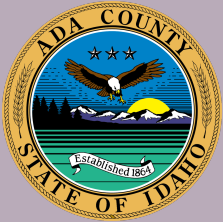


ADA COUNTY, IDAHO



***ANNUAL
COMPREHENSIVE
FINANCIAL
REPORT***

Fiscal Year Ending
September 30, 2021



ADA COUNTY, IDAHO

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

PHIL MCGRANE, AUDITOR

Trent Tripple, Chief Deputy

Kathleen Graves, Controller

Prepared by Accounting Department

Ada County
Annual Comprehensive Financial Report
For the Year Ended September 30, 2021

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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

January 7, 2022

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 an Annual Comprehensive Financial Report (ACFR), which details the County's revenues, expenditures, assets and liabilities. By state law, local governments must 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 Eide Bailly LLP, a firm of licensed public accountants, has audited the contents for the fiscal year that ended September 30, 2021. 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, 2021 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 specific 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.

Our aim is to provide a full picture of the County's finances and illuminate the process in which the County manages taxpayer funds and other resources. The ACFR, along with the County's Annual Budget, is central to understanding the County's financial opportunities and challenges. This report presents 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 use 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 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 as the first component of the Financial Section. Management's Discussion and Analysis (MD&A), 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 due to its close relationship with the County. This letter of transmittal serves as a complement to 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 2020) is 494,399 which reflects a 26% increase since the 2010 census. The County is governed by a three-member elected county commission that sets the county budget and priorities. Other elected offices in the County are Assessor, Clerk of the District Court, Coroner, Prosecutor, Sheriff 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, in which operating expenses are covered by user charges. Ada County Highway District, a separately governed and distinct taxing district, owns and maintains the streets and sidewalks in the County.

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 a proposed operating budget for the fiscal year beginning October 1 to the Auditor's Office. On or before the first Monday in August, we send 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 coming 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 personnel 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 74.

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 69-73 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 78.

In an effort to provide greater transparency and public access to the County's budget, my office developed the County Budget Explorer, an online interactive budget tool available on our website. The Budget Explorer earned the GFOA Award for Excellence in 2020 for its innovative approach to presenting the budget and making it accessible to citizens. The tool provides everything from a high-level overview of the budget and budget process down to line item detail and comparison with previous years' budget data. 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 best understood when it is considered from the broader perspective of the local economic environment within which the County operates.

Local economy: The County's diverse economy helped to soften the impact of the global downturn brought on by the coronavirus pandemic and subsequent restrictions. Ada County is the home to the world headquarters of major corporations such as J.R. Simplot, Albertsons, IDACORP, 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 supply employment for the area, as well as a stable financial base for the local economy. Inc. Magazine recognized 14 Ada County companies this year as being among the 5,000 fastest growing in the country. The local company Proud Source Water is the top ranked Ada County company at 59.

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 make up 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.

The Idaho economy is strong. The State ended the fiscal year with a tax surplus of nearly \$900 million. Ada County provided \$12 million in property tax relief for fiscal year 2021. The County is working to be prudent in the use of federal funds available under the American Rescue Plan Act.

Ada County's exceptionally low unemployment rate of 2.3 percent as of September 30, 2021 shows a sharp rebound following a record high of 12.2 percent in April 2020 when the pandemic and shutdowns impacted the local economy. The County unemployment rate is lower than the state's unemployment rate of 2.9 percent and the national rate of 4.8 percent.

Ada County continues to have one of the fastest growing populations in the nation with a coinciding increase in land development. Apartment complexes, condominium developments and new neighborhoods are planned or under construction across Ada County. Meridian continues to grow at an astonishing rate. It is the second largest city in Ada County and the State of Idaho and now exceeds 100,000 residents.

Explosive growth is responsible for a robust real estate market. Housing and rental costs have risen, fueled by demand and the high cost of building materials and labor. Housing costs far exceed the county median income. The average number of days on the market for residential properties has decreased to 19 days according to IMLS, a decrease of 26.9% from September 2020. Demand continues to outpace supply, pushing up the median home to \$534,950. The number of newly constructed home sales for the first 9 months of 2020 decreased from 3,144 in fiscal year 2020 to 2,468 in fiscal year 2021, largely due to supply chain issues.

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 2021, the County did not levy a 3% increase on base property taxes, only levying taxes related to growth through new construction. The County funded 27 new positions within departments' base budgets and 30 were approved as 'supplemental requests'.

Financial policies: The County receives most 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 makes it necessary for the County to 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 \$29.5 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 2021 was fully funded with \$28.8 million left for the government to use for future capital projects. Ada County will be using \$20.9 million of its fund balance to support the fiscal year 2022 budget.

Major initiatives: Additional Driver's License Location – With hours of long wait times and maxed out capacity, the demands on the single driver's license location in the County are a reflection of rapid growth. In October 2021, the County opened a second Drivers License Office location in Meridian.

Legislative Reapportionment and Associated Election Costs - The redistricting process undertaken every ten years following the census requires new precinct boundaries. Ada County has allotted funds to increase the number of voting precincts and purchase the necessary equipment for polling locations to more closely align with the median number of voters per precinct.

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. In 2020 the County purchased land for the construction of the new facility. The County also expanded morgue capacity with an enlarged cooler/freezer and refrigerated trailer. Funding has been acquired and land secured for the building. The project is currently in the design and planning phase.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ada County for its comprehensive annual financial report for the fiscal year ended September 30, 2020. This was the thirty-third consecutive year that that we have earned this prestigious award. To receive a Certificate of Achievement, a government must publish an easily readable and efficiently

organized annual comprehensive 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 annual comprehensive 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-three 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morill










