

A Reader's Guide

Understanding Ada County's Comprehensive Annual Financial Report (CAFR) For the Fiscal Year Ended September 30, 2016

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

What is the purpose of the financial statements?

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

Government-Wide Financial Statements

The first two financial statements in the CAFR are the government-wide financial statements---the Statement of Net Position (CAFR page 27) and the Statement of Activities (CAFR page 28). The government-wide statements provide comprehensive information about the entire government, which includes the following:

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

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

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

Fund Financial Statements

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

- *Governmental funds* report the finances of the County's most basic services. Governmental funds focus on short-term assets and liabilities and do not include capital assets or long-term debt. The governmental fund financial statements include the Balance Sheet (CAFR page 30) and the Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 32). The governmental fund statements also include reconciliations that identify the differences between the fund and government-wide statements (CAFR pages 31 and 33).
- *Proprietary funds* report the activities the County operates like a business, where the cost of providing goods or services is primarily financed by fees charged to the users of their services. Proprietary funds include enterprise and internal service funds. Enterprise funds report activities that provide supplies or services to the general public; internal service funds report activities that provide supplies and services for the County's programs and activities. Proprietary fund financial statements include the Statement of Net Position (CAFR page 35); Statement of Revenues, Expenses, and Changes in Fund Net Position (CAFR page 36); and Statement of Cash Flows (CAFR page 37).
- *Fiduciary funds* account for resources the County manages or holds on behalf of parties outside the County. These funds are not shown in government-wide financial statements because the resources of these funds are not available to support the County's programs. The Fiduciary funds financial statement is the Statement of Fiduciary Net Position (CAFR page 40).

Notes to the Financial Statements

The notes to the financial statements (CAFR pages 42 - 65) provide a wide variety of detailed information about the government that is not included or readily apparent on the financial statements, such as the County's significant accounting methods and assumptions, major financial commitments, and long term debt.

Supporting Financial Statement Information

- *An Independent Auditor's Report* (CAFR pages 11 - 13) provides reasonable assurance about whether financial statements are free of material misstatement. After thorough evaluation of the CAFR, the auditor issues an opinion regarding the statements' conformity with accounting principals generally accepted in the United States. The Ada County financial statements received an unmodified opinion, the best opinion that can be received, meaning the statements are fairly presented in all material respects.
- *Management's Discussion and Analysis* (MD&A on CAFR pages 14 - 26) gives an objective and easily read analysis of the County's financial activities based on currently known facts, decisions, or conditions. It presents short and long-term analyses of the County's activities and compares the current-year results with those of the prior year. It will help you determine whether the County's finances have improved or deteriorated during the year. It concludes with a description of currently known facts and decisions that are expected to have a significant effect on the County's future financial position and operations.
- *The Combining Financial Statements and Budget and Actual Comparisons* (CAFR pages 77 - 107) provide more detail for non-major governmental, internal service and agency funds as well as comparing what the County planned (budget) to receive and spend to what actually happened.
- *The Statistical Section* (CAFR pages 108 - 127) provides information that will help you understand the health of the County and the underlying economy. This section contains 10-year trend tables of financial, economic, and demographic data. The statistical section is often of interest to investors and creditors because the trends and non-financial factors it identifies can provide crucial insight to those assessing the County's creditworthiness.

How You Can Use the Financial Statements

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

- **Property Tax Revenues** – Property tax revenues of \$110.5 million for 2016 are presented on page 28 of the CAFR. Property tax revenues increased \$10 million from the previous fiscal year due to Ada County levying for the new construction roll, the 3% increase of base and \$4.3M in foregone taxes, all of which are allowed by law; this is discussed in the MD&A on CAFR page 19. Additional data may be found on Schedules 2 & 4 - 8 of the Statistical Section (CAFR pages 110 – 111 & 113 - 117).
- **Sales Tax Revenue** – Sales tax revenues from the State of \$19.8 million for 2016 are presented on page 28 of the CAFR. An increase of \$1.5 million from the year before reflects the growing economy. MD&A has information about sales tax revenues on CAFR page 19. Additional sales tax data may be found on Schedule 2 of the Statistical Section (CAFR pages 110 - 111)
- **Budgetary Compliance** – Idaho Constitution Article VII, stipulates that municipalities cannot spend more money than they have been appropriated, unless specifically authorized. Budgetary controls are incorporated into the County's financial systems to ensure expenditures do not exceed authorized appropriations. You can compare Ada County's approved budget with the actual expenditures for the General and Health and Welfare funds in CAFR pages 66 - 70. Comparisons between budget and actual amounts for the non-major governmental funds are on CAFR pages 81 - 97. Details about the County's budget process can be found in the Notes to Required Supplementary Information (CAFR pages 71 and 72).

