



# **ADA COUNTY, IDAHO**

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

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FISCAL YEAR ENDING SEPTEMBER 30, 2019

# **ADA COUNTY, IDAHO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**PHIL MCGRANE, AUDITOR**

**Trent Tripple, Chief Deputy**

**Kathleen Graves, Controller**

Prepared by Accounting Department

**Ada County  
Comprehensive Annual Financial Report  
For the Year Ended September 30, 2019**

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**Ada County**

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# **INTRODUCTORY SECTION**



**Phil McGrane, JD, MPA**  
Clerk of the District Court

**Trent Tripple**  
Chief Deputy

200 W Front Street, Boise, Idaho 83702 Phone (208) 287-6879 Fax (208) 287-6909

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December 20, 2019

Dear Ada County Citizens,

As your Clerk, my mission is to serve our community in a way that builds trust in government. This begins by making the County's business, in particular our finances, transparent and accessible to you, the public. At the conclusion of each fiscal year, we issue a Comprehensive Annual Financial Report (CAFR), which details the County's revenues, expenditures, assets and liabilities. By state law, local governments are required to submit a complete set of financial statements to the State of Idaho's legislative council.

This report has been prepared using generally accepted accounting principles (GAAP) and the contents have been audited by Eide Bailly LLP, a firm of licensed public accountants, for the fiscal year that ended September 30, 2019. 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, 2019 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 County's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special requirements of federal grantor agencies. The additional standards applied to the Single Audit 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.

Our aim is to provide a full picture of the County's finances and illuminate the process in which taxpayer funds and other resources are managed. The CAFR, along with the County's Annual Budget, is central to understanding the County's financial opportunities and challenges. This report provides a breakdown of each fund and compares the budget to actual expenses.

As management of the financial arm of the county, we assume full responsibility for the report and its contents. We utilize a comprehensive internal control framework to protect County assets from loss, theft, or misuse. Though we have a high confidence in our internal controls and our abidance by GAAP, we realize we cannot completely eliminate the possibility that the financial statements will be free from material errors. However, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The independent auditor's report is included here as the first component of the Financial Section. Management's Discussion and Analysis (MD&A), immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis

of the basic financial statements. The report includes financial data for all County funds. Additionally, the financial report also includes the Avimor Community Infrastructure District, which is a blended component unit in due to its close relationship with the County. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it.

## **Profile of Ada County**

Ada County is the most populous county in Idaho and home to the Idaho State Capitol. The most recently released estimated population (for 2018) is 469,966, which reflects a 19.8% change since 2010. The County is governed by a three member elected county commission that establishes the county budget and priorities. Other elected offices in the County are Assessor, Clerk of the District Court, Coroner, Prosecutor, Sheriff and Treasurer. During this fiscal year, Ada County elected two new commissioners, a new clerk and treasurer.

The County provides a wide range of services and general governmental functions, including: 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 operate as enterprise funds, 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 and distinct taxing district.

The annual budget serves as the foundation for Ada County's financial planning and success. Following statutory 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 beginning October 1. On or before the first Monday in August, we submit the proposed budget to the County Commissioners for review and tentative approval. The County conducts public budget hearings by the Tuesday after Labor Day, and, upon conclusion, the County Commissioners legally adopt the budget. Expenditures for the ensuing fiscal year must fall within the appropriations set by the Commissioners.

The budget system is integrated with the County's accounting system to ensure that the day-to-day financials align with the broader budget. The level of budgetary control (level at which expenditures may not legally exceed the appropriations) is established by the personal services and other charges and services (including capital outlay) within the department and fund. The budgetary process is described in more detail in *Notes to Required Supplementary Information*, beginning on page 71.

This report provides a breakdown of each fund and compares the budget to actual expenses. For the general fund and the charities and welfare fund, this comparison is shown on pages

66-70 as part of the *Required Supplementary Information* for the governmental funds. For other governmental funds with appropriated annual budgets, this comparison is presented in the “*Combining and Individual Fund Statements and Schedules*” subsection of this report, which starts on page 75.

To provide greater transparency and public access to the County’s budget, this year my office launched the County Budget Explorer. It is an online interactive tool that provides everything from a high-level overview of the budget and budget process down to line item detail and a comparison with the past five fiscal years. To explore our budget and learn more visit: <https://adacounty.id.gov/clerk/budget-finance/budget-explorer/>

### **Factors Affecting Financial Condition**

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

*Local economy:* The County has a diverse economy and has sustained solid economic growth. Ada County is the home to the world headquarters of major corporations such as J.R. Simplot, IDACORP, MWI Animal Health, WinCo and Micron Technology. Advanced technology, production, education, healthcare, government, military, professional services, construction, wood products, food processing and distribution, agriculture, tourism, small manufacturing and retail establishments also provide employment for the area, as well as a stable financial base for the local economy. Inc. Magazine recognized twelve Ada County companies this year as being among the 5,000 fastest growing in the country. The local company ConvertKit is the top ranked Ada County company at 23.

Two regional hospitals are located in the County, 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 epicenter of governmental facilities in Idaho. Federal, state and local municipalities comprise significant portions of the County’s market value, but are exempt from ad valorem taxation under Idaho Code. Healthcare, education and government have all experienced a rise in demand for services, which has led to an increase in new job creation.

Ada County has one of the fastest growing populations in the nation and land development has been increasing as a result. Apartment complexes, condo developments, and new neighborhoods are planned or under construction across Ada County. Three such developments are under construction within walking distance of the Ada County Courthouse. Meridian continues to grow at an astonishing rate. It is the second largest city in Ada County and the State of Idaho.

The unemployment rate in Ada County has declined over the past year. The County’s non-adjusted unemployment rate is 2.1 percent as of September 30, 2019; which is lower than both the statewide and national unemployment rates of 2.3 percent and 3.5 percent, respectively.



With growth comes an active real estate market. The average number of days on the market for residential properties has increased to 34 days according to IMLS, an increase of 13% from September 2018. The median home value is at a record high of \$349,945. The number of newly constructed home sales continues to rise from 3,051 in fiscal year 2018 to 3,487 in fiscal year 2019.

Long-term financial planning: The County takes a conservative approach to budgeting and operates under the requirement that revenues must cover expenses. For fiscal year 2019, the County levied for a three percent increase in taxes and new construction. The county funded 13 new positions within departments' base budgets and 81 were approved as 'supplemental requests'.

Financial policies: The County receives the majority of its revenue (property tax) after the first quarter of the fiscal year. The gap between the start of the fiscal year in October and the receipt of tax monies necessitates that the County reserve three and a half months' worth of expenses, which are exempt from budgeting. However, some funds collect enough revenue in the first quarter that a reservation is not necessary. We evaluate this policy annually 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 maintains a Minimum Fund Balance Policy to guard against unforeseen expenses and situations. A risk allowance of \$21.3 million of operating revenue is kept on hand in the General Fund, also known as budget stabilization. The General Fund budget stabilization reserve at the end of fiscal 2019 was fully funded with \$12.2 million left for the government to use for future capital projects. Ada County will be using \$20.6 million of its fund balance to support the fiscal year 2020 budget.

Major initiatives: Payroll/Time Management – The County has relied on a homegrown payroll system to manage payroll for its employees for the past twenty years. This system will soon be replaced by a fully functioning, third party produced Human Resources Information System (HRIS) to include human resource management, benefits, time management and payroll. The new system addresses the risks associated with maintaining the current system that was likely to fail in the next five years. Without programmers or analysts on staff to continue to support or rewrite the old program, the software would not be able to fully function or connect with other county programs, potentially resulting in a catastrophic failure.

Jail Expansion – Fiscal year 2020 marks the beginning of a multiyear process of expanding the Ada County jail. The jail has been operating at near capacity levels for several years and this expansion will allow the Sheriff's Office to provide better safety for our community as well as inmates and staff at the jail. Funds have been budgeted towards the purchase of additional land, and the architectural design of a new jail pod, which is tentatively called "Pod E."

*Coroner Facility* – The Coroner’s Office operates out of a facility built in the 1950’s. The building that operates as a morgue was originally designed to be a storage warehouse. The facility’s inadequacies are a severe hindrance to the operation of the Coroner’s office. Space in the facility is diminishing, it is not ADA compliant, and does not provide the necessary space for citizens to view loved ones and grieve. The process of replacing the current Coroner facility with a modern building will begin in fiscal year 2020. Funds have been budgeted towards the architectural design of a new facility.

### **Awards and Acknowledgments**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Report to Ada County for its comprehensive annual financial report for the fiscal year ended September 30, 2019. This was the thirty-first consecutive year that that we have achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

This report is the product of a team effort by the County Auditor’s accounting department. We appreciate their professionalism and commitment to the highest standards of financial reporting. Their dedication to excellence over the past thirty-one years is evident in their work.

Sincerely,



Phil McGrane  
Clerk of the District Court  
Ex officio 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, 2018**

*Christopher P. Morill*

Executive Director/CEO

ADA COUNTY, IDAHO  
ELECTED COUNTY OFFICIALS AND DEPARTMENT DIRECTORS  
SEPTEMBER 30, 2019

ELECTED COUNTY OFFICIALS

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COMMISSIONER - FIRST DISTRICT-----Diana Lachiondo  
COMMISSIONER - SECOND DISTRICT-----Rick Visser  
COMMISSIONER - THIRD DISTRICT -----Kendra Kenyon, Chair  
ASSESSOR-----Robert H. McQuade  
CLERK/AUDITOR/RECORDER -----Phil McGrane  
CORONER -----Dotti J. Owens  
PROSECUTING ATTORNEY -----Jan M. Bennetts  
SHERIFF -----Stephen Bartlett  
TREASURER-----Elizabeth A. Mahn

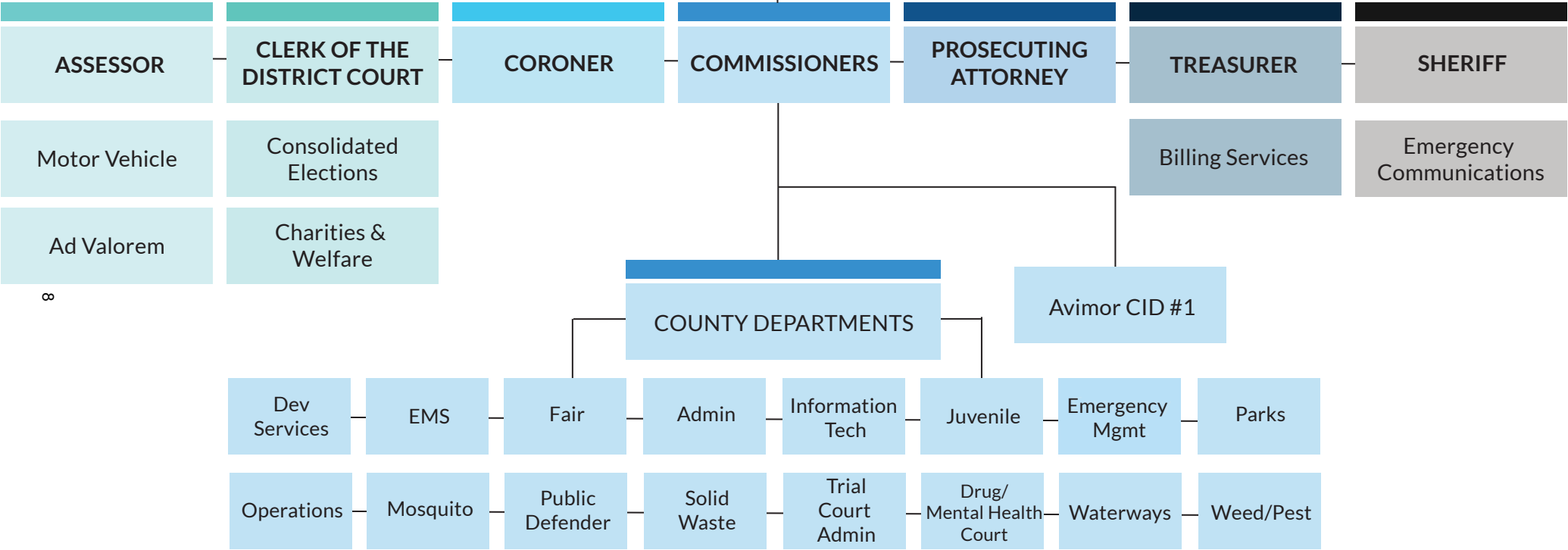
DEPARTMENT DIRECTORS

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Charities and Welfare -----Phil McGrane  
Information Technology -----Stephen G. O'Meara  
Development Services - Building and Zoning -----Megan M. Leatherman  
District Court-----Sandra Barrios  
Emergency Medical Services (EMS) -----Darby Weston  
Emergency Management-----Doug R. Hardman  
Juvenile -----Dawn Burns  
Operations-----Scott B. Williams  
Public Defender -----Anthony R. Geddes  
Administration -----Diana Lachiondo, Liaison  
Parks and Recreation/Waterways -----Scott C. Koberg  
Solid Waste Management -----Kurt Hunt  
Weed/Pest/Mosquito-----Adam Schroeder  
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	Capital Projects, Consolidated Dispatch
	Debt Service	Avimor Community Infrastructure District No. 1
	<hr/>	
PROPRIETARY	Enterprise	Emergency Medical Services Solid Waste Management Western Idaho Fair Billing Services
	Internal Service	Self Funded Health Insurance Liability Insurance
<hr/>		
FIDUCIARY	Agency	State of Idaho Special Taxing Districts Unapportioned Account Court Suspense Restitution Accounts Sheriff's Account Other Agencies

# **FINANCIAL SECTION**



## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada county, Idaho (the County), as of and for the year ended September 30, 2019, 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, 2019, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

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

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, the non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information

directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 20, 2019 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit conducted in accordance with *Government Auditing Standards* in considering Ada County's internal control over financial reporting and compliance.

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

Boise, Idaho  
December 20, 2019

## **Management's Discussion and Analysis**

As management of Ada County, we offer readers of Ada County's financial statements this narrative overview and analysis of the financial activities of Ada County for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

### **Financial Highlights**

- The assets and deferred outflows of Ada County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$310,116,792 (*net position*). Of this amount, \$101,375,096 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$16,104,921; \$7,101,553 less than the prior year. Revenue and expense increased \$18M and \$25M, respectively. The largest increase to revenues was property taxes of \$8.9M due to the County taking the new construction roll and the 3% increase in base as allowed by law. Operating grants and contributions decreased by \$2.9M due to \$2.4M being received in the prior year from the Idaho State Public Defense Commission for improving the indigent defense delivery system within Ada County. Interest more than doubled over last year with an increase of \$3.9M. General government and public safety expenses each increased \$9.8M and \$12.3M, respectively. There were 51 new positions added to general government at a cost of \$3.5M, as well as a 3% COLA which equated to an additional \$1.5M. In addition, operating expenses in the public defender, indigent services and operating/capital expenses in information technology departments increased by \$3.3M. Public safety increased by 45 positions at a cost of \$3.3M, the 3% COLA equated to \$1.8M and the Sheriff's Office had an increase in overtime costs of \$1M. In addition, emergency communications had increased expenses of \$1.5M while the Sheriff's Office had a \$1.8M increase.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$136,059,172, which is an increase of \$15,124,647 in comparison with the prior year. Of that total \$68,164,169 is unassigned in the general fund; however according to Ada County's financial policies \$34.6M is required to cover the first three and a half months of operating expenses before property taxes are received in mid-January. In addition, \$21.3M should be reserved to meet our minimum fund balance policy also known as budget stabilization, with the remaining \$12.2M available for future capital investments.

### **Overview of the Financial Statements**

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

## ***Ada County***

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

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

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

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

The government-wide financial statements of Ada County, which include all legally and financially accountable units (known as the *primary government*), can be found on pages 26-27 of this report.

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

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the

## ***Ada County***

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fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

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

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

The basic governmental fund descriptions and financial statements can be found on pages 28-32 of this report.

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

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

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

## **Ada County**

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The basic proprietary fund descriptions and financial statements can be found on pages 33-37 of this report.

***Fiduciary funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support Ada County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 39 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements, preceded by an index, can be found on pages 41-65 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, which can be found on pages 66-74. The combining, and individual fund statements and schedules for non-major governmental funds, internal service funds, and fiduciary funds, are presented immediately following the required supplementary information on pages 75-107 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Ada County, assets and deferred outflows exceeded liabilities and deferred inflows by \$310,116,792 at the close of the most recent fiscal year. The largest portion of Ada County's net position (60.4%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Additionally, 7% of Ada County's net position are resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$101,375,096) may be used to meet the government's ongoing obligations to citizens and creditors.

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

**Ada County**

**Ada County's Net Position**

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 316,982,808	\$ 287,483,082	\$ 58,462,967	\$ 60,564,595	\$ 375,445,775	\$ 348,047,677
Capital assets	126,020,160	130,734,118	62,373,167	58,003,482	188,393,327	188,737,600
Total assets	443,002,968	418,217,200	120,836,134	118,568,077	563,839,102	536,785,277
Deferred Outflows	10,904,388	12,090,409	750,300	876,359	11,654,688	12,966,768
Long-term liabilities outstanding	51,899,450	59,394,351	28,690,004	29,596,721	80,589,454	88,991,072
Other liabilities	15,400,128	16,716,517	3,350,487	6,453,876	18,750,615	23,170,393
Total liabilities	67,299,578	76,110,868	32,040,491	36,050,597	99,340,069	112,161,465
Deferred Inflows	158,026,971	136,815,530	8,009,958	6,763,179	166,036,929	143,578,709
Net position						
Net investment in capital assets	124,812,980	128,663,483	62,373,167	58,003,482	187,186,147	186,666,965
Restricted	21,555,549	21,722,911	-	-	21,555,549	21,722,911
Unrestricted	82,212,278	66,994,817	19,162,818	18,627,178	101,375,096	85,621,995
Total net position	\$ 228,580,807	\$ 217,381,211	\$ 81,535,985	\$ 76,630,660	\$ 310,116,792	\$ 294,011,871

The County's business-type activities reported an overall increase of \$535,640 in unrestricted net position. The solid waste fund had a decrease of \$1,464,577 due to the completion and capitalization of the third phase of the North Ravine cell, as well increased costs related to compacting landfill waste and recycling services. An increase in rates for billing services allowed them to nearly double their unrestricted net position by \$405,395. Even though expenses were slightly higher than revenue for the emergency medical services fund, an increase of \$647,534 was still achieved due to the disposal of capital assets and therefore a decrease in investment in capital assets. The Western Idaho Fair fund increased \$585,626 due to revenue increasing more than expense. There was also an increase in internal balances related to business-type activities of \$361,662 for the year.

During the current year, the government's overall net position increased by \$16,104,921. The County's business-type activities experienced an increase of \$4,905,325 due mainly to the changes mentioned above, while governmental activities increased by \$11,199,596.

## Ada County

Changes to both, are displayed on the following chart:

### Ada County's Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 40,829,686	\$ 37,822,988	\$ 35,036,236	\$ 33,041,458	\$ 75,865,922	\$ 70,864,446
Operating grants and contributions	3,147,612	6,087,827	57,652	17,862	3,205,264	6,105,689
Capital grants and contributions	483,883	24,376	100,771	201,542	584,654	225,918
General revenues:						
Property taxes	129,149,791	120,648,574	6,293,016	5,878,613	135,442,807	126,527,187
Other taxes	24,899,754	23,132,836	340,702	310,797	25,240,456	23,443,633
Grants and contributions not restricted to specific programs	10,017,395	9,198,415	-	-	10,017,395	9,198,415
Interest & investment earnings (loss)	6,017,269	2,794,659	1,465,125	795,952	7,482,394	3,590,611
Miscellaneous	2,189,821	1,664,863	(65,818)	255,376	2,124,003	1,920,239
Total revenues	<u>216,735,211</u>	<u>201,374,538</u>	<u>43,227,684</u>	<u>40,501,600</u>	<u>259,962,895</u>	<u>241,876,138</u>
Expenses:						
General government	90,955,638	81,131,163	-	-	90,955,638	81,131,163
Public safety	98,259,839	85,926,148	-	-	98,259,839	85,926,148
Sanitation	2,625,139	2,508,139	-	-	2,625,139	2,508,139
Health and welfare	11,927,361	11,156,859	-	-	11,927,361	11,156,859
Recreational and cultural	1,471,166	1,337,544	-	-	1,471,166	1,337,544
Community infrastructure	308,848	866,807	-	-	308,848	866,807
Interest on long-term debt	162,624	144,490	-	-	162,624	144,490
Emergency Medical Svcs.	-	-	16,642,912	15,326,106	16,642,912	15,326,106
Solid Waste Mgmt.	-	-	11,074,010	10,100,328	11,074,010	10,100,328
Western Idaho Fair	-	-	4,878,088	4,760,016	4,878,088	4,760,016
Billing Svcs.	-	-	5,552,349	5,412,064	5,552,349	5,412,064
Total expenses	<u>205,710,615</u>	<u>183,071,150</u>	<u>38,147,359</u>	<u>35,598,514</u>	<u>243,857,974</u>	<u>218,669,664</u>
Increase (decrease) in net position before transfers	11,024,596	18,303,388	5,080,325	4,903,086	16,104,921	23,206,474
Transfers	175,000	(85,673)	(175,000)	85,673	-	-
Increase (decrease) in net position	11,199,596	18,217,715	4,905,325	4,988,759	16,104,921	23,206,474
Net position - beginning	217,381,211	199,163,496	76,630,660	71,641,901	294,011,871	270,805,397
Net position - ending	<u>\$ 228,580,807</u>	<u>\$ 217,381,211</u>	<u>\$ 81,535,985</u>	<u>\$ 76,630,660</u>	<u>\$ 310,116,792</u>	<u>\$ 294,011,871</u>

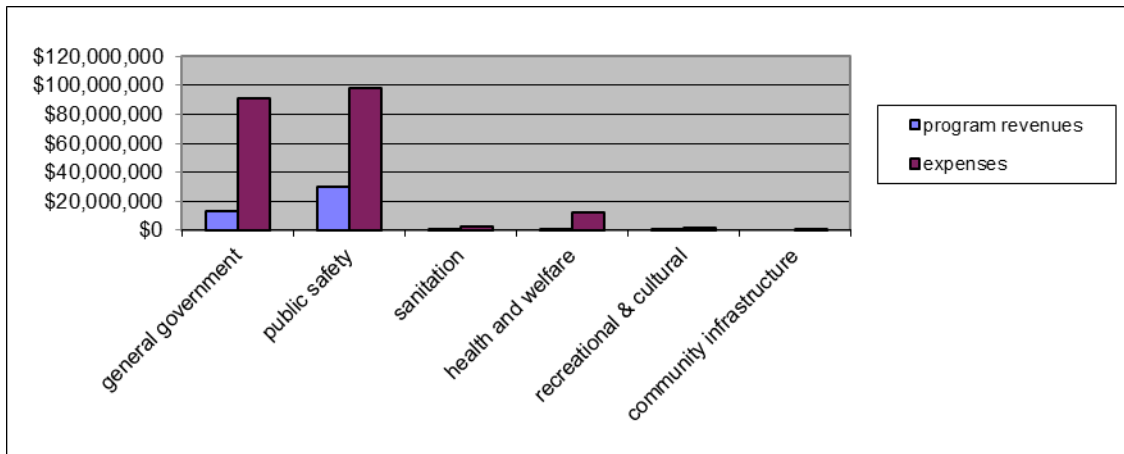
**Governmental activities.** Total net position for government activities increased \$11,199,596 after transfers; which is \$7,018,119 less than the prior year. Key elements are:

- Property taxes increased \$8,501,217. Ada County levied for the new construction roll which brought it approximately \$4.5M, and the 3% increase of base for an additional \$3.6M, both of which are allowed by law, leaving the balance coming from delinquent property taxes.
- Charges for services increased \$3,006,698 due to the Sheriff's Office inmate housing fees and contracts for law enforcement services with the cities of Eagle, Kuna and Star; along with substantial forfeiture proceeds from a drug case involving Bitcoin.
- Interest and investment earnings increased \$3,222,610 due to the county's investment practices and a strong economy.
- General government and public safety had the largest increase in expense, \$9.8M and \$12.3M, respectively. These increases are due to 96 new positions; 51 new positions in general government at a cost of \$3.5M and 45 in public safety for \$3.3M; along with a 3% COLA costing \$1.5M and \$1.8M, respectively. In addition the Sheriff's Office had an increase in overtime costs of \$1M. Increases in software subscriptions and computer equipment and software for information technology, public defense and indigent services added an additional \$3.3M to general government expenses, while increased maintenance costs for the dispatch center's equipment, new equipment for the center and the Sheriff's Office law enforcement contacts mentioned above, increased public safety by an additional \$3.3M as well.

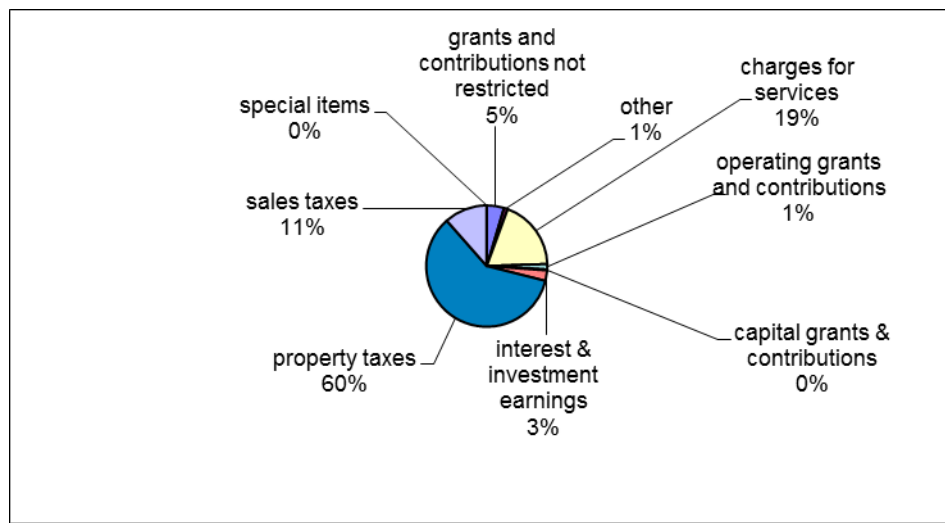


**Ada County**

**Expenses and Program Revenues – Governmental Activities**



**Revenues by Source – Governmental Activities**



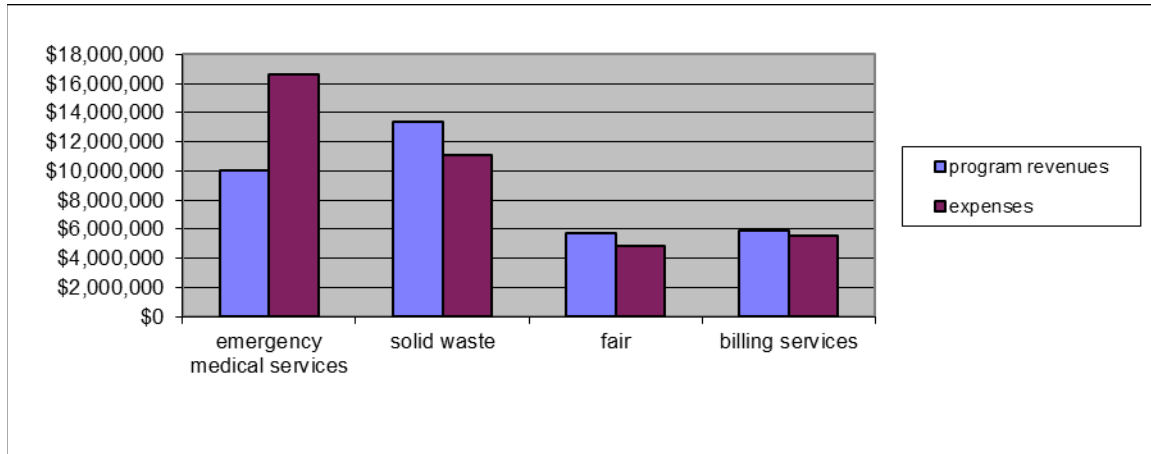
**Business-type activities.** Business-type activities increased the County’s net position by \$4,905,325 after transfers, accounting for 30.5% of the total growth. All of the County’s Enterprise Funds incurred positive growth.