Executive Director/CEO

ADA COUNTY, IDAHO

ELECTED OFFICIALS AND DEPARTMENT DIRECTORS

SEPTEMBER 30, 2021

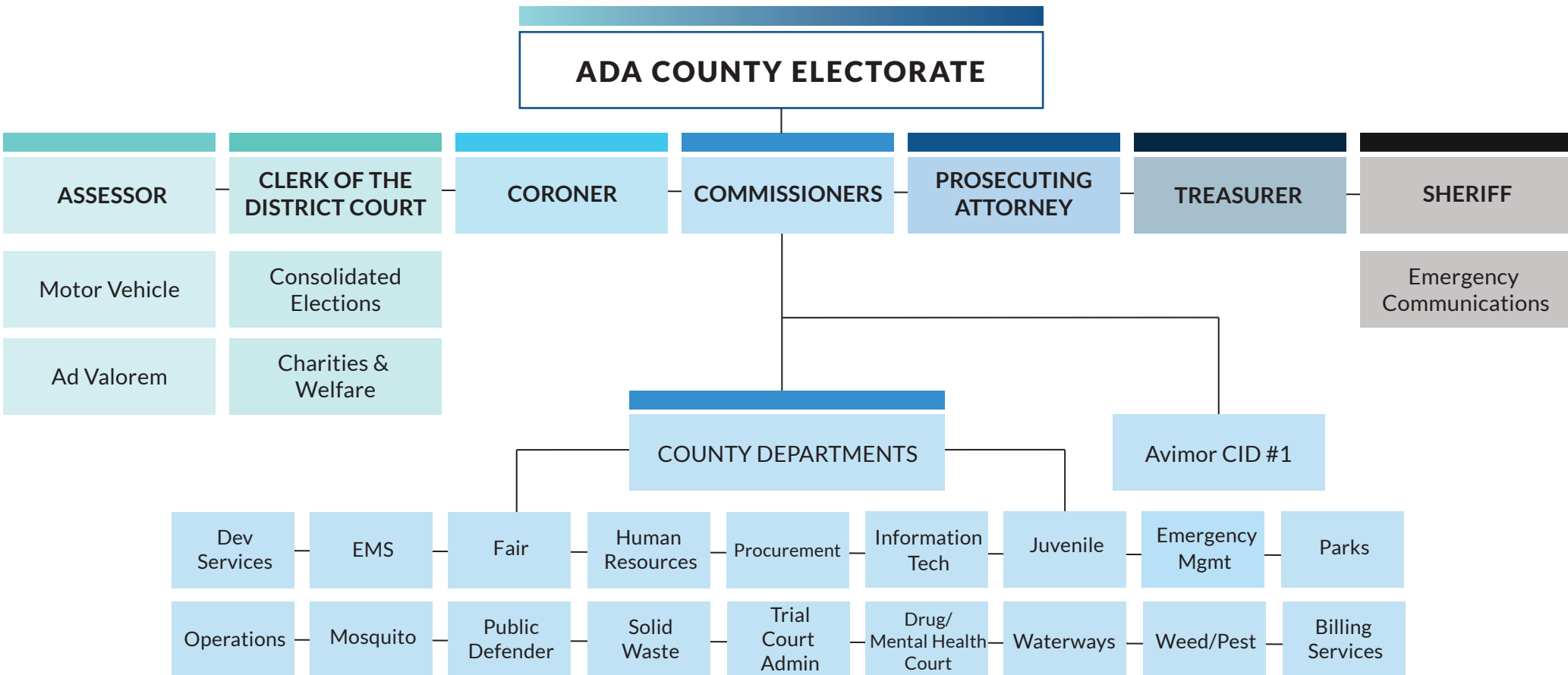
ELECTED COUNTY OFFICIALS

 Commissioner - First District	Ryan Davidson
 Commissioner - Second District	Rod Beck, Chair
 Commissioner - Third District	Kendra Kenyon
 Assessor	Robert H. McQuade
 Clerk/Auditor/Recorder	Phil McGrane
 Coroner	Dotti J. Owens
 Prosecuting Attorney	Jan M. Bennetts
 Sheriff	Matthew Clifford
 Treasurer	Elizabeth A. Mahn

DEPARTMENT DIRECTORS

Charities and Welfare	Phil McGrane
Information Technology	Stephen G. O'Meara
Development Services - Building and Zoning	Richard Beck
District Court	Sandra Barrios
Emergency Medical Services (EMS)	Shawn Rayne
Emergency Management	Joe Lombardo
Juvenile	Alison Tate
Operations	Jess Asla
Human Resources	Bethany Calley
Public Defender	Anthony R. Geddes
Procurement	Bob Perkins
Parks and Recreation/Waterways	Scott C. Koberg
Solid Waste Management	Jess Asla
Weed/Pest/Mosquito	Adam Schroeder
Western Idaho Fair	Robert A. Batista

ADA COUNTY, IDAHO ORGANIZATIONAL CHART



ADA COUNTY, IDAHO CLASSIFICATION OF FUNDS

GOVERNMENTAL

GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE
Consisting of departments: Clerk of the District Court Sheriff Treasurer Assessor Prosecutor Juvenile Motor Vehicle Commissioners Operations Coroner Information Technology Development Services Public Defender Human Resources Procurement General	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 Parking Facilities Coroners Facility Jail Expansion Administration Building	Avimor Community Infrastructure District No. 1

PROPRIETARY

ENTERPRISE	INTERNAL SERVICE
Emergency Medical Services Solid Waste Management Western Idaho Fair Billing Services	Self Funded Health Insurance Liability Insurance

FIDUCIARY

CUSTODIAL

State of Idaho Special Taxing Districts Unapportioned Account Court Suspense Restitution Accounts	Sheriff's Account Board of Community Guardians Public Administrator Drug Forfeitures Flexible Spending
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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, 2021, 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, 2021, 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.

Implementation of New Accounting Standard

As discussed in Note 1E to the financial statements, the County has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position as of October 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of employer's share of net pension liability – PERSI, and schedule of employer contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods 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, custodial 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, custodial 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, custodial 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 January 7, 2022 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
January 7, 2022

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, 2021. 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 \$370,303,823 (*net position*). Of this amount, \$148,498,266 (*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 \$44,567,416; \$28,733,073 more than the prior year. Revenue increased \$16.5M while expense decreased \$12.2M. The largest increase to revenues was operating grants and contributions of \$17.4M due to reimbursement from the Coronavirus Aid, Relief & Economic Security (CARES) Act for several large projects including taking part in the Governor's Public Safety Grant Initiative (GPSGI) which reimbursed the County for qualifying public safety personnel costs. In addition, the County is participating in the Emergency Rental Assistance (ERA) grant provided under the Consolidated Appropriations Act. Charge for services increased \$7.4M due to Solid Waste Management's increased fees and tonnage, along with the Western Idaho Fair being able to host the annual fair after cancelling last fiscal due to the coronavirus pandemic. Other taxes including sales, revenue sharing and liquor, increased by \$6.5 M, while interest decreased \$6.1M due to unprecedented low interest rates. One of the requirements of participating in GPSGI was to not take the 3% increase in base property tax, however it was permissible to take the new construction roll which equated to \$5.3M. Even with that increase in allowable property tax, property tax was down \$9.6M due to the large qualifying public safety expenses that were offset with GPSGI funding. General government and public safety expenses each decreased \$6.8M and \$11M, respectively. While there were 17 new positions added to general government at a cost of \$1.1M, as well as a 2% merit and increased health costs of \$1.8M there was a decrease in pension expense of \$11.7M, related to the County's share of the Public Employees Retirement System of Idaho (PERSI) liability. Public safety increased by 23 positions at a cost of \$1.5M, the merit and health costs increased \$2.2M and pension expense decreased \$14.7M.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$201,803,036, which is an increase of \$39,366,061 in comparison with the prior year. Of that total \$96,231,941 is unassigned in the general fund; however according to Ada County's financial policies \$37.9M is required to cover the first three and a half months of operating expenses before property taxes are received in mid-January. In addition, \$29.5M should be reserved to meet our minimum fund balance policy also known as budget stabilization, with the remaining \$28.8M available for future capital investments.