**Ada County
Statement of Net Position
September 30, 2016**

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

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

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

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 82,784,895	\$ 26,547,905	\$ 109,332,800
Investments	39,532,016	12,770,562	52,302,578
Receivables, net	120,416,962	10,140,700	130,557,662
Internal balances	(2,419,785)	2,419,785	-
Accrued interest receivable	176,369	52,933	229,302
Capital assets, net of depreciation:			
Land, not depreciated	7,657,147	5,052,409	12,709,556
Land improvements	781,236	29,177,547	29,958,783
Building	94,760,338	9,084,161	103,844,499
Infrastructure	1,036,122	4,482,544	5,518,666
Vehicles	2,099,977	880,225	2,980,202
Machinery & equipment	8,107,733	1,592,544	9,700,277
Intangible Software	360,120	-	360,120
Leased Assets	806,266	604,147	1,410,413
Construction in progress	15,865,611	304,545	16,170,156
Capital assets, net	<u>131,474,550</u>	<u>51,178,122</u>	<u>182,652,672</u>
Total assets	<u>371,965,007</u>	<u>103,110,007</u>	<u>475,075,014</u>
DEFERRED OUTFLOWS			
Pension	<u>18,328,010</u>	<u>2,020,189</u>	<u>20,348,199</u>
LIABILITIES			
Accounts payable	11,728,660	2,310,484	14,039,144
Accrued interest	8,188	-	8,188
Unavailable/advanced revenue	52,013	470,828	522,841
Long-term liabilities:			
Due within one year	5,909,299	33,739	5,943,038
Due in more than one year-other liabilities	10,539,295	24,340,046	34,879,341
Due in more than one year-pension liability	56,594,323	6,040,066	62,634,389
Total liabilities	<u>84,831,778</u>	<u>33,195,163</u>	<u>118,026,941</u>
DEFERRED INFLOWS			
Pension	110,724,182	5,454,823	116,179,005
Property tax	6,533,853	697,940	7,231,793
Total deferred inflows	<u>117,258,035</u>	<u>6,152,763</u>	<u>123,410,798</u>
NET POSITION			
Net investment in capital assets	130,658,570	51,178,122	181,836,692
Restricted for:			
Grant Programs	3,000,788	-	3,000,788
Consolidated Elections	325,904	-	325,904
Court Functions	4,448,875	-	4,448,875
Public Safety	7,586,813	-	7,586,813
Weed/Pest/Mosquito Abatement	2,830,074	-	2,830,074
Welfare and Public Health	74,714	-	74,714
Community Infrastructure	572,765	-	572,765
Unrestricted	<u>38,704,701</u>	<u>14,604,148</u>	<u>53,308,849</u>
Total net position	<u>\$ 188,203,204</u>	<u>\$ 65,782,270</u>	<u>\$ 253,985,474</u>

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

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

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

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period; the effect is positive, similar to an asset but is not an asset.

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

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

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

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

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

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

Total assets + deferred outflows - total liabilities - deferred inflows = total net position \$475,075,014 + \$20,348,199 - \$118,026,941 - \$123,410,798 = \$253,985,474

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

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

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

**Ada County
Statement of Activities
For the Year Ended September 30, 2016**

This column shows the full cost of the program.

Program Revenues

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

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

Expenses	Program Revenues		
	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions
\$ 73,729,926	\$ 11,706,122	\$ 1,704,626	\$ -
2,419,442	241,122	13,502	-
75,584,632	21,985,540	3,794,877	81,213
10,190,785	-	-	-
1,085,473	290,026	-	-
54,065	-	-	-
30,321	-	-	-
<u>163,094,644</u>	<u>34,222,810</u>	<u>5,513,005</u>	<u>81,213</u>
13,309,813	9,604,435	18,751	54,865
12,844,692	13,691,925	-	-
4,481,978	4,923,187	-	44,033
4,963,713	4,878,682	-	-
<u>35,600,196</u>	<u>33,098,229</u>	<u>18,751</u>	<u>98,898</u>
<u>\$ 198,694,840</u>	<u>\$ 67,321,039</u>	<u>\$ 5,531,756</u>	<u>\$ 180,111</u>