- Even though expenses in the solid waste management fund increased \$942K and revenues increased \$315K from the prior year; an increase in net position of \$3,077,875 was still achieved.
- Emergency medical services net position increased \$148,881 after transfers; revenues increased \$591K while expenses were \$984K more than the prior year due to the addition of six new positions, a 3% COLA and increased pension expense.

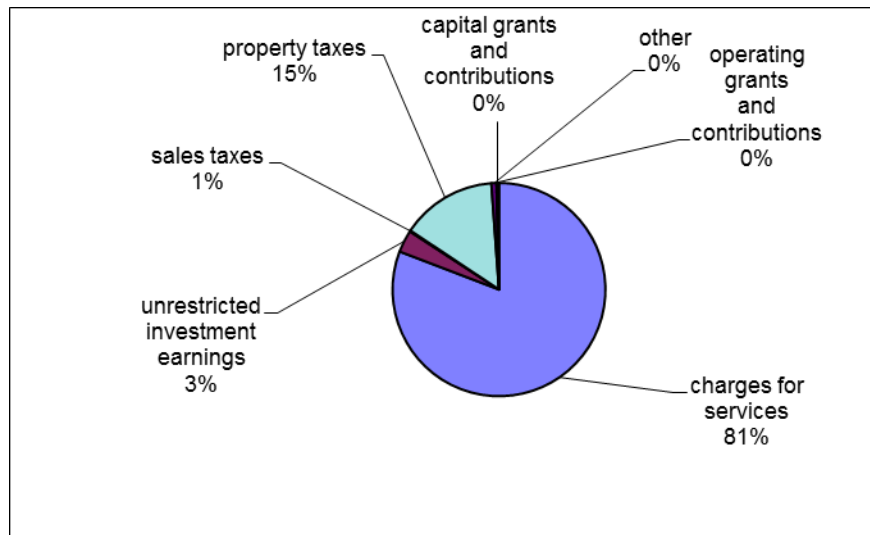
## Ada County

- The Western Idaho Fair's revenue increased \$251K due to concessions and carnival tickets while expenses increased only slightly allowing for an increase in net position of \$911,512.
- An increase in net position for billing services occurred for the first time in four years after a rate increase went into effect October 1, 2018. The rate increase generated an additional \$837K in revenue while expenses increased \$138K allowing for an increase in net position of \$405K.

### Expenses and Program Revenues – Business-type Activities



### Revenue by Source – Business-type Activities



## **Ada County**

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### **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 \$136,059,172, an increase of \$15,124,647 in comparison with the prior year. Ada County has restrictions and assignments for its fund balance. These include: \$4,015,293 restricted by granting agencies to pay for specific programs, \$17,022,123 restricted by enabling legislation and \$607,853 restricted for community infrastructure due to the County's component unit, Avimor CID No. 1. Assignments total \$46,249,734; of which \$3,625,727 is in the general fund, and \$10,605,008 in all other government funds was assigned for subsequent years expenditures during the fiscal year 2020 budget process. The remaining \$32,018,999 is assigned by definition of the special revenue funds, including their minimum fund balance or budget stabilization and cash basis requirements. Total unassigned is \$68,164,169; of which \$34,630,977 is required to cover the first three and a half months of operating expenses before property taxes are received in January (cash basis) with the remaining \$33,533,192 reserved for the minimum fund balance; which exceeds the full requirement for the general fund by \$12,233,192 and will be considered for future capital projects.

The general fund is the chief operating fund of Ada County. At the end of the current fiscal year, the total fund balance of the general fund was \$75,805,189 of which \$4,015,293 was restricted as mentioned above, \$3,625,727 was assigned and \$68,164,169 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 46 percent of total general fund expenditures while total fund balance represents 49 percent.

During the current year, the fund balance of the County's general fund increased by \$12,134,489 after transfers and for reasons similar to those described on page 18 under *Governmental activities*.

- Property taxes increased \$11,110,300 due to the County increasing taxes by the 3% increase allowed by law, the new construction roll and by shifting tax base from Charities and other governmental funds.
- Charge for services increased \$1,781,778 due to inmate housing fees, law enforcement contracts with the cities of Kuna, Eagle and Star along with a substantial drug forfeiture.

## **Ada County**

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- Personnel costs increased \$10,912,436 due to a 3% COLA, along with 81 new positions, while operating costs increased \$3,093,974 due to software subscriptions, public defense services and the law enforcement contracts with the cities mentioned above. Capital spending also increased \$2,621,852 due to an increase in funding of capital assets and projects.

The charities and welfare fund has an ending fund balance of \$9,426,041, a decrease of \$2,044,940 over last year. All resources of this fund are to be used for providing services to indigent persons according to Idaho statute. In 2012 this fund carried a negative unassigned balance as there wasn't enough available fund balance to cover the required commitment of three months operating cash on hand or minimum fund balance. Over the last seven years, this fund has been replenished allowing for property taxes to be shifted to other funds resulting in a planned reduction in fund balance.

**Proprietary funds.** Ada County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The difference between the two perspectives is the effect of internal service fund activities related to proprietary funds. *Unrestricted* net position of emergency medical services at the end of the year amounted to \$10,138,525; those for the solid waste management fund amounted to \$443,803; those for the Western Idaho Fair amounted to \$3,668,019; and those for billing services amounted to \$828,228. The change in net position for the four funds consisted of an increase of \$148,881, an increase of \$3,077,875, an increase of \$911,512, and an increase of \$405,395, 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 \$9,343,097 and can be briefly summarized as follows:

- \$ 3,243,854 in increases allocated to the sheriff's office
- \$ 3,135,871 in increases allocated to the juvenile department
- \$ 2,137,942 in increases allocated to the public defender's department
- \$ 603,725 in increases allocated to the operation's department
- \$ 218,209 in increases allocated to the prosecutor's office
- \$ 3,496 in increases allocated to the motor vehicle's department

Of the changes summarized above, increases of \$6,380,775 were from various Federal and State funding sources. The remaining \$2,962,322 represents revenues received during the year that were unanticipated or that exceeded original budgetary estimates.

The difference between the final general fund amended revenue budget and actual revenue collected was a positive variance of \$6.2 million (presented on page 66). Revenue sources with positive variances of \$1M or more include: interest income, the largest at \$2.3M, where the County intentionally budgeted low for interest due to interest rates remaining low and property taxes at \$1.1M.

## **Ada County**

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The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$15.8 million (pages 66-69). "Personnel services" accounted for \$5.2 million (33%) an increase over the prior year; while a continued conservative approach to spending resulted in a positive variance in "other services and charges" of \$8 million (51%) and "capital outlay" of \$2.6 million (16%).

Building repairs and maintenance, utilities and capital building improvements for operations, upfront restitution for the prosecutor, and special contracts and contingency in the general fund were all areas that brought the general fund under budget. The general fund budget related to grants had \$4.3 million unspent at year-end that will be brought forward into the next year. Seventy percent (\$3M) of which was Cigarette/Tobacco Tax, Lottery and Juvenile Block grants, while twenty-five percent (\$1.1M) was Safety and Justice and Indigent Defense grants for the Sheriff and Public Defender respectively; all where the revenue is received in advance.

### **Capital Asset and Debt Administration**

**Capital assets.** Ada County's investment in capital assets for its governmental and business-type activities as of September 30, 2019, amounts to \$188,393,327 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, intangible software, construction in progress and infrastructure (sewer lines, waste water monitoring system, storm water improvements and roadways at the landfill). Overall there was no increase in the County's investment in capital assets; with a 4 percent decrease in governmental activities and an 8 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 2019):

- The third phase of the North Ravine Cell expanding the landfill by 30 acres or approximately 6-8 years of disposal airspace began in fiscal 2016 and was completed in September for a total cost of \$13M.
- Radio replacement of all mobile and handheld devices for the Sheriff's Office began in fiscal 2017 with one-third being replaced each year for a total cost per year of \$800K. With two-thirds having now been purchased just one year remains, for a total cost of replacement at \$2.4M. The radios currently being used were considered antiquated in 2016 because Motorola discontinued the model.
- Re-roofing of the small and large animal barns at the Western Idaho Fair was started in fiscal 2018 and was completed in March for a total cost of \$817,415.
- An additional 12 person jury courtroom on the second floor of the Courthouse encompassing 5,000 square feet was started this fiscal year. Costs to date are \$105K and when completed next year, costs are expected to be \$1.25M.

**Ada County's Capital Assets**

(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 7,848,014	\$ 7,848,014	\$ 5,092,482	\$ 5,049,540	\$ 12,940,496	\$ 12,897,554
Land improvements	854,587	508,606	41,028,758	28,323,747	41,883,345	28,832,353
Building	95,936,603	99,916,074	10,028,109	9,199,337	105,964,712	109,115,411
Infrastructure	3,164,255	3,437,599	3,725,207	4,026,515	6,889,462	7,464,114
Leased assets	826,019	1,312,046	-	604,147	826,019	1,916,193
Vehicles	2,802,419	2,326,258	912,231	863,396	3,714,650	3,189,654
M&E	11,261,308	12,518,675	1,586,380	1,404,740	12,847,688	13,923,415
Intangibles/software	1,135,472	394,525	-	-	1,135,472	394,525
Construction in progress	2,191,483	2,472,321	-	8,532,060	2,191,483	11,004,381
<b>Total</b>	<b>\$ 126,020,160</b>	<b>\$ 130,734,118</b>	<b>\$ 62,373,167</b>	<b>\$ 58,003,482</b>	<b>\$ 188,393,327</b>	<b>\$ 188,737,600</b>

Additional information on Ada County's capital assets can be found in note I-D-4, page 46 and II-C, pages 52-53, as well as in the Letter of Transmittal, pages 4- 5 of this report.

**Long-term debt.** At the end of the current fiscal year, Ada County had no bonded debt outstanding. The County does however have one year left on the lease for dispatch console equipment for the new dispatch facility and four years left of the elections equipment lease. The Avimor Community Infrastructure District No. 1, a blended component unit of Ada County, did not issue any bonds this year.

**Ada County's Outstanding Debt**

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Leases	\$ 1,207,180	\$ 2,070,635	\$ -	\$ -	\$ 1,207,180	\$ 2,070,635
Avimor CID No. 1 Bonds	2,391,487	2,415,766	-	-	2,391,487	2,415,766
<b>Total</b>	<b>\$ 3,598,667</b>	<b>\$ 4,486,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,598,667</b>	<b>\$ 4,486,401</b>

During the current fiscal year, the County's total debt decreased by \$863,455 or 41.7% due to the lease payments on the dispatch console and elections equipment leases.

Ada County no longer maintains a bond rating for general obligation debt. Current State statutes allow for general obligation bonds to be issued without a legal limitation based on tax charges against all property and an acceptance of two-thirds of the qualified electors of Ada County. The County's last bonded debt issue, for a county jail addition, began in 1992 and ended in 2002.

Additional information on the County's long-term debt can be found in note I-D-5 on page 47, and notes II-F-G on pages 55-58 of this report.

## **Ada County**

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### **Economic Factors and Next Year's Budgets and Rates**

These factors were considered in preparing the County's budget for the 2020 fiscal year:

- The unemployment rate for Ada County is currently 2.1 percent, up .1 percent from a year ago. The current rate is lower than the state's unemployment rate of 2.3 percent and lower than the national rate of 3.5 percent.
- Sale of new homes has increase 14 percent over last year while the average number of days residential homes are on the market increased slightly to 34.
- Ada County is one of the fastest growing counties in the nation.
- The population in the County increased 2.9 percent from 2017 to 2018 (the most recent information available) – from 456,849 to 469,966.

Restricted, Assigned and Unassigned fund balance in the general fund (\$75.8M) consists of: \$4M (5.3%) has been restricted by granting agencies for Juvenile Court Services, Public Defender and the Sheriff's Office; while there is \$3.6M (4.8%) assigned that has been appropriated for spending in the 2020 budget. The remaining \$68.2 (89.9%) is unassigned; however based on Ada County's financial policies \$34.7M is required to cover the first three and a half months of operating expenses before property taxes are received in January. Additionally, the remaining \$33.5M covers the reservation to meet our minimum fund balance policy, also known as budget stabilization and includes \$12.2M for future capital projects. The minimum fund balance policy in the general fund is based on risk and reviewed during the budget process; an increase to \$21.3M was determined to be needed for 2020.

#### Pursuant to Resolutions adopted during the fiscal year:

- Billing services fees increased November 2018 after six years. It was determined after four consecutive years of increasing expenses continuing to exceed flat revenues, fees needed to be increased to cover the cost of trash pick-up services in unincorporated Ada County. Increases ranged from residential service increases of 18% to \$19.58 per month, senior residential services of 27% to \$17.37 per month, replacement carts 13% to \$84.87 and commercial bins increasing anywhere from 6% to 20.3%.
- Assessor motor vehicles determined they could reduce their administrative and handling fee from \$3.05 to \$2.85 effective November 2018.

### **Requests for Information**

This financial report is designed to provide a general overview of Ada County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

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

# **BASIC FINANCIAL STATEMENTS**



**Ada County**  
**Statement of Net Position**  
**September 30, 2019**

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 37,975,135	\$ 6,166,856	\$ 44,141,991
Investments	129,280,669	37,600,925	166,881,594
Receivables, net	153,186,730	10,649,747	163,836,477
Internal balances	(3,920,258)	3,920,258	-
Accrued interest receivable	460,532	125,181	585,713
Capital assets, net of depreciation:			
Land, not depreciated	7,848,014	5,092,482	12,940,496
Land improvements	854,587	41,028,758	41,883,345
Building	95,936,603	10,028,109	105,964,712
Infrastructure	3,164,255	3,725,207	6,889,462
Vehicles	2,802,419	912,231	3,714,650
Machinery & equipment	11,261,308	1,586,380	12,847,688
Intangible software	1,135,472	-	1,135,472
Leased assets	826,019	-	826,019
Construction in progress	2,191,483	-	2,191,483
Capital assets, net	<u>126,020,160</u>	<u>62,373,167</u>	<u>188,393,327</u>
Total assets	<u>443,002,968</u>	<u>120,836,134</u>	<u>563,839,102</u>
<b>DEFERRED OUTFLOWS</b>			
Pension	<u>10,904,388</u>	<u>750,300</u>	<u>11,654,688</u>
<b>LIABILITIES</b>			
Accounts payable	15,320,351	3,136,280	18,456,631
Accrued interest	16,579	-	16,579
Unavailable/advanced revenue	63,198	214,207	277,405
Long-term liabilities:			
Due within one year	7,597,960	28,746	7,626,706
Due in more than one year-other liabilities	10,909,953	25,142,426	36,052,379
Pension liability	<u>33,391,537</u>	<u>3,518,832</u>	<u>36,910,369</u>
Total liabilities	<u>67,299,578</u>	<u>32,040,491</u>	<u>99,340,069</u>
<b>DEFERRED INFLOWS</b>			
Property tax	141,178,994	6,664,912	147,843,906
Pension	<u>16,847,977</u>	<u>1,345,046</u>	<u>18,193,023</u>
Total deferred inflows	158,026,971	8,009,958	166,036,929
<b>NET POSITION</b>			
Net investment in capital assets	124,812,980	62,373,167	187,186,147
Restricted for:			
Grant Programs	4,015,293	-	4,015,293
Consolidated Elections	560,895	-	560,895
Court Functions	5,749,598	-	5,749,598
Public Safety	6,794,338	-	6,794,338
Weed/Pest/Mosquito Abatement	3,688,043	-	3,688,043
Welfare and Public Health	139,456	-	139,456
Community Infrastructure	607,926	-	607,926
Unrestricted	<u>82,212,278</u>	<u>19,162,818</u>	<u>101,375,096</u>
Total net position	<u>\$ 228,580,807</u>	<u>\$ 81,535,985</u>	<u>\$ 310,116,792</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, 2019**

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
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 90,955,638	\$ 12,687,153	\$ 108,792	\$ 279,852	\$ (77,879,841)	\$ -	\$ (77,879,841)
Sanitation	2,625,139	317,705	11,633	-	(2,295,801)	-	(2,295,801)
Public safety	98,259,839	26,414,347	3,027,187	204,031	(68,614,274)	-	(68,614,274)
Health and welfare	11,927,361	994,776	-	-	(10,932,585)	-	(10,932,585)
Recreational and cultural	1,471,166	415,705	-	-	(1,055,461)	-	(1,055,461)
Community infrastructure	308,848	-	-	-	(308,848)	-	(308,848)
Interest on long-term debt	162,624	-	-	-	(162,624)	-	(162,624)
Total governmental activities	<u>205,710,615</u>	<u>40,829,686</u>	<u>3,147,612</u>	<u>483,883</u>	<u>(161,249,434)</u>	<u>-</u>	<u>(161,249,434)</u>
Business-type activities:							
Emergency Medical Services	16,642,912	10,032,109	57,652	100,771	-	(6,452,380)	(6,452,380)
Solid Waste Management	11,074,010	13,360,539	-	-	-	2,286,529	2,286,529
Western Idaho Fair	4,878,088	5,716,222	-	-	-	838,134	838,134
Billing Services	5,552,349	5,927,366	-	-	-	375,017	375,017
Total business-type activities	<u>38,147,359</u>	<u>35,036,236</u>	<u>57,652</u>	<u>100,771</u>	<u>-</u>	<u>(2,952,700)</u>	<u>(2,952,700)</u>
Total primary government	<u>\$ 243,857,974</u>	<u>\$ 75,865,922</u>	<u>\$ 3,205,264</u>	<u>\$ 584,654</u>	<u>(161,249,434)</u>	<u>(2,952,700)</u>	<u>(164,202,134)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					129,149,791	6,293,016	135,442,807
Sales taxes					24,899,754	340,702	25,240,456
Grants and contributions not restricted to specific programs					10,017,395	-	10,017,395
Interest and investment earnings					6,017,269	1,465,125	7,482,394
Miscellaneous					2,189,821	(65,818)	2,124,003
Transfers					175,000	(175,000)	-
Total general revenues and transfers					<u>172,449,030</u>	<u>7,858,025</u>	<u>180,307,055</u>
Change in net position					11,199,596	4,905,325	16,104,921
Net position - beginning					217,381,211	76,630,660	294,011,871
Net position - ending					<u>\$ 228,580,807</u>	<u>\$ 81,535,985</u>	<u>\$ 310,116,792</u>

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

## MAJOR GOVERNMENTAL FUNDS

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

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

**ADA COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2019**

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 11,474,137	\$ 1,815,314	\$ 20,893,912	\$ 34,183,363
Investments	63,771,177	11,121,351	31,886,193	106,778,721
Accounts receivable	157,699	-	292,357	450,056
Property tax receivable	113,998,893	8,103,361	21,011,575	143,113,829
Accrued interest receivable	350,467	-	36,326	386,793
Due from other funds	289,396	-	17,515	306,911
Due from other agencies and units of government	9,312,898	-	309,947	9,622,845
<b>Total assets</b>	<b>\$ 199,354,667</b>	<b>\$ 21,040,026</b>	<b>\$ 74,447,825</b>	<b>\$ 294,842,518</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 9,536,578	\$ 1,205,118	\$ 2,485,349	\$ 13,227,045
Due to other funds	14,007	-	59,761	73,768
Unavailable/advanced revenues	-	-	63,198	63,198
Accrued liabilities	-	2,305,506	-	2,305,506
<b>Total liabilities</b>	<b>9,550,585</b>	<b>3,510,624</b>	<b>2,608,308</b>	<b>15,669,517</b>
<b>DEFERRED INFLOWS</b>				
Property tax	113,998,893	8,103,361	21,011,575	143,113,829
<b>FUND BALANCES</b>				
Restricted for:				
Grants				
Juvenile court services	3,059,225	-	-	3,059,225
Sheriff	470,889	-	-	470,889
Public Defender	485,179	-	-	485,179
Enabling legislation				
Public health services	-	-	139,456	139,456
Weed/Pest/Mosquito	-	-	3,693,887	3,693,887
Alternative courts and facilities	-	-	5,785,970	5,785,970
Emergency communications	-	-	6,841,546	6,841,546
Consolidated elections	-	-	561,264	561,264
Community infrastructure	-	-	607,853	607,853
Assigned for:				
General government				
Administration	1,550,000	-	-	1,550,000
Computer services	1,619,574	-	-	1,619,574
Appraisal/Land record	-	-	2,523,728	2,523,728
Public safety				
Juvenile court services	306,153	-	-	306,153
Emergency management	-	-	560,856	560,856
Judicial services				
Public defender	150,000	-	-	150,000
District court and monitoring	-	-	7,338,038	7,338,038
Health and welfare				
Indigent services	-	9,426,041	-	9,426,041
Recreation and culture				
Parks and Waterways	-	-	1,962,977	1,962,977
Capital projects				
All capital projects	-	-	20,812,367	20,812,367
Unassigned	68,164,169	-	-	68,164,169
<b>Total fund balances</b>	<b>75,805,189</b>	<b>9,426,041</b>	<b>50,827,942</b>	<b>136,059,172</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 199,354,667</b>	<b>\$ 21,040,026</b>	<b>\$ 74,447,825</b>	

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, 2019**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 136,059,172</b>
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Amounts reported for governmental activities in the Statement of Net Position are different because:

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

Land	7,848,014	
Land Improvements	3,398,867	
Building	183,527,756	
Infrastructure	5,538,974	
Vehicles	9,337,583	
Intangible Software	1,524,653	
Machinery and Equipment	39,632,332	
Construction in Progress	2,191,483	
Leased Assets	2,293,815	
Accumulated Depreciation	<u>(129,273,317)</u>	
Total Capital Assets		126,020,160

Some of the County's revenue will be collected after year-end but is not available soon enough to pay for the current period's expenditures and therefore is considered unavailable in the funds. Delinquent property tax is considered unavailable. 1,934,835

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	(33,391,537)	
Accrued Interest on Bonds	(16,579)	
Lease Payable	(1,207,180)	
Bonds Payable	(2,391,487)	
Compensated Absences	<u>(6,480,420)</u>	
		(43,487,203)

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	3,485,022	
Changes of assumptions	1,849,356	
Contributions made subsequent to measurement date	3,316,953	
Change in proportionate share	<u>2,253,057</u>	
		10,904,388

Deferred inflows of resources related to pensions:

Net difference between projected and actual investment earnings on pension plan investments	(11,763,714)	
Differences between expected and actual experience	(3,942,219)	
Change in proportionate share	<u>(1,142,044)</u>	
		(16,847,977)

Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. 13,997,432

<b>Total Net Position - Governmental Activities</b>	<b><u><u>\$228,580,807</u></u></b>
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The notes to the financial statements are an integral part of this statement.

**Ada County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2019**

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 101,953,871	\$ 6,817,828	\$ 20,192,312	\$ 128,964,011
Licenses and permits	1,472,954	-	257,073	1,730,027
Fines and forfeitures	723,066	-	1,300,018	2,023,084
Charges for services	26,987,037	994,776	9,094,762	37,076,575
Intergovernmental	33,743,423	3,610	4,801,611	38,548,644
Interest income	2,635,368	392,846	1,272,949	4,301,163
Net increase (decrease) in the fair value of investments	446,203	92,389	282,967	821,559
Miscellaneous	2,534,913	227,131	1,101,044	3,863,088
Total revenues	<u>170,496,835</u>	<u>8,528,580</u>	<u>38,302,736</u>	<u>217,328,151</u>
<b>EXPENDITURES</b>				
Current:				
General government	64,324,883	-	20,365,089	84,689,972
Public safety	87,286,621	-	5,977,592	93,264,213
Sanitation	-	-	2,308,217	2,308,217
Health and welfare	-	10,041,615	2,125,775	12,167,390
Recreational and cultural	-	-	1,079,203	1,079,203
Community infrastructure	-	-	685,622	685,622
Capital outlay	4,306,324	46,670	2,863,537	7,216,531
Debt service:				
Principal retirement	114,561	-	773,173	887,734
Interest and other debt charges	9,637	-	153,247	162,884
Total expenditures	<u>156,042,026</u>	<u>10,088,285</u>	<u>36,331,455</u>	<u>202,461,766</u>
Excess (deficiency) of revenues over expenditures	<u>14,454,809</u>	<u>(1,559,705)</u>	<u>1,971,281</u>	<u>14,866,385</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,192,211	-	4,512,531	6,704,742
Transfers (out)	<u>(4,512,531)</u>	<u>(485,235)</u>	<u>(1,448,714)</u>	<u>(6,446,480)</u>
Total other financing sources and uses	<u>(2,320,320)</u>	<u>(485,235)</u>	<u>3,063,817</u>	<u>258,262</u>
Net change in fund balances	12,134,489	(2,044,940)	5,035,098	15,124,647
Fund balance, beginning of year	<u>63,670,700</u>	<u>11,470,981</u>	<u>45,792,844</u>	<u>120,934,525</u>
Fund balance, end of year	<u>\$ 75,805,189</u>	<u>\$ 9,426,041</u>	<u>\$ 50,827,942</u>	<u>\$ 136,059,172</u>

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

**Ada County**


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**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, 2019**


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**Total Net Change in Fund Balances - Governmental Funds** \$ 15,124,647

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

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

Capital Outlay	7,216,531	
Depreciation Expense	<u>(11,569,216)</u>	
Excess of Depreciation Expense over Capital Outlay		(4,352,685)

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		(361,273)
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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		185,780
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Lease payments represent expenditures in the governmental funds but represent a reduction of long-term liabilities for government-wide reporting.

Dispatch Lease Payment		748,894
Election Equipment Lease Payment		114,561

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 Payments		24,279
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Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. Also, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

Accrued interest calculated for bonds/leases payable	260	
Compensated absences	(567,771)	
Pension expenditures	(3,172,403)	
Pension contributions	<u>3,317,890</u>	
Total		(422,024)

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.