Ada County

Overview of the Financial Statements

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

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

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

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

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

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

Ada County

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 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.

Ada County

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

The basic proprietary fund descriptions and financial statements can be found on pages 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 statements can be found on pages 39-40 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements, preceded by an index, can be found on pages 42-68 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 69-77. 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 78-108 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 \$370,303,823 at the close of the most recent fiscal year. The largest portion of Ada County's net position (53.1%) 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, 6.75% 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 (\$148,498,266) 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	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 432,315,101	\$ 333,638,607	\$ 76,067,827	\$ 63,559,455	\$ 508,382,928	\$ 397,198,062
Capital assets	139,382,711	126,631,610	63,304,344	68,616,721	202,687,055	195,248,331
Pension assets	2,236,242	-	544,925	-	2,781,167	-
Total assets	<u>573,934,054</u>	<u>460,270,217</u>	<u>139,917,096</u>	<u>132,176,176</u>	<u>713,851,150</u>	<u>592,446,393</u>
Deferred Outflows	<u>38,733,336</u>	<u>21,330,690</u>	<u>3,999,386</u>	<u>2,053,310</u>	<u>42,732,722</u>	<u>23,384,000</u>
Long-term liabilities outstanding	50,601,402	90,862,546	31,327,604	37,096,260	81,929,006	127,958,806
Other liabilities	72,721,322	15,956,511	2,559,700	3,894,337	75,281,022	19,850,848
Total liabilities	<u>123,322,724</u>	<u>106,819,057</u>	<u>33,887,304</u>	<u>40,990,597</u>	<u>157,210,028</u>	<u>147,809,654</u>
Deferred Inflows	<u>213,153,155</u>	<u>134,713,733</u>	<u>15,916,866</u>	<u>7,355,871</u>	<u>229,070,021</u>	<u>142,069,604</u>
Net position						
Net investment in capital assets	137,655,735	126,269,879	59,123,756	63,766,196	196,779,491	190,036,075
Restricted	25,026,066	22,955,524	-	-	25,026,066	22,955,524
Unrestricted	113,509,710	90,842,714	34,988,556	22,116,822	148,498,266	112,959,536
Total net position	<u>\$ 276,191,511</u>	<u>\$ 240,068,117</u>	<u>\$ 94,112,312</u>	<u>\$ 85,883,018</u>	<u>\$ 370,303,823</u>	<u>\$ 325,951,135</u>

The County's business-type activities reported an overall increase of \$12,871,734 in unrestricted net position. The solid waste management fund, even with an increase in expense related to depreciation from reducing the life of landfill, increased by \$6,509,911 with revenues exceeding expenses due to an increase in fees and tonnage. Revenue was higher than expense for the billing services fund, allowing for an increase of \$654,911. The emergency medical fund increased \$3,099,133 with expense down due to pension expense related to the county's share of PERSI's liability. With COVID restrictions being lifted, the Western Idaho Fair was able to host events and the annual fair once again, allowing for an increase of \$1,745,311. There was also an increase in internal balances related to business-type activities of \$862,468 for the year.

During the current year, the government's overall net position increased by \$44,567,416. The County's business-type activities experienced an increase of \$8,229,294 due mainly to the changes mentioned above, while governmental activities increased by \$36,338,122.

Ada County

Changes to both, are displayed on the following chart:

Ada County's Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 43,157,237	\$ 43,532,077	\$ 40,281,761	\$ 32,525,343	\$ 83,438,998	\$ 76,057,420
Operating grants and contributions	30,758,342	13,617,960	547,573	268,279	31,305,915	13,886,239
Capital grants and contributions	653,388	876,697	30,000	348,126	683,388	1,224,823
General revenues:						
Property taxes	132,853,099	142,904,511	7,207,673	6,745,664	140,060,772	149,650,175
Other taxes	33,389,322	27,007,845	444,647	359,848	33,833,969	27,367,693
Grants and contributions not restricted to specific programs	11,416,576	10,255,785	-	-	11,416,576	10,255,785
Interest & investment earnings (loss)	(246,940)	4,653,618	(93,789)	1,125,093	(340,729)	5,778,711
Miscellaneous	2,742,475	2,125,758	(6,619)	297,798	2,735,856	2,423,556
Total revenues	254,723,499	244,974,251	48,411,246	41,670,151	303,134,745	286,644,402
Expenses:						
General government	99,415,625	106,204,602	-	-	99,415,625	106,204,602
Public safety	99,062,663	110,088,287	-	-	99,062,663	110,088,287
Sanitation	2,807,278	2,980,906	-	-	2,807,278	2,980,906
Health and welfare	14,707,147	11,809,397	-	-	14,707,147	11,809,397
Recreational and cultural	1,371,644	1,806,417	-	-	1,371,644	1,806,417
Community infrastructure	17,994	417,368	-	-	17,994	417,368
Interest on long-term debt	1,003,026	179,964	-	-	1,003,026	179,964
Emergency Medical Svcs.	-	-	16,047,600	18,098,962	16,047,600	18,098,962
Solid Waste Mgmt.	-	-	13,021,696	10,213,693	13,021,696	10,213,693
Western Idaho Fair	-	-	5,075,739	2,824,412	5,075,739	2,824,412
Billing Svcs.	-	-	6,036,917	6,186,051	6,036,917	6,186,051
Total expenses	218,385,377	233,486,941	40,181,952	37,323,118	258,567,329	270,810,059
Increase (decrease) in net position before transfers	36,338,122	11,487,310	8,229,294	4,347,033	44,567,416	15,834,343
Transfers	-	-	-	-	-	-
Increase (decrease) in net position	36,338,122	11,487,310	8,229,294	4,347,033	44,567,416	15,834,343
Net position - beginning restated	239,853,389	228,580,807	85,883,018	81,535,985	325,736,407	310,116,792
Net position - ending	\$ 276,191,511	\$ 240,068,117	\$ 94,112,312	\$ 85,883,018	\$ 370,303,823	\$ 325,951,135

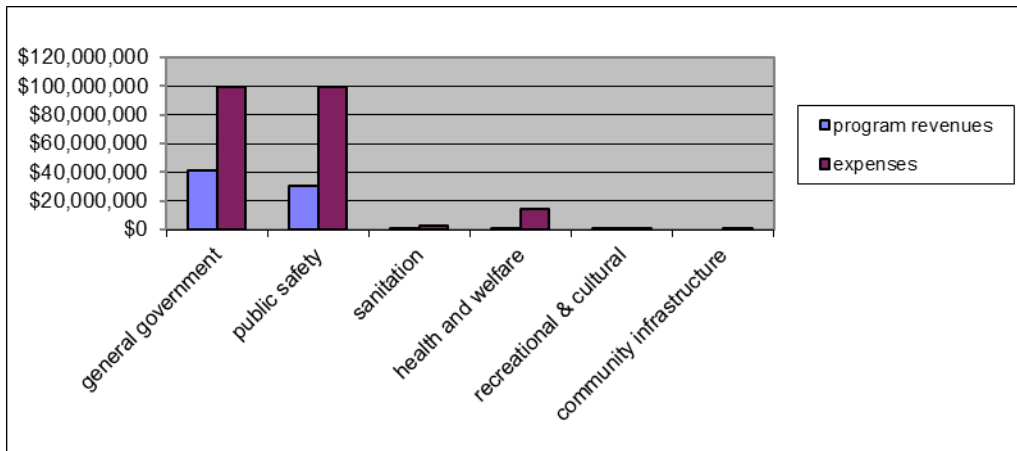
Governmental activities. Total net position for government activities increased \$36,338,122 after transfers; which is \$24,850,812 more than the prior year. Key elements are:

- Operating grants and contributions increased \$17.1M due to reimbursement from the Coronavirus Aid, Relief & Economic Security (CARES) Act for several large projects including taking part in the Governor's Public Safety Grant Initiative (GPSGI) which reimbursed the County for qualifying public safety personnel costs. In addition, the County is participating in the Emergency Rental Assistance (ERA) grant provided under the Consolidated Appropriations Act.
- Other taxes including sales, revenue sharing and liquor, increased by \$6.5 M.
- Property tax decreased \$10.1M due to participating in GPSGI which provided for qualifying public safety expenses. The 3% increase in base property tax was not taken as that was one of the requirements of participating in the initiative, however it was permissible to take the new construction roll which equated to \$5.3M.
- Interest decreased \$4.9M which is attributable to the yield on investments due to the federal government lowering rates during this time.
- General government and public safety had the largest decrease in expense, \$6.8M and \$11M respectively. There were 40 new positions, 17 new positions in general government at a cost of \$1.1M and 23 in public safety for \$1.5M; in addition, a 2% merit

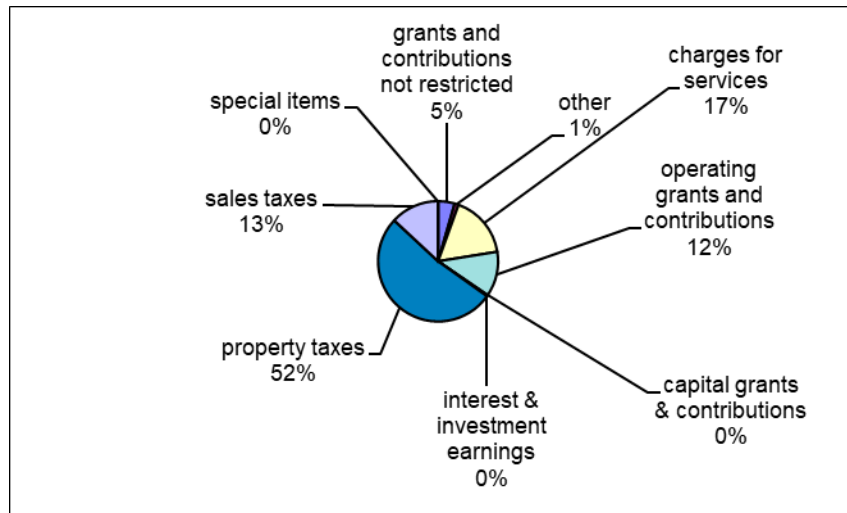
Ada County

costing \$1.6M and \$1.3M, respectively was funded along with an increase in health costs of \$753K and \$899K, respectively. The decrease is due to pension expense which is associated with the County’s share of the Public Employer’s Retirement System of Idaho’s (PERSI) liability; that equates to \$11.7M for general government and \$14.7M for public safety. In addition, information technology expenses increased \$2M due to several large projects associated with video conferencing and WIFI improvements among increased costs.

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

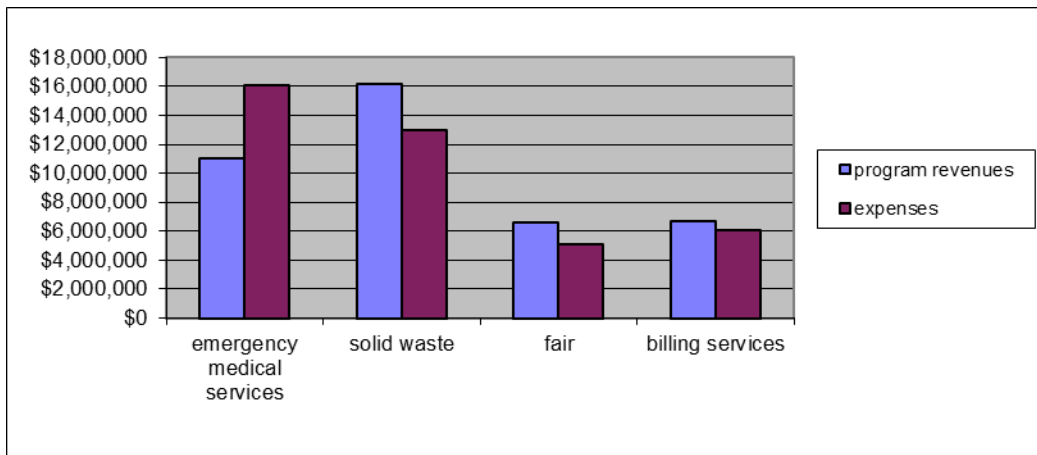


Business-type activities. Business-type activities increased the County’s net position by \$8,229,294 after transfers, accounting for 18.4% of the total growth. All four of the County’s Enterprise Funds incurred positive growth.

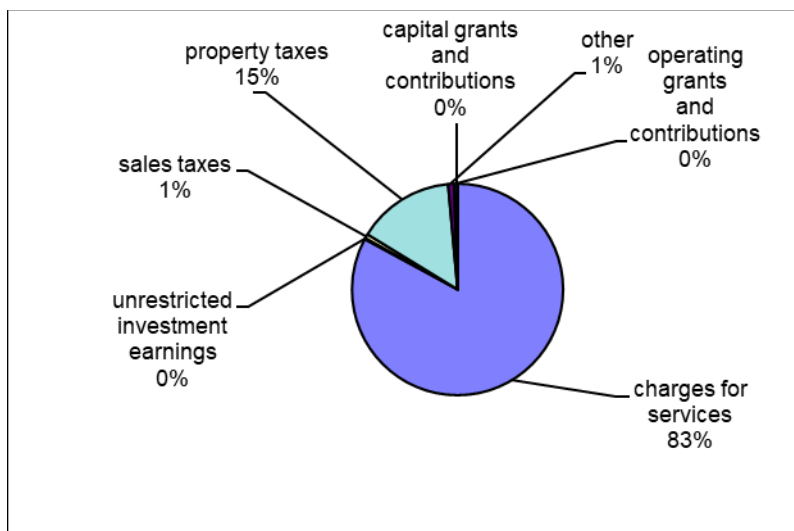
Ada County

- Solid waste management net position increased \$2,974,032 even after an increase in closure, post closure expense and depreciation.
- Emergency medical services net position increased \$2,289,891; revenues increased slightly while expenses related to the pension liability, mentioned earlier, were \$2.2M less than the prior year.
- Events and the annual Western Idaho Fair were held this year after cancelling due to COVID-19 restrictions last year caused a increase in net position for the Western Idaho Fair of \$1,447,992.
- An increase in net position of \$654,911 occurred for billing services due to revenue being slightly higher and expense being slightly less than the prior year.

