension liability (asset)	3.18%
Proportionate share of the net pension liability (asset)	\$ 41,927
Covered-employee payroll	\$ 89,374
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	46.91%
Plan fiduciary net position as a percentage of the total pension liability	91.38%

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

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

Ada County

**Required Supplementary Information
Schedule of Employer Contributions
For the Year Ended September 30, 2015**

Last One Fiscal Year ⁽¹⁾
(dollars in thousands)

	<u>2015</u>
Contractually required contribution	\$ 10,049
Contributions in relation to the contractually required contribution	<u>(10,049)</u>
Contribution deficiency (excess)	\$ <u>-</u>
Covered-employee payroll	\$ 89,209
Contributions as a percentage of covered-employee payroll	11.26%

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

**COMBINING FINANCIAL
STATEMENTS**

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

DEBT SERVICE FUND

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

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2015

Special Revenue Funds

	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	District Court Fund
ASSETS							
Cash and cash equivalents	\$ 11,259	\$ 87,429	\$ 113,804	\$ 178,279	\$ 326,890	\$ 3,911	\$ 604,574
Investments	73,204	566,521	737,796	1,158,469	2,124,810	25,431	3,903,671
Accounts receivable	-	7,920	39	-	-	-	-
Property tax receivable	1,901,805	532,559	591,288	175,403	2,534,136	-	8,371,753
Accrued interest receivable	-	-	991	-	-	-	-
Due from other funds	-	14,743	50	-	-	-	-
Due from other agencies and units of government	-	9,537	7,672	-	-	-	81,691
Total assets	<u>\$ 1,986,268</u>	<u>\$ 1,218,709</u>	<u>\$ 1,451,640</u>	<u>\$ 1,512,151</u>	<u>\$ 4,985,836</u>	<u>\$ 29,342</u>	<u>\$ 12,961,689</u>
LIABILITIES							
Accounts payable	\$ -	\$ 79,006	\$ 35,936	\$ 67,370	\$ 189,899	\$ -	\$ 832,499
Due to other funds	-	3,144	1,586	-	-	-	484
Unavailable/advanced revenue	-	-	-	37,495	-	-	-
Total liabilities	<u>-</u>	<u>82,150</u>	<u>37,522</u>	<u>104,865</u>	<u>189,899</u>	<u>-</u>	<u>832,983</u>
DEFERRED INFLOWS							
Property tax	<u>1,901,805</u>	<u>532,559</u>	<u>591,288</u>	<u>175,403</u>	<u>2,534,136</u>	<u>-</u>	<u>8,371,753</u>
FUND BALANCES							
Restricted for:							
Enabling Legislation	84,463	604,000	822,830	-	-	-	-
Community infrastructure	-	-	-	-	-	-	-
Assigned for:							
General government	-	-	-	-	2,261,801	-	-
Public safety	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	29,342	3,756,953
Recreation and culture	-	-	-	1,231,883	-	-	-
Total Fund Balances	<u>84,463</u>	<u>604,000</u>	<u>822,830</u>	<u>1,231,883</u>	<u>2,261,801</u>	<u>29,342</u>	<u>3,756,953</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,986,268</u>	<u>\$ 1,218,709</u>	<u>\$ 1,451,640</u>	<u>\$ 1,512,151</u>	<u>\$ 4,985,836</u>	<u>\$ 29,342</u>	<u>\$ 12,961,689</u>

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2015

Special Revenue Funds								Debt Service Fund	Total
Drug/Mental Health Court Fund	County Court Facilities Fund	Waterways Fund	Emergency Communications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Consolidated Elections Fund	Avimor CID No. 1 Fund	Non-major Governmental Funds
\$ 533,256	\$ 1,842	\$ 31,780	\$ 1,233,285	\$ 62,721	\$ 141	\$ 187,819	\$ 150,096	\$ 138,583	\$ 3,665,669
3,467,265	11,978	207,605	7,999,680	407,163	918	1,219,036	975,930	2,133	22,881,610
-	-	-	64,657	-	-	-	-	-	72,616
-	-	-	-	-	19,700	990,439	-	4,344	15,121,427
-	-	319	11,658	-	-	1,758	-	-	14,726
-	-	-	-	-	-	-	-	-	14,793
-	-	-	954	7,145	-	9,150	-	-	116,149
<u>\$ 4,000,521</u>	<u>\$ 13,820</u>	<u>\$ 239,704</u>	<u>\$ 9,310,234</u>	<u>\$ 477,029</u>	<u>\$ 20,759</u>	<u>\$2,408,202</u>	<u>\$ 1,126,026</u>	<u>\$ 145,060</u>	<u>\$41,886,990</u>
\$ 106,045	\$ -	\$ 2,140	\$ 389,158	\$ 36,894	\$ -	\$ 104,703	\$ 19,123	\$ -	\$ 1,862,773
-	-	35,372	12,403	92	-	7,432	30,244	3,784	94,541
-	-	-	-	-	-	-	-	-	37,495
<u>106,045</u>	<u>-</u>	<u>37,512</u>	<u>401,561</u>	<u>36,986</u>	<u>-</u>	<u>112,135</u>	<u>49,367</u>	<u>3,784</u>	<u>1,994,809</u>
-	-	-	-	-	19,700	990,439	-	4,344	15,121,427
3,894,476	13,820	-	8,908,673	-	-	1,305,628	1,076,659	-	16,710,549
-	-	-	-	-	-	-	-	136,932	136,932
-	-	-	-	-	-	-	-	-	2,261,801
-	-	-	-	440,043	-	-	-	-	440,043
-	-	-	-	-	-	-	-	-	3,786,295
-	-	202,192	-	-	1,059	-	-	-	1,435,134
<u>3,894,476</u>	<u>13,820</u>	<u>202,192</u>	<u>8,908,673</u>	<u>440,043</u>	<u>1,059</u>	<u>1,305,628</u>	<u>1,076,659</u>	<u>136,932</u>	<u>24,770,754</u>
<u>\$ 4,000,521</u>	<u>\$ 13,820</u>	<u>\$ 239,704</u>	<u>\$ 9,310,234</u>	<u>\$ 477,029</u>	<u>\$ 20,759</u>	<u>\$2,408,202</u>	<u>\$ 1,126,026</u>	<u>\$ 145,060</u>	<u>\$41,886,990</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2015

	Special Revenue Funds						
	Public	Weed	Pest	Parks and	Ad	Court	District
	Health	Control	Extermination	Recreation	Valorem	Monitoring	Court
	Fund	Fund	Fund	Fund	Fund	Fund	Fund
REVENUES							
Taxes	\$ 1,863,829	\$ 497,603	\$ 558,360	\$ 170,656	\$ 2,929,711	\$ -	\$ 8,124,581
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,178,497
Charges for services	-	263,085	813	125,532	128,721	-	733,544
Intergovernmental	1,033	2,183	30,640	106	1,582	-	1,445,521
Interest income	138	81	369	571	663	10	2,167
Net increase (decrease) in the fair value of investments	1,068	7,074	8,289	14,692	24,995	314	51,098
Miscellaneous	-	5,072	2,391	337,609	20	34,958	94,119
Total revenues	<u>1,866,068</u>	<u>775,098</u>	<u>600,862</u>	<u>649,166</u>	<u>3,085,692</u>	<u>35,282</u>	<u>11,629,527</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	2,815,186	-	11,550,888
Sanitation	-	736,358	447,767	-	-	-	-
Public safety	-	-	-	-	-	33,200	-
Health and welfare	1,874,930	-	-	-	-	-	-
Recreational and cultural	-	-	-	609,187	-	-	-
Community infrastructure	-	-	-	-	-	-	-
Capital outlay	-	26,042	24,596	-	-	-	29,036
Total expenditures	<u>1,874,930</u>	<u>762,400</u>	<u>472,363</u>	<u>609,187</u>	<u>2,815,186</u>	<u>33,200</u>	<u>11,579,924</u>
Excess (deficiency) of revenues over expenditures	<u>(8,862)</u>	<u>12,698</u>	<u>128,499</u>	<u>39,979</u>	<u>270,506</u>	<u>2,082</u>	<u>49,603</u>
OTHER FINANCING SOURCES (USES)							
Transfers (out)	(1,206)	(7,155)	-	(15,263)	(25,658)	(324)	(53,264)
Bond proceeds	-	-	-	-	-	-	-
Total other financing sources and uses	<u>(1,206)</u>	<u>(7,155)</u>	<u>-</u>	<u>(15,263)</u>	<u>(25,658)</u>	<u>(324)</u>	<u>(53,264)</u>
Net change in fund balance	(10,068)	5,543	128,499	24,716	244,848	1,758	(3,661)
Fund balance, beginning of year	<u>94,531</u>	<u>598,457</u>	<u>694,331</u>	<u>1,207,167</u>	<u>2,016,953</u>	<u>27,584</u>	<u>3,760,614</u>
Fund balance, end of year	<u>\$ 84,463</u>	<u>\$ 604,000</u>	<u>\$ 822,830</u>	<u>\$ 1,231,883</u>	<u>\$ 2,261,801</u>	<u>\$ 29,342</u>	<u>\$ 3,756,953</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2015

Special Revenue Funds								Debt Service Fund	Total
Drug/Mental Health Court Fund	County Court Facilities Fund	Waterways Fund	Emergency Communications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Consolidated Election Fund	Avimor CID No.1 Fund	Non-major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,640	\$ 923,921	\$ -	\$ -	\$ 15,088,301
-	-	160,164	-	-	-	-	-	-	160,164
-	-	-	-	-	-	-	-	-	1,178,497
328,062	-	-	5,729,768	-	-	-	-	-	7,309,525
1,739,462	-	-	83,243	658,695	16	37,866	641,948	-	4,642,295
258	-	(187)	1,006	151	-	379	404	-	6,010
-	-	-	-	-	-	-	-	-	-
38,775	208	2,651	123,986	4,102	16	13,882	9,743	1	300,894
339	-	-	236,719	3,000	-	50	8,814	77,344	800,435
2,106,896	208	162,628	6,174,722	665,948	19,672	976,098	660,909	77,345	29,486,121
1,414,122	4,790	-	-	-	-	-	358,465	-	16,143,451
-	-	-	-	-	-	829,393	-	-	2,013,518
5,794	-	-	3,867,332	566,671	-	-	-	-	4,472,997
-	-	-	-	-	-	-	-	-	1,874,930
-	-	161,502	-	-	20,001	-	-	-	790,690
-	-	-	-	-	-	-	-	321,213	321,213
-	-	-	4,036,135	-	-	-	-	-	4,115,809
1,419,916	4,790	161,502	7,903,467	566,671	20,001	829,393	358,465	321,213	29,732,608
686,980	(4,582)	1,126	(1,728,745)	99,277	(329)	146,705	302,444	(243,868)	(246,487)
(39,033)	(208)	-	-	(4,253)	(16)	-	(10,147)	-	(156,527)
-	-	-	-	-	-	-	-	380,800	380,800
(39,033)	(208)	-	-	(4,253)	(16)	-	(10,147)	380,800	224,273
647,947	(4,790)	1,126	(1,728,745)	95,024	(345)	146,705	292,297	136,932	(22,214)
3,246,529	18,610	201,066	10,637,418	345,019	1,404	1,158,923	784,362	-	24,792,968
<u>\$ 3,894,476</u>	<u>\$ 13,820</u>	<u>\$ 202,192</u>	<u>\$ 8,908,673</u>	<u>\$ 440,043</u>	<u>\$ 1,059</u>	<u>\$ 1,305,628</u>	<u>\$ 1,076,659</u>	<u>\$ 136,932</u>	<u>\$ 24,770,754</u>

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

**Ada County
Capital Projects
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	187,000	187,000	185,234	(1,766)
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	422,000	422,000	-	(422,000)
Miscellaneous	-	-	8,645,481	8,645,481
Total revenues	<u>609,000</u>	<u>609,000</u>	<u>8,830,715</u>	<u>8,221,715</u>
Expenditures:				
General Government				
Other services and charges	100,000	6,822,000	3,806,313	3,015,687
Debt Service-				
Principal retirement	35,350,000	35,350,000	35,350,000	-
Interest and other debt charges	1,732,664	1,732,664	1,326,598	406,066
Total expenditures	<u>37,182,664</u>	<u>43,904,664</u>	<u>40,482,911</u>	<u>3,421,753</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(31,652,196)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			8,645,481	
Transfers Out			<u>(8,108,359)</u>	
Total Other Financing Sources (Uses)			<u>537,122</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(31,115,074)	
Reconciling Items				
Changes Affected by Accrued Revenues			(8,250,408)	
Changes Affected by Accrued Expenditures/Capital Outlay			-	
Fund Balances - Beginning of Year			<u>42,359,789</u>	
Fund Balance - End of Year			<u>\$ 2,994,307</u>	

(Continued)