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

Governmental Activities	Business-Type Activities	Total
\$ (60,319,178)	\$ -	\$ (60,319,178)
(2,164,818)	-	(2,164,818)
(49,723,002)	-	(49,723,002)
(10,190,785)	-	(10,190,785)
(795,447)	-	(795,447)
(54,065)	-	(54,065)
(30,321)	-	(30,321)
<u>(123,277,616)</u>	<u>-</u>	<u>(123,277,616)</u>
-	(3,631,762)	(3,631,762)
-	847,233	847,233
-	485,242	485,242
-	(85,031)	(85,031)
-	<u>(2,384,318)</u>	<u>(2,384,318)</u>
<u>(123,277,616)</u>	<u>(2,384,318)</u>	<u>(125,661,934)</u>

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

An example of how this statement works: The total cost of the County's Public safety was \$75.6 million. The County raised \$22 million from charges for services, and received \$3.9 million of operating and capital grants and contributions. When program revenues are subtracted from expenses for Public Safety, a net expense of \$49.7 million is left. This is the portion of Public safety costs financed with taxes and other general revenues, rather than being financed by the revenues generated by the services themselves.

General revenues:
Taxes:
Property taxes, levied for general purposes
Sales taxes
Grants and contributions not restricted to specific programs
Interest and investment earnings
Miscellaneous
Total general revenues, special item and transfers
Change in net assets
Net position - beginning
Net position - ending

105,408,001	5,167,523	110,575,524
19,569,920	264,390	19,834,310
8,412,292	-	8,412,292
929,258	264,474	1,193,732
2,943,000	121,628	3,064,628
<u>137,262,471</u>	<u>5,818,015</u>	<u>143,080,486</u>
13,984,855	3,433,697	17,418,552
<u>174,218,349</u>	<u>62,348,573</u>	<u>236,566,922</u>
<u>\$ 188,203,204</u>	<u>\$ 65,782,270</u>	<u>\$ 253,985,474</u>

Did the County's financial position improve or deteriorate during the fiscal year?
The change in net position indicates whether sufficient resources were raised during the year to cover the costs. The net position of governmental activities increased by \$14 million, and business-type activities net position increased by \$3.4 million.

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

**ADA COUNTY
Balance Sheet
Governmental Funds
September 30, 2016**

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

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

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

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

Governmental funds report unavailable/advanced revenues in connection with receivables that aren't available to liquidate liabilities of the current period. See detail in Notes, CAFR page 52.

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

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

ASSETS

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
Cash	\$ 36,641,275	\$ 10,936,517	\$ 19,627,513	\$ 67,205,305
Investments	17,673,285	5,255,342	9,160,863	32,089,490
Accounts receivable	492,429	-	314,092	806,521
Property tax receivable	89,338,440	5,298,176	18,100,349	112,736,965
Accrued interest receivable	129,793	-	15,425	145,218
Due from other funds	441,406	-	8,187	449,593
Due from other agencies and units of government	6,736,363	-	137,113	6,873,476
Total assets	\$ 151,452,991	\$ 21,490,035	\$ 47,363,542	\$ 220,306,568

LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
Liabilities:				
Accounts payable	\$ 7,975,522	\$ 742,834	\$ 2,269,889	\$ 10,988,245
Due to other funds	15,373	-	61,885	77,258
Unavailable/advanced revenues	-	-	52,013	52,013
Accrued liabilities	-	1,898,574	-	1,898,574
Total liabilities	7,990,895	2,641,408	2,383,787	13,016,090

DEFERRED INFLOWS

Property tax	89,338,440	5,298,176	18,100,349	112,736,965
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FUND BALANCES:

Restricted for:				
Grants				
Juvenile court services	2,859,918	-	-	2,859,918
Sheriff	140,870	-	-	140,870
Enabling Legislation				
Public health services	-	-	74,714	74,714
Weed/Pest/Mosquito	-	-	2,844,176	2,844,176
Alternative courts and monitoring	-	-	4,481,660	4,481,660
Emergency communications	-	-	7,632,119	7,632,119
Consolidated elections	-	-	330,155	330,155
Community Infrastructure	-	-	572,765	572,765
Assigned for:				
General government				
Recording services	421,190	-	-	421,190
Administration	1,427,166	-	-	1,427,166
Computer services	273,210	-	-	273,210
Appraisal/Land record	-	-	1,983,096	1,983,096
Public safety				
Sheriff	320,725	-	-	320,725
Juvenile court services	89,058	-	-	89,058
Coroner	-	-	-	-
Emergency management	-	-	547,521	547,521
Judicial services				
Prosecution	-	-	-	-
Public Defender	-	-	-	-
District court	-	-	4,247,331	4,247,331
Health and welfare				
Indigent services	-	13,550,451	-	13,550,451
Recreation and culture				
Parks and Waterways	-	-	1,207,690	1,207,690
Capital projects				
Consolidated dispatch	-	-	1,106,362	1,106,362
All other capital projects	-	-	1,851,817	1,851,817
Unassigned:	48,591,519	-	-	48,591,519
Total fund balances	54,123,656	13,550,451	26,879,406	94,553,513
Total liabilities, deferred inflows and fund balances	\$ 151,452,991	\$ 21,490,035	\$ 47,363,542	