	137,417
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**Change in Net Position - Governmental Activities**

<u><u>\$ 11,199,596</u></u>
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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, 2019**

	Business-Type Activities - Enterprise Funds				Total	Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents	\$ 1,676,241	\$ 3,703,767	\$ 649,903	\$ 136,945	\$ 6,166,856	\$ 3,791,772
Investments	10,298,841	22,752,489	3,708,665	840,930	37,600,925	22,501,948
Receivables, net	2,721,076	616,575	29,707	276,733	3,644,091	-
Due from other funds	-	20,134	-	776	20,910	-
Due from other agencies	92,749	150,791	-	2,316	245,856	-
Property tax receivable	6,759,800	-	-	-	6,759,800	-
Accrued interest receivable	35,422	74,040	12,558	3,161	125,181	73,739
Total current assets	<u>21,584,129</u>	<u>27,317,796</u>	<u>4,400,833</u>	<u>1,260,861</u>	<u>54,563,619</u>	<u>26,367,459</u>
Noncurrent assets:						
Capital assets:						
Land	1,034,137	3,565,121	493,224	-	5,092,482	-
Land improvements	-	44,762,204	1,296,929	-	46,059,133	-
Buildings	8,927,579	1,277,017	9,716,959	-	19,921,555	-
Infrastructure	-	7,913,382	974,347	-	8,887,729	-
Vehicles	4,529,284	289,834	58,647	-	4,877,765	-
Machinery & equipment	1,206,511	2,464,863	554,624	-	4,225,998	-
Less accumulated depreciation	<u>(7,524,503)</u>	<u>(10,497,257)</u>	<u>(8,669,735)</u>	<u>-</u>	<u>(26,691,495)</u>	<u>-</u>
Capital assets, net	<u>8,173,008</u>	<u>49,775,164</u>	<u>4,424,995</u>	<u>-</u>	<u>62,373,167</u>	<u>-</u>
Total assets	<u>29,757,137</u>	<u>77,092,960</u>	<u>8,825,828</u>	<u>1,260,861</u>	<u>116,936,786</u>	<u>26,367,459</u>
<b>DEFERRED OUTFLOWS</b>						
Pension	<u>622,497</u>	<u>52,675</u>	<u>60,440</u>	<u>14,688</u>	<u>750,300</u>	<u>-</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	688,832	2,005,381	211,609	230,458	3,136,280	2,093,306
Accrued liabilities	24,584	1,954	2,208	-	28,746	-
Due to other funds	92,857	17,031	54,588	20,419	184,895	69,158
Claims and judgments	-	-	-	-	-	4,084,215
Unavailable/advanced revenues	-	-	112,723	101,484	214,207	-
Total current liabilities	<u>806,273</u>	<u>2,024,366</u>	<u>381,128</u>	<u>352,361</u>	<u>3,564,128</u>	<u>6,246,679</u>
Noncurrent liabilities:						
Accrued liabilities	529,786	34,517	53,771	15,201	633,275	-
Pension	2,930,766	261,722	268,563	57,781	3,518,832	-
Landfill postclosure costs	-	24,509,151	-	-	24,509,151	-
Claims and judgments	-	-	-	-	-	2,039,105
Total noncurrent liabilities	<u>3,460,552</u>	<u>24,805,390</u>	<u>322,334</u>	<u>72,982</u>	<u>28,661,258</u>	<u>2,039,105</u>
Total liabilities	<u>4,266,825</u>	<u>26,829,756</u>	<u>703,462</u>	<u>425,343</u>	<u>32,225,386</u>	<u>8,285,784</u>
<b>DEFERRED INFLOWS</b>						
Property tax	6,664,912	-	-	-	6,664,912	-
Pension	<u>1,136,364</u>	<u>96,912</u>	<u>89,792</u>	<u>21,978</u>	<u>1,345,046</u>	<u>-</u>
Total deferred inflows	<u>7,801,276</u>	<u>96,912</u>	<u>89,792</u>	<u>21,978</u>	<u>8,009,958</u>	<u>-</u>
<b>NET POSITION</b>						
Investment in capital assets	8,173,008	49,775,164	4,424,995	-	62,373,167	-
Unrestricted	<u>10,138,525</u>	<u>443,803</u>	<u>3,668,019</u>	<u>828,228</u>	<u>15,078,575</u>	<u>18,081,675</u>
Total net position	<u>\$ 18,311,533</u>	<u>\$50,218,967</u>	<u>\$ 8,093,014</u>	<u>\$ 828,228</u>	<u>77,451,742</u>	<u>\$18,081,675</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 4,084,243  
Net position of business-type activities \$81,535,985

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, 2019**

	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	
<b>OPERATING REVENUE</b>						
Charges for services	\$ 9,914,991	\$ 12,598,108	\$ -	\$ 5,927,286	\$ 28,440,385	\$ 27,248,732
Concessions	-	-	2,390,182	-	2,390,182	-
Admissions	-	-	1,381,320	-	1,381,320	-
Rentals	-	-	1,528,085	-	1,528,085	-
Other	117,118	762,431	416,635	80	1,296,264	-
Total operating revenues	<u>10,032,109</u>	<u>13,360,539</u>	<u>5,716,222</u>	<u>5,927,366</u>	<u>35,036,236</u>	<u>27,248,732</u>
<b>OPERATING EXPENSES</b>						
Personal services	12,450,309	1,121,261	1,029,376	256,718	14,857,664	-
Other services & charges	3,764,668	7,567,749	3,596,978	5,299,643	20,229,038	-
Landfill postclosure expense	-	1,540,342	-	-	1,540,342	-
Administration	-	-	-	-	-	3,691,784
Claims	-	-	-	-	-	23,869,154
Depreciation	716,418	874,063	291,496	-	1,881,977	-
Total operating expenses	<u>16,931,395</u>	<u>11,103,415</u>	<u>4,917,850</u>	<u>5,556,361</u>	<u>38,509,021</u>	<u>27,560,938</u>
Operating income (loss)	<u>(6,899,286)</u>	<u>2,257,124</u>	<u>798,372</u>	<u>371,005</u>	<u>(3,472,785)</u>	<u>(312,206)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Intergovernmental	442,865	-	-	-	442,865	-
Gain (loss) on disposition of assets	(262,005)	(88,255)	-	-	(350,260)	-
Interest and investment revenue	329,877	722,647	84,711	28,242	1,165,477	732,155
Net increase (decrease) in the fair value of investments	78,712	186,359	28,429	6,148	299,648	162,392
Property & other taxes	6,633,718	-	-	-	6,633,718	-
Total nonoperating revenue (expenses)	<u>7,223,167</u>	<u>820,751</u>	<u>113,140</u>	<u>34,390</u>	<u>8,191,448</u>	<u>894,547</u>
Net income (loss) before contributions and transfers	323,881	3,077,875	911,512	405,395	4,718,663	582,341
Transfers out	(175,000)	-	-	-	(175,000)	(83,262)
Change in net position	<u>148,881</u>	<u>3,077,875</u>	<u>911,512</u>	<u>405,395</u>	<u>4,543,663</u>	<u>499,079</u>
Total net position - beginning	18,162,652	47,141,092	7,181,502	422,833	66,812,079	17,582,596
Total net position - ending	<u>\$ 18,311,533</u>	<u>\$ 50,218,967</u>	<u>\$ 8,093,014</u>	<u>\$ 828,228</u>	<u>\$ 72,354,744</u>	<u>\$ 18,081,675</u>
					361,662	
					<u>\$ 4,905,325</u>	

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

Change in net position of business-type activities

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, 2019**

	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	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	\$ 9,495,800	\$ 12,586,979	\$ 5,687,774	\$ 5,592,445	\$ 33,362,998	\$ 28,166,699
Cash paid to suppliers for goods and contracted services	(4,112,787)	(11,081,745)	(4,158,528)	(5,313,067)	(24,666,127)	(26,770,837)
Cash paid to employees for services	(12,422,937)	(1,104,543)	(1,049,477)	(251,278)	(14,828,235)	-
Other operating revenue	117,118	762,431	-	80	879,629	-
Net cash provided by (used for) operating activities	<u>(6,922,806)</u>	<u>1,163,122</u>	<u>479,769</u>	<u>28,180</u>	<u>(5,251,735)</u>	<u>1,395,862</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Property taxes and other taxes	6,618,114	-	-	-	6,618,114	-
Subsidy from federal grants	57,652	-	-	-	57,652	-
Municipal revenue	284,442	-	-	-	284,442	-
Transfer out	(175,000)	-	-	-	(175,000)	(83,262)
Net cash provided by (used for) noncapital financing activities	<u>6,785,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,785,208</u>	<u>(83,262)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Purchase of capital assets	(378,998)	(5,504,770)	(617,382)	-	(6,501,150)	-
Net cash provided by (used for) capital and related financing activities	<u>(378,998)</u>	<u>(5,504,770)</u>	<u>(617,382)</u>	<u>-</u>	<u>(6,501,150)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Net (increase) decrease in investments	1,338,144	6,010,311	502,423	40,813	7,891,691	575,213
Interest income	333,812	746,803	85,213	28,416	1,194,244	733,884
Net cash provided by (used for) investing activities	<u>1,671,956</u>	<u>6,757,114</u>	<u>587,636</u>	<u>69,229</u>	<u>9,085,935</u>	<u>1,309,097</u>
Net increase (decrease) in cash	1,155,360	2,415,466	450,023	97,409	4,118,258	2,621,697
Cash, beginning of year	520,881	1,288,301	199,880	39,536	2,048,598	1,170,075
Cash, end of year	<u>\$ 1,676,241</u>	<u>\$ 3,703,767</u>	<u>\$ 649,903</u>	<u>\$ 136,945</u>	<u>\$ 6,166,856</u>	<u>\$ 3,791,772</u>

(Continued)

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (6,899,286)	\$ 2,257,124	\$ 798,372	\$ 371,005	\$ (3,472,785)	\$ (312,206)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	716,418	874,063	291,496	-	1,881,977	-
Landfill postclosure expense	-	10,883	-	-	10,883	-
Pension expense	(13,134)	(1,102)	(972)	(254)	(15,462)	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(411,407)	(27,576)	(16,136)	(48,577)	(503,696)	135,360
(Increase) decrease in due from other agencies and units of government	(7,785)	17,726	-	3,924	13,865	-
(Increase) decrease in due from other funds	-	(1,278)	-	(237)	(1,515)	782,607
Increase (decrease) in accounts payable	(267,743)	(1,957,273)	(564,250)	(11,860)	(2,801,126)	(436,370)
Increase (decrease) in accrued liabilities	27,184	2,608	(19,611)	4,029	14,210	-
Increase (decrease) in due to other funds	(67,053)	(12,053)	3,182	101	(75,823)	14,798
Increase (decrease) in claims and judgments	-	-	-	-	-	1,211,673
Increase (decrease) in unavailable/advanced revenue	-	-	(12,312)	(289,951)	(302,263)	-
Total adjustments	<u>(23,520)</u>	<u>(1,094,002)</u>	<u>(318,603)</u>	<u>(342,825)</u>	<u>(1,778,950)</u>	<u>1,708,068</u>
Net cash provided by (used for) operating activities	<u>\$ (6,922,806)</u>	<u>\$ 1,163,122</u>	<u>\$ 479,769</u>	<u>\$ 28,180</u>	<u>\$ (5,251,735)</u>	<u>\$ 1,395,862</u>

Noncash investing activities for business-type enterprise funds were:

The net increase in the fair value of investments for Emergency Medical Services was \$78,712 for the year.

The net increase in the fair value of investments for Solid Waste Management was \$186,359 for the year.

The net increase in the fair value of investments for the Western Idaho Fair was \$28,429 for the year.

The net increase in the fair value of investments for Billing Services was \$6,148 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 \$86,638 for the year.

The net increase in the fair value of investments for Liability Insurance was \$75,754 for the year.

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

## **FIDUCIARY FUNDS**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the County's own programs. In Ada County, there are no trust funds – but there are several agency funds. The County's Agency funds are further described and presented beginning on page 103.

**ADA COUNTY**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**September 30, 2019**

	Agency Funds
<b>Assets</b>	
Cash	\$ 16,256,535
Accounts receivable	103,744
Total assets	\$ 16,360,279
 <b>Liabilities</b>	
Accounts payable	\$ 5,892,631
Fines and appearance bonds to be remitted	5,237,055
Fiduciary fund liabilities:	
Judgments held in trust	1,169,022
Tax receipts held in trust	3,797,802
Due to prisoners	153,547
Due to victims	22,076
Due to other agencies and units of government	88,146
Total liabilities	\$ 16,360,279

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, 2019**

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## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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#### **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, and applicable, for the County's 2018-2019 fiscal year. This included adopting GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The implementation of this standard improves the consistency in the information that is disclosed in the notes to our financial statements related to debt, including direct borrowings and direct placements, and provides additional information about that debt. (**See Note II. G – Detailed Notes on All Funds - Long-Term Debt**).

#### **A. Reporting Entity**

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

The County has a component unit, Avimor Community Infrastructure District No. 1 (Avimor CID) that was created February 25, 2015 which provides for the construction of the infrastructure within the district. The infrastructure is not owned by the district or the County and therefore not included as part of any construction in progress in these financial statements; title is transferred to other governments immediately upon completion. This is a separate legal entity that is duly organized and operated under Title 50, Chapter 31 of the Idaho Code. The assets, deferred outflows, liabilities, deferred inflows, revenues and expenditures of this entity are blended with the County's financial statements due to the governing bodies being the same and the County having operational responsibility over the component unit.

#### **B. Government-Wide and Fund Financial Statements**

##### ***Government-Wide Statements***

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

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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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, 2019**

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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 County reports the following major proprietary funds:

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

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

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

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

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

Additionally, the County reports the following fund types:

#### ***Governmental Fund Type***

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

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

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

#### ***Proprietary Fund Type***

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

#### ***Fiduciary Fund Type***

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

#### ***Reconciling Government-Wide Statements to the Fund Statements***

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

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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

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

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

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

##### **1. Deposits and Investments**

The cash balances of substantially all funds are pooled and either deposited or invested by the County Treasurer for the purpose of increasing earnings through these activities. Cash and investment balances for the funds represent their allocated share of pooled cash and investments

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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of the County and can be drawn down on demand. The County's policy has been to hold investments until maturity, in an attempt to reduce market fluctuation risk. For purposes of the Statement of Cash Flows, the County considers all highly liquid investments purchased with maturity of three months or less to be cash. The investment purchases and sales information is not available for individual funds and management believes that due to the nature of the pooled investments, this information is not significant for purposes of understanding the statement of cash flows. Accordingly, the net change method is used to report cash flows from investments in these statements.

Pooled deposits are stated at amortized cost, which includes the balance deposited in the State of Idaho Local Government Investment Pool. Pooled investments are stated at fair value, which includes balances invested in the State of Idaho Diversified Bond Fund, which are based on the investment's net asset value.

The pooled investments are measured and recorded using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

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

The Code limits investments to the following general types:

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

#### **2. Receivables and Payables**

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

In the proprietary funds, receivables are shown net of an allowance for uncollectibles. In the Emergency Medical Services Fund, the allowance is based on historical data from the fund. Property tax revenues are recognized when received in the period for which the taxes are levied. Property taxes are accrued as assets receivable and deferred inflows on the Balance Sheet when

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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

#### **3. Inventories**

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

#### **4. Capital Assets**

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Qualifying interest incurred during the construction phase of capital assets of business-type activities would be included as part of the capitalized value of the assets constructed. For all depreciable major asset classes, depreciation is recorded by use of the straight-line method with no salvage value.

The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

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

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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#### **5. Long-Term Liabilities**

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

*Indigent Claims* - In the fund financial statements for fiscal year 2019, the County recorded an accrued liability of \$2,305,506 in the major fund "Charities and Welfare" for estimated qualifying indigent services provided prior to the fiscal year-end but which will not be paid by the County until a future budget period. The County pays for medical assistance (and certain non-medical assistance) to indigent persons, who qualify, up to an \$11,000 limit, per Idaho Code, Section 31. Some services have been provided prior to the fiscal year-end, but provider billings have not been presented to the County for payment until sometime after September 30. The Charities and Welfare Special Revenue Fund sets aside money in their current budget to fund liabilities incurred during the fiscal year that will not be liquidated until a future budget period, thereby accumulating resources in the fund that will eventually be used to liquidate the liability.

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

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

*Bonded Indebtedness County* - Bond ordinances require a levy and collection of a tax without limitation, on all property subject to taxation by the County, sufficient in amount to pay the principal and interest on such bonds when they become due. The County currently has no bonded indebtedness; however the legally separate blended component unit of the County, Avimor CID, has issued either general obligation and/or special assessment debt each year since fiscal year 2015. In fiscal year 2019 however, no additional debt was issued. Title of the infrastructure constructed from this debt is transferred to other governments upon completion, nothing is owned by the County or the component unit, therefore no construction in progress is ever reported.

#### **6. Deferred Outflows and Deferred Inflows**

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

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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#### **7. Pensions**

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### **8. Fund Equity**

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

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

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

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

*Unassigned* – The remaining portion of fund balance in excess of the other classifications (surplus) or excess of other classifications over total fund balance (deficit). The general fund is the only fund that reports a positive unassigned fund balance since surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund.

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

## **II. DETAILED NOTES ON ALL FUNDS**

### **A. Deposits and Investments**

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



## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

Withdrawals of \$10 million or less generally require 5 business days' notification prior to the last day of the month; those in excess of \$10 million require 25 business day's notification.

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

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Ada County's investments' fair value measurements are as follows at September 30, 2019:

Investments	Fair Value Measurements Using			
	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
Treasury Securities	\$ 5,988,048	\$ 5,988,048	\$ -	\$ -
US Agencies	43,578,210	-	43,578,210	-
Municipal Bonds	1,134,898	-	886,273	248,625
Negotiable Certificates of Deposit (CDs)	5,013,705	-	5,013,705	-
Total investments by fair value level	55,714,861	5,988,048	49,478,188	248,625
<b>Investments measured at the net asset value (NAV)</b>				
State of Idaho Local Government Investment Pool (LGIP)	106,852,805	-	-	-
State of Idaho Diversified Bond Fund (DBF)	4,313,928	-	-	-
Total investments measured at the NAV	111,166,733	-	-	-
Total investments measured at fair value	\$166,881,594	\$ 5,988,048	\$ 49,478,188	\$ 248,625

Level 2 inputs for the investments above are based on a matrix pricing model. Investments valued using the net asset value (NAV) per share generally do not have readily obtainable market values and are instead valued based on the County's pro-rata share of the pool's fair value of the underlying assets. Ada County values these investments based on information provided by the State of Idaho Treasurer's Office. The following table presents the unfunded commitments, redemption frequency and the redemption notice period for Ada County's investments measured at NAV:

Investments Measured at the NAV				
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Local Government Investment Pool	\$106,852,805	None	Daily	1-3 days
Diversified Bond Fund	4,313,928	None	Monthly	5 -25 days

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

**Concentration Credit Risk.** Ada County's investment policy, where possible, allows for no more than 50% in a specific issuer and 50% in a specific class of securities. The County has less than 50% in a specific class; however it has 64% in a specific issuer. In addition, GASB 40 requires disclosure of concentrations over 5% in a single issuer. As of September 30, 2019 the following issuers hold more than 5% of Ada County's total portfolio. Federal Farm Credit Bank – 7%,

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

Federal Home Loan Mortgage Corp – 8%, Federal Home Loan Bank – 9%, and State of Idaho Local Government Investment Pool – 64%.

*Custodial Credit Risk - Investments.* This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The County's investment policy requires working with primary or regional dealers for the purchase of its authorized securities. Investments are made with banks designated by the State Treasurer as a state depository.

*Custodial Credit Risk – Deposits.* This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires any deposits exceeding insurance limits to be fully collateralized by government and/or agency securities held by the pledging financial institutions. As of September 30, 2019, the County had deposits of \$751,925 all of which were covered by FDIC insurance. The County also had \$19,412,794 collateralized under an irrevocable letter of credit with the Federal Home Loan Bank and the remaining \$33,564,423 is uninsured and uncollateralized. Through an agreement with Mountain West Bank, the Sheriff's accounts invest idle cash in uninsured repurchase agreements. The repurchase agreements are fully collateralized with an undivided, fractional interest in obligations, or obligations that are fully guaranteed by the United States government, its agencies or instrumentalities. Title to the securities are vested in the County or in the name of the bank but held by a third party custodian in the name of the County. The bank repurchases the undivided, fractional interest from the County on the next banking day. At September 30, 2019, the market value of the repurchase agreements was \$2,269,594. The repurchase agreements are uninsured and collateralized with securities.

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

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

<u>Investment Type</u>	<u>Market Value</u>	<u>Credit Rating</u>	<u>Modified Duration</u>
Ada & Canyon School District #2 GO Bond	\$ 805,247	S&P AA+	.858
University of Idaho	81,026	S&P AA-	1.955
US Treasury	5,988,048	S&P AA+	.529
Federal Farm Credit Bank	11,580,865	S&P AA+	1.820
Federal Home Loan Bank	14,576,937	S&P AA+	1.571
Federal Home Loan Mortgage Corp.	13,075,713	S&P AA+	1.706
Federal National Mortgage Assoc.	4,344,695	S&P AA+	1.282
Sage Acres LID	248,625	Unrated	11.066
State of Idaho – LGIP	106,852,805	Unrated	.34^
State of Idaho – DBF	4,313,928	Unrated	2.92^
Negotiable Certificates of Deposit	5,013,705	Unrated	
Total Market Value	<u>\$ 166,881,594</u>		

^ Modified duration cannot be calculated on these investments due to incomplete market price data. The State of Idaho – LGIP and DBF are reported above as 'effective' duration.

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

#### B. Receivables

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

Receivables at September 30, 2019, were as follows:

	<u>Accounts</u>	<u>Taxes</u>	<u>Due from Other Governments</u>	<u>Total Receivables</u>
<b>Governmental activities:</b>				
General	\$ 157,699	\$ 113,998,893	\$ 9,312,898	\$ 123,469,490
Charities & Welfare	-	8,103,361	-	8,103,361
Non-major Governmental	292,357	21,011,575	309,947	21,613,879
<i>Total - governmental activities</i>	<u>\$ 450,056</u>	<u>\$ 143,113,829</u>	<u>\$ 9,622,845</u>	<u>\$ 153,186,730</u>
<b>Business-type activities:</b>				
Emergency Medical Services	\$ 5,909,015	\$ 6,759,800	\$ 92,749	\$ 12,761,564
Less Allowance for Doubtful accounts:	<u>(3,187,939)</u>	-	-	<u>(3,187,939)</u>
<i>Receivables, Net</i>	2,721,076	6,759,800	92,749	9,573,625
Solid Waste Management	616,575	-	150,791	767,366
Western Idaho Fair	29,707	-	-	29,707
Billing Services	276,733	-	2,316	279,049
<i>Total - business-type activities</i>	<u>\$ 3,644,091</u>	<u>\$ 6,759,800</u>	<u>\$ 245,856</u>	<u>\$ 10,649,747</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	\$ 141,178,994
Current Year Delinquent Taxes	958,127
Prior Years' Delinquent Taxes	976,708
Total deferred inflow of resources for governmental funds	<u>\$ 143,113,829</u>

#### Unavailable/Advanced Revenue:

Unavailable Rental Revenue	\$ 63,198
Total unavailable/advanced revenue for governmental funds	<u>\$ 63,198</u>

**ADA COUNTY****Notes to the Financial Statements  
For the Year Ended September 30, 2019****C. Capital Assets**

Capital asset activity for the year ended September 30, 2019 was as follows:

**Primary Government**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 7,848,014	\$ -	\$ -	\$ 7,848,014
Construction in progress	2,472,321	3,153,833	3,434,671	2,191,483
Total capital assets, not being depreciated	<u>10,320,335</u>	<u>3,153,833</u>	<u>3,434,671</u>	<u>10,039,497</u>
Capital assets, being depreciated:				
Land improvements	2,925,462	473,405	-	3,398,867
Buildings and improvements	181,876,049	1,651,707	-	183,527,756
Vehicles	8,313,291	1,455,038	430,746	9,337,583
Machinery and equipment	43,662,056	3,192,671	7,222,395	39,632,332
Intangible software	723,458	801,195	-	1,524,653
Infrastructure	5,538,974	-	-	5,538,974
Leased assets	2,293,815	-	-	2,293,815
Total capital assets being depreciated	<u>245,333,105</u>	<u>7,574,016</u>	<u>7,653,141</u>	<u>245,253,980</u>
Less accumulated depreciation for:				
Land improvements	2,416,856	127,424	-	2,544,280
Buildings and improvements	81,959,975	5,631,178	-	87,591,153
Vehicles	5,987,033	931,740	383,609	6,535,164
Machinery and equipment	31,143,381	4,059,256	6,831,613	28,371,024
Intangible software	328,933	60,248	-	389,181
Infrastructure	2,101,375	273,344	-	2,374,719
Leased assets	981,769	486,027	-	1,467,796
Total accumulated depreciation	<u>124,919,322</u>	<u>11,569,217</u>	<u>7,215,222</u>	<u>129,273,317</u>
Total capital assets, being depreciated, net	<u>120,413,783</u>	<u>(3,995,201)</u>	<u>437,919</u>	<u>115,980,663</u>
Governmental activities capital assets, net	<u>\$ 130,734,118</u>	<u>\$ (841,368)</u>	<u>\$ 3,872,590</u>	<u>\$ 126,020,160</u>

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

Governmental activities:		
General government		\$ 4,701,792
Public safety		6,073,990
Health and Welfare		15,743
Sanitation		340,930
Recreation		436,762
Total depreciation expense - governmental activities:		<u>\$ 11,569,217</u>
Emergency Medical Services		\$ 716,418
Solid Waste		874,063
Western Idaho Fair		291,496
Total depreciation expense - business-type activities:		<u>\$ 1,881,977</u>

**ADA COUNTY****Notes to the Financial Statements  
For the Year Ended September 30, 2019**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 5,049,540	\$ 42,942	\$ -	\$ 5,092,482
Construction in progress	8,532,060	5,663,565	14,195,625	-
Total capital assets, not being depreciated	<u>13,581,600</u>	<u>5,706,507</u>	<u>14,195,625</u>	<u>5,092,482</u>
Capital assets, being depreciated:				
Land improvements	34,610,703	13,075,897	1,627,467	46,059,133
Buildings and improvements	17,693,779	817,415	(1,410,361)	19,921,555
Vehicles	4,833,957	739,790	695,982	4,877,765
Machinery and equipment	3,943,486	457,937	175,425	4,225,998
Infrastructure	8,739,714	-	(148,015)	8,887,729
Leased assets	1,840,251	-	1,840,251	-
Total capital assets being depreciated	<u>71,661,890</u>	<u>15,091,039</u>	<u>2,780,749</u>	<u>83,972,180</u>
Less accumulated depreciation for:				
Land improvements	6,286,956	407,954	1,664,535	5,030,375
Buildings and improvements	8,494,442	555,722	(843,282)	9,893,446
Vehicles	3,970,561	425,850	430,877	3,965,534
Machinery and equipment	2,538,746	191,143	90,271	2,639,618
Infrastructure	4,713,199	301,308	(148,015)	5,162,522
Leased assets	1,236,104	-	1,236,104	-
Total accumulated depreciation	<u>27,240,008</u>	<u>1,881,977</u>	<u>2,430,490</u>	<u>26,691,495</u>
Total capital assets, being depreciated, net	<u>44,421,882</u>	<u>13,209,062</u>	<u>350,259</u>	<u>57,280,685</u>
Business-type activities capital assets, net	<u>\$ 58,003,482</u>	<u>\$ 18,915,569</u>	<u>\$ 14,545,884</u>	<u>\$ 62,373,167</u>

**ADA COUNTY**

**Notes to the Financial Statements  
For the Year Ended September 30, 2019**

**D. Payables**

Payables at September 30, 2019, were as follows:

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Internal Service</u>	<u>Total Payables</u>
<b>Governmental activities:</b>				
General	\$ 4,107,673	\$ 5,428,905	\$ -	\$ 9,536,578
Charities & Welfare	1,157,913	47,205	-	1,205,118
Other Governmental Funds	1,577,014	908,335	-	2,485,349
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	2,093,306	2,093,306
Total - governmental activities	<u>\$ 6,842,600</u>	<u>\$ 6,384,445</u>	<u>\$ 2,093,306</u>	<u>\$ 15,320,351</u>
<b>Business-type activities:</b>				
Emergency Medical Svcs.	\$ 123,237	\$ 565,595	\$ -	\$ 688,832
Solid Waste Management	1,947,919	57,462	-	2,005,381
Western Idaho Fair	169,940	41,669	-	211,609
Billing Services	218,674	11,784	-	230,458
Total - business-type activities	<u>\$ 2,459,770</u>	<u>\$ 676,510</u>	<u>\$ -</u>	<u>\$ 3,136,280</u>

**E. Internal Balances and Inter-fund Transfers**

Due to/from other funds as of September 30, 2019 is as follows:

		<b>Due From</b>				
		<u>General Fund</u>	<u>Non-major Governmental</u>	<u>Proprietary</u>	<u>Internal Service</u>	<u>Total</u>
<b>Due To</b>	General Fund	\$ 8,934	\$ 53,352	\$ 157,952	\$ 69,158	\$ 289,396
	Non-major Governmental	5,073	6,409	6,033	-	17,515
	Proprietary	-	-	20,910	-	20,910
	Total	<u>\$ 14,007</u>	<u>\$ 59,761</u>	<u>\$ 184,895</u>	<u>\$ 69,158</u>	<u>\$ 327,821</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, 2019**

Inter-fund transfers for the year ended September 30, 2019, consisted of the following:

		<b>Transfer Out</b>					
Transfer In		General Fund	Charities and Welfare	Non-major Governmental	Proprietary Funds	Internal Service	Total
	General Fund	\$ -	\$ 485,235	\$ 1,448,714	\$ 175,000	\$ 83,262	\$ 2,192,211
Non-major Governmental	4,512,531	-	-	-	-	4,512,531	
<b>Total</b>	<b>\$ 4,512,531</b>	<b>\$ 485,235</b>	<b>\$ 1,448,714</b>	<b>\$ 175,000</b>	<b>\$ 83,262</b>	<b>\$ 6,704,742</b>	

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.