**Ada County
Public Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,840,930	\$ 1,840,930	\$ 1,862,559	\$ 21,629
Intergovernmental	-	-	1,033	1,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,840,930</u>	<u>1,840,930</u>	<u>1,863,592</u>	<u>22,662</u>
Expenditures:				
Current -				
Health and welfare				
Other services and charges	<u>1,874,930</u>	<u>1,874,930</u>	<u>1,874,930</u>	<u>-</u>
Total expenditures	<u>1,874,930</u>	<u>1,874,930</u>	<u>1,874,930</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(11,338)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(1,206)</u>	
Total Other Financing Sources (Uses)			<u>(1,206)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(12,544)	
Reconciling Items				
Changes Affected by Accrued Revenues			2,476	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>94,531</u>	
Fund Balance - End of Year			<u><u>\$ 84,463</u></u>	

Ada County
Weed Control
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 491,419	\$ 491,419	\$ 497,265	\$ 5,846
Intergovernmental	-	11,000	5,019	(5,981)
Charges for services	406,500	406,500	265,880	(140,620)
Miscellaneous	-	-	5,072	5,072
Total revenues	<u>897,919</u>	<u>908,919</u>	<u>773,236</u>	<u>(135,683)</u>
Expenditures:				
Current -				
Sanitation				
Personal services	525,078	525,078	478,684	46,394
Other services and charges	342,156	348,477	256,225	92,252
Capital outlays	38,000	38,000	26,042	11,958
Total expenditures	<u>905,234</u>	<u>911,555</u>	<u>760,951</u>	<u>150,604</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>12,285</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(7,155)</u>	
Total Other Financing Sources (Uses)			<u>(7,155)</u>	
Revenues and Other Financing Sources Over (Under)			5,130	
Expenditures and Other Financing Uses				
Reconciling Items				
Changes Affected by Accrued Revenues			1,862	
Changes Affected by Accrued Expenditures			(1,449)	
Fund Balances - Beginning of Year			<u>598,457</u>	
Fund Balance - End of Year			<u>\$ 604,000</u>	

(Continued)

Ada County
Pest Extermination
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 550,129	\$ 550,129	\$ 558,047	\$ 7,918
Intergovernmental	20,308	20,308	29,939	9,631
Charges for services	2,000	2,000	808	(1,192)
Miscellaneous	-	-	2,391	2,391
Interest	-	-	-	-
Total revenues	<u>572,437</u>	<u>572,437</u>	<u>591,185</u>	<u>18,748</u>
Expenditures:				
Current -				
Sanitation				
Personal services	154,080	154,080	133,498	20,582
Other services and charges	394,966	392,975	312,596	80,379
Capital outlays	24,000	25,991	24,596	1,395
Total expenditures	<u>573,046</u>	<u>573,046</u>	<u>470,690</u>	<u>102,356</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>120,495</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)			120,495	
Expenditures and Other Financing Uses				
Reconciling Items				
Changes Affected by Accrued Revenues			9,677	
Changes Affected by Accrued Expenditures			(1,673)	
Fund Balances - Beginning of Year			<u>694,331</u>	
Fund Balance - End of Year			<u>\$ 822,830</u>	

Ada County
Parks and Recreation
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 168,533	\$ 168,533	\$ 170,540	\$ 2,007
Intergovernmental	-	-	106	106
Charges for services	98,000	98,000	125,532	27,532
Miscellaneous	316,500	316,500	357,399	40,899
Total revenues	<u>583,033</u>	<u>583,033</u>	<u>653,577</u>	<u>70,544</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	337,964	337,964	322,959	15,005
Other services and charges	248,726	308,567	299,109	9,458
Capital outlays	650,000	590,159	-	590,159
Total expenditures	<u>1,236,690</u>	<u>1,236,690</u>	<u>622,068</u>	<u>614,622</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>31,509</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(15,263)</u>	
Total Other Financing Sources (Uses)			<u>(15,263)</u>	
Revenues and Other Financing Sources Over (Under)			16,246	
Expenditures and Other Financing Uses				
Reconciling Items				
Changes Affected by Accrued Revenues			(4,410)	
Changes Affected by Accrued Expenditures			12,880	
Fund Balances - Beginning of Year			<u>1,207,167</u>	
Fund Balance - End of Year			<u>\$ 1,231,883</u>	

(Continued)

**Ada County
Ad Valorem
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 2,894,678	\$ 2,894,678	\$ 2,927,708	\$ 33,030
Intergovernmental	-	-	1,582	1,582
Charges for services	71,000	71,000	128,721	57,721
Miscellaneous	-	-	19	19
Total revenues	<u>2,965,678</u>	<u>2,965,678</u>	<u>3,058,030</u>	<u>92,352</u>
Expenditures:				
Current -				
General government				
Personal services	2,764,823	2,764,823	2,578,605	186,218
Other services and charges	226,455	264,547	221,771	42,776
Capital outlays	46,400	8,308	-	8,308
Total expenditures	<u>3,037,678</u>	<u>3,037,678</u>	<u>2,800,376</u>	<u>237,302</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>257,654</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(25,658)</u>	
Total Other Financing Sources (Uses)			<u>(25,658)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			231,996	
Reconciling Items				
Changes Affected by Accrued Revenues			27,661	
Changes Affected by Accrued Expenditures			(14,809)	
Fund Balances - Beginning of Year			<u>2,016,953</u>	
Fund Balance - End of Year			<u>\$ 2,261,801</u>	

Ada County
Court Monitoring
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	45,000	45,000	35,264	(9,736)
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>35,264</u>	<u>(9,736)</u>
Expenditures:				
Current -				
Public safety				
Personal services	-	-	-	-
Other services and charges	45,000	45,000	33,200	11,800
Capital outlays	-	-	-	-
Total expenditures	<u>45,000</u>	<u>45,000</u>	<u>33,200</u>	<u>11,800</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>2,064</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(324)</u>	
Total Other Financing Sources (Uses)			<u>(324)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			1,740	
Reconciling Items				
Changes Affected by Accrued Revenues			18	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>27,584</u>	
Fund Balance - End of Year			<u>\$ 29,342</u>	

(Continued)

**Ada County
District Court
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue:				
Taxes	\$ 8,018,462	\$ 8,018,462	\$ 8,118,902	\$ 100,440
Intergovernmental	1,239,731	1,588,909	1,378,538	(210,371)
Charges for services	858,009	858,009	740,614	(117,395)
Fines and forfeitures	1,459,500	1,459,500	1,174,490	(285,010)
Miscellaneous	116,095	116,095	94,120	(21,975)
Total revenues	<u>11,691,797</u>	<u>12,040,975</u>	<u>11,506,664</u>	<u>(534,311)</u>
Expenditures:				
Current -				
General government				
Personal services	10,299,453	10,299,453	9,902,139	397,314
Other services and charges	1,445,732	1,785,778	1,625,269	160,509
Capital outlays	54,196	46,136	29,036	17,100
Total expenditures	<u>11,799,381</u>	<u>12,131,367</u>	<u>11,556,444</u>	<u>574,923</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(49,780)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(53,264)</u>	
Total Other Financing Sources (Uses)			<u>(53,264)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(103,044)	
Reconciling Items				
Changes Affected by Accrued Revenues			122,863	
Changes Affected by Accrued Expenditures			(23,480)	
Fund Balances - Beginning of Year			<u>3,760,614</u>	
Fund Balance - End of Year			<u>\$ 3,756,953</u>	

Ada County
Drug Court/Mental Health Court
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,319,555	1,347,637	1,739,462	391,825
Charges for services	136,374	136,374	328,071	191,697
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	340	340
Total revenues	<u>1,455,929</u>	<u>1,484,011</u>	<u>2,067,873</u>	<u>583,862</u>
Expenditures:				
Current -				
Public safety				
Personal services	1,104,430	1,192,670	1,129,718	62,952
Other services and charges	366,128	486,766	281,143	205,623
Capital outlays	-	-	-	-
Total expenditures	<u>1,470,558</u>	<u>1,679,436</u>	<u>1,410,861</u>	<u>268,575</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>657,012</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(39,033)</u>	
Total Other Financing Sources (Uses)			<u>(39,033)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			617,979	
Reconciling Items				
Changes Affected by Accrued Revenues			39,022	
Changes Affected by Accrued Expenditures			(9,054)	
Fund Balances - Beginning of Year			<u>3,246,529</u>	
Fund Balance - End of Year			<u>\$ 3,894,476</u>	

(Continued)

Ada County
County Court Facilities
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses, cash basis			-	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(208)	
Total Other Financing Sources (Uses)			(208)	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(208)	
Reconciling Items				
Changes Affected by Accrued Revenues			(4,582)	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			18,610	
Fund Balance - End of Year			\$ 13,820	

**Ada County
Waterways
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	173,500	173,500	160,164	(13,336)
Interest	2,000	2,000	-	(2,000)
Miscellaneous	-	-	-	-
Total revenues	<u>175,500</u>	<u>175,500</u>	<u>160,164</u>	<u>(15,336)</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	175,500	175,500	161,502	13,998
Capital outlays	-	-	-	-
Total expenditures	<u>175,500</u>	<u>175,500</u>	<u>161,502</u>	<u>13,998</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(1,338)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(1,338)	
Reconciling Items				
Changes Affected by Accrued Revenues			2,464	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>201,066</u>	
Fund Balance - End of Year			<u>\$ 202,192</u>	

(Continued)

Ada County
Emergency Communications
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	5,790,400	5,790,400	5,735,049	(55,351)
Interest	57,600	57,600	-	(57,600)
Miscellaneous	2,000	2,000	236,719	234,719
Total revenues	<u>5,850,000</u>	<u>5,850,000</u>	<u>5,971,768</u>	<u>121,768</u>
Expenditures:				
Current -				
Public safety				
Personal services	842,992	842,992	684,654	158,338
Other services and charges	3,207,718	3,542,527	3,099,042	443,485
Capital outlays	4,560,000	4,225,191	4,036,135	189,056
Total expenditures	<u>8,610,710</u>	<u>8,610,710</u>	<u>7,819,831</u>	<u>790,879</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(1,848,063)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(1,848,063)	
Reconciling Items				
Changes Affected by Accrued Revenues			202,953	
Changes Affected by Accrued Expenditures			(83,635)	
Fund Balances - Beginning of Year			<u>10,637,418</u>	
Fund Balance - End of Year			<u>\$ 8,908,673</u>	

Ada County
Emergency Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	498,468	1,043,092	670,341	(372,751)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	3,000	3,000
Total revenues	498,468	1,043,092	673,341	(369,751)
Expenditures:				
Current -				
Public safety				
Personal services	450,144	483,302	409,387	73,915
Other services and charges	82,693	440,188	127,483	312,705
Capital outlays	-	26,534	-	26,534
Total expenditures	532,837	950,024	536,870	413,154
Excess (deficiency) of revenues over expenditures and other uses, cash basis			136,471	
 OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(4,253)	
Total Other Financing Sources (Uses)			(4,253)	
 Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			132,218	
 Reconciling Items				
Changes Affected by Accrued Revenues			(7,393)	
Changes Affected by Accrued Expenditures			(29,801)	
 Fund Balances - Beginning of Year				
			345,019	
 Fund Balance - End of Year				
			\$ 440,043	

(Continued)

Ada County
Veterans Memorial
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 19,400	\$ 19,400	\$ 19,626	\$ 226
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>19,400</u>	<u>19,400</u>	<u>19,642</u>	<u>242</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	20,000	20,000	20,000	-
Capital outlays	-	-	-	-
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(358)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(16)</u>	
Total Other Financing Sources (Uses)			<u>(16)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(374)	
Reconciling Items				
Changes Affected by Accrued Revenues			29	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>1,404</u>	
Fund Balance - End of Year			<u><u>\$ 1,059</u></u>	

Ada County
Mosquito Abatement
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 911,906	911,906	\$ 923,286	\$ 11,380
Intergovernmental	20,299	20,299	36,585	16,286
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	49	49
Total revenues	<u>932,205</u>	<u>932,205</u>	<u>959,920</u>	<u>27,715</u>
Expenditures:				
Current -				
Sanitation				
Personal services	400,167	400,167	357,307	42,860
Other services and charges	535,087	535,087	465,332	69,755
Capital outlays	-	-	-	-
Total expenditures	<u>935,254</u>	<u>935,254</u>	<u>822,639</u>	<u>112,615</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>137,281</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			137,281	
Reconciling Items				
Changes Affected by Accrued Revenues			16,177	
Changes Affected by Accrued Expenditures			(6,753)	
Fund Balances - Beginning of Year			<u>1,158,923</u>	
Fund Balance - End of Year			<u>\$ 1,305,628</u>	

(Continued)

Ada County
Consolidated Elections
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	462,797	462,797	641,948	179,151
Charges for services	-	-	-	-
Miscellaneous	-	40,000	8,814	(31,186)
Total revenues	462,797	502,797	650,762	147,965
Expenditures:				
Current-				
General Government				
Personal services	54,430	94,430	91,197	3,233
Other services and charges	408,975	408,975	260,124	148,851
Capital outlays	-	-	-	-
Total expenditures	463,405	503,405	351,321	152,084
Excess (deficiency) of revenues over expenditures and other uses, cash basis			299,441	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(10,147)	
Total Other Financing Sources (Uses)			(10,147)	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			289,294	
Reconciling Items				
Changes Affected by Accrued Revenues			10,147	
Changes Affected by Accrued Expenditures			(7,144)	
Fund Balances - Beginning of Year			784,362	
Fund Balance - End of Year			\$ 1,076,659	