Ada County

Reconciliation of the Governmental Funds Balance Sheet

**To the Statement of Net Position
September 30, 2016**

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

Total Fund Balances - Governmental Funds

\$ 94,553,513

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

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

Land	\$ 7,657,147	} The largest difference between the government-wide and governmental fund statements is that fund statements do not report capital assets, such as land, buildings, etc.
Land Improvements	2,925,462	
Building	166,783,143	
Infrastructure	2,842,359	
Vehicles	6,966,800	
Intangible Software	622,338	
Machinery and Equipment	36,901,012	
Construction in Progress	15,865,611	
Leased Assets	815,980	
Accumulated Depreciation	<u>(109,905,302)</u>	
Total Capital Assets		131,474,550

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:

2,012,783

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	\$ (56,594,323)	} The governmental fund Balance Sheet does not report long-term liabilities; the government-wide Statement of Net Position does.
Accrued Interest of Bonds	(8,188)	
Lease Payable	(815,980)	
Bonds Payable	(684,369)	
Compensated Absences	<u>(5,257,092)</u>	
		(63,359,952)

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

Deferred outflows of resources related to pensions:			} The governmental fund Balance Sheet does not report deferred outflow of resources; the government-wide Statement of Net Position does.
Net difference between projected and actual investment earnings on pension plan investments	\$ 14,613,298		
Changes of assumptions	1,260,157		
Contributions made subsequent to measurement date	<u>2,454,555</u>		
		18,328,010	

Deferred inflows of resources related to pensions:			} The governmental fund Balance Sheet does not report deferred inflow of resources; the
Differences between expected and actual experience	\$ (5,642,204)		
Changes to proportionate share	<u>(891,649)</u>		
		(6,533,853)	

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

11,728,153

Total Net Position - Governmental Activities

\$ 188,203,204

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

The governmental funds total fund balance of \$94.5 million (see CAFR page 30) reconciles to the \$188.2 million total of the governmental activities net position reported on government-wide Statement of Net Position (see CAFR page 27). The difference between these numbers can be seen on this reconciliation which primarily shows that the governmental funds report short-term financial information, whereas the government-wide statements report both short-term and long-term information.

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

Ada County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2016

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

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

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

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

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 81,403,293	\$ 8,783,717	\$ 15,276,890	\$ 105,463,900
Licenses and permits	1,428,897	-	164,634	1,593,531
Fines and forfeitures	181,336	-	1,410,339	1,591,675
Charges for services	23,148,306	767,238	7,889,298	31,804,842
Intergovernmental	28,910,611	3,610	4,662,209	33,576,430
Interest income	470,303	116,205	184,545	771,053
Net increase (decrease) in the fair value of investments	(4,325)	(1,163)	(4,601)	(10,089)
Miscellaneous	2,997,053	400,341	1,484,160	4,881,554
Total revenues	138,535,474	10,069,948	31,067,474	179,672,896
EXPENDITURES				
Current:				
General government	51,224,720	-	17,508,727	68,733,447
Public safety	71,006,983	-	4,580,370	75,587,353
Sanitation	-	-	2,212,704	2,212,704
Health and welfare	-	8,587,049	1,935,805	10,522,854
Recreational and cultural	-	-	794,274	794,274
Community infrastructure	-	-	564,338	564,338
Capital outlay	2,837,806	-	11,655,421	14,493,227
Debt service:				
Principal retirement	-	-	431	431
Interest and other debt charges	-	-	25,802	25,802
Total expenditures	125,069,509	8,587,049	39,277,872	172,934,430
Excess (deficiency) of revenues over expenditures	13,465,965	1,482,899	(8,210,398)	6,738,466
OTHER FINANCING SOURCES (USES)				
Transfers in	255,538	-	7,422,575	7,678,113
Transfers (out)	(7,422,575)	(115,042)	(97,832)	(7,635,449)
Lease proceeds	815,980	-	-	815,980
Total other financing sources and uses	(6,351,057)	(115,042)	7,324,743	858,644
Net change in fund balances	7,114,908	1,367,857	(885,655)	7,597,110
Fund balance, beginning of year	47,008,748	12,182,594	27,765,061	86,956,403
Fund balance, end of year	\$ 54,123,656	\$ 13,550,451	\$ 26,879,406	\$ 94,553,513

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

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

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

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

The net change in fund balances comes from the total column of governmental funds on the Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 32).