Significant transfers during the fiscal year were as follows:

- General fund transfer of \$4,512,531 to non-major governmental funds to provide for capital projects.
- Non-major governmental fund transfer of \$586,433 to the general fund upon completion of capital projects.
- Transfer from charities and welfare, non-major government and internal service funds to the general fund of \$1,347,516 for interest earnings and increases or decreases in the fair value of investments per management policy.

**F. Capital Lease Payable**

In fiscal 2016, the County entered into a lease with principal payments totaling \$815,980 for election equipment which is being accounted for in the General Fund. The lease term is seven years with a series of one year leases subject to annual appropriation of funds by the County, with an interest rate of 1.710%. The first lease payment was due in 2017. Ownership of the election equipment will transfer to the County upon the payment of the outstanding lease obligation on any given date. The historical cost and accumulated depreciation of the equipment are \$815,980 and \$359,419, respectively.

The following is a summary of minimum lease payments exclusive of insurance, maintenance and repairs:

Elections Equipment Lease			
Year Ending			Total Lease
Sept. 30	Principal	Interest	Payment
2020	\$ 116,528	\$ 7,682	\$ 124,210
2021	118,530	5,681	124,211
2022	120,565	3,645	124,210
2023	122,636	1,575	124,211
<b>Total</b>	<b>\$ 478,259</b>	<b>\$ 18,583</b>	
Total minimum lease payments			496,842
Less: Amount representing interest			18,583
Present value of net minimum lease payments			<u>\$ 478,259</u>

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

At the end of fiscal 2016, the County entered into a lease with principal payments totaling \$1,477,835 for dispatch console equipment, in the new dispatch center, which is being accounted for in the Emergency Communications Fund. The lease term is four years with a series of one year leases subject to annual appropriation of funds by the County; with the first two years interest rate at zero and the remaining two years at 2.740%. The first lease payment was due in 2017. Ownership of the dispatch console equipment will transfer to the County upon the payment of the outstanding lease obligation. The historical cost and accumulated depreciation of the equipment are \$1,477,835 and \$1,108,376, respectively.

The following is a summary of minimum lease payments exclusive of insurance, maintenance and repairs:

Dispatch Console Equipment Lease			
Year Ending			Total Lease
Sept. 30	Principal	Interest	Payment
2020	\$ 728,921	\$ 19,972	\$ 748,893
Total	<u>\$ 728,921</u>	<u>\$ 19,972</u>	
Total minimum lease payments			748,893
Less: Amount representing interest			<u>19,972</u>
Present value of net minimum lease payments			<u>\$ 728,921</u>

#### G. Long-Term Debt

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

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

On June 28, 2016, \$304,000 in taxable Special Assessment Bonds was issued by Avimor CID No. 1. These bonds mature in fiscal 2046 and bear an interest rate of 6%. Proceeds from these bonds were used for extension of McLeod Way within the infrastructure district.

On April 12, 2017 Avimor CID No.1 issued a taxable General Obligation Bond of \$320,800, which matures in fiscal 2047 and bears an interest rate of 8%. Proceeds from the bond were used to reimburse Avimor Development LLC for project costs they incurred associated with the 2015 General Obligation Bond and 2016 Special Assessment Bond.

Avimor CID No. 1 also issued taxable Special Assessment Bonds in the amount of \$864,000 on August 30, 2017. The bonds mature in fiscal year 2047, and bear an interest rate of 6%. Proceeds from these bonds were used for the continued extension of McLeod Way, extension of West Creeks Edge Street and the installation of a traffic signal at Avimor Drive and Idaho State Highway 55.

On August 21, 2018 Avimor CID No. 1 issued taxable Special Assessment Bonds in the amount of \$564,000 at par. The bonds mature in fiscal year 2048, and bear an interest rate of 6%. A half



## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

year of capitalized interest remains which will be used to pay the first interest payment due in 2020. Some proceeds from these bonds were used for construction and improvements of the right-of-way at the intersection of North McLeod Way and Idaho State Highway 55 providing a second access to the District; while the remainder will to be used for the continued extension of Avimor Drive.

The special assessment bonds are direct placements that are secured with the underlying property on which a lien has been recorded. If a special assessment becomes delinquent it is subject to foreclosure by the District in the same manner as real property tax liens; however, they shall be subject to foreclosure at any time after thirty (30) days following written notice of delinquency to the owner of the real property to which the assessment applies. In the event the proceeds of such foreclosure proceedings are insufficient to pay the delinquent amount, the shortfall shall be paid using monies in the Reserve Fund which was required as part of the issuance.

Direct placements were also done for the general obligation bonds. A levy is placed on all taxable real property in the District, in addition to all other taxes, that is sufficient to meet the payment of principle and interest on the bonds as they become due.

Neither the special assessment or general obligation bonds have subjective accelerations clauses; therefore they may not be accelerated.

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

Year Ending Sept. 30	Avimor General Obligation Bonds Direct Placements			Year Ending Sept. 30	Avimor Special Assessment Bonds Direct Placements		
	Principal	Interest	Total		Principal	Interest	Total
2020	\$ 3,918	\$ 29,166	\$ 33,084	2020	\$ 29,833	\$ 123,541	\$ 153,374
2021	4,232	28,852	33,084	2021	31,655	121,704	153,359
2022	4,571	28,514	33,085	2022	33,583	119,754	153,337
2023	4,936	28,148	33,084	2023	35,634	117,685	153,319
2024	5,331	27,753	33,084	2024	37,805	115,489	153,294
2025-2029	33,778	131,643	165,421	2025-2029	224,635	539,672	764,307
2030-2034	49,631	115,790	165,421	2030-2034	300,515	461,508	762,023
2035-2039	72,923	92,499	165,422	2035-2039	404,930	356,301	761,231
2040-2044	107,150	58,273	165,423	2040-2044	544,816	214,452	759,268
2045-2047	78,103	12,482	90,585	2045-2048	383,508	47,585	431,093
Total	\$ 364,573	\$ 553,120	\$ 917,693	Total	\$ 2,026,914	\$ 2,217,691	\$ 4,244,605

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Elections equipment lease	\$ 592,820	\$ -	\$ 114,561	\$ 478,259	\$ 116,528
Dispatch console equipment lease	1,477,815	-	748,894	728,921	728,921
Compensated absences	5,912,649	897,087	329,316	6,480,420	329,039
Pension	42,158,467	-	8,766,930	33,391,537	-
Claims and judgments	6,836,834	6,833,913	5,241,921	8,428,826	6,389,721
Direct placement bonds:					
Avimor general obligation bond 2015	47,402	-	543	46,859	586
Avimor general obligation bond 2017	320,800	-	3,086	317,714	3,332
Avimor special assessment bond 2015	319,692	-	4,541	315,151	4,838
Avimor special assessment bond 2016	299,872	-	4,376	295,496	4,638
Avimor special assessment bond 2017	864,000	-	11,733	852,267	12,437
Avimor special assessment bond 2018	564,000	-	-	564,000	7,920
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 59,394,351</u>	<u>\$ 7,731,000</u>	<u>\$ 15,225,901</u>	<u>\$ 51,899,450</u>	<u>\$ 7,597,960</u>
<b>Business-type activities:</b>					
Compensated absences	\$ 647,811	\$ 40,483	\$ 26,273	\$ 662,021	\$ 28,746
Pension	4,450,642	-	931,810	3,518,832	-
Landfill closure	24,498,268	10,883	-	24,509,151	-
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 29,596,721</u>	<u>\$ 51,366</u>	<u>\$ 958,083</u>	<u>\$ 28,690,004</u>	<u>\$ 28,746</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, \$6,123,320 of internal service fund claim liabilities for the County's self-insurance programs are included in the above amounts. For the governmental activities, approximately 92 percent of compensated absences and 85% of pension liabilities are generally liquidated by the general fund and the remainder by special revenue funds. The elections equipment lease will be liquidated by the General Fund and the dispatch console equipment by Emergency Communications a special revenue fund. In addition to compensated absences and pension, claims in the business-type funds represent the landfill closure/post closure liability, inclusive of any liabilities for groundwater contamination.

#### H. 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, 2019 the County has recorded a combined liability of \$24,509,151, which represents the estimated closure and post-closure costs based on 100% of landfill capacity used to date in the Hidden Hollow Cell and 7% capacity used to date in the new North Ravine Cell. The remaining estimated liability for the North Ravine Cell is \$32,850,551, which will be recognized as the remaining capacity is used (estimated to be 47 years for the North Ravine Cell). The estimated costs are subject to change from year to year as the effects of inflation, revision of laws and other variables occur. The County has demonstrated closure, post-closure care, and/or corrective action financial assurance by

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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

#### **I. 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; however, based on management's decision, this has not occurred since fiscal year 2008. At September 30, 2019, the Liability Insurance Fund had net position of \$8,556,830.

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 \$288,890,578 with a \$25,000 deductible. All funds of the County participate in the self-insurance program and make premium payments to the Liability Insurance Fund based on historical cost and loss information, adjusted annually.

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

Beginning in fiscal year 2000, the County established a Self-Funded Health Fund (an Internal Service Fund) for risks associated with the employee's health insurance plan where assets are set aside for claim settlements. All funds with employees eligible for benefits participate, and make payments to the Health Insurance Fund based on the number of qualifying employees in each fund and on estimates of potential usage. The County funded an initial reserve of \$1.2 million through a transfer from the General Fund, based on advice from actuarial consultants and in accordance with State requirements. Provisions are also made for unexpected and unusual claims. Third parties administer the plan, covering medical, dental and vision claims. Stop-loss coverage for medical claims exceeding \$150,000 per employee is purchased from the third party administrator. At September 30, 2019, the Self-Funded Health Insurance Fund had net position of \$9,524,845.

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

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

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

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

	Liability Insurance		Self-Funded Health	
	Fiscal Year		Fiscal Year	
	2019	2018	2019	2018
Unpaid claims as of October 1	\$ 3,582,883	\$ 4,175,709	\$ 1,328,764	\$ 1,772,985
<b>Total incurred claims (including IBNRs) and prior period changes in claim estimates</b>	1,659,361	799,290	22,209,793	17,931,113
<b>Total payments</b>	1,260,023	1,392,116	21,397,458	18,375,334
Unpaid claims as of September 30	<u>\$ 3,982,221</u>	<u>\$ 3,582,883</u>	<u>\$ 2,141,099</u>	<u>\$ 1,328,764</u>

#### J. Fund Equity

Ada County's financial policies outline the following classifications of fund balance that are reported on the governmental funds' balance sheet (page 29):

*Assigned* – This portion of fund balance reflects the amount of FY2019 fund balance that has been re-budgeted as a funding source for the County's FY2020 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 FY2019 fund balance that is needed to fund the first three months of FY2020 because the first-half property taxes are not due until December 20; known as 'cash basis'. Also included in this classification is the amount of 'minimum fund balance' the County desires to keep on hand to mitigate current and future risks and ensures service levels. Minimum fund balance in the General Fund is set based on the risk of a reduction to major revenue sources (property tax, state shared revenues and charge for service revenues) as well as fund balance in other county funds, investment variance and general uncertainty. Minimum fund balance is 15% of operating revenues for all other funds. Finally, any residual net resources or total fund balance in excess of the other classifications; also known as 'surplus' that is available for any purpose is included here.

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

#### K. 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 H-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, 2019

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

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

As of September 30, 2019, the County had the following outstanding contractual commitment:

<u>Project Name</u>	<u>Contract Amount</u>	<u>Paid to Date</u>	<u>Remaining Commitment</u>
Property & Evidence Refrigeration	\$ 354,309	\$ 225,893	\$ 28,416
urtroom 2 <sup>nd</sup> Floor Addition	135,000	101,250	33,750
Courthouse Access Control	68,207	46,921	21,286
Broad Street Parking Garage	44,461	15,375	29,086
FACES Office Remodel	7,415	5,540	1,875
Total Remaining Commitments			<u>\$ 214,413</u>

There are no significant encumbrances to report; all appropriations lapse at the end of the fiscal year, therefore all encumbrances are cancelled.

#### L. 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, 35 participants take advantage of this benefit and pay the total cost of the premium (employer and employee portions). In fiscal year 2019, 7 employees were added, 3 became Medicare eligible and were removed and 3 dropped coverage.

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

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

## **ADA COUNTY**

### **Notes to the Financial Statements For the Year Ended September 30, 2019**

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#### **M. 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](http://www.persi.idaho.gov).

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

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

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

*Member and Employer Contributions* – Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board with limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2019 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% general employees and 11.66% for police and firefighters. Ada County contributions were \$12,932,969 for the year ended September 30, 2019.

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions* – At September 30, 2019, Ada County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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 June 30, 2019, Ada County's proportion was 3.2335759%, which was a .0736737% increase from the prior year.

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

For the year ended September 30, 2019, Ada County recognized pension expense (revenue) of \$3,509,588. At September 30, 2019, Ada County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$ 3,430,251	\$ 4,350,068
Changes in assumptions or other inputs	2,053,165	-
Net difference between projected and actual earnings on pension plan investments	-	12,574,292
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	2,500,733	1,268,663
Employer contributions subsequent to the measurement date	<u>3,670,539</u>	<u>-</u>
Total	<u>\$ 11,654,688</u>	<u>\$ 18,193,023</u>

\$3,670,539 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the pension expense in the year ending September 30, 2020.

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, 2018 the beginning of the measurement period ended June 30, 2019 is 4.8 years.

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

#### Year ended September 30:

2020	\$ (1,128,656)
2021	(5,180,992)
2022	(2,244,523)
2023	(1,654,703)
2024	-

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

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

## ADA COUNTY

### Notes to the Financial Statements For the Year Ended September 30, 2019

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

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

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2019 is based on the results of an actuarial valuation date July 1, 2019.

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

#### Capital Market Assumptions

Asset Class	Expected Return *	Expected Risk	Strategic Normal	Strategic Ranges
Equities			70%	66% - 77%
Broad Domestic Equity	9.15%	19.00%	55%	50% - 65%
International	9.25%	20.20%	15%	10% - 20%
Fixed Income	3.05%	3.75%	30%	23% - 33%
Cash	2.25%	0.90%	0%	0% - 5%

\* Expected arithmetic return net of fees and expenses

Total Fund	Expected Return	Expected Inflation	Expected Real Return	Expected Risk
Actuary	7.00%	3.25%	3.75%	N/A
Portfolio	6.58%	2.25%	4.33%	12.67%

#### Actuarial Assumptions

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%
<b>Long-Term Expected Geometric Rate of Return, Net of Investment Expenses</b>	<b>7.05%</b>



**ADA COUNTY**

**Notes to the Financial Statements  
For the Year Ended September 30, 2019**

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*Discount Rate* – The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans’ net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the Employer’s proportionate share of the net pension liability(asset) to changes in the discount rate* – The following presents the Employer’s proportionate share of the net pension liability (asset) calculated using the discount rate of 7.05%, as well as what the Employer’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	<u>1% Decrease (6.05%)</u>	<u>Current Discount Rate (7.05%)</u>	<u>1% Increase (8.05%)</u>
Employer’s proportionate share of the net Pension liability (asset)	\$111,483,535	\$36,910,369	\$(24,759,260)

*Pension plan fiduciary net position* – Detailed information about the pension plan’s fiduciary net position is available in the separately issued PERSI financial report that is a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**Ada County**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 100,849,941	\$ 100,849,941	\$ 101,953,871	\$ 1,103,930
Sales tax allocation	23,500,000	23,500,000	23,571,526	71,526
State shared	6,165,438	6,165,438	7,154,650	989,212
Payments in lieu of taxes	825,000	825,000	823,457	(1,543)
Licenses and permits	1,408,250	1,428,727	1,472,953	44,226
Charges for services	24,501,388	26,458,243	27,315,584	857,341
Grants	730,662	1,875,452	1,710,983	(164,469)
Interest income	1,350,000	1,350,000	3,725,049	2,375,049
Miscellaneous	2,210,975	2,331,553	3,258,110	926,557
<b>Total general fund revenues</b>	<b>\$ 161,541,654</b>	<b>\$ 164,784,354</b>	<b>\$ 170,986,183</b>	<b>\$ 6,201,829</b>
<b>Expenditures:</b>				
<u>General Government</u>				
Clerk of the District Court:				
Personal services	\$ 2,451,787	\$ 2,451,787	\$ 2,264,551	\$ 187,236
Other services and charges	942,359	975,520	943,143	32,377
Capital outlays	58,750	25,589	25,381	208
<b>Total clerk of the district court</b>	<b>3,452,896</b>	<b>3,452,896</b>	<b>3,233,075</b>	<b>219,821</b>
Treasurer:				
Personal services	1,201,107	1,201,107	1,044,825	156,282
Other services and charges	377,808	384,436	268,287	116,149
Capital outlays	15,500	8,872	-	8,872
<b>Total treasurer</b>	<b>1,594,415</b>	<b>1,594,415</b>	<b>1,313,112</b>	<b>281,303</b>
Assessor:				
Personal services	757,111	757,111	749,812	7,299
Other services and charges	89,596	89,596	77,701	11,895
Capital outlays	-	-	-	-
<b>Total assessor</b>	<b>846,707</b>	<b>846,707</b>	<b>827,513</b>	<b>19,194</b>
Assessor Motor Vehicle:				
Personal services	2,378,737	2,378,737	2,232,907	145,830
Other services and charges	482,301	485,797	451,228	34,569
Capital outlays	-	-	-	-
<b>Total assessor motor vehicle</b>	<b>2,861,038</b>	<b>2,864,534</b>	<b>2,684,135</b>	<b>180,399</b>
Prosecuting Attorney:				
Personal services	15,050,556	15,232,506	14,687,850	544,656
Other services and charges	1,279,886	1,413,448	1,080,023	333,425
Capital outlays	124,419	27,116	-	27,116
<b>Total prosecuting attorney</b>	<b>16,454,861</b>	<b>16,673,070</b>	<b>15,767,873</b>	<b>905,197</b>

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

(Continued)

**Ada County**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
Operations:				
Personal services	3,167,903	3,167,903	3,041,602	126,301
Other services and charges	6,418,228	7,630,372	6,882,478	747,894
Capital outlays	2,369,949	1,761,530	1,495,024	266,506
Total operations	11,956,080	12,559,805	11,419,104	1,140,701
Development Services:				
Personal services	2,638,205	2,638,205	2,401,657	236,548
Other services and charges	170,119	183,491	138,293	45,198
Capital outlays	13,950	578	-	578
Total development services	2,822,274	2,822,274	2,539,950	282,324
Information Technology:				
Personal services	6,966,636	6,592,156	6,223,854	368,302
Other services and charges	4,179,981	6,035,702	5,331,009	704,693
Capital outlays	2,925,621	1,444,380	1,144,006	300,374
Total information technology	14,072,238	14,072,238	12,698,869	1,373,369
Public Defender:				
Personal services	7,784,132	8,453,444	8,209,459	243,985
Other services and charges	2,227,849	3,193,125	2,551,443	641,682
Capital outlays	47,810	551,164	279,852	271,312
Total public defender	10,059,791	12,197,733	11,040,754	1,156,979
Department of Administration:				
Personal Services	2,767,862	2,767,862	2,518,637	249,225
Other services and charges	2,357,319	2,364,044	2,192,995	171,049
Capital outlays	30,500	23,775	-	23,775
Total administration	5,155,681	5,155,681	4,711,632	444,049

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

**Ada County**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
General:				
Personal services	550,000	550,000	-	550,000
Other services and charges	3,536,746	3,536,746	952,644	2,584,102
Capital outlays	3,137,531	3,137,531	3,137,531	-
Total general	<u>7,224,277</u>	<u>7,224,277</u>	<u>4,090,175</u>	<u>3,134,102</u>
Total general government (including capital outlays)	76,500,258	79,463,630	70,326,192	9,137,438
Less: capital outlays	<u>8,724,030</u>	<u>6,980,535</u>	<u>6,081,794</u>	<u>898,741</u>
Total general government (excluding capital outlays)	<u>\$ 67,776,228</u>	<u>\$ 72,483,095</u>	<u>\$ 64,244,398</u>	<u>\$ 8,238,697</u>
<u>Public Safety</u>				
Sheriff:				
Personal services	\$ 64,639,060	\$ 66,608,362	\$ 64,856,188	\$ 1,752,174
Other services and charges	9,110,070	11,405,699	10,353,064	1,052,635
Capital outlays	<u>2,304,747</u>	<u>1,283,670</u>	<u>1,131,928</u>	<u>151,742</u>
Total sheriff	<u>76,053,877</u>	<u>79,297,731</u>	<u>76,341,180</u>	<u>2,956,551</u>
Coroner:				
Personal services	2,549,220	2,549,220	2,491,709	57,511
Other services and charges	388,645	397,438	346,139	51,299
Capital outlays	<u>9,500</u>	<u>707</u>	<u>-</u>	<u>707</u>
Total coroner	<u>2,947,365</u>	<u>2,947,365</u>	<u>2,837,848</u>	<u>109,517</u>
Juvenile:				
Personal services	8,509,266	8,647,436	8,063,019	584,417
Other services and charges	662,691	2,134,209	621,583	1,512,626
Capital outlays	<u>86,080</u>	<u>1,612,263</u>	<u>108,539</u>	<u>1,503,724</u>
Total juvenile	<u>9,258,037</u>	<u>12,393,908</u>	<u>8,793,141</u>	<u>3,600,767</u>
Total public safety (including capital outlays)	88,259,279	94,639,004	87,972,169	6,666,835
Less: capital outlays	<u>2,400,327</u>	<u>2,896,640</u>	<u>1,240,467</u>	<u>1,656,173</u>
Total public safety (excluding capital outlays)	<u>\$ 85,858,952</u>	<u>\$ 91,742,364</u>	<u>\$ 86,731,702</u>	<u>\$ 5,010,662</u>
Total general fund expenditures (excluding capital outlays)	\$ 153,635,180	\$ 164,225,459	\$ 150,976,100	\$ 13,249,359
Add: capital outlays	<u>11,124,357</u>	<u>9,877,175</u>	<u>7,322,261</u>	<u>2,554,914</u>
Total general fund expenditures (including capital outlays)	<u>\$ 164,759,537</u>	<u>\$ 174,102,634</u>	<u>\$ 158,298,361</u>	<u>\$ 15,804,273</u>

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

(Continued)

**Ada County  
General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenue Over (Under) Expenditures</b>			12,687,822	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			2,192,211	
Transfers Out			<u>(4,512,531)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(2,320,320)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			10,367,502	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(489,346)	
Changes Affected by Accrued Expenditures			2,256,333	
<b>Fund Balances - Beginning of Year</b>			<u>63,670,700</u>	
<b>Fund Balances - End of Year</b>			<u><u>\$ 75,805,189</u></u>	

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

**Ada County**  
**Charities and Welfare**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 6,724,917	\$ 6,724,917	\$ 6,817,828	\$ 92,911
Intergovernmental	-	-	3,610	3,610
Charges for services	805,000	805,000	994,776	189,776
Miscellaneous	200,000	200,000	227,131	27,131
Total revenues	<u>7,729,917</u>	<u>7,729,917</u>	<u>8,043,345</u>	<u>313,428</u>
<b>Expenditures:</b>				
Current-				
Health and welfare				
Personal services	1,352,741	1,352,741	1,196,468	156,273
Other services and charges	8,920,143	8,961,284	8,410,228	551,056
Capital outlays	87,645	196,216	195,670	546
Total expenditures	<u>10,360,529</u>	<u>10,510,241</u>	<u>9,802,366</u>	<u>707,875</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(1,759,021)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(485,235)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(485,235)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			<u>(2,244,256)</u>	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			485,236	
Changes Affected by Accrued Expenditures			(285,920)	
<b>Fund Balances - Beginning of Year</b>			<u>11,470,981</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 9,426,041</u>	

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

***Ada County***

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**Required Supplementary Information**

**Notes to Required Supplementary Information – Basis of Budgetary Reporting,  
Stewardship, Compliance, and Accountability  
For the Year Ended September 30, 2019**

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***Basis of Budgetary Accounting***

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

***Stewardship, Compliance, and Accountability***

**Budgetary Information**

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

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

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

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

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



***Ada County***

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**Required Supplementary Information**

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

**For the Year Ended September 30, 2019**

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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 2019 budget by \$20,931,712 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, 2019**

Last Three Fiscal Years <sup>(1)</sup>  
*(dollars in thousands)*

	<u>2015</u> <sup>(2)</sup>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Proportion of the net pension liability (asset)	3.18%	3.09%	3.05%	3.15%	3.23%
Proportionate share of the net pension liability (asset)	\$ 41,927	\$ 62,634	\$ 71,337	\$ 46,609	\$ 36,910
Covered payroll	\$ 89,374	\$ 90,793	\$ 95,037	\$ 101,744	\$ 109,965
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	46.91%	68.99%	75.06%	45.81%	33.57%
Plan fiduciary net position as a percentage of the total pension liability	91.38%	87.26%	90.68%	91.69%	93.79%

(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, 2019**

Last Three Fiscal Years <sup>(1)</sup>

*(dollars in thousands)*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contribution	\$ 10,049	\$ 10,669	\$ 11,018	\$ 11,679	\$ 12,933
Contributions in relation to the contractually required contribution	<u>(10,049)</u>	<u>(10,669)</u>	<u>(11,018)</u>	<u>(11,679)</u>	<u>(12,933)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 89,209	\$ 94,563	\$ 97,445	\$ 103,251	\$ 112,968
Contributions as a percentage of covered payroll	11.26%	11.28%	11.31%	11.31%	11.45%

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

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

## NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

## **SPECIAL REVENUE FUNDS (CONTINUED)**

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

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

**Emergency Communications** - to account for initiation, maintenance and enhancement of a consolidated emergency communications system (911) within Ada County. A telephone user fee of one dollar (\$1.00) was authorized by the electorate of the County to provide for the funding of a consolidated communications system which is vital to enhancing the public health, safety and welfare of the residents. This fund was established by authority of Idaho Code Section 31-48.