Ada County
Avimor CID #1
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	-	-	2,460	(2,460)
Total revenues	<u>-</u>	<u>-</u>	<u>2,460</u>	<u>(2,460)</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>2,460</u>	
 OTHER FINANCING SOURCES (USES)				
Bond Proceeds			380,800	
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>380,800</u>	
 Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			383,260	
 Reconciling Items				
Changes Affected by Accrued Revenues			138,378	
Changes Affected by Accrued Expenditures			(384,706)	
 Fund Balances - Beginning of Year				
			<u>-</u>	
 Fund Balance - End of Year				
			<u>\$ 136,932</u>	

INTERNAL SERVICE FUNDS

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

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

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

Ada County
Internal Service Funds
Combining Statement of Net Position
September 30, 2015

	Self-Funded Health Insurance	Liability Insurance	Total
ASSETS			
Cash	\$ 1,425,813	\$ 1,628,259	\$ 3,054,072
Investments	9,295,338	9,662,810	18,958,148
Accrued interest receivable	11,490	14,980	26,470
	<u>10,732,641</u>	<u>11,306,049</u>	<u>22,038,690</u>
Total current assets			
	<u>10,732,641</u>	<u>11,306,049</u>	<u>22,038,690</u>
Total assets			
	<u>10,732,641</u>	<u>11,306,049</u>	<u>22,038,690</u>
LIABILITIES			
Accounts payable	811,527	102,695	914,222
Due to other funds	-	111,940	111,940
Claims and judgments	1,199,023	1,531,811	2,730,834
	<u>2,010,550</u>	<u>1,746,446</u>	<u>3,756,996</u>
Total current liabilities			
	<u>2,010,550</u>	<u>1,746,446</u>	<u>3,756,996</u>
Noncurrent liabilities:			
Claims and judgments	-	6,047,317	6,047,317
	<u>-</u>	<u>6,047,317</u>	<u>6,047,317</u>
Total noncurrent liabilities			
	<u>-</u>	<u>6,047,317</u>	<u>6,047,317</u>
Total liabilities			
	<u>2,010,550</u>	<u>7,793,763</u>	<u>9,804,313</u>
NET POSITION			
Unrestricted	8,722,091	3,512,286	12,234,377
Total net position	<u>\$ 8,722,091</u>	<u>\$ 3,512,286</u>	<u>\$ 12,234,377</u>

Ada County
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended September 30, 2015

	Self-Funded Health Insurance	Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 21,074,044	\$ 2,241,958	\$ 23,316,002
Total operating revenues	21,074,044	2,241,958	23,316,002
OPERATING EXPENSES			
Claims	15,135,205	(1,110,313)	14,024,892
Administration	3,254,818	336,363	3,591,181
Total operating expenses	18,390,023	(773,950)	17,616,073
Income (loss) before nonoperating income (expense) and transfers	2,684,021	3,015,908	5,699,929
NONOPERATING REVENUES (EXPENSES)			
Interest income	(1,447)	5,710	4,263
Net increase (decrease) in the fair value of investments	90,833	123,998	214,831
Total nonoperating income	89,386	129,708	219,094
Income (loss) before operating transfers	2,773,407	3,145,616	5,919,023
Transfers out	-	(23,345)	(23,345)
Change in net position	2,773,407	3,122,271	5,895,678
Total net position - beginning	5,948,684	390,015	6,338,699
Total net position - ending	\$ 8,722,091	\$ 3,512,286	\$ 12,234,377

Ada County
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2015

	Self-Funded Health Insurance	Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided to other funds	\$ 21,074,044	\$ 2,241,958	\$ 23,316,002
Cash paid to suppliers for goods and contracted services	<u>(18,204,698)</u>	<u>(2,127,241)</u>	<u>(20,331,939)</u>
Net cash provided by (used for) operating activities	<u>2,869,346</u>	<u>114,717</u>	<u>2,984,063</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer out	<u>-</u>	<u>(23,345)</u>	<u>(23,345)</u>
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(23,345)</u>	<u>(23,345)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Net (increase) decrease in investments	(2,182,289)	218,609	(1,963,680)
Interest income	<u>(2,813)</u>	<u>7,709</u>	<u>4,896</u>
Net cash provided by (used for) investing activities	<u>(2,185,102)</u>	<u>226,318</u>	<u>(1,958,784)</u>
Net increase (decrease) in cash	684,244	317,690	1,001,934
Cash, beginning of year	<u>741,569</u>	<u>1,310,569</u>	<u>2,052,138</u>
Cash, end of year	<u><u>\$ 1,425,813</u></u>	<u><u>\$ 1,628,259</u></u>	<u><u>\$ 3,054,072</u></u>

(Continued)

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

	Self-Funded Health Insurance	Liability Insurance	Total
Operating income (loss)	\$ 2,684,021	\$ 3,015,908	\$ 5,699,929
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Increase (decrease) in accounts payable	193,772	11,763	205,535
Increase (decrease) in due to other funds	-	37,264	37,264
Increase (decrease) in claims and judgments	(8,447)	(2,950,218)	(2,958,665)
Total adjustments	185,325	(2,901,191)	(2,715,866)
Net cash provided by (used for) operating activities	\$ 2,869,346	\$ 114,717	\$ 2,984,063

Noncash investing activities for governmental internal service funds were:

The net increase in the fair value of investments for Self-Funded Health Insurance was \$123,998 for the year.

The net increase in the fair value of investments for Liability Insurance was \$90,833 for the year.

AGENCY FUNDS

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

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

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

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

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

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

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

ADA COUNTY, IDAHO
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
September 30, 2015

	State of Idaho	Special Taxing Districts	Unappor- tioned Account	Court Suspense	Resti- tution Accounts	Sheriff's Account	Total
Assets							
Cash	\$ 4,032,526	\$ 147,291	\$ 3,305,210	\$ 3,781,024	\$ 18,209	\$ 732,539	\$ 12,016,799
Accounts Receivable	541,154	67,887	-	-	-	-	609,041
Total assets	<u>\$ 4,573,680</u>	<u>\$ 215,178</u>	<u>\$ 3,305,210</u>	<u>\$ 3,781,024</u>	<u>\$ 18,209</u>	<u>\$ 732,539</u>	<u>\$ 12,625,840</u>
Liabilities							
Accounts payable	\$ 24,741	\$ 72,441	\$ -	\$ 36,242	\$ -	\$ -	\$ 133,424
Fines and appearance bonds to be remitted	-	-	-	3,135,740	-	-	3,135,740
Fiduciary fund liabilities:							
Judgements held in trust	-	-	-	-	-	615,280	615,280
Tax receipts held in trust	-	-	3,305,210	-	-	-	3,305,210
Due to prisoners	-	-	-	-	-	117,259	117,259
Due to victims	-	-	-	-	18,209	-	18,209
Due to other agencies and units of government	4,548,939	142,737	-	609,042	-	-	5,300,718
Total liabilities	<u>\$ 4,573,680</u>	<u>\$ 215,178</u>	<u>\$ 3,305,210</u>	<u>\$ 3,781,024</u>	<u>\$ 18,209</u>	<u>\$ 732,539</u>	<u>\$ 12,625,840</u>

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

FUND	Balance 9/30/14	Additions	Deductions	Balance 9/30/15
State of Idaho				
Assets:				
Cash	\$ 3,431,002	\$ 51,554,425	\$ 50,952,901	\$ 4,032,526
Accounts Receivable	633,730	541,154	633,730	541,154
Total Assets	\$ 4,064,732	\$ 52,095,579	\$ 51,586,631	\$ 4,573,680
Liabilities:				
Accounts payable	\$ 15,499	\$ 47,546,640	\$ 47,537,398	\$ 24,741
Due to other agencies and units of government	4,049,233	4,548,939	4,049,233	4,548,939
Total liabilities	\$ 4,064,732	\$ 52,095,579	\$ 51,586,631	\$ 4,573,680
Special Taxing Districts				
Assets:				
Cash	\$ 866,467	\$ 397,807,468	\$ 398,526,644	\$ 147,291
Accounts Receivable	88,687	67,887	88,687	67,887
	\$ 955,154	\$ 397,875,355	\$ 398,615,331	\$ 215,178
Liabilities:				
Accounts payable	\$ 5,261	\$ 72,441	\$ 5,261	\$ 72,441
Due to other agencies and units of government	949,893	397,802,914	398,610,070	142,737
	\$ 955,154	\$ 397,875,355	\$ 398,615,331	\$ 215,178
Unapportioned				
Assets:				
Cash	\$ 1,887,868	\$ 486,966,992	\$ 485,549,650	\$ 3,305,210
	\$ 1,887,868	\$ 486,966,992	\$ 485,549,650	\$ 3,305,210
Liabilities:				
Tax receipts held in trust	\$ 1,887,868	\$ 486,966,992	\$ 485,549,650	\$ 3,305,210
	\$ 1,887,868	\$ 486,966,992	\$ 485,549,650	\$ 3,305,210

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

<u>FUND</u>	Balance 9/30/14	Additions	Deductions	Balance 9/30/15
<u>Court Suspense</u>				
Assets:				
Cash	\$ 2,625,965	\$ 18,977,223	\$ 17,822,164	\$ 3,781,024
Total Assets	<u>\$ 2,625,965</u>	<u>\$ 18,977,223</u>	<u>\$ 17,822,164</u>	<u>\$ 3,781,024</u>
Liabilities:				
Accounts payable	\$ 31,139	\$ 15,232,441	\$ 15,227,338	\$ 36,242
Due to agencies	722,417	609,042	722,417	609,042
Fines and appearance bonds to be remitted	<u>1,872,409</u>	<u>3,135,740</u>	<u>1,872,409</u>	<u>3,135,740</u>
Total liabilities	<u>\$ 2,625,965</u>	<u>\$ 18,977,223</u>	<u>\$ 17,822,164</u>	<u>\$ 3,781,024</u>
<u>Restitution Accounts</u>				
Assets:				
Cash	\$ 33,623	\$ 1,832,253	\$ 1,847,667	\$ 18,209
	<u>\$ 33,623</u>	<u>\$ 1,832,253</u>	<u>\$ 1,847,667</u>	<u>\$ 18,209</u>
Liabilities:				
Due victims	\$ 33,623	\$ 1,832,253	\$ 1,847,667	\$ 18,209
	<u>\$ 33,623</u>	<u>\$ 1,832,253</u>	<u>\$ 1,847,667</u>	<u>\$ 18,209</u>
<u>Sheriff's Accounts</u>				
Assets:				
Cash	\$ 1,083,087	\$ 16,831,260	\$ 17,181,808	\$ 732,539
	<u>\$ 1,083,087</u>	<u>\$ 16,831,260</u>	<u>\$ 17,181,808</u>	<u>\$ 732,539</u>
Liabilities:				
Due to prisoners	\$ 124,621	\$ 1,373,813	\$ 1,381,175	\$ 117,259
Judgment held in trust	<u>958,466</u>	<u>15,457,447</u>	<u>15,800,633</u>	<u>615,280</u>
	<u>\$ 1,083,087</u>	<u>\$ 16,831,260</u>	<u>\$ 17,181,808</u>	<u>\$ 732,539</u>

(Continued)

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

FUND	Balance 9/30/14	Additions	Deductions	Balance 9/30/15
TOTAL ALL AGENCY FUNDS:				
Assets:				
Cash	\$ 9,928,012	\$ 973,969,621	\$ 971,880,834	\$ 12,016,799
Accounts Receivable	722,417	609,041	722,417	609,041
	<u>\$ 10,650,429</u>	<u>\$ 974,578,662</u>	<u>\$ 972,603,251</u>	<u>\$ 12,625,840</u>
Liabilities:				
Accounts payable	\$ 51,899	\$ 62,851,522	\$ 62,769,997	\$ 133,424
Fines and appearance bonds to be remitted	1,872,409	3,135,740	1,872,409	3,135,740
Judgments held in trust	958,466	15,457,447	15,800,633	615,280
Tax receipts held in trust	1,887,868	486,966,992	485,549,650	3,305,210
Due to prisoners	124,621	1,373,813	1,381,175	117,259
Due to victims	33,623	1,832,253	1,847,667	18,209
Due to other agencies and units of government	5,721,543	402,960,895	403,381,720	5,300,718
	<u>\$ 10,650,429</u>	<u>\$ 974,578,662</u>	<u>\$ 972,603,251</u>	<u>\$ 12,625,840</u>

STATISTICAL SECTION

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

<u>Contents</u>	<u>Pages</u>
Financial Trends (Schedules 1 – 4) <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	110-115
Revenue Capacity (Schedules 5 – 8) <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	116-119
Debt Capacity (1) (Schedules 9 – 13) <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	120-124
Demographic and Economic Information (Schedules 14 – 15) <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	125-126
Operating Information (Schedules 16 – 18) <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	127-129