Ada County

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 2016

Total Net Change in Fund Balances - Governmental Funds

\$ 7,597,110

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

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

Capital Outlay	\$ 14,493,227	
Depreciation Expense	<u>(8,173,589)</u>	
Excess of Depreciation Expense over Capital Outlay		6,319,638

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		327,817
--------------------------------	--	---------

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		(55,899)
-------------------------	--	----------

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

(815,980)

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		(304,000)
Avimor CID Bond Payments		431

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	\$ (4,519)	
Compensated absences	(225,905)	
Pension expenditures	(2,569,675)	
Pension contributions	<u>2,446,460</u>	
Total Additional Expenditures		(353,639)

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

Change in Net Position - Governmental Activities

1,269,377

\$ 13,984,855

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

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

This is the amount you will find in the Governmental Activities column on the government-wide Statement of Activities (CAFR page 28).

**Ada County
Statement of Net Position
Proprietary Funds
September 30, 2016**

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

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds		Western Idaho Fair	Other Funds	Total	
	Emergency Medical Services	Solid Waste Management				
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 7,041,270	\$ 16,903,997	\$ 1,681,399	\$ 921,239	\$ 26,547,905	\$ 15,579,590
Investments	3,388,237	8,133,904	805,152	443,269	12,770,562	7,442,526
Receivables, net	2,937,354	456,636	17,028	266,278	3,677,296	-
Due from other funds	-	67,732	-	645	68,377	-
Due from other agencies	74,087	830,570	-	2,528	907,185	-
Property tax receivable	5,556,219	-	-	-	5,556,219	-
Accrued interest receivable	14,063	33,502	3,370	1,998	52,933	31,151
Total current assets	19,011,230	26,426,341	2,506,949	1,635,957	49,580,477	23,053,267
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	8,021,478	1,277,017	7,385,610	-	16,684,105	-
Infrastructure	-	7,779,105	826,332	-	8,605,437	-
Vehicles	4,149,374	208,319	58,647	-	4,416,340	-
Machinery & equipment	1,206,511	1,984,942	507,807	-	3,699,260	-
Leased assets	-	-	1,840,251	-	1,840,251	-
Construction in progress	304,545	-	-	-	304,545	-
Less accumulated depreciation	(6,011,929)	(8,243,838)	(9,779,161)	-	(24,034,928)	-
Capital assets, net	8,704,116	38,216,900	4,257,106	-	51,178,122	-
Total assets	27,715,346	64,643,241	6,764,055	1,635,957	100,758,599	23,053,267
DEFERRED OUTFLOWS						
Pension	1,695,565	142,405	144,848	37,371	2,020,189	-
LIABILITIES						
Current liabilities:						
Accounts payable	1,030,927	930,961	130,022	218,574	2,310,484	740,415
Accrued liabilities	27,834	2,529	3,376	-	33,739	-
Due to other funds	92,743	19,627	74,932	69,151	256,453	184,259
Claims and judgments	-	-	-	-	-	3,583,037
Unavailable/advanced revenues	-	-	112,389	358,439	470,828	-
Total current liabilities	1,151,504	953,117	320,719	646,164	3,071,504	4,507,711
Noncurrent liabilities:						
Accrued liabilities	528,169	32,348	52,117	17,497	630,131	-
Pension	5,065,608	440,014	433,255	101,189	6,040,066	-
Landfill postclosure costs	-	23,709,915	-	-	23,709,915	-
Claims and judgments	-	-	-	-	-	4,209,542
Total noncurrent liabilities	5,593,777	24,182,277	485,372	118,686	30,380,112	4,209,542
Total liabilities	6,745,281	25,135,394	806,091	764,850	33,451,616	8,717,253
DEFERRED INFLOWS						
Property tax	5,454,823	-	-	-	5,454,823	-
Pension	585,353	50,798	50,062	11,727	697,940	-
Total deferred inflows	6,040,176	50,798	50,062	11,727	6,152,763	-
NET POSITION						
Investment in capital assets	8,704,116	38,216,900	4,257,106	-	51,178,122	-
Unrestricted	7,921,338	1,382,554	1,795,644	896,751	11,996,287	14,336,014
Total net position	\$ 16,625,454	\$ 39,599,454	\$ 6,052,750	\$ 896,751	63,174,409	\$ 14,336,014

Additional details on capital assets and infrastructure can be found in the Notes to the Financial Statements (CAFR pages 47 and 53-54).