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

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

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

**Consolidated Elections** – to account for all costs related to conducting political subdivision elections with the exception of Boise School District trustee and irrigation districts. Funding is provided through distribution of sales tax. This fund was established by authority of Idaho Code Section 31-809A.

## **CAPITAL PROJECTS FUND**

**Capital Projects** – to account for the acquisition and construction of major capital initiatives other than those financed by Proprietary Funds.

## **DEBT SERVICE FUND**

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

**Ada County**  
**Combining Balance Sheet**  
**Non-major Governmental Funds**  
**September 30, 2019**

Special Revenue Funds

	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	District Court Fund	Drug/Mental Health Court Fund
<b>ASSETS</b>								
Cash and cash equivalents	\$ 19,569	\$ 126,773	\$ 171,187	\$ 258,717	\$ 378,345	\$ 7,037	\$ 1,121,614	\$ 724,894
Investments	119,887	774,827	1,051,965	1,584,334	2,317,286	43,115	6,840,653	4,440,989
Accounts receivable	-	11,655	56	-	-	-	-	-
Property tax receivable	2,192,390	777,514	674,967	807,515	3,350,671	-	11,961,750	-
Accrued interest receivable	-	-	3,549	-	-	-	-	-
Due from other funds	-	17,515	-	-	-	-	-	-
Due from other agencies and units of government	-	6,984	10,655	-	-	-	130,119	-
<b>Total assets</b>	<b>\$ 2,331,846</b>	<b>\$ 1,715,268</b>	<b>\$ 1,912,379</b>	<b>\$ 2,650,566</b>	<b>\$ 6,046,302</b>	<b>\$ 50,152</b>	<b>\$ 20,054,136</b>	<b>\$ 5,165,883</b>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ 80,121	\$ 28,782	\$ 70,948	\$ 171,903	\$ 4,400	\$ 799,471	\$ 123,084
Due to other funds	-	1,968	2,675	261	-	-	629	-
Unavailable/advanced revenue	-	-	-	63,198	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>82,089</b>	<b>31,457</b>	<b>134,407</b>	<b>171,903</b>	<b>4,400</b>	<b>800,100</b>	<b>123,084</b>
<b>DEFERRED INFLOWS</b>								
Property tax	2,192,390	777,514	674,967	807,515	3,350,671	-	11,961,750	-
<b>FUND BALANCES</b>								
Restricted for:								
Enabling Legislation	139,456	855,665	1,205,955	-	-	-	-	5,042,799
Community infrastructure	-	-	-	-	-	-	-	-
Assigned for:								
General government	-	-	-	-	2,523,728	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	45,752	7,292,286	-
Recreation and culture	-	-	-	1,708,644	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>139,456</b>	<b>855,665</b>	<b>1,205,955</b>	<b>1,708,644</b>	<b>2,523,728</b>	<b>45,752</b>	<b>7,292,286</b>	<b>5,042,799</b>
Total liabilities, deferred inflows and fund balances	<b>\$ 2,331,846</b>	<b>\$ 1,715,268</b>	<b>\$ 1,912,379</b>	<b>\$ 2,650,566</b>	<b>\$ 6,046,302</b>	<b>\$ 50,152</b>	<b>\$ 20,054,136</b>	<b>\$ 5,165,883</b>

**Ada County**  
**Combining Balance Sheet**  
**Non-major Governmental Funds**  
**September 30, 2019**

Special Revenue Funds							Capital Projects Fund	Debt Service Fund	Total
County Court		Emergency	Emergency	Veterans	Mosquito	Consolidated	Capital	Avimor	Non-major
Facilities	Waterways	Communications	Management	Memorial	Abatement	Elections	Projects	CID No. 1	Governmental
Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
\$ 104,285	\$ 38,633	\$ 998,895	\$ 67,422	\$ 219	\$ 234,242	\$ 88,842	\$ 15,969,192	\$ 584,046	\$ 20,893,912
638,886	237,401	6,138,314	412,445	1,343	1,439,442	544,282	5,271,325	29,699	31,886,193
-	-	280,646	-	-	-	-	-	-	292,357
-	-	-	-	20,000	1,187,088	-	-	39,680	21,011,575
-	813	19,829	-	-	5,181	-	6,846	108	36,326
-	-	-	-	-	-	-	-	-	17,515
-	25,609	4,772	117,096	-	14,712	-	-	-	309,947
<u>\$ 743,171</u>	<u>\$ 302,456</u>	<u>\$ 7,442,456</u>	<u>\$ 596,963</u>	<u>\$ 21,562</u>	<u>\$ 2,880,665</u>	<u>\$ 633,124</u>	<u>\$ 21,247,363</u>	<u>\$ 653,533</u>	<u>\$ 74,447,825</u>
\$ -	\$ 13,053	\$ 587,237	\$ 36,078	\$ -	\$ 57,492	\$ 71,784	\$ 434,996	\$ 6,000	\$ 2,485,349
-	36,632	13,673	29	-	3,818	76	-	-	59,761
-	-	-	-	-	-	-	-	-	63,198
-	49,685	600,910	36,107	-	61,310	71,860	434,996	6,000	2,608,308
-	-	-	-	20,000	1,187,088	-	-	39,680	21,011,575
743,171	-	6,841,546	-	-	1,632,267	561,264	-	-	17,022,123
-	-	-	-	-	-	-	-	607,853	607,853
-	-	-	-	-	-	-	-	-	2,523,728
-	-	-	560,856	-	-	-	-	-	560,856
-	-	-	-	-	-	-	-	-	7,338,038
-	252,771	-	-	1,562	-	-	-	-	1,962,977
-	-	-	-	-	-	-	20,812,367	-	20,812,367
<u>743,171</u>	<u>252,771</u>	<u>6,841,546</u>	<u>560,856</u>	<u>1,562</u>	<u>1,632,267</u>	<u>561,264</u>	<u>20,812,367</u>	<u>607,853</u>	<u>50,827,942</u>
<u>\$ 743,171</u>	<u>\$ 302,456</u>	<u>\$ 7,442,456</u>	<u>\$ 596,963</u>	<u>\$ 21,562</u>	<u>\$ 2,880,665</u>	<u>\$ 633,124</u>	<u>\$ 21,247,363</u>	<u>\$ 653,533</u>	<u>\$ 74,447,825</u>



**Ada County**  
**Combining Statement of Revenues, Expenditures, and Changes In Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2019**

	Special Revenue Funds							
	Public	Weed	Pest	Parks and	Ad	Court	District	Drug/Mental
	Health	Control	Extermination	Recreation	Valorem	Monitoring	Court	Health Court
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
<b>REVENUES</b>								
Taxes	\$ 2,152,425	\$ 725,974	\$ 659,298	\$ 275,227	\$ 3,358,803	\$ -	\$ 11,782,393	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,300,018	-
Charges for services	-	317,336	369	158,632	113,393	-	1,157,809	278,750
Intergovernmental	1,033	4,973	40,972	106	1,582	-	1,436,873	1,786,218
Interest income	5,227	22,551	33,789	47,705	77,677	1,237	214,629	140,211
Net increase (decrease) in the fair value of investments	803	5,207	7,424	12,422	17,736	290	48,466	32,815
Miscellaneous	-	19,602	30	381,105	1,747	29,987	13,284	423
<b>Total revenues</b>	<b>2,159,488</b>	<b>1,095,643</b>	<b>741,882</b>	<b>875,197</b>	<b>3,570,938</b>	<b>31,514</b>	<b>15,953,472</b>	<b>2,238,417</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	3,469,606	-	14,560,073	1,789,208
Sanitation	-	872,546	525,245	-	-	-	-	-
Public safety	-	-	-	-	-	24,600	-	10,756
Health and welfare	2,125,775	-	-	-	-	-	-	-
Recreational and cultural	-	-	-	883,672	-	-	-	-
Community infrastructure	-	-	-	-	-	-	-	-
Capital outlay	-	-	27,581	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Interest and other debt charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>2,125,775</b>	<b>872,546</b>	<b>552,826</b>	<b>883,672</b>	<b>3,469,606</b>	<b>24,600</b>	<b>14,560,073</b>	<b>1,799,964</b>
Excess (deficiency) of revenues over expenditures	33,713	223,097	189,056	(8,475)	101,332	6,914	1,393,399	438,453
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	(6,030)	(27,758)	-	(60,127)	(95,413)	(1,527)	(263,095)	(173,026)
<b>Total other financing sources and (uses)</b>	<b>(6,030)</b>	<b>(27,758)</b>	<b>-</b>	<b>(60,127)</b>	<b>(95,413)</b>	<b>(1,527)</b>	<b>(263,095)</b>	<b>(173,026)</b>
Net change in fund balance	27,683	195,339	189,056	(68,602)	5,919	5,387	1,130,304	265,427
Fund balance, beginning of year	111,773	660,326	1,016,899	1,777,246	2,517,809	40,365	6,161,982	4,777,372
	<u>\$ 139,456</u>	<u>\$ 855,665</u>	<u>\$ 1,205,955</u>	<u>\$ 1,708,644</u>	<u>\$ 2,523,728</u>	<u>\$ 45,752</u>	<u>\$ 7,292,286</u>	<u>\$ 5,042,799</u>

**Ada County**  
**Combining Statement of Revenues, Expenditures, and Changes In Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended September 30, 2019**

Special Revenue Funds							Capital Projects Fund	Debt Service Fund	Total
County Court Facilities Fund	Waterways Fund	Emergency Communications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Consolidated Election Fund	Capital Projects Fund	Avimor CID No.1 Fund	Non-major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 20,258	\$ 1,178,360	\$ -	\$ -	\$ 39,574	\$ 20,192,312
-	257,073	-	-	-	-	-	-	-	257,073
-	-	-	-	-	-	-	-	-	1,300,018
180,227	-	6,888,246	-	-	-	-	-	-	9,094,762
-	-	-	737,903	17	65,105	726,829	-	-	4,801,611
18,547	6,447	174,762	14,639	112	47,196	16,656	434,376	17,188	1,272,949
4,149	1,698	48,394	3,169	9	10,090	3,721	86,446	128	282,967
-	31	1,225	547	-	543	48	163,790	488,682	1,101,044
<u>202,923</u>	<u>265,249</u>	<u>7,112,627</u>	<u>756,258</u>	<u>20,396</u>	<u>1,301,294</u>	<u>747,254</u>	<u>684,612</u>	<u>545,572</u>	<u>38,302,736</u>
-	-	-	-	-	-	546,202	-	-	20,365,089
-	-	-	-	-	910,426	-	-	-	2,308,217
-	-	4,841,250	684,439	-	-	-	416,547	-	5,977,592
-	-	-	-	-	-	-	-	-	2,125,775
-	175,531	-	-	20,000	-	-	-	-	1,079,203
-	-	-	-	-	-	-	-	685,622	685,622
-	44,103	1,591,839	31,978	-	26,522	-	1,141,514	-	2,863,537
-	-	748,894	-	-	-	-	-	24,279	773,173
-	-	-	-	-	-	-	-	153,247	153,247
-	<u>219,634</u>	<u>7,181,983</u>	<u>716,417</u>	<u>20,000</u>	<u>936,948</u>	<u>546,202</u>	<u>1,558,061</u>	<u>863,148</u>	<u>36,331,455</u>
<u>202,923</u>	<u>45,615</u>	<u>(69,356)</u>	<u>39,841</u>	<u>396</u>	<u>364,346</u>	<u>201,052</u>	<u>(873,449)</u>	<u>(317,576)</u>	<u>1,971,281</u>
-	-	-	-	-	-	-	4,512,531	-	4,512,531
<u>(22,696)</u>	<u>-</u>	<u>-</u>	<u>(17,808)</u>	<u>(121)</u>	<u>-</u>	<u>(20,377)</u>	<u>(760,736)</u>	<u>-</u>	<u>(1,448,714)</u>
<u>(22,696)</u>	<u>-</u>	<u>-</u>	<u>(17,808)</u>	<u>(121)</u>	<u>-</u>	<u>(20,377)</u>	<u>3,751,795</u>	<u>-</u>	<u>3,063,817</u>
180,227	45,615	(69,356)	22,033	275	364,346	180,675	2,878,346	(317,576)	5,035,098
562,944	207,156	6,910,902	538,823	1,287	1,267,921	380,589	17,934,021	925,429	45,792,844
<u>\$ 743,171</u>	<u>\$ 252,771</u>	<u>\$ 6,841,546</u>	<u>\$ 560,856</u>	<u>\$ 1,562</u>	<u>\$ 1,632,267</u>	<u>\$ 561,264</u>	<u>\$20,812,367</u>	<u>\$ 607,853</u>	<u>\$ 50,827,942</u>

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

**Ada County  
Public Health  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 2,125,775	\$ 2,125,775	\$ 2,152,425	\$ 26,650
Intergovernmental	-	-	1,033	1,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>2,125,775</u>	<u>2,125,775</u>	<u>2,153,458</u>	<u>27,683</u>
<b>Expenditures:</b>				
Current -				
Health and welfare				
Other services and charges	<u>2,125,775</u>	<u>2,125,775</u>	<u>2,125,775</u>	-
Total expenditures	<u>2,125,775</u>	<u>2,125,775</u>	<u>2,125,775</u>	-
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>27,683</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(6,030)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(6,030)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			21,653	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			6,030	
Changes Affected by Accrued Expenditures			-	
<b>Fund Balances - Beginning of Year</b>			<u>111,773</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 139,456</u>	

(Continued)

**Ada County  
Weed Control  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 717,583	\$ 717,583	\$ 725,974	\$ 8,391
Intergovernmental	-	27,300	4,973	(22,327)
Charges for services	370,100	370,100	305,778	(64,322)
Miscellaneous	-	-	19,602	19,602
Total revenues	<u>1,087,683</u>	<u>1,114,983</u>	<u>1,056,327</u>	<u>(58,656)</u>
<b>Expenditures:</b>				
Current -				
Sanitation				
Personal services	689,535	689,535	542,739	146,796
Other services and charges	361,148	384,367	319,810	64,557
Capital outlays	37,000	41,081	-	41,081
Total expenditures	<u>1,087,683</u>	<u>1,114,983</u>	<u>862,549</u>	<u>252,434</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>193,778</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(27,758)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(27,758)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			166,020	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			39,317	
Changes Affected by Accrued Expenditures			(9,998)	
<b>Fund Balances - Beginning of Year</b>			<u>660,326</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 855,665</u>	

**Ada County**  
**Pest Extermination**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 655,154	\$ 655,154	\$ 659,298	\$ 4,144
Intergovernmental	30,000	30,000	40,241	10,241
Charges for services	1,000	1,000	338	(662)
Miscellaneous	-	-	30	30
Interest	-	-	33,733	33,733
Total revenues	<u>686,154</u>	<u>686,154</u>	<u>733,640</u>	<u>47,486</u>
<b>Expenditures:</b>				
Current -				
Sanitation				
Personal services	230,714	230,714	221,475	9,239
Other services and charges	447,522	452,590	304,589	148,001
Capital outlays	34,900	29,832	27,581	2,251
Total expenditures	<u>713,136</u>	<u>713,136</u>	<u>553,645</u>	<u>159,491</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>179,995</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			-	
<b>Total Other Financing Sources (Uses)</b>			<u>-</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			179,995	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			8,241	
Changes Affected by Accrued Expenditures			820	
<b>Fund Balances - Beginning of Year</b>			<u>1,016,899</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 1,205,955</u>	

(Continued)

**Ada County**  
**Parks and Recreation**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 258,598	\$ 258,598	\$ 275,227	\$ 16,629
Intergovernmental	-	-	106	106
Charges for services	113,500	113,500	158,632	45,132
Miscellaneous	289,643	289,643	408,130	118,487
Total revenues	<u>661,741</u>	<u>661,741</u>	<u>842,095</u>	<u>180,354</u>
<b>Expenditures:</b>				
Current -				
Recreational and cultural				
Personal services	465,130	465,130	454,414	10,716
Other services and charges	376,611	447,611	443,630	3,981
Capital outlays	71,000	-	-	-
Total expenditures	<u>912,741</u>	<u>912,741</u>	<u>898,044</u>	<u>14,697</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(55,949)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(60,127)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(60,127)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			(116,076)	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			33,102	
Changes Affected by Accrued Expenditures			14,372	
<b>Fund Balances - Beginning of Year</b>			<u>1,777,246</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 1,708,644</u>	

**Ada County  
Ad Valorem  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 3,317,563	\$ 3,317,563	\$ 3,358,803	\$ 41,240
Intergovernmental	-	-	1,582	1,582
Charges for services	85,300	85,300	113,393	28,093
Miscellaneous	-	-	1,746	1,746
Total revenues	<u>3,402,863</u>	<u>3,402,863</u>	<u>3,475,524</u>	<u>72,661</u>
<b>Expenditures:</b>				
Current -				
General government				
Personal services	3,327,328	3,327,328	3,160,636	166,692
Other services and charges	255,685	342,929	292,397	50,532
Capital outlays	103,350	16,106	-	16,106
Total expenditures	<u>3,686,363</u>	<u>3,686,363</u>	<u>3,453,033</u>	<u>233,330</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>22,491</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(95,413)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(95,413)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			<u>(72,922)</u>	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			95,414	
Changes Affected by Accrued Expenditures			(16,573)	
<b>Fund Balances - Beginning of Year</b>			<u>2,517,809</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 2,523,728</u>	

(Continued)



**Ada County**  
**Court Monitoring**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	35,000	35,000	29,616	(5,384)
<b>Total revenues</b>	<u>35,000</u>	<u>35,000</u>	<u>29,616</u>	<u>(5,384)</u>
<b>Expenditures:</b>				
Current -				
Public safety				
Personal services	-	-	-	-
Other services and charges	35,000	35,000	24,600	10,400
Capital outlays	-	-	-	-
<b>Total expenditures</b>	<u>35,000</u>	<u>35,000</u>	<u>24,600</u>	<u>10,400</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>5,016</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(1,527)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(1,527)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			3,489	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			1,898	
Changes Affected by Accrued Expenditures			-	
<b>Fund Balances - Beginning of Year</b>			<u>40,365</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 45,752</u>	

**Ada County  
District Court  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenue:</b>				
Taxes	\$ 11,641,459	\$ 11,641,459	\$ 11,782,393	\$ 140,934
Intergovernmental	1,310,947	1,384,126	1,384,805	679
Charges for services	1,116,885	1,116,885	1,161,476	44,591
Fines and forfeitures	1,263,000	1,263,000	1,297,620	34,620
Miscellaneous	15,781	15,781	13,285	(2,496)
Total revenues	<u>15,348,072</u>	<u>15,421,251</u>	<u>15,639,579</u>	<u>218,328</u>
<b>Expenditures:</b>				
Current -				
General government				
Personal services	13,400,026	13,400,026	12,666,780	733,246
Other services and charges	1,948,046	2,058,685	1,859,763	198,922
Capital outlays	67,271	21,431	-	21,431
Total expenditures	<u>15,415,343</u>	<u>15,480,142</u>	<u>14,526,543</u>	<u>953,599</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,113,036</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(263,095)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(263,095)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			849,941	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			313,893	
Changes Affected by Accrued Expenditures			(33,530)	
<b>Fund Balances - Beginning of Year</b>			<u>6,161,982</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 7,292,286</u>	

(Continued)

**Ada County**  
**Drug Court/Mental Health Court**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,404,923	1,404,923	1,786,218	381,295
Charges for services	216,500	216,500	273,044	56,544
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	422	422
Total revenues	<u>1,621,423</u>	<u>1,621,423</u>	<u>2,059,684</u>	<u>438,261</u>
<b>Expenditures:</b>				
Current -				
Public safety				
Personal services	1,432,493	1,432,493	1,344,514	87,979
Other services and charges	491,168	655,137	450,660	204,477
Capital outlays	<u>2,900,000</u>	<u>2,900,000</u>	-	<u>2,900,000</u>
Total expenditures	<u>4,823,661</u>	<u>4,987,630</u>	<u>1,795,174</u>	<u>3,192,456</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>264,510</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(173,026)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(173,026)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			91,484	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			178,733	
Changes Affected by Accrued Expenditures			(4,790)	
<b>Fund Balances - Beginning of Year</b>			<u>4,777,372</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 5,042,799</u>	

**Ada County**  
**County Court Facilities**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	181,764	181,764
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>181,764</u>	<u>181,764</u>
<b>Expenditures:</b>				
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>181,764</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(22,696)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(22,696)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			159,068	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			21,159	
Changes Affected by Accrued Expenditures			-	
<b>Fund Balances - Beginning of Year</b>			<u>562,944</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 743,171</u>	

(Continued)

**Ada County  
Waterways  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	54,208	54,208
Charges for services	-	-	-	-
Licenses and permits	173,500	173,500	231,464	57,964
Interest	-	-	6,465	6,465
Miscellaneous	-	-	31	31
Total revenues	<u>173,500</u>	<u>173,500</u>	<u>292,168</u>	<u>118,668</u>
<b>Expenditures:</b>				
Current -				
Recreational and cultural				
Personal services	85,173	85,173	71,646	13,527
Other services and charges	89,575	105,472	103,538	1,934
Capital outlays	<u>60,000</u>	<u>44,103</u>	<u>44,103</u>	<u>-</u>
Total expenditures	<u>234,748</u>	<u>234,748</u>	<u>219,287</u>	<u>15,461</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>72,881</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			72,881	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(26,920)	
Changes Affected by Accrued Expenditures			(346)	
<b>Fund Balances - Beginning of Year</b>			<u>207,156</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 252,771</u>	

**Ada County**  
**Emergency Communications**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	5,942,000	5,942,000	6,930,922	988,922
Interest	70,000	70,000	178,850	108,850
Miscellaneous	727,000	727,000	1,225	(725,775)
<b>Total revenues</b>	<u>6,739,000</u>	<u>6,739,000</u>	<u>7,110,997</u>	<u>371,997</u>
<b>Expenditures:</b>				
Current -				
Public safety				
Personal services	1,156,042	1,156,042	720,622	435,420
Other services and charges	4,274,710	5,463,580	4,865,282	598,298
Capital outlays	3,925,009	2,736,139	1,591,839	1,144,300
<b>Total expenditures</b>	<u>9,355,761</u>	<u>9,355,761</u>	<u>7,177,743</u>	<u>2,178,018</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(66,746)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			-	
<b>Total Other Financing Sources (Uses)</b>			<u>-</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			(66,746)	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			1,629	
Changes Affected by Accrued Expenditures			(4,239)	
<b>Fund Balances - Beginning of Year</b>			<u>6,910,902</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 6,841,546</u>	

(Continued)

**Ada County**  
**Emergency Management**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	547,423	940,451	635,759	(304,692)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	547	547
Total revenues	547,423	940,451	636,306	(304,145)
<b>Expenditures:</b>				
Current -				
Public safety				
Personal services	501,131	539,631	515,447	24,184
Other services and charges	80,740	291,195	96,027	195,168
Capital outlays	-	79,424	31,978	47,446
Total expenditures	581,871	910,250	643,452	266,798
Excess (deficiency) of revenues over expenditures and other uses, cash basis			(7,146)	
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			(17,808)	
<b>Total Other Financing Sources (Uses)</b>			(17,808)	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			(24,954)	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			119,952	
Changes Affected by Accrued Expenditures			(72,965)	
<b>Fund Balances - Beginning of Year</b>			538,823	
<b>Fund Balance - End of Year</b>			\$ 560,856	

**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, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 20,000	\$ 20,000	\$ 20,258	\$ 258
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,274</u>	<u>274</u>
<b>Expenditures:</b>				
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>274</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(121)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>(121)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			153	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			122	
Changes Affected by Accrued Expenditures			-	
<b>Fund Balances - Beginning of Year</b>			<u>1,287</u>	
<b>Fund Balance - End of Year</b>			<u><u>\$ 1,562</u></u>	

(Continued)



**Ada County**  
**Mosquito Abatement**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 1,163,898	\$ 1,163,898	\$ 1,178,360	\$ 14,462
Intergovernmental	41,500	48,500	63,682	15,182
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	47,128	47,128
Miscellaneous	-	-	543	543
Total revenues	<u>1,205,398</u>	<u>1,212,398</u>	<u>1,289,713</u>	<u>77,315</u>
<b>Expenditures:</b>				
Current -				
Sanitation				
Personal services	428,698	428,698	342,745	85,953
Other services and charges	735,700	754,998	567,847	187,151
Capital outlays	41,000	28,702	26,522	2,180
Total expenditures	<u>1,205,398</u>	<u>1,212,398</u>	<u>937,114</u>	<u>275,284</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>352,599</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			-	
<b>Total Other Financing Sources (Uses)</b>			<u>-</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			352,599	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			11,581	
Changes Affected by Accrued Expenditures			166	
<b>Fund Balances - Beginning of Year</b>			<u>1,267,921</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 1,632,267</u>	