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

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

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

	Fiscal Years			
	2006	2007	2008	2009
Governmental activities				
Net investment in capital assets	\$ 54,745,311	\$ 77,996,260	\$ 87,719,664	\$ 90,423,756
Restricted	27,339,891	20,562,666	23,166,023	18,833,918
Unrestricted	99,934,565	109,397,452	110,577,070	113,753,487
Total governmental activities net position	<u>\$ 182,019,767</u>	<u>\$ 207,956,378</u>	<u>\$ 221,462,757</u>	<u>\$ 223,011,161</u>
Business-type activities				
Net investment in capital assets	\$ 28,144,613	\$ 31,370,655	\$ 32,861,601	\$ 41,505,019
Unrestricted	11,368,331	11,044,254	8,687,207	3,760,014
Total business-type activities net position	<u>\$ 39,512,944</u>	<u>\$ 42,414,909</u>	<u>\$ 41,548,808</u>	<u>\$ 45,265,033</u>
Primary government				
Net investment in capital assets	\$ 82,889,924	\$ 109,366,915	\$ 120,581,265	\$ 131,928,775
Restricted	27,339,891	20,562,666	23,166,023	18,833,918
Unrestricted	111,302,896	120,441,706	119,264,277	117,513,501
Total primary government net position	<u>\$ 221,532,711</u>	<u>\$ 250,371,287</u>	<u>\$ 263,011,565</u>	<u>\$ 268,276,194</u>

Fiscal Years					
2010	2011	2012	2013	2014	2015
\$ 88,847,732	\$ 89,750,109	\$ 91,217,513	\$ 92,839,305	\$ 89,996,230	\$ 124,827,095
19,766,888	11,602,787	14,257,039	17,750,742	20,756,482	20,474,373
115,463,248	126,125,797	119,908,182	108,470,768	102,133,803	28,916,881
<u>\$ 224,077,868</u>	<u>\$ 227,478,693</u>	<u>\$ 225,382,734</u>	<u>\$ 219,060,815</u>	<u>\$ 212,886,515</u>	<u>\$ 174,218,349</u>
\$ 44,217,618	\$ 48,798,551	\$ 47,883,817	\$ 47,274,745	\$ 49,929,979	\$ 51,974,692
2,926,742	880,345	8,015,689	12,457,323	13,434,235	10,373,881
<u>\$ 47,144,360</u>	<u>\$ 49,678,896</u>	<u>\$ 55,899,506</u>	<u>\$ 59,732,068</u>	<u>\$ 63,364,214</u>	<u>\$ 62,348,573</u>
\$ 133,065,350	\$ 138,548,660	\$ 139,101,330	\$ 140,114,050	\$ 139,926,209	\$ 176,801,787
19,766,888	11,602,787	14,257,039	17,750,742	20,756,482	20,474,373
118,389,990	127,006,142	127,923,871	120,928,091	115,568,038	39,290,762
<u>\$ 271,222,228</u>	<u>\$ 277,157,589</u>	<u>\$ 281,282,240</u>	<u>\$ 278,792,883</u>	<u>\$ 276,250,729</u>	<u>\$ 236,566,922</u>

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

	Fiscal Years			
	2006	2007	2008	2009
Expenses				
Governmental activities:				
General government	\$ 46,977,794	\$ 52,170,385	\$ 56,754,618	\$ 60,278,077
Public safety	48,083,014	52,647,819	60,025,033	66,365,684
Sanitation	1,291,724	2,024,030	2,137,534	2,389,758
Health and Welfare	4,792,298	5,287,717	6,788,432	9,327,152
Recreational & Cultural	925,717	883,819	1,035,666	1,270,222
Education	185,584	230,756	153,879	-
Community infrastructure	-	-	-	-
Interest on long-term debt	2,061,611	2,599,255	1,974,928	1,943,494
Total governmental activities expenses	<u>104,317,742</u>	<u>115,843,781</u>	<u>128,870,090</u>	<u>141,574,387</u>
Business-type Activities:				
Emergency Medical Services	9,187,061	8,697,888	9,760,710	9,891,228
Solid Waste Management	6,768,032	8,824,916	17,424,254	9,948,898
Western Idaho Fair	3,431,519	3,511,749	3,692,851	3,528,574
Billing Services	3,283,362	3,509,084	3,810,141	4,190,431
Total Business-type Activities Expenses	<u>22,669,974</u>	<u>24,543,637</u>	<u>34,687,956</u>	<u>27,559,131</u>
Total Primary Government Expenses	<u>\$ 126,987,716</u>	<u>\$ 140,387,418</u>	<u>\$ 163,558,046</u>	<u>\$ 169,133,518</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 13,145,778	\$ 12,500,483	\$ 10,071,190	\$ 8,431,614
Sanitation	347,019	369,165	365,455	629,343
Public safety	15,996,195	17,595,763	21,271,616	21,473,736
Recreational and cultural	405,336	540,643	300,632	281,368
Operating grants and contributions	7,043,774	5,512,550	3,705,763	6,679,011
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	<u>36,938,102</u>	<u>36,518,604</u>	<u>35,714,656</u>	<u>37,495,072</u>
Business-type Activities:				
Charges for services:				
Emergency Medical Services	8,341,010	6,366,450	7,487,474	7,137,575
Solid Waste Management	10,051,962	9,545,456	13,602,397	12,210,403
Western Idaho Fair	3,517,297	3,693,718	3,644,401	3,298,213
Billing Services	3,227,213	3,297,502	4,186,425	3,990,866
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>25,137,482</u>	<u>22,903,126</u>	<u>28,920,697</u>	<u>26,637,057</u>
Total primary government program revenues	<u>\$ 62,075,584</u>	<u>\$ 59,421,730</u>	<u>\$ 64,635,353</u>	<u>\$ 64,132,129</u>
Net (Expense)/Revenue				
Governmental activities	\$ (67,379,640)	\$ (79,325,177)	\$ (93,155,434)	\$ (104,079,315)
Business-type Activities	2,467,508	(1,640,511)	(5,767,259)	(922,074)
Total primary government net expense	<u>\$ (64,912,132)</u>	<u>\$ (80,965,688)</u>	<u>\$ (98,922,693)</u>	<u>\$ (105,001,389)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 71,357,699	\$ 75,125,349	\$ 79,689,693	\$ 82,630,115
Sales taxes	13,731,326	14,795,681	14,459,564	12,411,494
Unrestricted grants and contributions	2,763,521	4,760,277	4,608,140	4,384,595
Investment earnings	7,387,507	9,151,715	6,354,998	4,229,018
Miscellaneous	1,006,073	1,428,766	1,549,418	1,972,497
Transfers	(139,418)	-	-	-
Special items	908,779	-	-	-
Total governmental activities	<u>97,015,487</u>	<u>105,261,788</u>	<u>106,661,813</u>	<u>105,627,719</u>
Business-type Activities:				
Taxes				
Property Taxes	2,987,616	3,275,673	3,567,680	3,810,007
Sales taxes	167,427	183,519	173,859	146,670
Investment earnings	1,232,764	998,511	919,235	678,622
Miscellaneous	556,303	84,773	240,384	3,000
Transfers	139,418	-	-	-
Total Business-type activities	<u>5,083,528</u>	<u>4,542,476</u>	<u>4,901,158</u>	<u>4,638,299</u>
Total primary government	<u>\$ 102,099,015</u>	<u>\$ 109,804,264</u>	<u>\$ 111,562,971</u>	<u>\$ 110,266,018</u>
Change in Net Position				
Governmental activities	\$ 29,635,847	\$ 25,936,611	\$ 13,506,379	\$ 1,548,404
Business-type activities	7,551,036	2,901,965	(866,101)	3,716,225
Total primary government	<u>\$ 37,186,883</u>	<u>\$ 28,838,576</u>	<u>\$ 12,640,278</u>	<u>\$ 5,264,629</u>

Fiscal Years						
2010	2011	2012	2013	2014	2015	
\$ 58,584,760	\$ 58,526,634	\$ 61,484,228	\$ 64,960,121	\$ 67,640,517	\$ 68,562,477	
64,925,425	68,724,187	69,645,805	70,515,247	76,746,769	72,847,031	
2,532,523	2,262,190	2,177,501	2,270,585	2,231,017	2,179,381	
9,948,451	10,084,812	10,458,674	11,565,125	9,356,800	8,217,181	
1,080,420	1,096,802	933,979	962,831	1,309,584	1,062,997	
-	-	-	-	-	-	
-	-	-	-	-	246,330	
2,190,645	2,140,307	2,022,206	1,885,319	1,687,617	1,041,490	
<u>139,262,224</u>	<u>142,834,932</u>	<u>146,722,393</u>	<u>152,159,228</u>	<u>158,972,304</u>	<u>154,156,887</u>	
10,308,696	11,363,354	11,467,618	11,499,514	12,703,334	12,350,119	
9,599,649	8,013,967	5,542,775	8,841,434	9,230,298	12,820,260	
3,742,215	3,810,884	3,842,484	4,144,628	4,194,142	4,139,887	
4,408,850	2,395,015	4,276,903	4,510,682	4,624,633	4,870,951	
28,059,410	25,583,220	25,129,780	28,996,258	30,752,407	34,181,217	
<u>\$ 167,321,634</u>	<u>\$ 168,418,152</u>	<u>\$ 171,852,173</u>	<u>\$ 181,155,486</u>	<u>\$ 189,724,711</u>	<u>\$ 188,338,104</u>	
\$ 8,684,928	\$ 9,854,503	\$ 10,420,478	\$ 11,217,971	\$ 10,865,803	\$ 11,619,898	
663,617	410,989	433,674	433,548	251,487	263,898	
20,759,001	20,855,993	21,155,331	21,263,277	21,155,720	21,004,133	
276,481	249,440	299,805	277,457	263,811	285,696	
5,074,372	6,344,399	4,817,043	4,166,600	5,179,449	3,489,218	
459,381	319,840	172,020	352,986	112,856	24,985	
<u>35,917,780</u>	<u>38,035,164</u>	<u>37,298,351</u>	<u>37,711,839</u>	<u>37,829,126</u>	<u>36,687,828</u>	
7,543,075	7,673,408	7,662,036	8,229,702	7,817,428	9,014,090	
11,054,437	11,079,603	10,652,812	10,901,172	11,794,940	13,790,499	
3,275,178	3,312,926	3,779,678	4,205,818	4,534,944	4,644,525	
3,683,752	1,969,200	4,453,337	4,750,930	4,901,857	4,792,493	
-	37,506	39,172	10,110	80,158	8,098	
-	50,078	-	133,573	-	-	
25,556,442	24,122,721	26,587,035	28,231,305	29,129,327	32,249,705	
<u>\$ 61,474,222</u>	<u>\$ 62,157,885</u>	<u>\$ 63,885,386</u>	<u>\$ 65,943,144</u>	<u>\$ 66,958,453</u>	<u>\$ 68,937,533</u>	
\$ (103,344,444)	\$ (104,799,768)	\$ (109,424,042)	\$ (114,447,389)	\$ (121,143,178)	\$ (117,469,059)	
(2,502,968)	(1,460,499)	1,457,255	(764,953)	(1,623,080)	(1,931,512)	
<u>\$ (105,847,412)</u>	<u>\$ (106,260,267)</u>	<u>\$ (107,966,787)</u>	<u>\$ (115,212,342)</u>	<u>\$ (122,766,258)</u>	<u>\$ (119,400,571)</u>	
\$ 84,021,542	\$ 83,715,268	\$ 83,732,818	\$ 84,799,902	\$ 88,389,228	\$ 95,405,170	
11,998,048	13,071,774	14,228,023	15,546,807	16,507,820	18,063,881	
3,937,492	4,035,220	5,201,959	5,386,445	6,229,150	8,107,851	
1,696,044	1,940,852	2,073,274	67,983	1,453,216	1,438,120	
2,758,025	3,177,143	2,092,009	2,324,333	2,389,464	2,036,803	
-	-	-	-	-	(94,116)	
-	2,260,336	-	-	-	-	
<u>104,411,151</u>	<u>108,200,593</u>	<u>107,328,083</u>	<u>108,125,470</u>	<u>114,968,878</u>	<u>124,957,709</u>	
3,988,094	4,142,323	4,309,024	4,444,168	4,602,005	4,877,345	
142,264	149,631	163,094	177,636	225,723	244,505	
216,437	225,485	287,237	(24,289)	259,026	397,117	
35,500	(522,404)	4,000	-	168,472	162,921	
-	-	-	-	-	94,116	
4,382,295	3,995,035	4,763,355	4,597,515	5,255,226	5,776,004	
<u>\$ 108,793,446</u>	<u>\$ 112,195,628</u>	<u>\$ 112,091,438</u>	<u>\$ 112,722,985</u>	<u>\$ 120,224,104</u>	<u>\$ 130,733,713</u>	
\$ 1,066,707	\$ 3,400,825	\$ (2,095,959)	\$ (6,321,919)	\$ (6,174,300)	\$ 7,488,650	
1,879,327	2,534,536	6,220,610	3,832,562	3,632,146	3,844,492	
<u>\$ 2,946,034</u>	<u>\$ 5,935,361</u>	<u>\$ 4,124,651</u>	<u>\$ (2,489,357)</u>	<u>\$ (2,542,154)</u>	<u>\$ 11,333,142</u>	