Expenses and Program Revenues – Business-type Activities



Revenue by Source – Business-type Activities



Ada County

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$201,803,036, an increase of \$39,366,061 in comparison with the prior year. Ada County has restrictions and assignments for its fund balance. These include: \$4,863,414 restricted by granting agencies to pay for specific programs, \$20,116,779 restricted by enabling legislation and \$181,958 restricted for community infrastructure due to the County's component unit, Avimor CID No. 1. Assignments total \$80,408,944; of which \$17,282,739 is in the general fund, and \$2,664,675 in all other government funds was assigned for subsequent years expenditures during the fiscal year 2022 budget process. The remaining \$60,461,530 is assigned by definition of the special revenue funds, including their minimum fund balance or budget stabilization and cash basis requirements. Total unassigned is \$96,231,941; of which \$37,934,683 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 \$58,297,258 reserved for the minimum fund balance; which exceeds the full requirement for the general fund by \$28,797,258 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 \$118,378,094 of which \$4,863,414 was restricted as mentioned above, \$17,282,739 was assigned and \$96,231,941 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 60 percent of total general fund expenditures while total fund balance represents 63 percent.

During the current year, the fund balance of the County's general fund increased by \$19,181,924 after transfers and for reasons similar to those described on pages 18 and 19 under *Governmental activities*.

- Property taxes decreased \$6,172,376 due to the County participating in the Governor's Public Safety Grant Initiative (GPSGI) for qualifying public safety personnel costs related to the COVID-19 response.
- Intergovernmental increased \$24,802,990 due to the CARES reimbursements from GPSGI mentioned above, state shared revenues (including sales and liquor) and the Emergency Rental Assistance grant from the US Dept. of Treasury for rental and utility costs for those whose income has been affect due to the COVID pandemic.

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- Personnel costs increased \$9,729,705 due to a 2% merit and increase health costs, along with 9 new positions, while operating costs increased \$4,803,038 due information technology projects and continued COVID expenses. Capital spending decreased \$2,897,391 due to assets not being purchased and projects not completed because of supply chain issues.

The charities and welfare fund has an ending fund balance of \$10,794,232, an increase of \$1,309,930 over last year. All resources of this fund are to be used for providing services to indigent persons according to Idaho statute. Medicaid expansion was passed by the Idaho Legislature during the 2019 legislative session and became effective January 1, 2020. Indigent medical has stabilized but is expected to decline with new legislation passed in 2021 that makes it very difficult to qualify for assistance. Involuntary mental health also decreased due to Medicaid being able to pay for mental health services in freestanding facilities.

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 \$12,963,673; those for the solid waste management fund amounted to \$11,148,603; those for the Western Idaho Fair amounted to \$4,393,856; and those for billing services amounted to \$1,657,958. The change in net position for the four funds consisted of an increase of \$2,289,891, an increase of \$2,974,032, an increase of \$1,447,992, and an increase of \$654,911, 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 \$26,176,759 and can be briefly summarized as follows:

- \$12,722,828 in increases allocated to the emergency rental assistance grant
- \$ 3,519,778 in increases allocated to the juvenile department
- \$ 3,368,764 in increases allocated to the sheriff's office
- \$ 1,983,959 in increases allocated to the public defender's department
- \$ 1,670,888 in increases allocated to the information technology department
- \$ 1,102,886 in increases allocated to the general department
- \$ 876,083 in increases allocated to the clerk's office
- \$ 404,078 in increases allocated to the development services department
- \$ 241,034 in increases allocated to the operations department
- \$ 240,526 in increases allocated to the prosecutor's office
- \$ 38,409 in increases allocated to the coroner's office
- \$ 7,526 in increases allocated to the procurement department

Of the changes summarized above, increases of \$23,385,924 were from various Federal and State funding sources. The remaining \$2,790,835 represents revenues received during the year that were unanticipated or that exceeded original budgetary estimates.

Ada County

The difference between the final general fund amended revenue budget and actual revenue collected was a positive variance of \$72 million (presented on page 69). Revenue sources with the largest positive variances are: grants at \$71.4M, sales tax at \$10.7M while property tax saw the largest negative variance of \$14M due to participating in the Governor's Public Safety Grant Initiative (GPSGI) which offset property taxes for qualifying public safety personnel expenses.

The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$22.6 million (pages 69-72). "Personal services" accounted for \$5 million (22.1%) roughly the same as the prior year; even with the unanticipated COVID-19 expenses spending resulted in a positive variance in "other services and charges" of \$10.3 million (45.9%) and "capital outlay" of \$7.3 million (32%).

Special contracts and contingency in general, along with professional services within grants and computer equipment were all areas that brought the general fund under budget. The general fund budget related to grants had \$8.7 million unspent at year-end that will be brought forward into the next year. Forty-four percent (\$3.8M) of which was Cigarette/Tobacco Tax, Lottery and Juvenile Block grants, while forty-nine percent (\$4.2M) was the Emergency Rental Assistance grant; 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, 2021, amounts to \$202,687,055 (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 a 4 percent increase in the County's investment in capital assets; with an increase of 10 percent in governmental activities and an 8 percent decrease 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 2021):

- 4.01 acres of land was purchased June 2020 for a new Coroner's facility at the cost of \$1.6M. The construction and acquisition of a new coroner facility to reside on this property began in fiscal 2021, cost incurred to date are \$1.9M and when complete total estimated costs expected to be \$28.5M.
- Expansion of Pod E at the jail began in 2020 which will add 300 beds with associated day rooms and outdoor space. The expansion will also upgrade the existing closed custody unit, kitchen, and laundry facilities and add a 10K square foot warehouse. Costs incurred to date are \$1.8M, total costs when completed are still being established.
- A parking garage on the corner of 2nd and Myrtle across from the courthouse was constructed and capitalized for a total cost of \$15.1M. This garage provides 200+ spaces for employees freeing up parking for visitors and jurors on surface lots surrounding the courthouse.