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period; the effect is positive, similar to an asset but is not an asset.

Additional details on noncurrent (long-term) liabilities can be found in the Notes to the Financial Statements (CAFR page 57-59).

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

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

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

This total net position amount is the same as that found for business-type activities in the government-wide Statement of Net Position (CAFR page 27). The total net position amount also agrees with the ending net position shown on the Statement of Activities (CAFR page 28).

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 2,607,861
Net position of business-type activities \$ 65,782,270

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, 2016

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

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

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

Business-Type Activities - Enterprise Funds

	Major Funds			Other Funds		Governmental Activities-Internal Service Funds
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
OPERATING REVENUE						
Charges for services	\$ 9,495,843	\$ 13,411,135	\$ -	\$ 4,878,682	\$ 27,785,660	\$ 24,073,341
Concessions	-	-	1,928,761	-	1,928,761	-
Admissions	-	-	1,305,547	-	1,305,547	-
Rentals	-	-	1,340,245	-	1,340,245	-
Other	108,592	280,790	348,634	-	738,016	-
Total operating revenues	9,604,435	13,691,925	4,923,187	4,878,682	33,098,229	24,073,341
OPERATING EXPENSES						
Personal services	10,395,959	896,557	949,048	217,761	12,459,325	-
Other services & charges	2,684,102	10,166,199	3,330,435	4,750,232	20,930,968	-
Landfill postclosure expense	-	1,113,402	-	-	1,113,402	-
Administration	-	-	-	-	-	4,968,690
Claims	-	-	-	-	-	17,128,644
Depreciation	854,604	779,583	294,574	-	1,928,761	-
Total operating expenses	13,934,665	12,955,741	4,574,057	4,967,993	36,432,456	22,097,334
Operating income (loss)	(4,330,230)	736,184	349,130	(89,311)	(3,334,227)	1,976,007
NONOPERATING REVENUES (EXPENSES)						
Intergovernmental	211,979	-	44,033	-	256,012	-
Gain (loss) on disposition of assets	-	(16,735)	-	-	(16,735)	-
Interest and investment revenue	70,923	173,634	12,737	9,760	267,054	170,597
Net increase (decrease) in the fair value of investments	(552)	(1,909)	86	(205)	(2,580)	(2,303)
Property & other taxes	5,431,913	-	-	-	5,431,913	-
Total nonoperating revenue (expenses)	5,714,263	154,990	56,856	9,555	5,935,664	168,294
Net income (loss) before contributions and transfers	1,384,033	891,174	405,986	(79,756)	2,601,437	2,144,301
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(42,664)
Change in net position	1,384,033	891,174	405,986	(79,756)	2,601,437	2,101,637
Total net position - beginning	15,241,421	38,708,280	5,646,764	976,507		12,234,377
Total net position - ending	\$ 16,625,454	\$ 39,599,454	\$ 6,052,750	\$ 896,751		\$ 14,336,014