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

	Fiscal Years									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Restricted	\$ 2,961,143	\$ 1,775,181	\$ 1,438,037	\$ 1,189,823	\$ 1,216,216	\$ 2,722,455	\$ 2,993,967	\$ 3,271,693	\$ 3,589,336	\$ 3,708,927
Assigned	22,385,777	20,249,494	2,349,002	159,900	13,271,925	18,145,965	14,482,549	12,343,887	11,722,166	6,738,955
Unassigned	<u>28,887,248</u>	<u>30,728,649</u>	<u>30,291,603</u>	<u>38,675,681</u>	<u>34,933,700</u>	<u>36,021,439</u>	<u>33,073,659</u>	<u>29,669,216</u>	<u>29,335,340</u>	<u>36,560,866</u>
Total general fund	<u>\$ 54,234,168</u>	<u>\$ 52,753,324</u>	<u>\$ 34,078,642</u>	<u>\$ 40,025,404</u>	<u>\$ 49,421,841</u>	<u>\$ 56,889,859</u>	<u>\$ 50,550,175</u>	<u>\$ 45,284,796</u>	<u>\$ 44,646,842</u>	<u>\$ 47,008,748</u>
All Other Governmental Funds										
Nonspendable	\$ 47,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	4,263,416	5,372,051	7,692,971	9,701,445	11,239,328	11,648,347	11,276,393	14,527,376	17,233,161	16,847,481
Assigned	52,632,979	55,861,205	76,126,011	68,750,220	66,918,888	65,417,987	69,094,990	63,552,623	58,427,895	23,100,174
Unassigned	-	-	-	-	-	(1,075,123)	-	-	-	-
Total all other governmental funds	<u>\$ 56,944,115</u>	<u>\$ 61,233,256</u>	<u>\$ 83,818,982</u>	<u>\$ 78,451,665</u>	<u>\$ 78,158,216</u>	<u>\$ 75,991,211</u>	<u>\$ 80,371,383</u>	<u>\$ 78,079,999</u>	<u>\$ 75,661,056</u>	<u>\$ 39,947,655</u>
Grand Total Governmental Funds	<u>\$ 111,178,283</u>	<u>\$ 113,986,580</u>	<u>\$ 117,897,624</u>	<u>\$ 118,477,069</u>	<u>\$ 127,580,057</u>	<u>\$ 132,881,070</u>	<u>\$ 130,921,558</u>	<u>\$ 123,364,795</u>	<u>120,307,898</u>	<u>86,956,403</u>

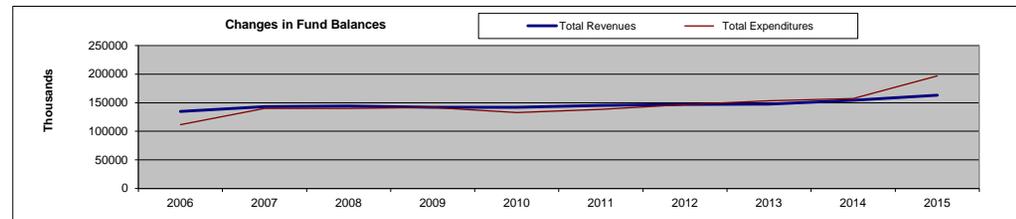
Schedule 4
 Ada County
 Changes in Fund Balances, Governmental Funds,
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Years									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Property Taxes	\$ 71,376,370	\$ 74,823,351	\$ 78,690,959	\$ 81,084,044	\$ 83,818,073	\$ 84,061,312	\$ 84,460,830	\$ 85,200,788	\$ 88,696,710	\$ 95,513,597
Licenses and Permits	1,120,437	1,267,325	1,364,599	1,397,900	1,266,905	1,357,644	1,451,436	1,459,086	1,408,659	1,631,087
Intergovernmental	23,538,621	25,068,508	22,773,467	23,475,100	21,469,293	23,771,233	24,419,045	25,452,838	28,029,275	29,685,935
Charges for Services	28,542,424	28,854,813	29,581,174	28,008,592	27,808,125	28,775,816	30,065,568	31,121,804	30,475,153	30,968,602
Fines and Forfeitures	1,321,227	1,996,638	1,738,443	1,916,172	1,847,861	1,542,318	1,365,628	1,513,577	1,370,067	1,220,426
Miscellaneous	2,397,689	3,193,850	4,501,933	2,449,872	4,071,422	4,006,810	3,262,916	2,609,493	2,973,952	2,764,306
Interest Income	5,946,970	7,620,065	5,850,773	2,977,295	1,932,897	1,709,444	1,856,012	1,627,736	1,520,777	(221,739)
Net Change in Fair Value of Investments	551,582	441,475	(337,454)	737,725	(381,744)	84,402	61,090	(1,518,931)	(189,448)	1,440,765
Total Revenues	134,795,320	143,266,025	144,163,894	142,046,700	141,832,832	145,308,979	146,942,525	147,466,391	154,285,145	163,002,979
Expenditures										
General Government	45,068,796	48,903,489	54,064,422	54,291,715	53,306,533	51,833,010	55,684,557	59,656,125	62,959,158	65,622,107
Public Safety	47,795,451	50,647,989	56,848,717	62,361,569	60,118,064	62,303,788	64,698,759	67,345,531	73,853,150	74,332,774
Sanitation	1,219,396	1,889,501	1,959,076	2,214,515	2,302,103	1,993,245	1,972,854	1,995,693	1,965,653	2,013,518
Recreational and Cultural	750,010	713,009	734,038	948,947	710,245	727,596	578,605	601,178	748,768	790,690
Education	185,584	230,756	153,879	-	-	-	-	-	-	-
Health and Welfare	5,677,477	6,195,072	7,253,842	9,598,295	7,732,560	12,570,816	10,458,699	11,599,625	9,429,769	8,307,923
Community Infrastructure	-	-	-	-	-	-	-	-	-	321,213
Capital Outlay	8,235,136	28,491,005	15,625,440	8,423,950	4,506,044	4,564,967	8,850,103	7,321,002	3,054,923	8,599,680
Debt Service										
Interest	2,061,611	2,714,185	1,974,928	1,953,264	2,204,295	2,158,989	2,043,022	1,911,736	1,716,213	1,326,598
Principal	682,336	394,338	1,510,000	1,675,000	1,850,000	2,415,000	2,665,000	3,025,000	3,330,000	35,350,000
Total expenditures	111,675,797	140,179,344	140,124,342	141,467,255	132,729,844	138,567,411	146,951,599	153,455,890	157,057,634	196,664,503
Excess of revenues over (under) expenditures	23,119,523	3,086,681	4,039,552	579,445	9,102,988	6,741,568	(9,074)	(5,989,499)	(2,772,489)	(33,661,524)
Other Financing Sources (Uses)										
Proceeds from sale (1)	908,779	-	-	-	-	-	-	-	-	-
Transfers in	16,372,819	27,285,697	39,379,319	5,962,638	3,829,413	2,444,485	8,029,146	1,312,238	4,685,387	15,139,240
Transfers out	(16,812,237)	(27,564,081)	(39,507,827)	(5,962,638)	(3,829,413)	(3,885,040)	(9,979,584)	(2,879,502)	(4,969,795)	(15,210,011)
Bond proceeds	-	-	-	-	-	-	-	-	-	380,800
Total other financing sources (uses)	469,361	(278,384)	(128,508)	-	-	(1,440,555)	(1,950,438)	(1,567,264)	(284,408)	310,029
Net change in fund balances	\$ 23,588,884	\$ 2,808,297	\$ 3,911,044	\$ 579,445	\$ 9,102,988	\$ 5,301,013	\$ (1,959,512)	\$ (7,556,763)	\$ (3,056,897)	\$ (33,351,495)
Debt service as a percentage of noncapital expenditures (2)	2.7%	2.8%	2.8%	2.7%	3.2%	3.4%	3.4%	3.4%	3.3%	19.5%

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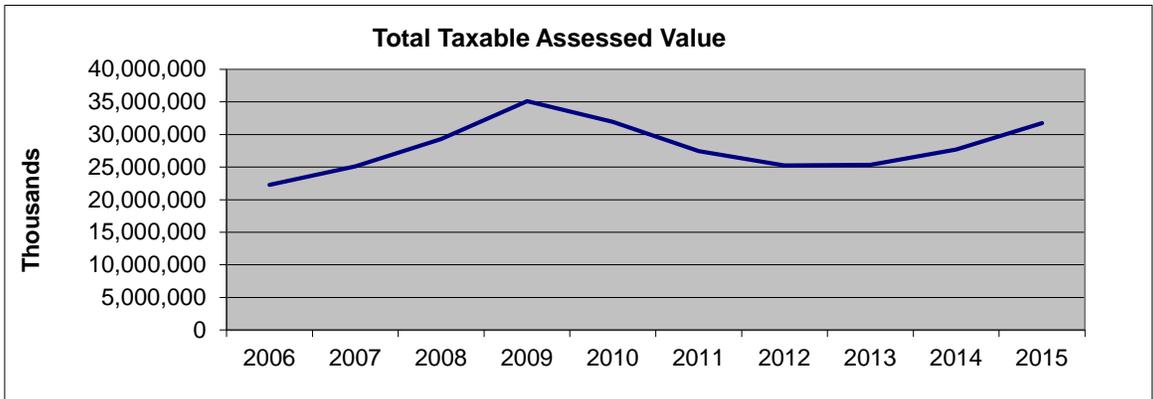
(1) Proceeds from sale of real property
 Proceeds from sale of land

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



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

Fiscal Year	Real Property	⁽³⁾ Personal Property	Mobile Home Property	Public Utilities	Total Actual Value	⁽²⁾ Less: Homeowner Tax Exemption	Total Taxable Assessed Value	Total Direct Tax Rate
2006	\$ 27,462,027	\$ 1,095,288	\$ 77,413	\$ 573,664	\$ 29,208,391	\$ 4,084,464	\$ 25,123,927	\$ 3.10
2007	34,046,274	1,264,355	68,126	570,031	35,948,786	6,622,739	29,326,047	2.82
2008	41,118,797	1,442,401	67,227	604,277	43,232,702	8,123,941	35,108,762	2.52
2009	42,835,490	1,501,000	68,601	651,623	45,056,714	9,039,771	36,016,943	2.56
2010	38,415,658	1,572,854	59,756	650,489	40,698,757	8,769,962	31,928,795	2.93
2011	33,479,770	1,297,866	52,404	631,305	35,461,345	8,001,348	27,459,997	3.39
2012	30,484,252	1,203,166	48,295	701,621	32,437,334	7,171,652	25,265,682	3.70
2013	30,198,562	1,209,710	45,551	711,453	32,165,276	6,816,148	25,349,128	3.74
2014	32,925,255	1,147,483	46,242	686,358	34,805,338	7,131,066	27,674,272	3.56
2015	37,746,378	1,124,068	48,589	705,318	39,624,353	7,894,125	31,730,228	3.35



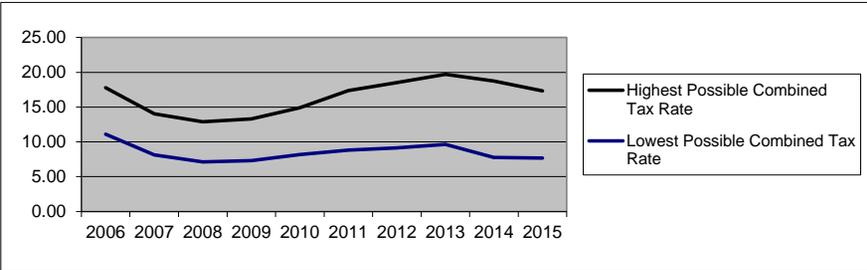
Notes:

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

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County direct rates										
General	\$ 2.83	\$ 2.56	\$ 2.28	\$ 2.30	\$ 2.63	\$ 3.06	\$ 3.32	\$ 3.36	\$ 3.20	\$ 3.02
Emergency Medical Services	0.12	0.11	0.10	0.11	0.13	0.15	0.17	0.18	0.17	0.14
Pest Extermination	0.12	0.12	0.11	0.12	0.14	0.15	0.17	0.16	0.16	0.16
Mosquito Abatement	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.03	0.03
Total Direct rate	3.10	2.82	2.52	2.56	2.93	3.39	3.70	3.74	3.56	3.35
Ada County Highway district rate	1.01	0.95	0.87	0.91	1.02	1.19	1.29	1.29	1.19	1.08
City rates										
Boise	5.74	5.49	5.03	5.15	5.87	6.98	7.78	8.32	8.04	7.48
Eagle	1.01	0.86	0.78	0.83	1.00	1.01	1.01	1.01	0.86	0.86
Garden City	3.07	2.93	2.70	2.72	2.99	3.57	4.06	4.24	3.93	3.72
Kuna	2.18	2.11	1.94	2.06	2.60	3.16	3.63	4.01	3.74	3.20
Meridian	3.01	2.81	2.67	2.86	3.49	4.09	4.48	4.55	4.26	4.01
Star	2.39	2.18	1.82	2.04	2.73	3.16	3.58	3.49	3.00	2.51
Average of the 6 City rates	2.90	2.73	2.49	2.61	3.11	3.66	4.09	4.27	3.97	3.63
School district rates ⁽¹⁾										
College of Western Idaho ⁽²⁾	n/a	n/a	n/a	0.11	0.13	0.16	0.18	0.19	0.18	0.17
Boise Ind School Dist #1	7.92	4.74	4.43	4.56	4.92	5.58	5.50	6.11	5.71	5.23
Meridian Jt School Dist #2	6.56	3.89	3.65	3.58	3.51	3.49	3.40	4.60	4.64	4.09
Kuna Jt School Dist #3	6.48	3.86	3.32	3.33	4.63	5.03	4.79	7.86	7.41	6.65
Melba Jt School Dist #136	7.98	5.41	5.35	5.34	4.92	5.00	5.51	4.46	2.85	3.08
Average Rate of 8 Fire districts	1.53	1.54	1.44	1.54	1.74	1.96	2.09	2.11	2.08	1.94
Average Rate of 3 Library districts	0.55	0.53	0.46	0.50	0.58	0.66	0.66	0.66	0.66	0.60
Average Rate of 7 Cemetery districts	0.07	0.07	0.06	0.06	0.07	0.07	0.08	0.08	0.08	0.08
Average Rate of 2 Sewer districts ⁽³⁾	0.26	0.24	0.22	0.24	0.33	0.39	1.62	1.68	1.48	0.23
Average Rate of Miscellaneous districts	0.09	0.08	0.07	0.08	0.09	0.11	0.11	0.12	0.12	0.11
Highest Possible Combined Tax Rate	17.80	14.03	12.87	13.29	14.91	17.37	18.53	19.72	18.76	17.35
Lowest Possible Combined Tax Rate	11.10	8.12	7.13	7.33	8.18	8.82	9.14	9.64	7.75	7.66

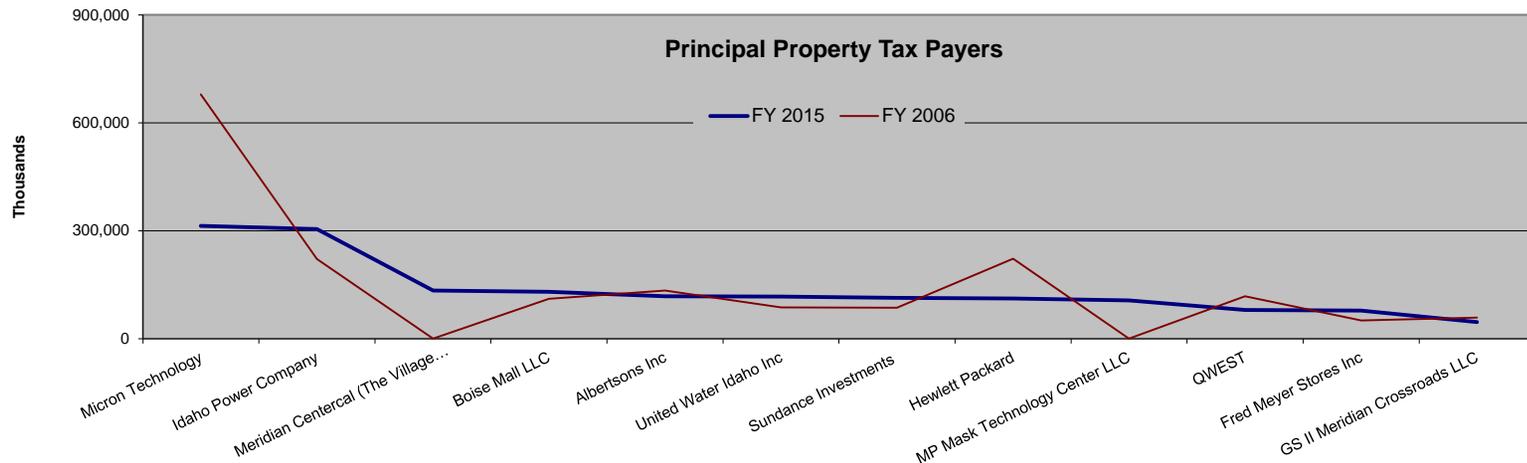
- (1) By special Idaho legislative session in 2006, funding for all School District's Maintenance & Operations changed it's revenue source from levy to a one cent state sales tax increase. Also, public support for tax relief caused other Districts to request lower funding amounts.
- (2) A new district,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



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

Taxpayer	Type of Business	Fiscal Year 2015			Fiscal Year 2006		
		Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value
Micron Technology	Electronics Manufacturer	\$ 313,474,800	1	0.99 %	\$ 679,470,300	1	2.70 %
Idaho Power Company	Electric Utility	305,020,645	2	0.96	221,500,590	3	0.88
Meridian Centercal (The Village at Meridian)	Real Estate Holding	133,982,300	3	0.42	-----	----	----
Boise Mall LLC	Real Estate Holding	130,099,100	4	0.41	110,787,000	6	0.44
Albertsons Inc	Retail Grocery	117,543,500	5	0.37	133,411,600	4	0.53
United Water Idaho Inc	Water Utility	116,700,005	6	0.37	86,695,730	7	0.35
Sundance Investments	Commercial Construction	113,133,900	7	0.36	86,409,200	8	0.34
Hewlett Packard	Electronics Manufacturer	111,859,600	8	0.35	222,052,000	2	0.88
MP Mask Technology Center LLC	Electronics Manufacturer	105,955,800	9	0.33	-----	----	----
QWEST	Telephone Utility	79,405,148	10	0.25	117,897,713	5	0.47
Fred Meyer Stores Inc	Retail Grocery	78,275,100 ⁽¹⁾	----	----	50,614,300	10	0.20
GS II Meridian Crossroads LLC	Real Estate Holding	46,418,200 ⁽¹⁾	----	----	58,266,900	9	0.23
Ten Largest Taxpayers		1,527,174,798		4.81 %	1,767,105,333		7.03 %
All Other Taxpayers		30,203,052,652		95.19 %	23,356,821,736		92.97 %
Total Ada County Market Valuation		\$ 31,730,227,450		100.00 %	\$ 25,123,927,069		100.00 %

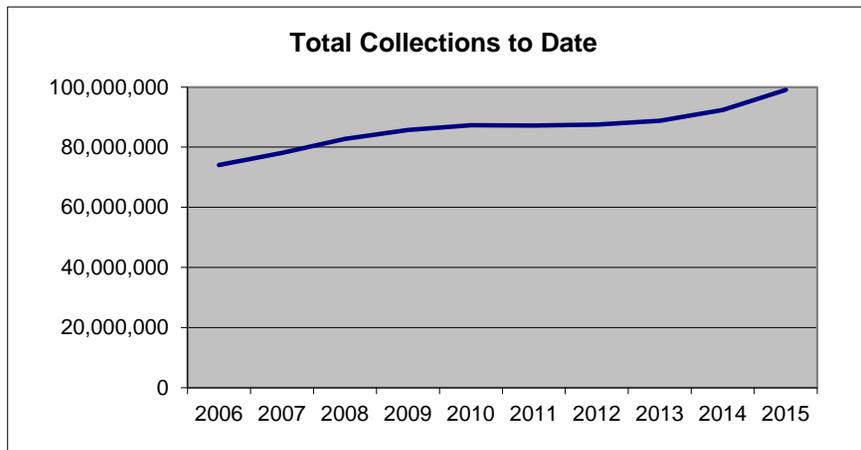
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(1) Taxable Assessed Valuation for Informational puposes only. Not used to calculate Ten Largest Taxpayers total valuation, but is included in total for All Other Taxpayers.

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

Fiscal Year Ended Sept 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	\$ 74,121,204	\$ 73,457,192	99.10 %	\$ 623,050	\$ 74,080,242	99.94 %
2007	78,254,651	77,198,247	98.65	846,824	78,045,071	99.73
2008	83,063,301	81,224,050	97.79	1,518,609	82,742,659	99.61
2009	86,148,471	83,321,611	96.72	2,434,499	85,756,110	99.54
2010	87,575,480	85,215,903	97.31	2,056,429	87,272,332	99.65
2011	87,408,655	85,532,876	97.85	1,673,499	87,206,375	99.77
2012	87,718,521	86,245,350	98.32	1,228,038	87,473,388	99.72
2013	89,114,534	87,818,040	98.55	919,266	88,737,306	99.58
2014	92,962,182	91,874,310	98.83	519,745	92,394,055	99.39
2015	100,147,405	99,030,085	98.88	-	99,030,085	98.88



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

Fiscal Year	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		Total Primary Government	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
	Gross Bonded Debt	Capital Leases ⁽¹⁾	Gross Bonded Debt	Capital Leases			
2006	\$ -	\$ 52,784	\$ -	\$ -	\$ 52,784	0.39 %	\$ 153
2007	-	51,820	-	-	51,820	0.35	144
2008	-	50,310	-	-	50,310	0.31	135
2009	-	48,635	-	-	48,635	0.30	128
2010	-	46,785	-	-	46,785	0.31	122
2011	-	44,370	-	-	44,370	0.29	113
2012	-	41,705	-	-	41,705	0.26	104
2013	-	38,680	-	-	38,680	0.23	95
2014	-	35,350	-	-	35,350	0.20	85
2015	-	-	-	-	-	0.00	0

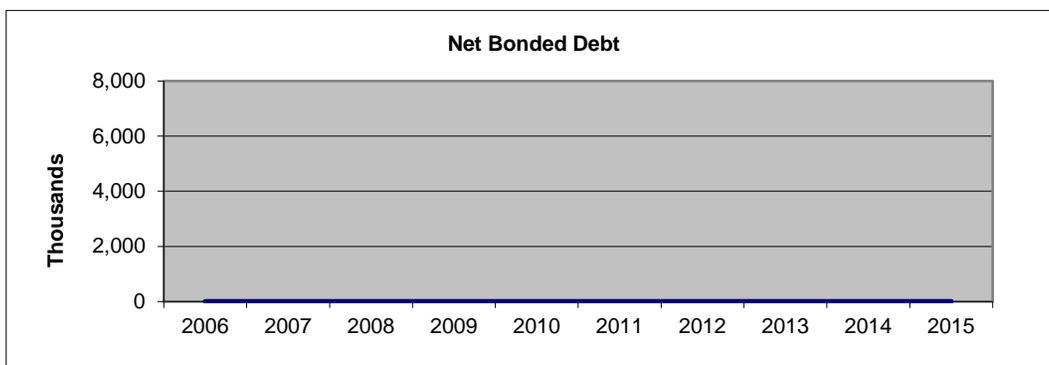
Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

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

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

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

Fiscal Year	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value ⁽¹⁾ of Property	Per Capita ⁽²⁾
2006	0	0	0	0.00	0
2007	0	0	0	0.00	0
2008	0	0	0	0.00	0
2009	0	0	0	0.00	0
2010	0	0	0	0.00	0
2011	0	0	0	0.00	0
2012	0	0	0	0.00	0
2013	0	0	0	0.00	0
2014	0	0	0	0.00	0
2015	0	0	0	0.00	0



Notes:

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

Schedule 11
 Ada County
 Direct and Overlapping Governmental Activities Debt,
 As of September 30, 2015
 (dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Overlapping Debt
<i>Overlapping Bonded Indebtedness:</i>			
School District No. 1	\$ 63,325	99.998 %	\$ 63,324
School District No. 2	201,135	99.075 %	199,275
School District No. 3	35,586	84.538 %	30,084
School District No. 136J	10,375	19.659 %	2,040
Boise City	89,002	100.000 %	89,002
Eagle City	1,620	100.000 %	1,620
Garden City	1,490	100.000 %	1,490
Eagle Sewer	4,192	100.000 %	4,192
Kuna Library	195	84.538 %	165
Total direct and overlapping debt	<u>\$ 406,920</u>		<u>\$ 391,190</u>

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

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

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

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

Legal Debt Margin Calculation for Fiscal Year 2015	
Maximum Property Tax for Ada County Governmental Funds	\$116,824
Debt Limit (could exceed above with 2/3 vote of qualified electors)	\$116,824
Debt applicable to limit:	
General obligation bonds	-
Less: amount set aside for repayment of debt	-
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$116,824</u>

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit ⁽¹⁾	\$ 68,494	\$ 75,407	\$ 82,576	\$ 87,879	\$ 91,895	\$ 98,566	\$ 101,987	\$ 106,086	\$ 111,279	\$ 116,824
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>						
Legal debt margin	<u>\$ 68,494</u>	<u>\$ 75,407</u>	<u>\$ 82,576</u>	<u>\$ 87,879</u>	<u>\$ 91,895</u>	<u>\$ 98,566</u>	<u>\$ 101,987</u>	<u>\$ 106,086</u>	<u>\$ 111,279</u>	<u>\$ 116,824</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