Ada County

Ada County's Capital Assets (net of depreciation)

	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 9,450,213	\$ 9,450,213	\$ 5,092,482	\$ 5,092,482	\$ 14,542,695	\$ 14,542,695
Land improvements	627,800	713,121	37,432,978	40,474,366	38,060,778	41,187,487
Building	105,570,915	93,417,668	9,030,315	9,612,498	114,601,230	103,030,166
Infrastructure	2,940,418	3,249,967	3,122,592	3,423,899	6,063,010	6,673,866
Leased assets	223,423	339,992	4,901,900	5,610,608	5,125,323	5,950,600
Vehicles	2,576,420	3,037,619	1,346,311	1,675,811	3,922,731	4,713,430
M&E	7,534,612	8,924,088	2,377,766	2,727,057	9,912,378	11,651,145
Intangibles/software	602,513	991,740	-	-	602,513	991,740
Construction in progress	9,856,397	6,507,202	-	-	9,856,397	6,507,202
Total	\$ 139,382,711	\$ 126,631,610	\$ 63,304,344	\$ 68,616,721	\$ 202,687,055	\$ 195,248,331

Additional information on Ada County's capital assets can be found in note I-D-4, page 47 and II-C, pages 54-55, as well as in the Letter of Transmittal, page 4 of this report.

Long-term debt. At the end of the current fiscal year, Ada County had debt outstanding of \$31,571,545. The County entered into an annual appropriation lease for the coroner's facility. Each year the appropriation must be adopted, there are 29 years remaining. The county has four years remaining on heavy equipment for the solid waste management, and three years left on 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	
	2021	2020	2021	2020	2021	2020
Leases	\$ 243,201	\$ 361,731	\$ 4,180,588	\$ 4,850,525	\$ 4,423,789	\$ 5,212,256
Coroner Facility Bonds	31,571,545	-	-	-	31,571,545	-
Avimor CID No. 1 Bonds	2,321,849	2,357,736	-	-	2,321,849	2,357,736
Total	\$ 34,136,595	\$ 2,719,467	\$ 4,180,588	\$ 4,850,525	\$ 38,317,183	\$ 7,569,992

During the current fiscal year, the County's total debt increased by \$30,783,078 or 591% due to coroner facility bonds.

The county was assigned an AA rating by S&P Global in September 2020 with the issuance of the annual appropriation lease revenue bonds by the Idaho Health Facilities Authority for the coroner facility. 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 48 and notes II-F-G on pages 57-61 of this report.

Ada County

Economic Factors and Next Year's Budgets and Rates

These factors were considered in preparing the County's budget for the 2022 fiscal year:

- The unemployment rate for Ada County is currently 2.3 percent, down 3.8 percent from a year ago. The current rate is lower than the state's unemployment rate of 2.9 percent lower than the national rate of 4.8 percent.
- Sale of new homes has decreased 33.3 percent over last year while the average number of days residential homes are on the market decreased by 7 days to 19.
- Ada County is still one of the fastest growing counties in the nation.
- The population in the County increased 2.7 percent from 2019 to 2020 (the most recent information available) – from 481,587 to 494,399.

Restricted, Assigned and Unassigned fund balance in the general fund (\$118.4M) consists of: \$4.9M (4.1%) has been restricted by granting agencies for Juvenile Court Services and Emergency Rental Assistance; while there is \$17.3 (14.6%) assigned that has been appropriated for spending in the 2022 budget. The remaining \$96.2M (81.3%) is unassigned; however based on Ada County's financial policies \$37.9M is required to cover the first three and a half months of operating expenses before property taxes are received in January. Additionally, the remaining \$58.3M covers the reservation to meet our minimum fund balance policy, also known as budget stabilization and includes \$28.8M for future capital projects. The minimum fund balance policy in the general fund is based on risk and reviewed during the budget process was set at \$29.5M for 2022.

Pursuant to Resolutions adopted during the fiscal year:

- Resolution adopted in February to increase the admin fee for motor vehicle to \$3.75 and again in June to increase the fee once more to \$5.25.
- Resolution adopted to reserve the foregone property tax balance from the fiscal year 2022 budget process for potential use in subsequent years as described in Idaho Code 63-802.
- Resolution adopted to establish a construction fund for Jail Expansion pursuant to Idaho Code 31-1008(2). This allows the county to save for the costs associated with Pod E for the jail as discussed earlier.

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, 2021

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash and cash equivalents	\$ 73,931,004	\$ 9,685,688	\$ 83,616,692
Investments	213,784,420	48,672,150	262,456,570
Prepaid expense	190,786	-	190,786
Receivables, net	148,711,509	13,029,009	161,740,518
Internal balances	(4,601,194)	4,601,194	-
Accrued interest receivable	298,576	79,786	378,362
Capital assets, net of depreciation:			
Land, not depreciated	9,450,213	5,092,482	14,542,695
Land improvements	627,800	37,432,977	38,060,777
Building	105,570,915	9,030,315	114,601,230
Infrastructure	2,940,418	3,122,592	6,063,010
Vehicles	2,576,420	1,346,312	3,922,732
Machinery & equipment	7,534,612	2,377,767	9,912,379
Intangible software	602,513	-	602,513
Leased assets	223,423	4,901,899	5,125,322
Construction in progress	9,856,397	-	9,856,397
Capital assets, net	<u>139,382,711</u>	<u>63,304,344</u>	<u>202,687,055</u>
Pension asset	<u>2,236,242</u>	<u>544,925</u>	<u>2,781,167</u>
Total assets	<u>573,934,054</u>	<u>139,917,096</u>	<u>713,851,150</u>
DEFERRED OUTFLOWS			
Pension	<u>38,733,336</u>	<u>3,999,386</u>	<u>42,732,722</u>
LIABILITIES			
Accounts payable	17,076,205	2,300,647	19,376,852
Accrued interest	104,284	-	104,284
Unavailable/advanced revenue	55,540,833	259,053	55,799,886
Long-term liabilities:			
Due within one year	7,855,716	732,795	8,588,511
Due in more than one year-other liabilities	42,745,686	30,503,483	73,249,169
Pension liability	-	91,326	91,326
Total liabilities	<u>123,322,724</u>	<u>33,887,304</u>	<u>157,210,028</u>
DEFERRED INFLOWS			
Property tax	134,195,558	7,556,489	141,752,047
Pension	<u>78,957,597</u>	<u>8,360,377</u>	<u>87,317,974</u>
Total deferred inflows	<u>213,153,155</u>	<u>15,916,866</u>	<u>229,070,021</u>
NET POSITION			
Net investment in capital assets	137,655,735	59,123,756	196,779,491
Restricted for:			
Grant Programs	4,863,414	-	4,863,414
Consolidated Elections	815,906	-	815,906
Court Functions	3,933,493	-	3,933,493
Public Safety	8,679,932	-	8,679,932
Weed/Pest/Mosquito Abatement	4,874,110	-	4,874,110
Welfare and Public Health	1,674,848	-	1,674,848
Community Infrastructure	184,363	-	184,363
Unrestricted	<u>113,509,710</u>	<u>34,988,556</u>	<u>148,498,266</u>
Total net position	<u>\$ 276,191,511</u>	<u>\$ 94,112,312</u>	<u>\$ 370,303,823</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, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 99,415,625	\$ 15,336,956	\$ 26,071,199	\$ -	\$ (58,007,470)	\$ -	\$ (58,007,470)
Sanitation	2,807,278	351,911	8,789	-	(2,446,578)	-	(2,446,578)
Public safety	99,062,663	25,895,514	4,217,854	653,388	(68,295,907)	-	(68,295,907)
Health and welfare	14,707,147	1,098,027	451,885	-	(13,157,235)	-	(13,157,235)
Recreational and cultural	1,371,644	474,829	8,615	-	(888,200)	-	(888,200)
Community infrastructure	17,994	-	-	-	(17,994)	-	(17,994)
Interest on long-term debt	1,003,026	-	-	-	(1,003,026)	-	(1,003,026)
Total governmental activities	<u>218,385,377</u>	<u>43,157,237</u>	<u>30,758,342</u>	<u>653,388</u>	<u>(143,816,410)</u>	<u>-</u>	<u>(143,816,410)</u>
Business-type activities:							
Emergency Medical Services	16,047,600	10,873,745	507,573	-	-	(4,666,282)	(4,666,282)
Solid Waste Management	13,021,696	16,157,791	-	30,000	-	3,166,095	3,166,095
Western Idaho Fair	5,075,739	6,592,005	-	-	-	1,516,266	1,516,266
Billing Services	6,036,917	6,658,220	40,000	-	-	661,303	661,303
Total business-type activities	<u>40,181,952</u>	<u>40,281,761</u>	<u>547,573</u>	<u>30,000</u>	<u>-</u>	<u>677,382</u>	<u>677,382</u>
Total primary government	<u>\$ 258,567,329</u>	<u>\$ 83,438,998</u>	<u>\$ 31,305,915</u>	<u>\$ 683,388</u>	<u>(143,816,410)</u>	<u>677,382</u>	<u>(143,139,028)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					132,853,099	7,207,673	140,060,772
Sales taxes					33,389,322	444,647	33,833,969
Grants and contributions not restricted to specific programs					11,416,576	-	11,416,576
Interest and investment earnings					(246,940)	(93,789)	(340,729)
Miscellaneous					2,742,475	(6,619)	2,735,856
Total general revenues and transfers					<u>180,154,532</u>	<u>7,551,912</u>	<u>187,706,444</u>
Change in net position					36,338,122	8,229,294	44,567,416
Net position - beginning as restated					239,853,389	85,883,018	325,736,407
Net position - ending					<u>\$ 276,191,511</u>	<u>\$ 94,112,312</u>	<u>\$ 370,303,823</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, 2021