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

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

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

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

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

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

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

Change in net position of business-type activities

832,260
\$ 3,433,697

**Ada County
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2016**

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	\$ 9,019,143	\$ 14,314,540	\$ 4,940,123	\$ 4,928,073	\$ 33,201,879	\$ 24,073,341
Cash paid to suppliers for goods and contracted services	(2,278,715)	(11,252,101)	(3,308,596)	(4,771,085)	(21,610,497)	(23,184,395)
Cash paid to employees and suppliers for services and goods.	(10,578,312)	(919,517)	(977,493)	(221,283)	(12,696,605)	-
Other operating revenue	113,154	280,790	-	-	393,944	-
Net cash provided by (used for) operating activities	(3,724,730)	2,423,712	654,034	(64,295)	(711,279)	888,946
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	5,430,674	-	-	-	5,430,674	-
Subsidy from federal grants	73,616	-	-	-	73,616	-
Municipal revenue	138,363	-	-	-	138,363	-
Sale of property	-	-	-	-	-	-
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	(42,664)
Net cash provided by (used for) noncapital financing activities	5,642,653	-	-	-	5,642,653	(42,664)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(677,346)	(427,547)	-	-	(1,104,893)	-
Net cash provided by (used for) capital and related financing activities	(677,346)	(427,547)	-	-	(1,104,893)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	4,513,360	11,691,179	753,795	786,268	17,744,602	11,513,319
Interest income	68,376	165,943	11,734	9,385	255,438	165,917
Net cash provided by (used for) investing activities	4,581,736	11,857,122	765,529	795,653	18,000,040	11,679,236
Net increase (decrease) in cash	5,822,313	13,853,287	1,419,563	731,358	21,826,521	12,525,518
Cash, beginning of year	1,218,957	3,050,710	261,836	189,881	4,721,384	3,054,072
Cash, end of year	\$ 7,041,270	\$ 16,903,997	\$ 1,681,399	\$ 921,239	\$ 26,547,905	\$ 15,579,590

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

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

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

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

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

The amounts on this line agree with the 'cash and cash equivalents' line on the Proprietary Funds Statement of Net Position. (CAFR page 35).

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

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

The amounts on this line agree with the Total Operating income (loss) shown on the 'Statement of Revenues, Expenses, and Changes in fund Net Position'(CAFR page 36).

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (4,330,230)	\$ 736,184	\$ 349,130	\$ (89,311)	\$ (3,334,227)	\$ 1,976,007
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	854,604	779,583	294,574	-	1,928,761	-
Landfill postclosure expense	-	1,113,402	-	-	1,113,402	-
Pension	11,337	957	968	247	13,509	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(479,045)	205,357	48,272	45,487	(179,929)	-
(Increase) decrease in due from other agencies and units of government	5,805	593,425	-	1,253	600,483	-
(Increase) decrease in due from other funds	-	104,623	-	2,811	107,434	-
Increase (decrease) in accounts payable	160,284	(1,108,017)	(19,861)	76,907	(890,687)	(173,807)
Increase (decrease) in accrued liabilities	50,221	(1,923)	(1,171)	2,925	50,052	-
Increase (decrease) in due to other funds	2,294	121	13,458	(104,454)	(88,581)	72,319
Increase (decrease) in claims and judgements	-	-	-	-	-	(985,573)
Increase (decrease) in deferred revenue	-	-	(31,336)	(160)	(31,496)	-
Total adjustments	605,500	1,687,528	304,904	25,016	2,622,948	(1,087,061)
Net cash provided by (used for) operating activities	\$ (3,724,730)	\$ 2,423,712	\$ 654,034	\$ (64,295)	\$ (711,279)	\$ 888,946

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

Noncash investing activities for business-type enterprise funds were:
 The net decrease in the fair value of investments for Emergency Medical Services was \$552 for the year.
 The net decrease in the fair value of investments for Solid Waste Management was \$1,909 for the year.
 The net increase in the fair value of investments for the Western Idaho Fair was \$86 for the year.
 The net decrease in the fair value of investments for Billing Services was \$205 for the year.

Noncash investing activities for governmental internal service funds were:
 The net decrease in the fair value of investments for Self-Funded Health Insurance was \$1,271 for the year.
 The net decrease in the fair value of investments for Liability Insurance was \$1,032 for the year.

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

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

ADA COUNTY
Fiduciary Funds
Statement of Fiduciary Net Assets
September 30, 2016

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

	<u>Agency Funds</u>
Assets	
Cash	\$ 12,696,447
Accounts receivable	631,094
Total assets	<u>\$ 13,327,541</u>
Liabilities	
Accounts payable	\$ 159,730
Fines and appearance bonds to be remitted	2,850,971
Fiduciary fund liabilities:	
Judgments held in trust	815,567
Tax receipts held in trust	3,479,429
Due to prisoners	164,220
Due to victims	43,900
Due to other agencies and units of government	5,813,724
Total liabilities	<u>\$ 13,327,541</u>