**Ada County**  
**Consolidated Elections**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	690,386	690,386	726,829	36,443
Charges for services	-	-	-	-
Miscellaneous	-	-	48	48
Total revenues	<u>690,386</u>	<u>690,386</u>	<u>726,877</u>	<u>36,491</u>
<b>Expenditures:</b>				
Current-				
General Government				
Personal services	186,875	186,875	173,985	12,890
Other services and charges	505,524	515,756	380,580	135,176
Capital outlays	11,000	768	-	768
Total expenditures	<u>703,399</u>	<u>703,399</u>	<u>554,565</u>	<u>148,834</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>172,312</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(20,377)</u>	
Total Other Financing Sources (Uses)			<u>(20,377)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			151,935	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			20,378	
Changes Affected by Accrued Expenditures			8,362	
<b>Fund Balances - Beginning of Year</b>			<u>380,589</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 561,264</u>	

(Continued)

**Ada County  
Capital Projects  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual (Non-GAAP Cash Basis)  
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	-	123,564	123,564
Miscellaneous	-	-	4,676,321	4,676,321
Total revenues	-	-	4,799,885	4,799,885
<b>Expenditures:</b>				
General Government				
Other services and charges	15,000,000	20,268,418	16,458,061	3,810,357
Debt Service-				
Principal retirement	-	-	-	-
Interest and other debt charges	-	-	-	-
Total expenditures	15,000,000	20,268,418	16,458,061	3,810,357
Excess (deficiency) of revenues over expenditures and other uses, cash basis			(11,658,176)	
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			4,512,531	
Transfers Out			(760,736)	
Total Other Financing Sources (Uses)			3,751,795	
 <b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>				
			(7,906,381)	
 <b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(4,115,273)	
Changes Affected by Accrued Expenditures/Capital Outlay			14,900,000	
Fund Balances - Beginning of Year			17,934,021	
Fund Balance - End of Year			\$ 20,812,367	

**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, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 33,086	\$ 33,086	\$ 39,574	\$ 6,488
Charges for services	-	-	-	-
Interest	-	-	638	638
Miscellaneous	197,635	214,135	178,407	(35,728)
Total revenues	<u>230,721</u>	<u>247,221</u>	<u>218,619</u>	<u>(28,602)</u>
<b>Expenditures:</b>				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	230,721	247,221	199,026	48,195
Capital outlays	-	-	-	-
Total expenditures	<u>230,721</u>	<u>247,221</u>	<u>199,026</u>	<u>48,195</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>19,593</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			-	
<b>Total Other Financing Sources (Uses)</b>			<u>-</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			19,593	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			326,953	
Changes Affected by Accrued Expenditures			(664,122)	
<b>Fund Balances - Beginning of Year</b>			<u>925,429</u>	
<b>Fund Balance - End of Year</b>			<u><u>\$ 607,853</u></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, 2019**

	Self-Funded Health Insurance	Liability Insurance	Total
<b>ASSETS</b>			
Cash	\$ 1,912,451	\$ 1,879,321	\$ 3,791,772
Investments	11,752,214	10,749,734	22,501,948
Accrued interest receivable	38,044	35,695	73,739
	<u>13,702,709</u>	<u>12,664,750</u>	<u>26,367,459</u>
Total current assets			
	<u>13,702,709</u>	<u>12,664,750</u>	<u>26,367,459</u>
<b>LIABILITIES</b>			
Accounts payable	2,036,765	56,541	2,093,306
Due to other funds	-	69,158	69,158
Claims and judgments	2,141,099	1,943,116	4,084,215
	<u>4,177,864</u>	<u>2,068,815</u>	<u>6,246,679</u>
Total current liabilities			
	<u>4,177,864</u>	<u>2,068,815</u>	<u>6,246,679</u>
Noncurrent liabilities:			
Claims and judgments	-	2,039,105	2,039,105
	<u>-</u>	<u>2,039,105</u>	<u>2,039,105</u>
Total noncurrent liabilities			
	<u>-</u>	<u>2,039,105</u>	<u>2,039,105</u>
Total liabilities	<u>4,177,864</u>	<u>4,107,920</u>	<u>8,285,784</u>
<b>NET POSITION</b>			
Unrestricted	9,524,845	8,556,830	18,081,675
Total net position	<u>\$ 9,524,845</u>	<u>\$ 8,556,830</u>	<u>\$ 18,081,675</u>

**Ada County**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**For the Year Ended September 30, 2019**

	Self-Funded Health Insurance	Liability Insurance	Total
<b>OPERATING REVENUES</b>			
Charges for services	\$ 24,396,300	\$ 2,852,432	\$ 27,248,732
Total operating revenues	24,396,300	2,852,432	27,248,732
<b>OPERATING EXPENSES</b>			
Claims	22,209,793	1,659,361	23,869,154
Administration	3,235,307	456,477	3,691,784
Total operating expenses	25,445,100	2,115,838	27,560,938
Income (loss) before nonoperating income (expense) and transfers	(1,048,800)	736,594	(312,206)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest income	375,594	356,561	732,155
Net increase (decrease) in the fair value of investments	86,638	75,754	162,392
Total nonoperating income	462,232	432,315	894,547
Income (loss) before operating transfers	(586,568)	1,168,909	582,341
Transfers out	-	(83,262)	(83,262)
Change in net position	(586,568)	1,085,647	499,079
Total net position - beginning	10,111,413	7,471,183	17,582,596
Total net position - ending	\$ 9,524,845	\$ 8,556,830	\$ 18,081,675

**Ada County**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended September 30, 2019**

	Self-Funded Health Insurance	Liability Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from services provided to other funds	\$ 25,314,267	\$ 2,852,432	\$ 28,166,699
Cash paid to suppliers for goods and contracted services	<u>(25,086,383)</u>	<u>(1,684,454)</u>	<u>(26,770,837)</u>
Other operating revenue	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>227,884</u>	<u>1,167,978</u>	<u>1,395,862</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfer out	<u>-</u>	<u>(83,262)</u>	<u>(83,262)</u>
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(83,262)</u>	<u>(83,262)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Net (increase) decrease in investments	747,624	(172,411)	575,213
Interest income	<u>377,857</u>	<u>356,027</u>	<u>733,884</u>
Net cash provided by (used for) investing activities	<u>1,125,481</u>	<u>183,616</u>	<u>1,309,097</u>
Net increase (decrease) in cash	1,353,365	1,268,332	2,621,697
Cash, beginning of year	<u>559,086</u>	<u>610,989</u>	<u>1,170,075</u>
Cash, end of year	<u><u>\$ 1,912,451</u></u>	<u><u>\$ 1,879,321</u></u>	<u><u>\$ 3,791,772</u></u>

(Continued)



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

	Self-Funded Health Insurance	Liability Insurance	Total
Operating income (loss)	\$ (1,048,800)	\$ 736,594	\$ (312,206)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
(Increase) decrease in A/R	135,360	-	135,360
(Increase) decrease due from other funds	782,607	-	782,607
Increase (decrease) in accounts payable	(453,618)	17,248	(436,370)
Increase (decrease) in due to other funds	-	14,798	14,798
Increase (decrease) in claims and judgments	812,335	399,338	1,211,673
Total adjustments	1,276,684	431,384	1,708,068
Net cash provided by (used for) operating activities	\$ 227,884	\$ 1,167,978	\$ 1,395,862

Noncash investing activities for governmental internal service funds were:

The net increase in the fair value of investments for Self-Funded Health Insurance was \$86,638 for the year.

The net increase in the fair value of investments for Liability Insurance was \$75,754 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, 2019**

	<u>State of Idaho</u>	<u>Special Taxing Districts</u>	<u>Unappor- tioned Account</u>	<u>Court Suspense</u>	<u>Resti- tution Accounts</u>	<u>Sheriff's Account</u>	<u>Total</u>
<b>Assets</b>							
Cash	\$ 5,342,490	\$ 151,152	\$ 3,797,802	\$ 5,510,218	\$ 22,076	\$ 1,432,797	\$ 16,256,535
Accounts receivable	-	103,744	-	-	-	-	103,744
<b>Total assets</b>	<b><u>\$ 5,342,490</u></b>	<b><u>\$ 254,896</u></b>	<b><u>\$ 3,797,802</u></b>	<b><u>\$ 5,510,218</u></b>	<b><u>\$ 22,076</u></b>	<b><u>\$ 1,432,797</u></b>	<b><u>\$ 16,360,279</u></b>
<b>Liabilities</b>							
Accounts payable	\$ 5,340,145	\$ 254,896	\$ -	\$ 187,362	\$ -	\$ 110,228	\$ 5,892,631
Fines and appearance bonds to be remitted	-	-	-	5,237,055	-	-	5,237,055
Fiduciary fund liabilities:							
Judgments held in trust	-	-	-	-	-	1,169,022	1,169,022
Tax receipts held in trust	-	-	3,797,802	-	-	-	3,797,802
Due to prisoners	-	-	-	-	-	153,547	153,547
Due to victims	-	-	-	-	22,076	-	22,076
Due to other agencies and units of government	2,345	-	-	85,801	-	-	88,146
<b>Total liabilities</b>	<b><u>\$ 5,342,490</u></b>	<b><u>\$ 254,896</u></b>	<b><u>\$ 3,797,802</u></b>	<b><u>\$ 5,510,218</u></b>	<b><u>\$ 22,076</u></b>	<b><u>\$ 1,432,797</u></b>	<b><u>\$ 16,360,279</u></b>

**ADA COUNTY, IDAHO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<b>FUND</b>	Balance 9/30/18	Additions	Deductions	Balance 9/30/19
<b>State of Idaho</b>				
<b>Assets:</b>				
Cash	\$ 4,676,281	\$ 64,151,824	\$ 63,485,615	\$ 5,342,490
Total assets	<u>\$ 4,676,281</u>	<u>\$ 64,151,824</u>	<u>\$ 63,485,615</u>	<u>\$ 5,342,490</u>
<b>Liabilities:</b>				
Accounts payable	\$ 4,674,679	\$ 64,149,479	\$ 63,484,013	\$ 5,340,145
Due to other agencies and units of government	<u>1,602</u>	<u>2,345</u>	<u>1,602</u>	<u>2,345</u>
Total liabilities	<u>\$ 4,676,281</u>	<u>\$ 64,151,824</u>	<u>\$ 63,485,615</u>	<u>\$ 5,342,490</u>
<b>Special Taxing Districts</b>				
<b>Assets:</b>				
Cash	\$ 127,089	\$ 516,574,309	\$ 516,550,246	\$ 151,152
Accounts receivable	<u>68,039</u>	<u>103,744</u>	<u>68,039</u>	<u>103,744</u>
Total assets	<u>\$ 195,128</u>	<u>\$ 516,678,053</u>	<u>\$ 516,618,285</u>	<u>\$ 254,896</u>
<b>Liabilities:</b>				
Accounts payable	\$ 145,149	\$ 254,896	\$ 145,149	\$ 254,896
Due to other agencies and units of government	<u>49,979</u>	<u>516,423,157</u>	<u>516,473,136</u>	<u>-</u>
Total liabilities	<u>\$ 195,128</u>	<u>\$ 516,678,053</u>	<u>\$ 516,618,285</u>	<u>\$ 254,896</u>
<b>Unapportioned</b>				
<b>Assets:</b>				
Cash	\$ 4,469,141	\$ 1,899,251,916	\$ 1,899,923,255	\$ 3,797,802
Total assets	<u>\$ 4,469,141</u>	<u>\$ 1,899,251,916</u>	<u>\$ 1,899,923,255</u>	<u>\$ 3,797,802</u>
<b>Liabilities:</b>				
Tax receipts held in trust	\$ 4,469,141	\$ 1,899,251,916	\$ 1,899,923,255	\$ 3,797,802
Total liabilities	<u>\$ 4,469,141</u>	<u>\$ 1,899,251,916</u>	<u>\$ 1,899,923,255</u>	<u>\$ 3,797,802</u>

**ADA COUNTY, IDAHO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<b><u>FUND</u></b>	Balance 9/30/18	Additions	Deductions	Balance 9/30/19
<b><u>Court Suspense</u></b>				
<b>Assets:</b>				
Cash	\$ 2,451,628	\$ 21,001,193	\$ 17,942,603	\$ 5,510,218
Total assets	<u>\$ 2,451,628</u>	<u>\$ 21,001,193</u>	<u>\$ 17,942,603</u>	<u>\$ 5,510,218</u>
<b>Liabilities:</b>				
Accounts payable	\$ 70,656	\$ 15,678,337	\$ 15,561,631	\$ 187,362
Due to agencies	68,039	85,801	68,039	85,801
Fines and appearance bonds to be remitted	<u>2,312,933</u>	<u>5,237,055</u>	<u>2,312,933</u>	<u>5,237,055</u>
Total liabilities	<u>\$ 2,451,628</u>	<u>\$ 21,001,193</u>	<u>\$ 17,942,603</u>	<u>\$ 5,510,218</u>
<b><u>Restitution Accounts</u></b>				
<b>Assets:</b>				
Cash	\$ 2,327	\$ 1,808,927	\$ 1,789,178	\$ 22,076
Total assets	<u>\$ 2,327</u>	<u>\$ 1,808,927</u>	<u>\$ 1,789,178</u>	<u>\$ 22,076</u>
<b>Liabilities:</b>				
Due victims	\$ 2,327	\$ 1,808,927	\$ 1,789,178	\$ 22,076
Total liabilities	<u>\$ 2,327</u>	<u>\$ 1,808,927</u>	<u>\$ 1,789,178</u>	<u>\$ 22,076</u>
<b><u>Sheriff's Accounts</u></b>				
<b>Assets:</b>				
Cash	\$ 745,813	\$ 23,696,463	\$ 23,009,479	\$ 1,432,797
Total assets	<u>\$ 745,813</u>	<u>\$ 23,696,463</u>	<u>\$ 23,009,479</u>	<u>\$ 1,432,797</u>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 1,213,831	\$ 1,103,603	\$ 110,228
Due to prisoners	170,557	1,903,775	1,920,785	153,547
Judgments held in trust	<u>575,256</u>	<u>20,578,857</u>	<u>19,985,091</u>	<u>1,169,022</u>
Total liabilities	<u>\$ 745,813</u>	<u>\$ 23,696,463</u>	<u>\$ 23,009,479</u>	<u>\$ 1,432,797</u>

(Continued)

**ADA COUNTY, IDAHO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<b>FUND</b>	Balance 9/30/18	Additions	Deductions	Balance 9/30/19
<b><u>TOTAL ALL AGENCY FUNDS:</u></b>				
<b>Assets:</b>				
Cash	\$ 12,472,279	\$ 2,526,484,632	\$ 2,522,700,376	\$ 16,256,535
Accounts receivable	68,039	103,744	68,039	103,744
 Total assets	 <u>\$ 12,540,318</u>	 <u>\$ 2,526,588,376</u>	 <u>\$ 2,522,768,415</u>	 <u>\$ 16,360,279</u>
 <b>Liabilities:</b>				
Accounts payable	\$ 4,890,484	\$ 81,296,543	\$ 80,294,396	\$ 5,892,631
Fines and appearance bonds to be remitted	2,312,933	5,237,055	2,312,933	5,237,055
Judgments held in trust	575,256	20,578,857	19,985,091	1,169,022
Tax receipts held in trust	4,469,141	1,899,251,916	1,899,923,255	3,797,802
Due to prisoners	170,557	1,903,775	1,920,785	153,547
Due to victims	2,327	1,808,927	1,789,178	22,076
Due to other agencies and units of government	119,620	516,511,303	516,542,777	88,146
 Total liabilities	 <u>\$ 12,540,318</u>	 <u>\$ 2,526,588,376</u>	 <u>\$ 2,522,768,415</u>	 <u>\$ 16,360,279</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.

<b><u>Contents</u></b>	<b><u>Pages</u></b>
<b>Financial Trends (Schedules 1 – 4)</b> <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	108-113
<b>Revenue Capacity (Schedules 5 – 8)</b> <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	114-117
<b>Debt Capacity (1) (Schedules 9 – 13)</b> <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	118-122
<b>Demographic and Economic Information (Schedules 14 – 15)</b> <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	123-124
<b>Operating Information (Schedules 16 – 18)</b> <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	125-127

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

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

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

	Fiscal Year			
	2010	2011	2012	2013
Governmental activities				
Net investment in capital assets	\$ 88,847,732	\$ 89,750,109	\$ 91,217,513	\$ 92,839,305
Restricted	19,766,888	11,602,787	14,257,039	17,750,742
Unrestricted	115,463,248	126,125,797	119,908,182	108,470,768
Total governmental activities net position	<u>\$ 224,077,868</u>	<u>\$ 227,478,693</u>	<u>\$ 225,382,734</u>	<u>\$ 219,060,815</u>
Business-type activities				
Net investment in capital assets	\$ 44,217,618	\$ 48,798,551	\$ 47,883,817	\$ 47,274,745
Unrestricted	2,926,742	880,345	8,015,689	12,457,323
Total business-type activities net position	<u>\$ 47,144,360</u>	<u>\$ 49,678,896</u>	<u>\$ 55,899,506</u>	<u>\$ 59,732,068</u>
Primary government				
Net investment in capital assets	\$ 133,065,350	\$ 138,548,660	\$ 139,101,330	\$ 140,114,050
Restricted	19,766,888	11,602,787	14,257,039	17,750,742
Unrestricted	118,389,990	127,006,142	127,923,871	120,928,091
Total primary government net position	<u>\$ 271,222,228</u>	<u>\$ 277,157,589</u>	<u>\$ 281,282,240</u>	<u>\$ 278,792,883</u>



<b>Fiscal Year</b>					
<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
\$ 89,996,230	\$ 124,827,095	\$ 130,658,570	\$ 131,612,109	\$ 128,663,483	\$ 124,812,980
20,756,482	20,474,373	18,839,933	18,262,221	21,722,911	21,555,549
102,133,803	28,916,881	38,704,701	49,289,166	66,994,817	82,212,278
<u>\$ 212,886,515</u>	<u>\$ 174,218,349</u>	<u>\$ 188,203,204</u>	<u>\$ 199,163,496</u>	<u>\$ 217,381,211</u>	<u>\$ 228,580,807</u>
\$ 49,929,979	\$ 51,974,692	\$ 51,178,122	\$ 50,632,060	\$ 58,003,482	\$ 62,373,167
13,434,235	10,373,881	14,604,148	21,009,841	18,627,178	19,162,818
<u>\$ 63,364,214</u>	<u>\$ 62,348,573</u>	<u>\$ 65,782,270</u>	<u>\$ 71,641,901</u>	<u>\$ 76,630,660</u>	<u>\$ 81,535,985</u>
\$ 139,926,209	\$ 176,801,787	\$ 181,836,692	\$ 182,244,169	\$ 186,666,965	\$ 187,186,147
20,756,482	20,474,373	18,839,933	18,262,221	21,722,911	21,555,549
115,568,038	39,290,762	53,308,849	70,299,007	85,621,995	101,375,096
<u>\$ 276,250,729</u>	<u>\$ 236,566,922</u>	<u>\$ 253,985,474</u>	<u>\$ 270,805,397</u>	<u>\$ 294,011,871</u>	<u>\$ 310,116,792</u>

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

	Fiscal Year			
	2010	2011	2012	2013
<b>Expenses</b>				
Governmental activities:				
General government	\$ 58,584,760	\$ 58,526,634	\$ 61,484,228	\$ 64,960,121
Public safety	64,925,425	68,724,187	69,645,805	70,515,247
Sanitation	2,532,523	2,262,190	2,177,501	2,270,585
Health and Welfare	9,948,451	10,084,812	10,458,674	11,565,125
Recreational & Cultural	1,080,420	1,096,802	933,979	962,831
Community infrastructure	-	-	-	-
Interest on long-term debt	2,190,645	2,140,307	2,022,206	1,885,319
Total governmental activities expenses	<u>139,262,224</u>	<u>142,834,932</u>	<u>146,722,393</u>	<u>152,159,228</u>
Business-type Activities:				
Emergency Medical Services	10,308,696	11,363,354	11,467,618	11,499,514
Solid Waste Management	9,599,649	8,013,967	5,542,775	8,841,434
Western Idaho Fair	3,742,215	3,810,884	3,842,484	4,144,628
Billing Services	4,408,850	2,395,015	4,276,903	4,510,682
Total Business-type Activities Expenses	<u>28,059,410</u>	<u>25,583,220</u>	<u>25,129,780</u>	<u>28,996,258</u>
Total Primary Government Expenses	<u>\$ 167,321,634</u>	<u>\$ 168,418,152</u>	<u>\$ 171,852,173</u>	<u>\$ 181,155,486</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 8,684,928	\$ 9,854,503	\$ 10,420,478	\$ 11,217,971
Sanitation	663,617	410,989	433,674	433,548
Public safety	20,759,001	20,855,993	21,155,331	21,263,277
Health and welfare	-	-	-	-
Recreational and cultural	276,481	249,440	299,805	277,457
Operating grants and contributions	5,074,372	6,344,399	4,817,043	4,166,600
Capital grants and contributions	459,381	319,840	172,020	352,986
Total governmental activities program revenues	<u>35,917,780</u>	<u>38,035,164</u>	<u>37,298,351</u>	<u>37,711,839</u>
Business-type Activities:				
Charges for services:				
Emergency Medical Services	7,543,075	7,673,408	7,662,036	8,229,702
Solid Waste Management	11,054,437	11,079,603	10,652,812	10,901,172
Western Idaho Fair	3,275,178	3,312,926	3,779,678	4,205,818
Billing Services	3,683,752	1,969,200	4,453,337	4,750,930
Operating grants and contributions	-	37,506	39,172	10,110
Capital grants and contributions	-	50,078	-	133,573
Total business-type activities program revenues	<u>25,556,442</u>	<u>24,122,721</u>	<u>26,587,035</u>	<u>28,231,305</u>
Total primary government program revenues	<u>\$ 61,474,222</u>	<u>\$ 62,157,885</u>	<u>\$ 63,885,386</u>	<u>\$ 65,943,144</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (103,344,444)	\$ (104,799,768)	\$ (109,424,042)	\$ (114,447,389)
Business-type Activities	(2,502,968)	(1,460,499)	1,457,255	(764,953)
Total primary government net expense	<u>\$ (105,847,412)</u>	<u>\$ (106,260,267)</u>	<u>\$ (107,966,787)</u>	<u>\$ (115,212,342)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Taxes				
Property taxes	\$ 84,021,542	\$ 83,715,268	\$ 83,732,818	\$ 84,799,902
Sales taxes	11,998,048	13,071,774	14,228,023	15,546,807
Unrestricted grants and contributions	3,937,492	4,035,220	5,201,959	5,386,445
Investment earnings	1,696,044	1,940,852	2,073,274	67,983
Miscellaneous	2,758,025	3,177,143	2,092,009	2,324,333
Transfers	-	-	-	-
Special items	-	2,260,336	-	-
Total governmental activities	<u>104,411,151</u>	<u>108,200,593</u>	<u>107,328,083</u>	<u>108,125,470</u>
Business-type Activities:				
Taxes				
Property Taxes	3,988,094	4,142,323	4,309,024	4,444,168
Sales taxes	142,264	149,631	163,094	177,636
Unrestricted grants and contributions	-	-	-	-
Investment earnings	216,437	225,485	287,237	(24,289)
Miscellaneous	35,500	(522,404)	4,000	-
Transfers	-	-	-	-
Total Business-type activities	<u>4,382,295</u>	<u>3,995,035</u>	<u>4,763,355</u>	<u>4,597,515</u>
Total primary government	<u>\$ 108,793,446</u>	<u>\$ 112,195,628</u>	<u>\$ 112,091,438</u>	<u>\$ 112,722,985</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 1,066,707	\$ 3,400,825	\$ (2,095,959)	\$ (6,321,919)
Business-type activities	1,879,327	2,534,536	6,220,610	3,832,562
Total primary government	<u>\$ 2,946,034</u>	<u>\$ 5,935,361</u>	<u>\$ 4,124,651</u>	<u>\$ (2,489,357)</u>

Fiscal Year						
2014	2015	2016	2017	2018	2019	
\$ 67,640,517	\$ 68,562,477	\$ 73,729,926	\$ 78,972,201	\$ 81,131,163	\$ 90,955,638	
76,746,769	72,847,031	75,584,632	81,115,210	85,926,148	98,259,839	
2,231,017	2,179,381	2,419,442	2,623,630	2,508,139	2,625,139	
9,356,800	8,217,181	10,190,785	9,810,678	11,156,859	11,927,361	
1,309,584	1,062,997	1,085,473	1,037,225	1,337,544	1,471,166	
-	246,330	54,065	433,442	866,807	308,848	
1,687,617	1,041,490	30,321	64,008	144,490	162,624	
<u>158,972,304</u>	<u>154,156,887</u>	<u>163,094,644</u>	<u>174,056,394</u>	<u>183,071,150</u>	<u>205,710,615</u>	
12,703,334	12,350,119	13,309,813	14,184,643	15,326,106	16,642,912	
9,230,298	12,820,260	12,844,692	9,997,474	10,100,328	11,074,010	
4,194,142	4,139,887	4,481,978	4,533,638	4,760,016	4,878,088	
4,624,633	4,870,951	4,963,713	5,271,761	5,412,064	5,552,349	
30,752,407	34,181,217	35,600,196	33,987,516	35,598,514	38,147,359	
<u>\$ 189,724,711</u>	<u>\$ 188,338,104</u>	<u>\$ 198,694,840</u>	<u>\$ 208,043,910</u>	<u>\$ 218,669,664</u>	<u>\$ 243,857,974</u>	
\$ 10,865,803	\$ 11,619,898	\$ 11,706,122	\$ 11,871,451	\$ 12,468,981	\$ 12,687,153	
251,487	263,898	241,122	278,152	300,000	317,705	
21,155,720	21,004,133	21,985,540	23,202,836	23,779,722	26,414,347	
-	-	-	-	937,992	994,776	
263,811	285,696	290,026	255,584	336,293	415,705	
5,179,449	3,489,218	5,513,005	3,526,140	6,087,827	3,147,612	
112,856	24,985	81,213	25,377	24,376	483,883	
<u>37,829,126</u>	<u>36,687,828</u>	<u>39,817,028</u>	<u>39,159,540</u>	<u>43,935,191</u>	<u>44,461,181</u>	
7,817,428	9,014,090	9,604,435	9,555,473	9,440,843	10,032,109	
11,794,940	13,790,499	13,691,925	13,849,480	13,045,762	13,360,539	
4,534,944	4,644,525	4,923,187	4,897,722	5,464,612	5,716,222	
4,901,857	4,792,493	4,878,682	5,100,362	5,090,241	5,927,366	
80,158	8,098	18,751	-	17,862	57,652	
-	-	98,898	-	201,542	100,771	
29,129,327	32,249,705	33,215,878	33,403,037	33,260,862	35,194,659	
<u>\$ 66,958,453</u>	<u>\$ 68,937,533</u>	<u>\$ 73,032,906</u>	<u>\$ 72,562,577</u>	<u>\$ 77,196,053</u>	<u>\$ 79,655,840</u>	
\$ (121,143,178)	\$ (117,469,059)	\$ (123,277,616)	\$ (134,896,854)	\$ (139,135,959)	\$ (161,249,434)	
(1,623,080)	(1,931,512)	(2,384,318)	(584,479)	(2,337,652)	(2,952,700)	
<u>\$ (122,766,258)</u>	<u>\$ (119,400,571)</u>	<u>\$ (125,661,934)</u>	<u>\$ (135,481,333)</u>	<u>\$ (141,473,611)</u>	<u>\$ (164,202,134)</u>	
\$ 88,389,228	\$ 95,405,170	\$ 105,408,001	\$ 111,912,751	\$ 120,648,574	\$ 129,149,791	
16,507,820	18,063,881	19,569,920	20,987,936	23,132,836	24,899,754	
6,229,150	8,107,851	8,412,292	8,942,389	9,198,415	10,017,395	
1,453,216	1,438,120	929,258	1,469,878	2,794,659	6,017,269	
2,389,464	2,036,803	2,943,000	2,544,192	1,664,863	2,189,821	
-	(94,116)	-	-	(85,673)	175,000	
-	-	-	-	-	-	
<u>114,968,878</u>	<u>124,957,709</u>	<u>137,262,471</u>	<u>145,857,146</u>	<u>157,353,674</u>	<u>172,449,030</u>	
4,602,005	4,877,345	5,167,523	5,513,153	5,878,613	6,293,016	
225,723	244,505	264,390	283,614	310,797	340,702	
-	-	-	903	-	-	
259,026	397,117	264,474	402,101	795,952	1,465,125	
168,472	162,921	121,628	244,339	255,376	(65,818)	
-	94,116	-	-	85,673	(175,000)	
5,255,226	5,776,004	5,818,015	6,444,110	7,326,411	7,858,025	
<u>\$ 120,224,104</u>	<u>\$ 130,733,713</u>	<u>\$ 143,080,486</u>	<u>\$ 152,301,256</u>	<u>\$ 164,680,085</u>	<u>\$ 180,307,055</u>	
\$ (6,174,300)	\$ 7,488,650	\$ 13,984,855	\$ 10,960,292	\$ 18,217,715	\$ 11,199,596	
3,632,146	3,844,492	3,433,697	5,859,631	4,988,759	4,905,325	
<u>\$ (2,542,154)</u>	<u>\$ 11,333,142</u>	<u>\$ 17,418,552</u>	<u>\$ 16,819,923</u>	<u>\$ 23,206,474</u>	<u>\$ 16,104,921</u>	