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

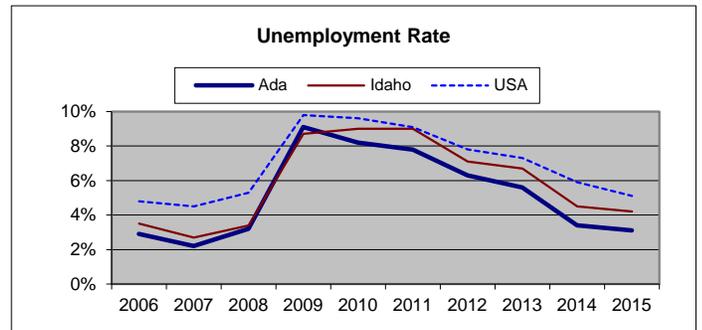
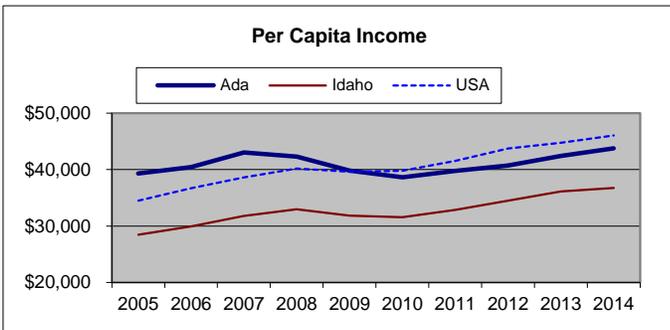
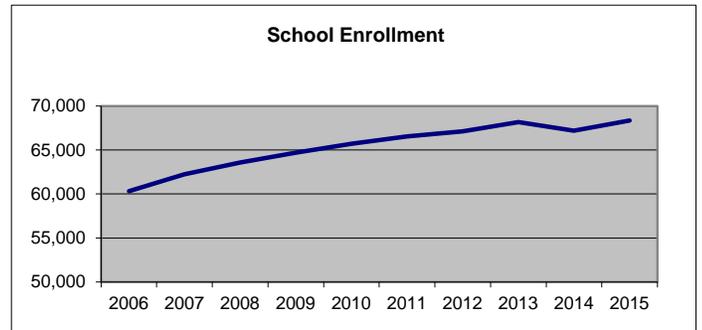
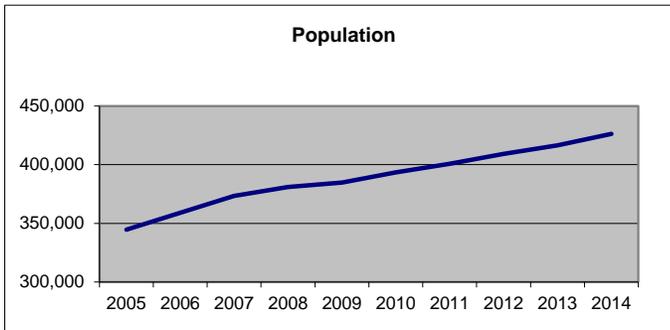
Fiscal Year	Courthouse Corridor Capital Lease											
	Sales	Rent	Bldg. Sales	Charge	Gen'l		Less:	Net	Debt Service		Coverage	
	Tax	Savings	& Lease Revenue	for Services	Interest	Fund Bal. Transfer	Total Revenue	Operating Expenses	Available Revenue	Principal		Interest
2006	2,000	145	500	955	1,231	-	4,831	27	4,804	682	2,062	1.75
2007	2,000	148	500	1,054	3,600	-	7,302	25	7,277	394	2,714	2.34
2008	2,000	121	500	1,072	1,464	2,675	7,832	25	7,807	1,510	1,975	2.24
2009	2,000	124	500	1,106	1,565	-	5,295	25	5,270	1,675	1,953	1.45
2010	2,000	128	500	1,100	574	-	4,302	25	4,277	1,850	2,204	1.06
2011 ⁽¹⁾	-	-	500	990	645	-	2,135	2	2,133	2,415	2,159	0.47
2012	-	-	500	940	654	-	2,094	-	2,094	2,665	2,043	0.44
2013	-	-	500	875	(40)	-	1,335	-	1,335	3,025	1,912	0.27
2014 ⁽²⁾	-	-	500	201	499	(4,000)	(2,800)	-	(2,800)	3,330	1,716	-0.55
2015 ⁽³⁾	-	-	-	185	386	(6,175)	(5,604)	79	(5,683)	35,350	1,326	-0.15

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

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

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

Calendar Year	Population ⁽¹⁾	Personal Income <i>(in thousands of dollars)</i> ⁽²⁾	Per Capita Personal Income ⁽²⁾	Median Age ⁽³⁾	Fiscal Year	School Enrollment ⁽⁴⁾	Unemployment Rate ⁽⁵⁾
2005	344,727	13,575,500	39,302	34.9	2006	60,326	2.9
2006	359,035	14,626,750	40,445	34.6	2007	62,249	2.2
2007	373,406	16,056,425	43,028	34.6	2008	63,594	3.2
2008	380,920	16,036,284	42,273	34.7	2009	64,714	9.1
2009	384,656	15,319,574	39,827	34.3	2010	65,706	8.2
2010	393,531	15,200,836	38,633	35.0	2011	66,564	7.8
2011	400,842	15,927,071	39,734	35.2	2012	67,133	6.3
2012	409,061	16,665,376	40,741	35.4	2013	68,191	5.6
2013	416,464	17,656,163	42,395	36.2	2014	67,191	3.4
2014	426,236	18,642,514	43,738	36.4	2015	68,354	3.1



Notes:

Calendar Year is from January to December. For example, the last Calendar Year shown above (2014) is from 1/1/14 - 12/31/14.

Fiscal Year is from October to September. For example, the last Fiscal Year shown above (2015) is from 10/1/14 - 9/30/15.

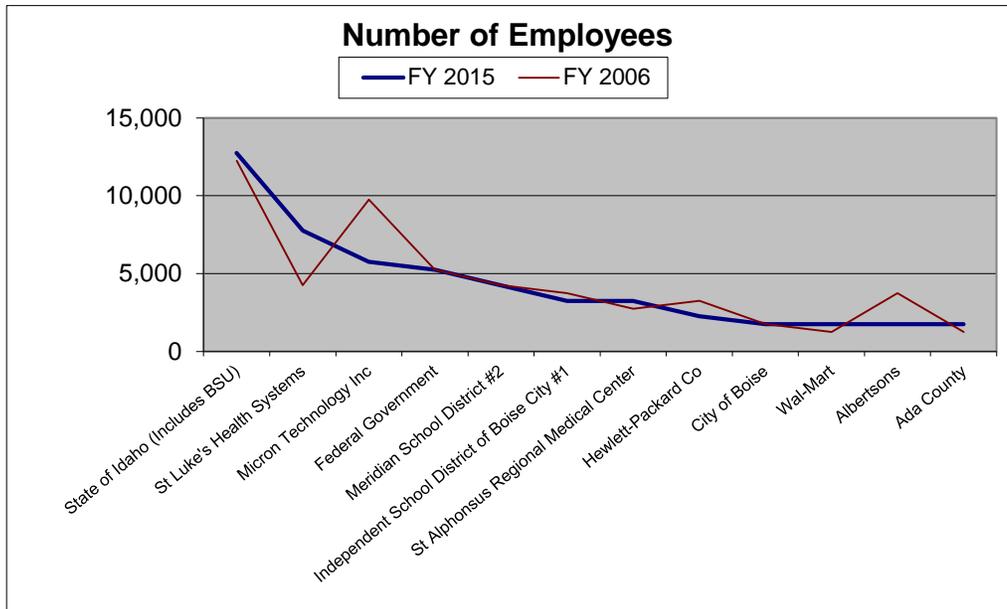
Sources:

- (1) Population Division, U.S. Census Bureau for July 1, 2014, release date September, 2015.
- (2) Bureau of Economic Accounts (BEA) for 2014, release date November 19, 2015.
- (3) U.S. Census Bureau American Community Survey for 2014, release date September 17, 2015.
- (4) Idaho State Dept of Education for the 2014-2015 School Year.
- (5) Idaho Department of Labor, Public Affairs. Beginning fiscal 2009, the reported unemployment rate changed from a 12 month average to the single last month of the fiscal year (FY 2015 = September 2015). This provides a better reflection of the present economy.

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

Employer	Fiscal Year 2015			Fiscal Year 2006		
	Employees	Rank	Percentage of Total County Employment ⁽¹⁾	Employees	Rank	Percentage of Total County Employment ⁽¹⁾
State of Idaho (Includes BSU)	12,500 - 13,000	1	5.37%	12,000 - 12,500	1	5.84%
St Luke's Health Systems	7,500 - 8,000	2	3.26%	4,000 - 4,500	4	2.02%
Micron Technology Inc	5,500 - 6,000	3	2.42%	9,500 - 10,000	2	4.65%
Federal Government	5,000 - 5,500	4	2.21%	5,000 - 5,500	3	2.50%
Meridian School District #2	4,000 - 4,500	5	1.79%	4,000 - 4,500	4	2.02%
Independent School District of Boise City #1	3,000 - 3,500	6	1.37%	3,500 - 4,000	6	1.79%
St Alphonsus Regional Medical Center	3,000 - 3,500	6	1.37%	2,500 - 3,000	9	1.31%
Hewlett-Packard Co	2,000 - 2,500	8	0.95%	3,000 - 3,500	8	1.55%
City of Boise	1,500 - 2,000	10	0.74%	1,500 - 2,000	10	0.83%
Wal-Mart	1,500 - 2,000	10	0.74%	1,000 - 1,500	-	0.60%
Albertsons	1,500 - 2,000	10	0.74%	3,500 - 4,000	6	1.79%
Ada County	1,500 - 2,000	10	0.74%	1,000 - 1,500	-	0.60%
Totals	48,500 - 54,500		21.70%	50,500 - 56,500		25.50%

Total Number of Ada County Nonfarm Jobs 237,600 209,900



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

Source: Idaho Department of Labor, Communications & Research Bureau
 December 3, 2015

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities										
General Government										
Clerk/Auditor	129	136	136	133	133	136	141	144	139	139
Treasurer	12	12	12	12	12	12	14	14	14	12
Assessor	11	12	12	12	11	11	9	11	11	11
Prosecutor	123	130	139	140	132	135	137	138	139	139
Motor Veh.	47	48	51	42	39	38	38	38	38	38
Operations	31	34	34	33	33	33	36	36	36	36
Information Technology	41	44	43	43	43	43	46	46	45	45
Development Services	59	54	37	21	19	18	19	22	22	22
Public Defender	50	55	58	59	58	60	63	67	67	67
Ad Valorem	46	46	47	45	45	44	44	44	44	44
District Court	79	88	88	88	83	84	92	99	100	99
Other	28	28	29	27	27	26	29	27	30	29
Public Safety										
Sheriff	512	526	593	577	577	595	611	631	637	629
Juvenile	128	125	143	130	130	131	139	139	138	137
Other	22	23	27	28	27	28	33	33	33	35
Sanitation										
Weed	17	17	20	20	21	17	20	19	19	19
Health & Welfare										
Charities	22	21	22	21	22	23	23	23	22	22
Recreation & Culture										
Parks & Waterways	7	6	5	5	5	6	6	5	6	6
Total Governmental Activities	1,364	1,405	1,496	1,436	1,417	1,440	1,500	1,536	1,540	1,529
Business-type Activities										
Emerg Medical Svcs	110	127	122	122	122	123	126	127	127	127
Solid Waste Mgmt	12	12	12	12	13	12	14	16	16	16
Western Idaho Fair	16	14	14	14	14	14	14	14	14	14
Billing Services	-	-	-	-	-	-	-	-	-	3
Total Business-Type Activities	138	153	148	148	149	149	154	157	157	160
Grand Total	1,502	1,558	1,644	1,584	1,566	1,589	1,654	1,693	1,697	1,689