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	\$ 29,308,358	\$ 2,390,937	\$ 37,720,586	\$ 69,419,881
Investments	142,854,101	11,419,670	37,240,314	191,514,085
Accounts receivable	101,550	-	370,029	471,579
Property tax receivable	113,568,316	2,474,296	19,952,073	135,994,685
Accrued interest receivable	240,569	-	22,248	262,817
Due from other funds	285,283	-	20,501	305,784
Due from other agencies and units of government	11,695,395	-	549,850	12,245,245
Total assets	<u>\$ 298,053,572</u>	<u>\$ 16,284,903</u>	<u>\$ 95,875,601</u>	<u>\$ 410,214,076</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 10,738,240	\$ 694,374	\$ 3,124,676	\$ 14,557,290
Due to other funds	9,987	-	20,418	30,405
Unavailable/advanced revenues	55,358,935	34,174	147,724	55,540,833
Accrued liabilities	-	2,287,827	-	2,287,827
Total liabilities	<u>66,107,162</u>	<u>3,016,375</u>	<u>3,292,818</u>	<u>72,416,355</u>
DEFERRED INFLOWS				
Property tax	<u>113,568,316</u>	<u>2,474,296</u>	<u>19,952,073</u>	<u>135,994,685</u>
FUND BALANCES				
Restricted for:				
Grants				
Clerk	36	-	-	36
Juvenile court services	4,153,895	-	-	4,153,895
Sheriff	393,224	-	-	393,224
Public Defender	316,259	-	-	316,259
Enabling legislation				
Public health services	-	-	1,674,848	1,674,848
Weed/Pest/Mosquito	-	-	4,899,464	4,899,464
Alternative courts and facilities	-	-	4,004,873	4,004,873
Emergency communications	-	-	8,714,151	8,714,151
Consolidated elections	-	-	823,443	823,443
Community infrastructure	-	-	181,958	181,958
Assigned for:				
General government				
Administration	8,842,703	-	-	8,842,703
Operations and maintenance	2,746,308	-	-	2,746,308
Computer services	1,076,000	-	-	1,076,000
Appraisal/Land record	-	-	2,626,684	2,626,684
Public safety				
Sheriff	3,710,961	-	-	3,710,961
Juvenile court services	380,093	-	-	380,093
Coroner	3,043	-	-	3,043
Emergency management	-	-	699,716	699,716
Judicial services				
Prosecution	23,631	-	-	23,631
Public defender	500,000	-	-	500,000
District court and monitoring	-	-	9,254,481	9,254,481
Health and welfare				
Indigent services	-	10,794,232	-	10,794,232
Recreation and culture				
Parks and Waterways	-	-	2,049,630	2,049,630
Capital projects				
All capital projects	-	-	37,701,462	37,701,462
Unassigned	96,231,941	-	-	96,231,941
Total fund balances	<u>118,378,094</u>	<u>10,794,232</u>	<u>72,630,710</u>	<u>201,803,036</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 298,053,572</u>	<u>\$ 16,284,903</u>	<u>\$ 95,875,601</u>	

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

Ada County

Reconciliation of the Governmental Funds Balance Sheet

To the Statement of Net Position

September 30, 2021

Total Fund Balances - Governmental Funds \$201,803,036

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	9,450,213	
Land Improvements	3,398,867	
Building	204,874,501	
Infrastructure	5,901,047	
Vehicles	10,313,691	
Intangible Software	1,661,713	
Machinery and Equipment	41,639,731	
Construction in Progress	9,856,397	
Leased Assets	815,980	
Accumulated Depreciation	<u>(148,529,429)</u>	
Total Capital Assets		139,382,711

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. 1,799,127

Net pension asset is not a current financial resource and therefore is not reported in the funds but is reported on the Statement of Net Position 2,236,242

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:

Accrued Interest on Bonds	(104,284)	
Lease Payable	(243,201)	
Bonds Payable	(33,893,392)	
Compensated Absences	<u>(8,454,804)</u>	(42,695,681)

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	3,706,483	
Changes of assumptions	27,895,881	
Contributions made subsequent to measurement date	3,659,765	
Change in proportionate share	<u>3,471,207</u>	38,733,336

Deferred inflows of resources related to pensions:		
Differences between expected and actual experience	(1,416,373)	
Change in proportionate share	(1,142,044)	
Net difference between projected and actual investment earnings on pension	<u>(76,399,180)</u>	(78,957,597)