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

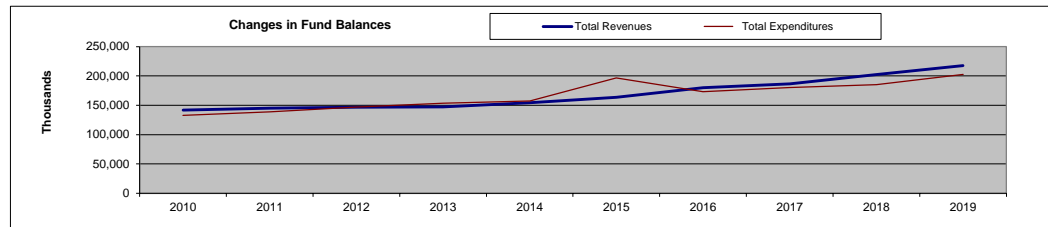
	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Restricted	\$ 1,216,216	\$ 2,722,455	\$ 2,993,967	\$ 3,271,693	\$ 3,589,336	\$ 3,708,927	\$ 3,000,788	\$ 3,432,565	\$ 5,192,751	\$ 4,015,293
Assigned	13,271,925	18,145,965	14,482,549	12,343,887	11,722,166	6,738,955	2,531,349	798,116	3,751,330	3,625,727
Unassigned	<u>34,933,700</u>	<u>36,021,439</u>	<u>33,073,659</u>	<u>29,669,216</u>	<u>29,335,340</u>	<u>36,560,866</u>	<u>48,591,519</u>	<u>54,743,067</u>	<u>54,726,619</u>	<u>68,164,169</u>
Total general fund	<u>\$ 49,421,841</u>	<u>\$ 56,889,859</u>	<u>\$ 50,550,175</u>	<u>\$ 45,284,796</u>	<u>\$ 44,646,842</u>	<u>\$ 47,008,748</u>	<u>\$ 54,123,656</u>	<u>\$ 58,973,748</u>	<u>\$ 63,670,700</u>	<u>\$ 75,805,189</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	11,239,328	11,648,347	11,276,393	14,527,376	17,233,161	16,847,481	15,935,589	14,909,678	16,614,155	17,629,976
Assigned	66,918,888	65,417,987	69,094,990	63,552,623	58,427,895	23,100,174	24,494,268	29,424,760	40,649,670	42,624,007
Unassigned	-	(1,075,123)	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 78,158,216</u>	<u>\$ 75,991,211</u>	<u>\$ 80,371,383</u>	<u>\$ 78,079,999</u>	<u>\$ 75,661,056</u>	<u>\$ 39,947,655</u>	<u>\$ 40,429,857</u>	<u>\$ 44,334,438</u>	<u>\$ 57,263,825</u>	<u>\$ 60,253,983</u>
Grand Total Governmental Funds	<u>\$ 127,580,057</u>	<u>\$ 132,881,070</u>	<u>\$ 130,921,558</u>	<u>\$ 123,364,795</u>	<u>\$ 120,307,898</u>	<u>\$ 86,956,403</u>	<u>\$ 94,553,513</u>	<u>\$ 103,308,186</u>	<u>\$ 120,934,525</u>	<u>\$ 136,059,172</u>

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues</b>										
Property Taxes	\$ 83,818,073	\$ 84,061,312	\$ 84,460,830	\$ 85,200,788	\$ 88,696,710	\$ 95,513,597	\$ 105,463,900	\$ 112,136,352	\$ 120,688,701	\$ 128,964,011
Licenses and Permits	1,266,905	1,357,644	1,451,436	1,459,086	1,408,659	1,631,087	1,593,531	1,592,041	1,512,897	1,730,027
Intergovernmental	21,469,293	23,771,233	24,419,045	25,452,838	28,029,275	29,685,935	33,576,430	33,481,842	38,443,454	38,548,644
Charges for Services	27,808,125	28,775,816	30,065,568	31,121,804	30,475,153	30,968,602	31,804,842	33,666,842	34,958,554	37,076,575
Fines and Forfeitures	1,847,861	1,542,318	1,365,628	1,513,577	1,370,067	1,220,426	1,591,675	1,220,846	1,351,537	2,023,084
Miscellaneous	4,071,422	4,006,810	3,262,916	2,609,493	2,973,952	2,764,306	4,881,554	2,918,134	3,047,629	3,863,088
Interest Income	1,932,897	1,709,444	1,856,012	1,627,736	1,520,777	(221,739)	771,053	1,383,670	2,810,452	4,301,163
Net Change in Fair Value of Investments	(381,744)	84,402	61,090	(1,518,931)	(189,448)	1,440,765	(10,089)	(136,946)	(405,402)	821,559
<b>Total Revenues</b>	<b>141,832,832</b>	<b>145,308,979</b>	<b>146,942,525</b>	<b>147,466,391</b>	<b>154,285,145</b>	<b>163,002,979</b>	<b>179,672,896</b>	<b>186,262,781</b>	<b>202,407,822</b>	<b>217,328,151</b>
<b>Expenditures</b>										
General Government	53,306,533	51,833,010	55,684,557	59,656,125	62,959,158	65,622,107	70,381,890	73,429,491	77,276,518	84,689,972
Public Safety	60,118,064	62,303,788	64,698,759	67,345,531	73,853,150	74,332,774	80,942,450	80,316,453	84,011,812	93,264,213
Sanitation	2,302,103	1,993,245	1,972,854	1,995,693	1,965,653	2,013,518	2,212,704	2,408,695	2,249,441	2,308,217
Recreational and Cultural	710,245	727,596	578,605	601,178	748,768	790,690	794,274	749,429	1,083,781	1,079,203
Health and Welfare	7,732,560	12,570,816	10,458,699	11,599,625	9,429,769	8,307,923	10,522,854	9,890,770	11,246,632	12,167,390
Community Infrastructure	-	-	-	-	-	321,213	564,338	644,523	1,264,416	685,622
Capital Outlay	4,506,044	4,564,967	8,850,103	7,321,002	3,054,923	8,599,680	7,489,687	12,593,254	7,912,451	7,216,531
Debt Service										
Interest	2,204,295	2,158,989	2,043,022	1,911,736	1,716,213	1,326,598	25,802	56,955	142,892	162,884
Principal	1,850,000	2,415,000	2,665,000	3,025,000	3,330,000	35,350,000	431	115,056	125,527	887,734
<b>Total expenditures</b>	<b>132,729,844</b>	<b>138,567,411</b>	<b>146,951,599</b>	<b>153,455,890</b>	<b>157,057,634</b>	<b>196,664,503</b>	<b>172,934,430</b>	<b>180,204,626</b>	<b>185,313,470</b>	<b>202,461,766</b>
Excess of revenues over (under) expenditures	9,102,988	6,741,568	(9,074)	(5,989,499)	(2,772,489)	(33,661,524)	6,738,466	6,058,155	17,094,352	14,866,385
<b>Other Financing Sources (Uses)</b>										
Transfers in	3,829,413	2,444,485	8,029,146	1,312,238	4,685,387	15,139,240	7,678,113	12,237,816	12,344,310	6,704,742
Transfers out	(3,829,413)	(3,885,040)	(9,979,584)	(2,879,502)	(4,969,795)	(15,210,011)	(7,635,449)	(12,203,933)	(12,376,323)	(6,446,480)
Issuance of debt	-	-	-	-	-	380,800	-	1,184,800	564,000	-
Proceeds from capital lease	-	-	-	-	-	-	815,980	1,477,835	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(1,440,555)</b>	<b>(1,950,438)</b>	<b>(1,567,264)</b>	<b>(284,408)</b>	<b>310,029</b>	<b>858,644</b>	<b>2,696,518</b>	<b>531,987</b>	<b>258,262</b>
<b>Net change in fund balances</b>	<b>\$ 9,102,988</b>	<b>\$ 5,301,013</b>	<b>\$ (1,959,512)</b>	<b>\$ (7,556,763)</b>	<b>\$ (3,056,897)</b>	<b>\$ (33,351,495)</b>	<b>\$ 7,597,110</b>	<b>\$ 8,754,673</b>	<b>\$ 17,626,339</b>	<b>\$ 15,124,647</b>
Debt service as a percentage of noncapital expenditures (1)	3.2%	3.4%	3.4%	3.4%	3.3%	19.5%	0.0%	0.1%	0.2%	0.5%

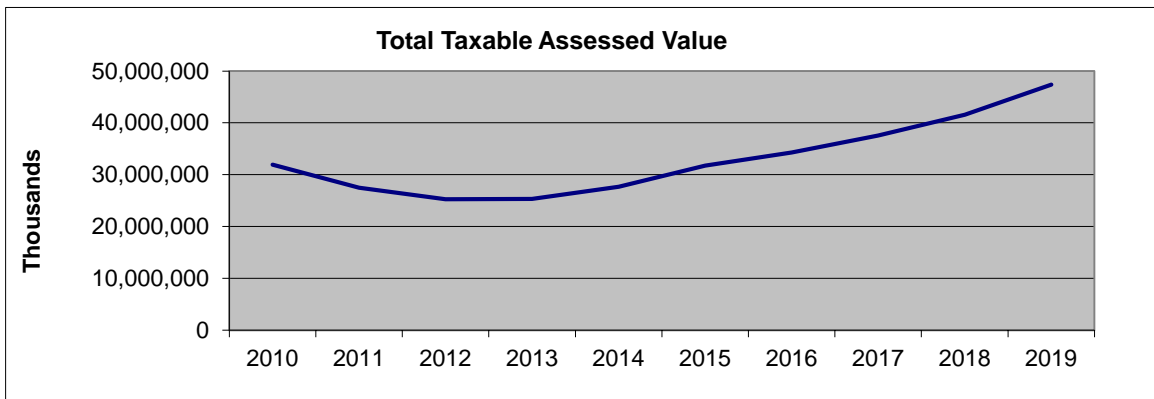
(1) Debt service represents debt service principal and interest expenditures presented above.  
 Noncapital expenditures represents Total Expenditures above, less the category of Capital Outlay expenditures (which represents all capital asset expenditures for all governmental functions).

The anomaly in 2015 is a result of the payoff of the Courthouse Corridor Capital Lease.



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

Fiscal Year	Real Property	<sup>(3)</sup> Personal Property	Mobile Home Property	Public Utilities	Total Actual Value	<sup>(2)</sup> Less: Homeowner Tax Exemption	Total Taxable Assessed Value	Total Direct Tax Rate
2010	\$ 38,415,658	\$ 1,572,854	\$ 59,756	\$ 650,489	\$ 40,698,757	\$ 8,769,962	\$ 31,928,795	\$ 2.93
2011	33,479,770	1,297,866	52,404	631,305	35,461,345	8,001,348	27,459,997	3.39
2012	30,484,252	1,203,166	48,295	701,621	32,437,334	7,171,652	25,265,682	3.70
2013	30,198,562	1,209,710	45,551	711,453	32,165,276	6,816,148	25,349,128	3.74
2014	32,925,255	1,147,483	46,242	686,358	34,805,338	7,131,066	27,674,272	3.56
2015	37,746,378	1,124,068	48,589	705,318	39,624,353	7,894,125	31,730,228	3.35
2016	41,085,666	1,093,415	51,948	709,812	42,940,841	8,677,999	34,262,842	3.44
2017	45,105,572	1,104,589	54,944	768,032	47,033,137	9,498,302	37,534,835	3.34
2018	50,044,329	1,178,898	62,044	803,972	52,089,243	10,524,779	41,564,464	3.26
2019	56,598,313	1,126,954	70,174	844,640	58,640,081	11,249,543	47,390,538	3.06



Notes:

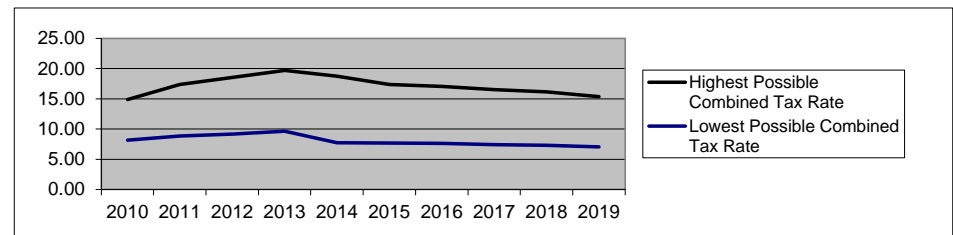
- (1) Property is assessed at 100% of actual value; therefore, the assessed values are equal to actual value.
- (2) An initiative was passed by the Idaho electorate in 1983 which exempts certain taxable assessed value by 50% or \$50,000, whichever is less. By special session in 2006, the \$50,000 was changed to \$75,000 for fiscal 2007 and indexed to the Federal House Price Index for each year thereafter. The new indexed historical amounts are as follows: fiscal 2008 (\$89,325), fiscal 2009 (\$100,938), fiscal 2010 (\$104,471), fiscal 2011 (\$101,153), fiscal 2012 (\$92,040), fiscal 2013 (\$83,974), fiscal 2014 (\$81,000), fiscal 2015 (\$83,920), fiscal 2016 (\$89,580), fiscal 2017 (\$94,745). Beginning July 1, 2016, the Idaho Legislature established the exemption each year at \$100,000 or 50%, whichever is less.
- (3) Idaho Legislature for FY2014 exempted the first \$100,000 of personal property taxable value per company or owner.

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>County direct rates</b>										
General	\$ 2.63	\$ 3.06	\$ 3.32	\$ 3.36	\$ 3.20	\$ 3.02	\$ 3.11	\$ 3.02	\$ 2.95	\$ 2.76
Emergency Medical Services	0.13	0.15	0.17	0.18	0.17	0.14	0.15	0.14	0.13	0.13
Pest Extermination	0.14	0.15	0.17	0.16	0.16	0.16	0.15	0.15	0.15	0.14
Mosquito Abatement	0.03	0.03	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03
Total Direct rate	2.93	3.39	3.70	3.74	3.56	3.35	3.44	3.34	3.26	3.06
Ada County Highway district rate	1.02	1.19	1.29	1.29	1.19	1.08	1.01	0.96	0.92	0.86
<b>City rates</b>										
Boise	5.87	6.98	7.78	8.32	8.04	7.48	7.35	7.13	7.12	6.60
Eagle	1.00	1.01	1.01	1.01	0.86	0.86	1.02	0.98	0.89	0.83
Garden City	2.99	3.57	4.06	4.24	3.93	3.72	3.64	3.57	3.46	3.27
Kuna	2.60	3.16	3.63	4.01	3.74	3.20	3.12	3.02	2.96	2.74
Meridian	3.49	4.09	4.48	4.55	4.26	4.01	3.94	3.81	3.70	3.47
Star	2.73	3.16	3.58	3.49	3.00	2.51	2.19	1.91	1.69	1.53
Average of the 6 City rates	3.11	3.66	4.09	4.27	3.97	3.63	3.54	3.40	3.30	3.07
<b>School district rates <sup>(1)</sup></b>										
College of Western Idaho	0.13	0.16	0.18	0.19	0.18	0.17	0.16	0.16	0.15	0.14
Boise Ind School Dist #1	4.92	5.58	5.50	6.11	5.71	5.23	5.05	4.93	4.66	4.66
West Ada Jt School Dist #2	3.51	3.49	3.40	4.60	4.64	4.09	4.22	4.02	3.77	3.67
Kuna Jt School Dist #3	4.63	5.03	4.79	7.86	7.41	6.65	6.17	5.00	5.00	5.00
Melba Jt School Dist #136	4.92	5.00	5.51	4.46	2.85	3.08	3.02	3.02	3.02	3.02
Average Rate of 8 Fire districts	1.74	1.96	2.09	2.11	2.08	1.94	1.90	1.79	1.76	1.66
Average Rate of 3 Library districts	0.58	0.66	0.66	0.66	0.66	0.60	0.58	0.57	0.54	0.50
Average Rate of 7 Cemetery districts	0.07	0.07	0.08	0.08	0.08	0.08	0.07	0.07	0.06	0.06
Average Rate of 2 Sewer districts <sup>(2)</sup>	0.33	0.39	1.62	1.68	1.48	0.47	0.46	0.44	0.42	0.40
Average Rate of Miscellaneous districts	0.09	0.11	0.11	0.12	0.12	0.11	0.11	0.11	0.10	0.10
Highest Possible Combined Tax Rate	14.91	17.37	18.53	19.72	18.76	17.35	17.04	16.54	16.14	15.34
Lowest Possible Combined Tax Rate	8.18	8.82	9.14	9.64	7.75	7.66	7.61	7.44	7.32	7.04

(1) By special Idaho legislative session in 2006, funding for all School District's Maintenance & Operations changed it's revenue source from levy to a one cent state sales tax increase. Also, public support for tax relief caused other Districts to request lower funding amounts.

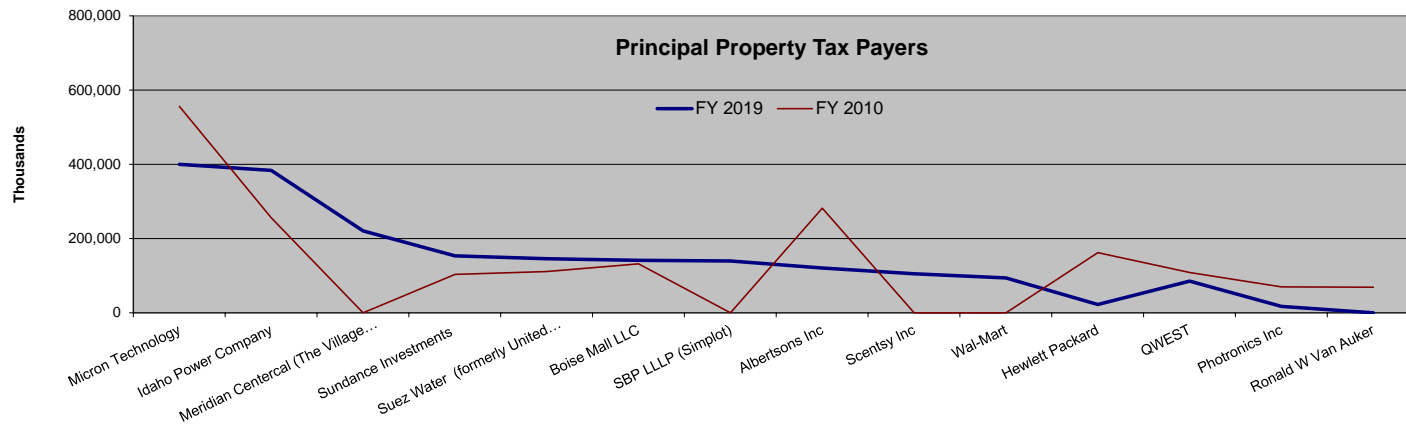
(2) As a new district, Meridian Heights Sewer, levied 5.13 in FY 2012, 5.34 in FY 2013, and 4.66 in FY 2014, significantly raising the average sewer levy. Both Meridian Heights Sewer and Northwest Boise Sewer dissolved after FY 2014, leaving Eagle and Star Sewer as the only two remaining taxing sewer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



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

Tax Payer	Type of Business	Fiscal Year 2019			Fiscal Year 2010		
		Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value
Micron Technology	Electronics Manufacturer	\$ 400,000,000	1	0.84 %	\$ 556,137,400	1	1.74 %
Idaho Power Company	Electric Utility	383,697,059	2	0.81	256,140,183	3	0.80
Meridian Centercal (The Village at Meridian)	Real Estate Holding	220,997,000	3	0.47	-----	----	----
Sundance Investments	Commercial Construction	153,441,300	4	0.32	103,435,000	8	0.32
Suez Water (formerly United Water Idaho Inc)	Water Utility	146,000,004	5	0.31	110,946,786	6	0.35
Boise Mall LLC	Real Estate Holding	141,182,800	6	0.30	131,508,100	5	0.41
SBP LLLP (Simplot)	Corporate Office	139,696,900	7	0.29	-----	----	----
Albertsons Inc	Retail Grocery	120,191,200	8	0.25	282,228,800	2	0.88
Scentsy Inc	Manufacturer	105,043,200	9	0.22	-----	----	----
Wal-Mart	Retail Grocery	94,051,800	10	0.20	-----	----	----
QWEST	Telephone Utility	85,100,445 <sup>(1)</sup>	----	----	108,288,569	7	0.34
Hewlett Packard	Electronics Manufacturer	22,680,800 <sup>(1)</sup>	----	----	161,666,600	4	0.51
Photonics Inc	Electronics Manufacturer	17,165,599 <sup>(1)</sup>	----	----	69,717,100	9	0.22
Ronald W Van Auker	Real Estate Holding	N/A <sup>(1)</sup>	----	----	68,537,600	10	0.21
Ten Largest Taxpayers		1,904,301,263		4.02 %	1,848,606,138		5.79 %
All Other Taxpayers		45,486,236,522		95.98 %	30,080,188,355		94.21 %
Total Ada County Market Valuation		\$ 47,390,537,785		100.00 %	\$ 31,928,794,493		100.00 %

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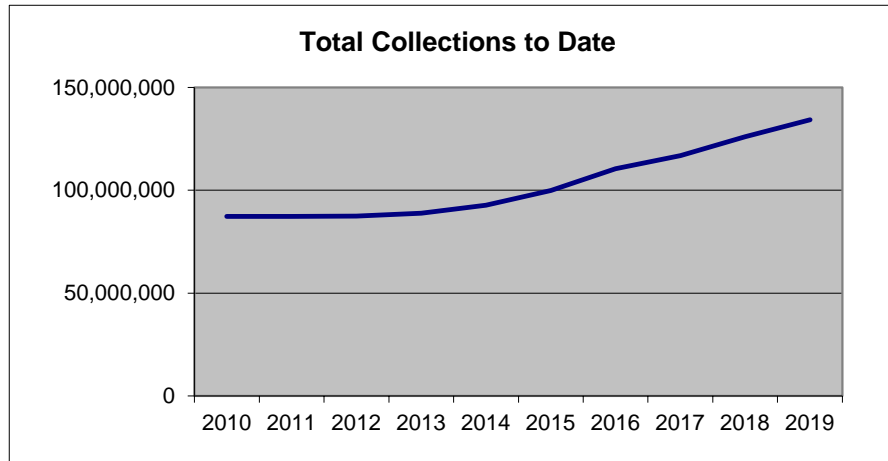


(1) Taxable Assessed Valuation for Informational puposes only. Not used to calculate Ten Largest Taxpayers total valuation, but is included in total for All Other Taxpayers.



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
2010	\$ 87,575,480	\$ 85,215,903	97.31 %	\$ 2,059,120	\$ 87,275,023	99.66 %
2011	87,408,655	85,532,876	97.85	1,675,134	87,208,010	99.77
2012	87,718,521	86,245,350	98.32	1,242,507	87,487,857	99.74
2013	89,114,534	87,818,040	98.55	1,046,863	88,864,903	99.72
2014	92,962,182	91,874,310	98.83	900,108	92,774,418	99.80
2015	100,147,405	99,030,085	98.88	843,514	99,873,599	99.73
2016	110,560,776	109,522,351	99.06	845,273	110,367,624	99.83
2017	117,322,818	116,361,071	99.18	523,806	116,884,877	99.63
2018	126,494,096	125,499,157	99.21	435,127	125,934,284	99.56
2019	135,318,646	134,262,647	99.22	-	134,262,647	99.22



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 <sup>(2)</sup>	Per Capita <sup>(2)</sup>
	Gross Bonded Debt <sup>(3)</sup>	Capital Leases <sup>(1)</sup>	Gross Bonded Debt	Capital Leases			
2010	\$ -	\$ 46,785	\$ -	\$ -	\$ 46,785	0.31 %	\$ 122
2011	-	44,370	-	-	44,370	0.29	113
2012	-	41,705	-	-	41,705	0.26	104
2013	-	38,680	-	-	38,680	0.23	95
2014	-	35,350	-	-	35,350	0.20	85
2015	-	-	-	-	-	0.00	0
2016	-	816	-	-	816	0.00	2
2017	1,865	2,184	-	-	4,049	0.02	9
2018	2,416	2,071	-	-	4,486	0.02	10
2019	2,391	1,207	-	-	3,599	0.01	8

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

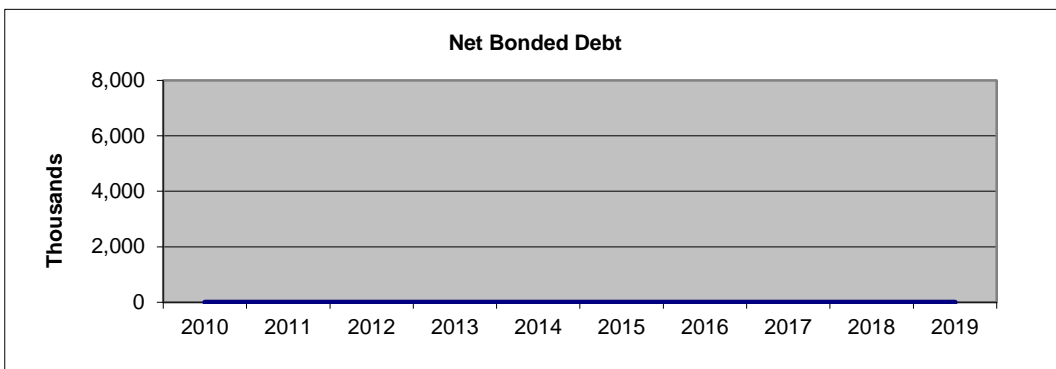
(1) In fiscal 2000, the county entered into the Court Complex Lease Agreement for 30 years of one year leases. In fiscal 2005, the Court Complex Lease Agreement was renegotiated, resulting in a revised 23-year term of one year leases. In 2015, the bonds CCDC held related to this lease were called and paid off early. In fiscal 2016, the County entered into 7 years of one year capital leases for election equipment. In fiscal 2017, the County entered into 4 years of one year capital leases for dispatch console equipment.