Source: Ada County Auditors Office

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

Function/Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities:										
General government										
Number of recorded documents	209,802	181,285	145,792	140,572	124,804	110,723	131,044	148,428	107,584	116,341
Primary election, May										
Number of registered voters at cutoff	179,457	-----	184,624	-----	198,302	-----	204,112	-----	203,963	-----
Additional election day registrants	2,892	-----	2,562	-----	3,011	-----	1,544	-----	3,259	-----
Percentage voting in:	21.2%	-----	21.1%	-----	21.8%	-----	16.4%	-----	21.3%	-----
General election, November										
Number of registered voters at cutoff	-----	181,741	-----	194,758	-----	200,250	-----	212,950	-----	209,431
Additional election day registrants	-----	20,332	-----	38,279	-----	15,107	-----	38,517	-----	17,205
Percentage voting in:	-----	61.1%	-----	78.0%	-----	56.7%	-----	73.2%	-----	57.8%
Building permits issued (outside cities)										
Residential	1,359	598	459	176	193	160	308	431	396	404
Commercial	31	37	19	8	3	13	12	5	20	17
Combined value of Building permits (in 1,000's)	\$ 323,530	\$ 169,064	\$ 117,609	\$ 37,753	\$ 45,108	\$ 34,305	\$ 62,915	\$ 91,399	\$ 102,231	\$ 139,293
County-wide new construction value (in 1,000's)	\$ 1,720,591	\$ 1,952,266	\$ 1,311,835	\$ 701,031	\$ 370,451	\$ 259,291	\$ 291,989	\$ 482,194	\$ 809,255	\$ 904,363
Number of Taxable property parcels assessed	178,567	186,359	186,806	190,097	189,734	190,236	191,154	191,186	192,659	194,621
Motor vehicles registered (Calendar Year) (1)	311,451	309,164	311,489	299,807	312,324	317,490	361,810	333,918	345,203	n/a
Drivers licenses in force (Calendar Year) (1)	251,822	259,768	265,195	269,456	274,164	280,056	285,790	292,728	298,696	n/a
Sanitation										
Acres sprayed for weed control	5,800	6,000	4,272	3,261	5,915	4,535	3,601	3,980	2,542	2,466
Acres sprayed for pest control	50,000	76,000	106,668	125,548	42,322	51,927	37,022	14,145	7,611	9,357
Acres sprayed for mosquito abatement (2)	141,526	48,939	68,135	105,609	57,744	54,258	56,651	105,262	78,865	98,584
Public Safety										
Traffic violations issued	61,729	63,682	68,311	62,648	61,276	60,358	66,533	57,717	59,765	51,312
Physical arrests	26,704	24,857	25,038	24,672	21,502	20,455	18,647	16,599	17,042	16,782
Average jail population	916	923	946	887	879	892	865	787	865	857
Health and welfare										
Number of cases processed	2,075	2,401	2,485	2,477	2,893	2,699	2,605	2,590	2,177	1,983
Recreational and cultural										
Barber Park Number of Visitors (3)	75,747	94,253	127,507	111,338	113,275	110,800	111,399	159,136	154,491	165,845
Education										
Amount of tuition assistance to county residents for community college (4)	\$ 185,584	\$ 230,756	\$ 153,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business-type activities:										
Number of emergency responses	20,147	21,221	22,803	20,018	21,157	22,370	22,132	23,365	24,328	25,981
Cubic Yards / Tons deposited at landfill (in 1,000's) (5)	1,846	1,917	1,580	1,340	1,211	1,195	1,177	1,198	1,263	447
Western Idaho Fair attendance	228,836	243,610	232,674	225,046	217,769	224,731	233,523	222,461	223,335	233,140

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- (1) Calendar year information for 2015 not available as of September 30, 2015
- (2) In 2006, Ada County had the highest number of West Nile reported cases in the nation. An emergency aerial application covering 84,366 acres was completed.
- (3) In 2008, off season and event center users were tracked and counted for the first time. In 2013, shuttle riders were tracked and counted for the first time.
- (4) Beginning with the fall semester of 2008, tuition assistance has been discontinued due to the formation of local taxing district College of Western Idaho.
- (5) In 2015, data collection changed from volume (cubic yards) to weight (tonnage received). Note: In 2015, two-thirds of trash deposited was compacted waste.

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

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

Function/Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities:										
General Government										
Land (acres) ⁽¹⁾	27	27	32	27	27	27	284	284	284	284
Buildings	5	6	7	8	8	9	9	9	9	9
Vehicles	14	17	16	15	15	16	16	16	16	16
Public Safety										
Land (acres)	28	28	28	29	29	29	29	29	29	29
Buildings	11	11	11	11	11	11	11	11	11	11
Patrol Vehicles	96	97	106	115	116	119	122	118	132	136
Other Vehicles	27	33	39	42	40	42	47	49	52	50
Boats	2	2	3	3	3	2	3	3	3	3
Sanitation										
Land (acres)	2	2	2	2	2	2	2	2	2	2
Buildings	0	3	3	3	3	3	3	3	3	3
Vehicles	9	11	12	13	14	14	16	17	19	21
Recreational and Cultural										
Land (acres)	82	82	82	106	106	106	106	124	124	124
Buildings	4	5	5	5	5	5	5	5	5	5
Vehicles	2	2	2	2	2	2	2	2	2	2
Boats	1	1	1	1	1	1	1	1	1	1
Business-type activities:										
Emergency Medical Services										
Land (acres)	0	0	1	3	4	4	4	4	4	4
Buildings	4	4	6	5	5	8	8	7	7	8
Ambulances	23	24	26	27	26	26	28	30	29	31
Other Vehicles	9	9	10	10	10	12	13	14	16	18
Solid Waste Management										
Land (acres)	2,716	2,716	2,716	2,716	2,716	2,716	2,716	2,716	2,667	2,667
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	4	4	4	4	4	7	6	7	6	7
Western Idaho Fair										
Land (acres)	240	240	240	240	240	240	240	240	240	240
Buildings	13	13	13	13	13	13	13	13	13	13
Vehicles	2	2	2	2	2	2	2	2	2	2

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

Source: Capital Asset Reports and Various County Departments

SINGLE AUDIT

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and in standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho, (County) as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 28, 2015.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. Findings 2015-A and 2015-B.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. Finding 2015-C.

Compliance and Other Matters

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

Purpose of this Report

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

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

Boise, Idaho
December 28, 2015



Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control over Compliance Required by OMB Circular A-133

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

Report on Compliance for Each Major Federal Program

We have audited Ada County, Idaho's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of Ada County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ada County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, Ada County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended September 30, 2015.

Report on Internal Control over Compliance

Management of Ada County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ada County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing

procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the Ada County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

Boise, Idaho
December 28, 2015

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<i>Department of Agriculture</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Superintendent of Public Instruction:</u>			
Cash Assistance:			
School Breakfast Program (a)	10.553	2015IN109947	\$ 21,249
National School Lunch Program (a)	10.555	2015IN109947	38,564
Non-Cash Assistance (Commodities):			
National School Lunch Program (a)	10.555	2015IN109947	<u>4,744</u>
Total Department of Agriculture			<u>64,557</u>
 <i>Department of the Interior-Bureau of Land Mgmt.</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Department of Agriculture:</u>			
Invasive and Noxious Plant Management	15.230	L11AC20096	<u>1,843</u>
 <i>Department of the Interior-National Park Service</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Department of Historic Preservation:</u>			
Historic Preservation Fund Grants-In-Aid	15.904	P15-AF-00041	<u>4,000</u>
 <i>Department of Justice</i>			
Violence Against Women Act Court Training and Improvement	16.013	2013-FL-AX-0002	172,672
Violence Against Women Act Court Training and Improvement- Mentor Court	16.013	2013-FL-AX-0004	41,709
Violence Against Women Act Court Training and Improvement - Total	16.013		<u>214,381</u>
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2011-EW-AX-K003	49,057
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program - Prosecutor	16.590	2013-WE-AX-0048	65,724
State Criminal Alien Assistance Program	16.606	2014-H2114-ID-AP	25,556
 <u>Pass Through Payments From</u>			
<u>City of Boise:</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0694 2014-DJ-BX-1061	27,290

(continued)

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<u>Pass Through Payments From State of Idaho</u>			
<u>Department of Juvenile Corrections:</u>			
Juvenile Accountability Block Grant	16.523	12-JA41-01 13-JA41-01	14,235
Juvenile Justice & Delinquency Prevention-Allocation to States	16.540	12-JJ41-01	<u>9,799</u>
Total Department of Justice			<u>406,042</u>
<i>Department of Transportation</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Department of Transportation:</u>			
Highway Planning & Construction	20.205	V159410 V149170	<u>1,167</u>
<i>Department of Health & Human Services</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Department of Health and Welfare:</u>			
National Bioterrorism Hospital Preparedness Program - Coroner	93.889	-	167
National Bioterrorism Hospital Preparedness Program - EMS	93.889	-	<u>8,098</u>
Total Department of Health & Human Services			<u>8,265</u>
<i>Executive Office of the President</i>			
<u>Pass Through Payments From State of Oregon</u>			
<u>Office of National Drug Control Policy:</u>			
High Intensity Drug Trafficking Areas Program	95.001	G14OR0002A	<u>28,347</u>
<i>United States Coast Guard</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Department of Parks and Recreation:</u>			
Boating Safety Financial Assistance	97.012	-	<u>24,621</u>
<i>Department of Homeland Security</i>			
<u>Pass Through Payments From State of Idaho</u>			
<u>Military Division:</u>			
Emergency Management Performance Grant	97.042	EMW-2014-EP-00058 EMW-2015-SS-00091	217,354
Homeland Security Grant Program - Pre-Disaster Mitigation	97.047	002	13,125
Homeland Security Grant Program - State Preparedness Equipment Grant	97.067	EMW-2013-SS-00149 EMW-2014-SS-00084	88,893

ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
Homeland Security Grant Program - Training & Exercise	97.067	EMW-2013-SS-00149	156
Homeland Security Grant Program - Training & Exercise Shared	97.067	EMW-2013-SS-00149	30,173
Homeland Security Grant Program - 2013 Homeland Security	97.067	EMW-2013-SS-00149	23,584
Homeland Security Grant Program - 2014 Homeland Security	97.067	EMW-2014-SS-00084	<u>37,785</u>
Homeland Security Grant Program - Total	97.067		180,591
Total Department of Homeland Security			<u>411,070</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 949,912</u>

(a) School Lunch Cluster - \$64,557

See Notes to the Schedule of Expenditures of Federal Awards.

ADA COUNTY, IDAHO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

1. The Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Ada County, Idaho. The reporting entity is defined in Note I-A to the County's basic financial statements.
2. The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting as described in Note I-C to the County's basic financial statements.
3. The major programs are identified in the Schedule of Findings and Questioned Costs.

ADA COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2015

SECTION I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.013	Violence Against Women Act – Court Training and Improvement
97.042	Emergency Management Performance Grant

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
Auditee qualified as low-risk auditee?	Yes

SECTION II - Financial Statement Findings

2015-A

Criteria:

A system of internal controls and segregation of duties should be in place to prevent errors and misappropriation of assets within the Public Administration function within the Ada County Treasurer's Office.

Condition:

The Public Administration function lacks documented policies and procedures, proper segregation of duties, and an internal control structure that would prevent errors and misappropriation of assets.

Effect:

A fraudulent misappropriation of assets \$31,349.31 occurred within the Public Administration function. Additionally personal property was not properly labeled and tracked and there was not documentation supporting certain transactions within the Public Administration function.

Cause:

A proper internal control system that includes documented policies and procedures, proper segregation of duties, and an internal control structure that would prevent errors and misappropriation of assets has not been implemented in the Public Administration Function. The Public Administration function has assumed the responsibility of collecting, maintaining, and disposing of assets with internal resources.

Recommendation:

We recommend a proper internal control system be implemented in the Public Administration Function which includes documented policies and procedures, proper segregation of duties, and an internal control structure that would prevent errors and misappropriation of assets. The Public Administration function should consider contracting with third parties to outsource the responsibility of collecting, maintaining, and disposing of assets thereby reducing the reliance and inherent limitation on internal resources.

2015-B

Criteria:

A system of internal controls and segregation of duties should be in place to prevent errors and misappropriation of assets within the Ada County Treasurer's Office.

Condition:

The functions within the Ada County Treasurer's Office lacks documented policies and procedures, proper segregation of duties, and an internal control structure that would prevent errors and misappropriation of assets.

Effect:

The effects include lack of timely completion and review of bank account reconciliations, multiple personnel having access to multiple systems and authorizations which circumvents the authorization controls within the various IT systems, the same person performing incompatible functions for proper segregation of duties, and high levels of employee turnover resulting in inexperienced personnel performing functions with limited documented policies and procedures.

Cause:

A proper internal control system that includes documented policies and procedures, proper segregation of duties, and an internal control structure that would prevent errors and misappropriation of assets has not been implemented in the Ada County Treasurer's Office.

Recommendation:

We recommend a proper internal control system be implemented in the Ada County Treasurer's Office which includes documented policies and procedures, proper segregation of duties, and an internal control structure that would prevent errors and misappropriation of assets.

2015-C

Criteria:

An organization's information technology (IT) system should include general controls, control environment, policies, and procedures related to the following areas: security management, access control, configuration management and software development, segregation of duties, and contingency planning.

Condition:

The County's IT systems lacks certain documented policies and procedures, internal controls and segregation of duties.

Effect:

The County's IT systems, data, and assets are potentially vulnerable to compromise.

Cause:

The County has historically allowed IT policy and staffing requirements to remain stagnant while the technology landscape has changed as best practices for security and development have evolved, the County has not kept pace with the modern requirements.

Recommendation:

We recommend best practices be reviewed and theoretically applied to the County's IT systems.

SECTION III - Federal Award Findings and Questioned Costs

None