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

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

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

Ada County

*Required Supplementary Information
Budgetary Comparison Schedule*

**Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2016**

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

General Fund and Major Special Revenue Funds

GENERAL FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 80,715,305	\$ 80,715,305	\$ 81,403,293	\$ 687,988
Sales tax allocation	17,500,000	17,500,000	18,411,541	911,541
State shared	5,570,060	5,570,060	5,896,857	326,797
Payments in lieu of taxes	578,400	578,400	841,085	262,685
Licenses and permits	1,282,884	1,299,591	1,428,898	129,307
Charges for services	22,026,492	22,486,562	23,221,714	735,152
Grants	719,756	2,145,659	2,808,375	662,716
Interest income	-	-	719,304	719,304
Miscellaneous	2,348,932	2,935,740	2,896,035	(39,705)
Total general fund revenues	\$ 130,741,829	\$ 133,231,317	\$ 137,627,102	\$ 4,395,785
Expenditures:				
<u>General Government</u>				
Total clerk of the district court	\$ 3,950,589	\$ 4,661,064	\$ 4,342,804	\$ 318,260
Total treasurer	1,224,891	1,224,891	1,062,778	162,113
Total assessor	790,613	790,613	759,174	31,439
Total assessor motor vehicle	2,632,885	2,632,885	2,520,643	112,242
Total prosecuting attorney	14,071,006	14,762,561	14,040,103	722,458
Total operations	8,717,142	8,717,142	7,464,661	1,252,481
Total development services	2,018,551	2,022,551	1,933,520	89,031
Total information technology	7,034,552	7,034,552	6,642,325	392,227
Total public defender	8,928,531	8,928,531	8,297,522	631,009
Total administrative services	4,444,942	4,444,942	4,332,303	112,639
Total general	9,676,575	9,676,575	8,424,612	1,251,963
Total general government (including capital outlays)	63,490,277	64,896,307	59,820,445	5,075,862
<u>Public Safety</u>				
Total sheriff	62,809,198	63,835,199	63,327,994	507,205
Total coroner	1,827,864	1,827,864	1,813,794	14,070
Total juvenile	8,932,255	12,742,313	9,625,593	3,116,720
Total public safety (including capital outlays)	73,569,317	78,405,376	74,767,381	3,637,995
Total general fund expenditures (including capital outlays)	\$ 137,059,594	\$ 143,301,683	\$ 134,587,826	\$ 8,713,857

Notice that the final budget is more than the original budget. The final budget amounts include the original budget plus grant appropriations, transfers, and other legally adopted adjustments to the original budget - such as unanticipated revenues. See CAFR pages 23-24 for additional details.

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

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

Revenue Over (Under) Expenditures		3,039,276
OTHER FINANCING SOURCES (USES)		
Transfers In		255,538
Transfers Out		(7,422,575)
Total Other Financing Sources (Uses)		(7,167,037)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		(4,127,761)
Reconciling Items		
Changes Affected by Accrued Revenues		908,372
Changes Affected by Accrued Expenditures		10,334,297
Fund Balances - Beginning of Year		47,008,748
Fund Balances - End of Year		\$ 54,123,656

This section reconciles the above cash basis revenue and expenditures with the modified accrual basis used in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 30 and 32).

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

Ada County
Required Supplementary Information
Budgetary Comparison Schedule

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2016

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

CHARITIES AND WELFARE MAJOR SPECIAL REVENUE FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 8,661,720	\$ 8,661,720	\$ 8,783,717	\$ 121,997
Intergovernmental	-	-	3,610	3,610
Charges for services	600,000	600,000	767,238	167,238
Miscellaneous	-	-	400,341	400,341
Total revenues	<u>9,261,720</u>	<u>9,261,720</u>	<u>9,954,906</u>	<u>693,186</u>
Expenditures:				
Current-				
Health and welfare				
Personal services	1,312,217	1,312,217	1,094,160	218,057
Other services and charges	8,453,900	8,458,700	6,693,649	1,765,051
Capital outlays	7,000	2,200	-	2,200
Total expenditures	<u>9,773,117</u>	<u>9,773,117</u>	<u>7,787,809</u>	<u>1,985,308</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>2,167,097</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(115,042)</u>	
Total Other Financing Sources (Uses)			<u>(115,042)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			2,052,055	
Reconciling Items				
Changes Affected by Accrued Revenues	}		115,042	
Changes Affected by Accrued Expenditures			(799,240)	
Fund Balances - Beginning of Year			<u>12,182,594</u>	
Fund Balance - End of Year			<u>\$ 13,550,451</u>	

The final budget amounts include the original budget plus grant appropriations, transfers, and other legally adopted adjustments to the original budget - such as unanticipated revenues. See CAFR pages 23-24 for additional details. The Charities & Welfare fund had no changes between original & final budget.

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

This section reconciles the above cash basis revenue and expenditures with the modified accrual basis used in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR pages 30 and 32).

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