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

(3) Avimor CID No. 1 is a Blended Component Unit of Ada County.

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

Fiscal Year	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value <sup>(1)</sup> of Property	Per Capita <sup>(2)</sup>
2010	0	0	0	0.00	0
2011	0	0	0	0.00	0
2012	0	0	0	0.00	0
2013	0	0	0	0.00	0
2014	0	0	0	0.00	0
2015	0	0	0	0.00	0
2016	0	0	0	0.00	0
2017	0	0	0	0.00	0
2018	0	0	0	0.00	0
2019	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, 2019  
 (dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable <sup>(1)</sup>	Estimated Share of Overlapping Debt
<i>Overlapping Bonded Indebtedness:</i>			
College of Western Idaho	\$ 11,550	77.763 %	\$ 8,982
School District No. 1	172,691	99.998 %	172,688
School District No. 2	176,539	98.927 %	174,645
School District No. 3	50,946	86.007 %	43,817
School District No. 136J	7,797	15.485 %	1,207
Boise City	49,821	100.000 %	49,821
Eagle City	600	100.000 %	600
Garden City	690	100.000 %	690
Eagle Sewer	8,464	100.000 %	8,464
Harris Ranch Community Infrastructure District (CID)	14,708	100.000 %	14,708
Avimor Community Infrastructure District (CID)	2,231	100.000 %	2,231
Capital City Development Corporation (CCDC) Urban Renewal	17,304	100.000 %	17,304
Meridian Development Corporation Urban Renewal	296	100.000 %	296
	<u>513,637</u>		<u>495,452</u>
Total direct and overlapping debt	<u>\$ 513,637</u>		<u>\$ 495,452</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 2019

Maximum <b>Property Tax</b> for Ada County Governmental Funds	\$ 138,874
Debt Limit (could exceed above with 2/3 vote of qualified electors)	\$ 138,874
General obligation bonds	-
Less: amount set aside for repayment of debt	-
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$138,874</u>

Fiscal Year

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit <sup>(1)</sup>	\$ 87,879	\$ 91,895	\$ 98,566	\$ 101,987	\$ 106,086	\$ 111,279	\$ 116,824	\$ 123,751	\$ 130,799	\$ 138,874
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	<u>\$ 87,879</u>	<u>\$ 91,895</u>	<u>\$ 98,566</u>	<u>\$ 101,987</u>	<u>\$ 106,086</u>	<u>\$ 111,279</u>	<u>\$ 116,824</u>	<u>\$ 123,751</u>	<u>\$ 130,799</u>	<u>\$ 138,874</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)*

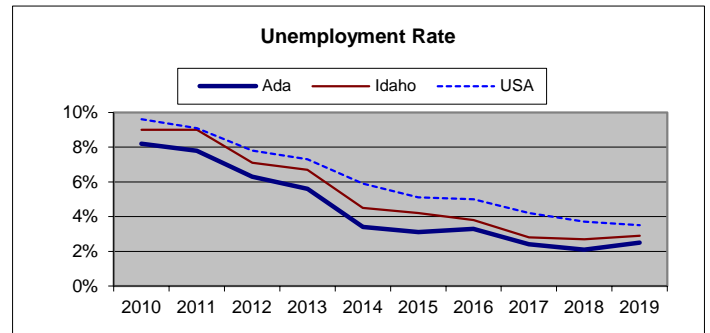
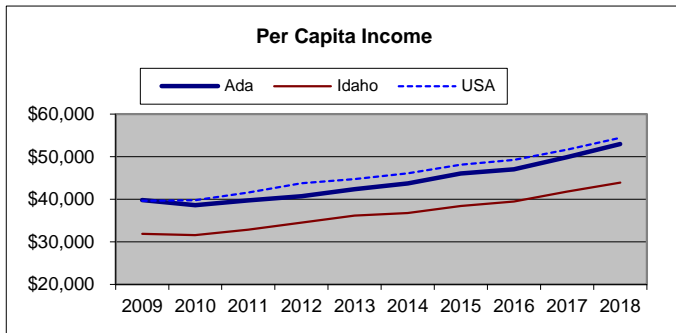
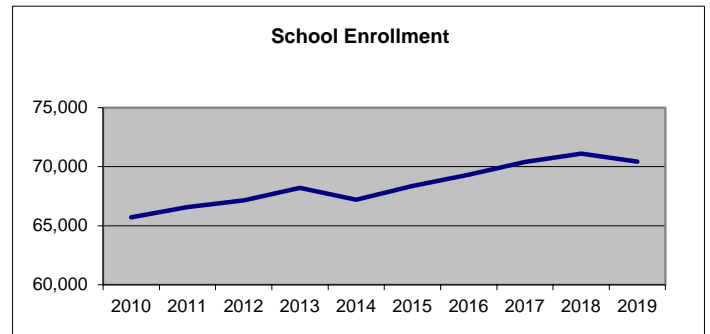
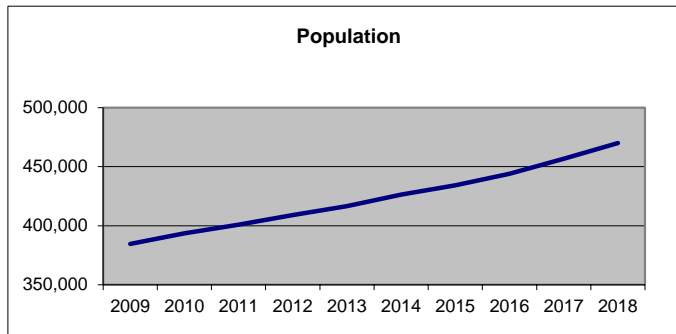
Fiscal Year	Courthouse Corridor Capital Lease											
	Sales	Rent	Bldg. Sales	Charge	Gen'l		Less:	Net	Debt Service		Coverage	
	Tax	Savings	& Lease Revenue	for Services	Interest	Fund Bal. Transfer	Total Revenue	Operating Expenses	Available Revenue	Principal		Interest
2010	\$ 2,000	\$ 128	\$ 500	\$1,100	\$ 574	\$ -	\$4,302	\$ 25	\$ 4,277	\$ 1,850	\$ 2,204	1.06 %
2011 <sup>(1)</sup>	-	-	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 <sup>(2)</sup>	-	-	500	201	499	(4,000)	(2,800)	-	(2,800)	3,330	1,716	-0.55
2015 <sup>(3)</sup>	-	-	-	185	386	(6,175)	(5,604)	79	(5,683)	35,350	1,326	-0.15
2016	-	-	-	-	-	-	-	-	-	-	-	0.00
2017	-	-	-	-	-	-	-	-	-	-	-	0.00
2018	-	-	-	-	-	-	-	-	-	-	-	0.00
2019	-	-	-	-	-	-	-	-	-	-	-	0.00

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

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

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

Calendar Year	Population <sup>(1)</sup>	Personal Income <i>(in thousands of dollars)</i> <sup>(1)</sup>	Per Capita Personal Income <sup>(1)</sup>	Median Age	Fiscal Year	School Enrollment <sup>(2)</sup>	Unemployment Rate <sup>(3)</sup>
2009	384,656	15,319,574	39,827	34.3	2010	65,706	8.2
2010	393,531	15,200,836	38,633	35.0	2011	66,564	7.8
2011	400,842	15,927,071	39,734	35.2	2012	67,133	6.3
2012	409,061	16,665,376	40,741	35.4	2013	68,191	5.6
2013	416,464	17,656,163	42,395	36.2	2014	67,191	3.4
2014	426,236	18,642,514	43,738	36.4	2015	68,354	3.1
2015	434,211	19,996,512	46,053	35.5	2016	69,318	3.3
2016	444,028	20,889,528	47,046	35.8	2017	70,389	2.4
2017	456,849	22,796,904	49,900	36.1	2018	71,115	2.1
2018	469,966	24,888,280	52,958	36.4	2019	70,420	2.5



Notes:

Calendar Year is from January to December. For example, the last Calendar Year shown above (2018) is from 1/1/18 - 12/31/18.

Fiscal Year is from October to September. For example, the last Fiscal Year shown above (2019) is from 10/1/18 - 9/30/19.

Sources:

(1) Bureau of Economic Accounts (BEA) for 2017, release date November 14, 2019.

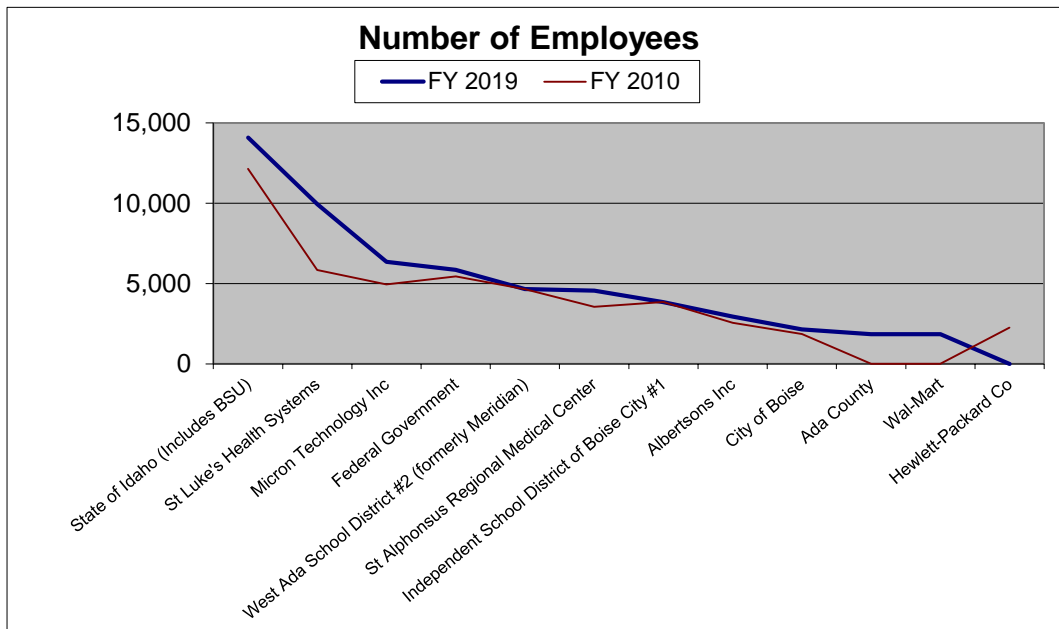
(2) Idaho State Dept of Education for the 2018-2019 School Year.

(3) Idaho Department of Labor, Public Affairs. Beginning fiscal 2009, the reported unemployment rate changed from a 12 month average to the single last month of the fiscal year (FY 2019 = September 2019). This provides a better reflection of the present economy.

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

<u>Employer</u>	<u>Fiscal Year 2019</u>			<u>Fiscal Year 2010</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u> <sup>(1)</sup>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u> <sup>(1)</sup>
State of Idaho (Includes BSU)	14,000 - 14,199	1	5.60%	12,100 - 12,199	1	6.23%
St Luke's Health Systems	9,900 - 9,999	2	3.95%	5,800 - 5,899	2	3.00%
Micron Technology Inc	6,300 - 6,399	3	2.52%	4,900 - 4,999	4	2.54%
Federal Government	5,800 - 5,899	4	2.32%	5,400 - 5,499	3	2.79%
West Ada School District #2 (formerly Meridian)	4,600 - 4,699	5	1.85%	4,600 - 4,699	5	2.38%
St Alphonsus Regional Medical Center	4,500 - 4,599	6	1.81%	3,500 - 3,599	7	1.82%
Independent School District of Boise City #1	3,800 - 3,899	7	1.53%	3,800 - 3,899	6	1.97%
Albertsons Inc	2,900 - 2,999	8	1.17%	2,500 - 2,599	8	1.31%
City of Boise	2,100 - 2,199	9	0.85%	1,800 - 1,899	10	0.95%
Ada County	1,800 - 1,899	10	0.73%	- - -	-	-
Wal-Mart	1,800 - 1,899	10	0.73%	- - -	-	-
Hewlett-Packard Co	- - -	-	-	2,200 - 2,299	9	1.15%
<b>Totals</b>	<b>57,500 - 58,689</b>		<b>23.06%</b>	<b>46,600 - 47,590</b>		<b>24.14%</b>

Total Number of Ada County Nonfarm Jobs                      252,000    195,000



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

Source: Idaho Department of Labor, Communications & Research Bureau  
 November 25, 2019



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

<b>Function/Program</b>	Full-time Equivalent Employees as of September 30									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<i>Governmental Activities</i>										
General Government										
Clerk/Auditor	133	136	141	144	139	139	142	155	159	173
Treasurer	12	12	14	14	14	12	10	13	16	16
Assessor	11	11	9	11	11	11	11	11	11	11
Prosecutor	132	135	137	138	139	139	140	142	152	161
Motor Vehicle	39	38	38	38	38	38	38	39	39	41
Operations	33	33	36	36	36	36	36	40	43	47
Information Technology	43	43	46	46	45	45	47	55	55	65
Development Services	19	18	19	22	22	22	24	25	25	30
Public Defender	58	60	63	67	67	67	68	73	76	86
Ad Valorem	45	44	44	44	44	44	44	44	45	46
District Court	83	84	92	99	100	99	101	100	102	103
Other	27	26	29	27	30	29	29	33	33	34
Public Safety										
Sheriff	577	595	611	631	637	629	638	648	663	727
Juvenile	130	131	139	139	138	137	139	126	127	129
Other	27	28	33	33	33	35	36	44	44	43
Sanitation										
Weed	21	17	20	19	19	19	19	20	20	22
Health & Welfare										
Charities	22	23	23	23	22	22	21	20	21	21
Recreation & Culture										
Parks & Waterways	5	6	6	5	6	6	7	7	8	8
<b>Total Governmental Activities</b>	<b>1,417</b>	<b>1,440</b>	<b>1,500</b>	<b>1,536</b>	<b>1,540</b>	<b>1,529</b>	<b>1,550</b>	<b>1,595</b>	<b>1,639</b>	<b>1,763</b>
<i>Business-type Activities</i>										
Emergency Medical Services	122	123	126	127	127	127	133	135	147	153
Solid Waste Management	13	12	14	16	16	16	17	17	21	20
Western Idaho Fair	14	14	14	14	14	14	15	16	16	16
Billing Services	-	-	-	-	-	3	3	3	3	3
<b>Total Business-Type Activities</b>	<b>149</b>	<b>149</b>	<b>154</b>	<b>157</b>	<b>157</b>	<b>160</b>	<b>168</b>	<b>171</b>	<b>187</b>	<b>192</b>
<b>Grand Total</b>	<b>1,566</b>	<b>1,589</b>	<b>1,654</b>	<b>1,693</b>	<b>1,697</b>	<b>1,689</b>	<b>1,718</b>	<b>1,766</b>	<b>1,826</b>	<b>1,955</b>

Source: Ada County Auditors Office

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

Function/Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental activities:</b>										
<b>General government</b>										
Number of recorded documents	124,804	110,723	131,044	148,428	107,584	116,341	122,201	125,808	124,183	124,254
Primary election, May										
Number of registered voters at cutoff	198,302	-----	204,112	-----	203,963	-----	216,874	-----	232,395	-----
Additional election day registrants	3,011	-----	1,544	-----	3,259	-----	1,295	-----	6,673	-----
Percentage voting in:	21.8%	-----	16.4%	-----	21.3%	-----	16.2%	-----	33.0%	-----
General election, November										
Number of registered voters at cutoff	-----	200,250	-----	212,950	-----	209,431	-----	230,425	-----	245,903
Additional election day registrants	-----	15,107	-----	38,517	-----	17,205	-----	40,131	-----	28,363
Percentage voting in:	-----	56.7%	-----	73.2%	-----	57.8%	-----	75.0%	-----	70.1%
Building permits issued (outside cities)										
Residential	193	160	308	431	396	404	476	521	465	535
Commercial	3	13	12	5	20	17	23	16	20	21
Combined value of Building permits (in 1,000's)	\$ 45,108	\$ 34,305	\$ 62,915	\$ 91,399	\$ 102,231	\$ 139,293	\$ 127,608	\$ 133,940	\$ 145,521	\$ 190,452
County-wide new construction value (in 1,000's)	\$ 370,451	\$ 259,291	\$ 291,989	\$ 482,194	\$ 809,255	\$ 904,363	\$ 1,227,074	\$ 1,243,407	\$ 1,533,400	\$ 1,992,111
Number of Taxable property parcels assessed	189,734	190,236	191,154	191,186	192,659	194,621	197,990	201,736	204,058	205,567
Motor vehicles registered (Calendar Year) (1)	312,324	317,490	361,810	333,918	345,203	348,003	355,985	370,903	429,954	n/a
Drivers licenses in force (Calendar Year) (1)	274,164	280,056	285,790	292,728	298,696	304,149	310,343	321,009	332,799	n/a
<b>Sanitation</b>										
Acres sprayed for weed control	5,915	4,535	3,601	3,980	2,542	2,466	2,958	3,090	2,242	2,371
Acres sprayed for pest control	42,322	51,927	37,022	14,145	7,611	9,357	5,736	9,214	9,621	14,558
Acres sprayed for mosquito abatement	57,744	54,258	56,651	105,262	78,865	98,584	64,840	116,167	53,841	64,604
<b>Public Safety</b>										
Traffic violations issued	61,276	60,358	66,533	57,717	59,765	51,312	46,519	n/a	n/a	n/a
Physical arrests	21,502	20,455	18,647	16,599	17,042	16,782	15,654	18,322	14,811	15,255
Average jail population	879	892	865	787	865	857	905	980	1,050	1,007
911 Calls	116,901	118,904	123,281	122,668	122,000	139,162	138,482	137,456	136,447	142,332
<b>Health and welfare</b>										
Number of cases processed	2,893	2,699	2,605	2,590	2,177	1,983	2,066	2,309	2,297	2,590
<b>Recreational and cultural</b>										
Barber Park Number of Visitors (2)	113,275	110,800	111,399	159,136	154,491	165,845	158,282	118,004	225,965	207,488
<b>Business-type activities:</b>										
Number of emergency responses	21,157	22,370	22,132	23,365	24,328	25,981	27,906	29,392	30,712	30,994
Cubic Yards / Tons deposited at landfill (in 1,000's) (3)	1,211	1,195	1,177	1,198	1,263	447	656	483	490	543
Western Idaho Fair attendance	217,769	224,731	233,523	222,461	223,335	233,140	243,474	235,402	254,049	250,247

(1) Calendar year information for 2019 not available as of September 30, 2019.

(2) In 2008, off season and event center users were tracked and counted for the first time. In 2013, shuttle riders were tracked and counted for the first time.

In 2017, because of high flood levels of the Boise River, Barber Park ended up having the shortest Boise River Float Season on record with 38 days.

(3) In 2015, data collection changed from volume (cubic yards) to weight (tonnage received). Note: In 2015, two-thirds of trash deposited was compacted waste.

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

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

Function/Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
General Government										
Land (acres) <sup>(1)</sup>	27	27	284	284	284	284	284	284	284	284
Buildings	8	9	9	9	9	9	9	9	9	9
Vehicles	15	16	16	16	16	16	17	21	31	32
Public Safety										
Land (acres)	29	29	29	29	29	29	29	29	29	29
Buildings	11	11	11	11	11	11	11	12	12	12
Patrol Vehicles	116	119	122	118	132	136	137	145	163	174
Other Vehicles	40	42	47	49	52	50	53	52	56	65
Boats	3	2	3	3	3	3	3	3	3	3
Sanitation										
Land (acres)	2	2	2	2	2	2	2	2	2	2
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	14	14	16	17	19	21	23	24	23	24
Recreational and Cultural										
Land (acres)	106	106	106	124	124	124	124	124	124	124
Buildings	5	5	5	5	5	5	5	4	4	4
Vehicles	2	2	2	2	2	2	2	2	2	3
Boats	1	1	1	1	1	1	2	2	2	2
Business-type activities:										
Emergency Medical Services										
Land (acres)	4	4	4	4	4	4	4	4	4	4
Buildings	5	8	8	7	7	8	8	8	8	8
Ambulances	26	26	28	30	29	31	29	27	29	27
Other Vehicles	10	12	13	14	16	18	17	18	19	20
Solid Waste Management										
Land (acres)	2,716	2,716	2,716	2,716	2,667	2,667	2,667	2,667	2,667	2,667
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	4	7	6	7	6	7	8	8	9	10
Western Idaho Fair										
Land (acres)	240	240	240	240	240	240	240	240	240	240
Buildings	13	13	13	13	13	13	13	13	13	13
Vehicles	2	2	2	2	2	2	2	2	2	2

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

Source: Capital Asset Reports and Various County Departments

# **SINGLE AUDIT**



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho, (County) as of and for the year ended September 30, 2019, 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 20, 2019.

**Internal Control Over Financial Reporting**

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

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

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

### **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 Sully LLP".

Boise, Idaho  
December 20, 2019



## **Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance**

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

### **Report on Compliance for the Major Federal Program**

We have audited Ada County, Idaho's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal program for the year ended September 30, 2019. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### **Opinion on Each Major Federal Program**

In our opinion, Ada county complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major Federal programs for the year ended September 30, 2019.

### **Report on Internal Control over Compliance**

Management of Ada county is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ada county's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Ada county's internal control over compliance.

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

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

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



Boise, Idaho  
December 20, 2019



**ADA COUNTY, IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<b><i>Department of Agriculture</i></b>			
<u>Pass Through Payments From State of Idaho Superintendent of Public Instruction:</u>			
Cash Assistance:			
School Breakfast Program	10.553	201919N109947	\$ 24,663
National School Lunch Program	10.555	201919N109947	45,173
Non-Cash Assistance (Commodities):			
National School Lunch Program	10.555	201919N109947	<u>4,481</u>
Child Nutrition Cluster - Total			<u>74,317</u>
<b>Total Department of Agriculture</b>			<b><u>74,317</u></b>
<b><i>Department of the Interior-Bureau of Land Mgmt.</i></b>			
<u>Pass Through Payments From State of Idaho Department of Agriculture:</u>			
Invasive and Noxious Plant Management	15.230	L16AC00341	<u>4,633</u>
<b><i>Department of Justice</i></b>			
Office on Violence Against Women Special Projects	16.029	2017-TA-AX-K003	116
<u>Pass Through Payments From State of Idaho Attorney General:</u>			
Missing Children's Assistance	16.543	2016-MC-FX-K044	18,395
<u>Pass Through Payments From City of Boise:</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0528	<u>30,180</u>
<b>Total Department of Justice</b>			<b><u>48,691</u></b>
<b><i>Department of Health &amp; Human Services</i></b>			
<u>Pass Through Payments From State of Idaho Department of Health and Welfare:</u>			
The Affordable Care Act: Building Epidemiology, Laboratory, & Health Information	93.323	NU50CK000424-05	<u>7,000</u>
<b>Total Department of Health and Human Services</b>			

*continued*

**ADA COUNTY, IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<b><i>Executive Office of the President</i></b>			
<u>Pass Through Payments From Idaho State Police Office of National Drug Control Policy:</u>			
High Intensity Drug Trafficking Areas Program	95.001	G17OR0004A G18OR0004A	<u>117,469</u>
<b><i>United States Coast Guard</i></b>			
<u>Pass Through Payments From State of Idaho Department of Parks and Recreation:</u>			
Boating Safety Financial Assistance	97.012	-	<u>25,302</u>
<b><i>Department of Homeland Security</i></b>			
<u>Pass Through Payments From State of Idaho Military Division:</u>			
Emergency Management Performance Grant	97.042	EMS-2018-EP-00003-S01 EMS-2019-EP-00002-S01	293,195
Homeland Security Grant Program - State Preparedness Equipment Grant	97.067	DHS-17-GPD-067-00-01 EMW-2018-SS-00040-S01	315,154
Homeland Security Grant Program - Training & Exercise Shared	97.067	EMW-2018-SS-00040-S01	216
Homeland Security Grant Program - 2018 Homeland Security	97.067	EMW-2018-SS-00040-S01	<u>57,062</u>
Homeland Security Grant Program - Total	97.067		<u>372,432</u>
<b>Total Department of Homeland Security</b>			<u><b>665,627</b></u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><b>\$ 943,039</b></u>

(a) School Lunch Cluster - \$74,317

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, 2019

1. The Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Ada County, Idaho. The reporting entity is defined in Note I-A to the County's basic financial statements.
2. The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting as described in Note I-C to the County's basic financial statements.
3. The major programs are identified in the Schedule of Findings and Questioned Costs.
4. Ada County received federal awards both directly from federal agencies and indirectly through pass-through entities.
5. For the year ended September 30, 2019, there were no pass-through expenditures to sub-recipients.
6. Nonmonetary assistance is reported in the SEFA at the fair market value of the commodities received and disbursed.
7. Ada County has not elected to use the 10% de minimis cost rate.
8. Other entities were beneficiaries of a portion of the expenditures of the Homeland Security Grant Program – State Preparedness Equipment Grant (CFDA 97.067), as detailed below:

Project EMW-2018-SS-00040-S01	Kuna Fire	\$4,173
	Eagle Fire	\$6,366
	Meridian Fire	\$12,360
	Boise Fire	\$31,121
Project DHS-17-GDP-067-00-01	Garden City, Idaho	\$15,987

ADA COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED SEPTEMBER 30, 2019

**SECTION I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control over major program:	
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 Uniform Guidance 2 CFR 200.516?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
97.067	Homeland Security Grant Program

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

**SECTION II - Financial Statement Findings**

None reported

**SECTION III - Federal Award Findings and Questioned Costs**

None reported