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. 13,890,337

Total Net Position - Governmental Activities

\$276,191,511

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, 2021

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 107,143,336	\$ 4,006,159	\$ 22,002,541	\$ 133,152,036
Licenses and permits	1,615,051	-	233,066	1,848,117
Fines and forfeitures	114,540	-	1,147,230	1,261,770
Charges for services	29,816,435	1,098,027	9,132,888	40,047,350
Intergovernmental	70,874,162	3,610	5,339,856	76,217,628
Interest income	964,022	97,650	333,568	1,395,240
Net increase (decrease) in the fair value of investments	(1,041,725)	(136,642)	(399,444)	(1,577,811)
Miscellaneous	2,521,273	204,345	2,495,726	5,221,344
Total revenues	<u>212,007,094</u>	<u>5,273,149</u>	<u>40,285,431</u>	<u>257,565,674</u>
EXPENDITURES				
Current:				
General government	78,693,549	-	22,170,726	100,864,275
Public safety	97,732,990	-	6,647,543	104,380,533
Sanitation	-	-	2,651,046	2,651,046
Health and welfare	8,521,502	4,002,211	2,264,771	14,788,484
Recreational and cultural	-	-	1,143,337	1,143,337
Community infrastructure	-	-	47,994	47,994
Capital outlay	2,604,191	-	22,239,245	24,843,436
Debt service:				
Principal retirement	686,799	-	72,620	759,419
Interest and other debt charges	965,802	-	152,569	1,118,371
Total expenditures	<u>189,204,833</u>	<u>4,002,211</u>	<u>57,389,851</u>	<u>250,596,895</u>
Excess (deficiency) of revenues over expenditures	<u>22,802,261</u>	<u>1,270,938</u>	<u>(17,104,420)</u>	<u>6,968,779</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,157,735	38,992	4,841,896	6,038,623
Transfers (out)	(4,778,072)	-	(1,243,262)	(6,021,334)
Issuance of debt	-	-	32,379,993	32,379,993
Total other financing sources and uses	<u>(3,620,337)</u>	<u>38,992</u>	<u>35,978,627</u>	<u>32,397,282</u>
Net change in fund balances	19,181,924	1,309,930	18,874,207	39,366,061
Fund balance, beginning of year as restated	<u>99,196,170</u>	<u>9,484,302</u>	<u>53,756,503</u>	<u>162,436,975</u>
Fund balance, end of year	<u>\$ 118,378,094</u>	<u>\$ 10,794,232</u>	<u>\$ 72,630,710</u>	<u>\$ 201,803,036</u>

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

Ada County

**Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2021**

Total Net Change in Fund Balances - Governmental Funds \$ 39,366,061

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	24,843,436	
Depreciation Expense	<u>(11,705,036)</u>	
Excess of Depreciation Expense over Capital Outlay		13,138,400

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		(387,299)
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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		(298,937)
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Some of the assets acquired this year were financed with leases and conduit debt. The amount financed by leases and conduit debt is reported in the governmental funds as a source of financing. On the other hand, leases and conduit debt are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Assets.

		(32,379,993)
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Lease payments represent expenditures in the governmental funds but represent a reduction of long-term liabilities for government-wide reporting.

Coroner Facility Lease Payment	605,000	
Election Equipment Lease Payment	118,532	
Bond Premium Amortization	<u>203,448</u>	
		926,980

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

Avimor CID Bond Payments		35,887
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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	(88,103)	
Compensated absences	(770,176)	
Pension expenditures	10,440,046	
Pension contributions	<u>3,659,182</u>	
Total		13,240,949

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.

		2,696,074
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Change in Net Position - Governmental Activities

\$ 36,338,122

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, 2021

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds	
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services Total		
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 2,469,988	\$ 6,027,496	\$ 899,501	\$ 288,703	\$ 9,685,688	\$ 4,511,123
Investments	12,310,044	30,457,866	4,445,588	1,458,652	48,672,150	22,270,335
Receivables, net	3,172,345	1,730,493	4,556	350,215	5,257,609	-
Due from other funds	1,350	102,073	-	1,561	104,984	-
Due from other agencies	118,299	3,948	-	1,304	123,551	-
Property tax receivable	7,647,849	-	-	-	7,647,849	-
Accrued interest receivable	21,564	49,671	5,886	2,665	79,786	35,759
Prepaid expense	-	-	-	-	-	190,786
Total current assets	<u>25,741,439</u>	<u>38,371,547</u>	<u>5,355,531</u>	<u>2,103,100</u>	<u>71,571,617</u>	<u>27,008,003</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	8,927,578	1,277,017	9,648,463	-	19,853,058	-
Infrastructure	-	7,913,382	974,347	-	8,887,729	-
Vehicles	4,548,874	926,401	58,647	-	5,533,922	-
Machinery & equipment	2,016,769	2,902,562	554,625	-	5,473,956	-
Leased assets	-	5,669,667	-	-	5,669,667	-
Less accumulated depreciation	(8,142,746)	(16,074,454)	(9,048,403)	-	(33,265,603)	-
Capital assets, net	8,384,612	50,941,900	3,977,832	-	63,304,344	-
Pension asset	127,758	417,167	-	-	544,925	-
Total assets	<u>34,253,809</u>	<u>89,730,614</u>	<u>9,333,363</u>	<u>2,103,100</u>	<u>135,420,886</u>	<u>27,008,003</u>
DEFERRED OUTFLOWS						
Pension	3,261,065	442,552	239,000	56,769	3,999,386	-
LIABILITIES						
Current liabilities:						
Accounts payable	979,807	777,887	416,350	126,603	2,300,647	2,518,915
Accrued liabilities	38,934	7,939	7,471	1,603	55,947	-
Due to other funds	113,031	36,183	75,454	103,588	328,256	52,107
Capital leases payable	-	676,848	-	-	676,848	-
Claims and judgments	-	-	-	-	-	4,206,991
Unavailable/advanced revenues	34,174	-	95,245	129,634	259,053	-
Total current liabilities	<u>1,165,946</u>	<u>1,498,857</u>	<u>594,520</u>	<u>361,428</u>	<u>3,620,751</u>	<u>6,778,013</u>
Noncurrent liabilities:						
Accrued liabilities	730,488	36,417	72,278	16,253	855,436	-
Capital leases payable	-	3,503,740	-	-	3,503,740	-
Pension	-	-	70,349	20,977	91,326	-
Landfill postclosure costs	-	26,144,307	-	-	26,144,307	-
Claims and judgments	-	-	-	-	-	1,515,187
Total noncurrent liabilities	<u>730,488</u>	<u>29,684,464</u>	<u>142,627</u>	<u>37,230</u>	<u>30,594,809</u>	<u>1,515,187</u>
Total liabilities	<u>1,896,434</u>	<u>31,183,321</u>	<u>737,147</u>	<u>398,658</u>	<u>34,215,560</u>	<u>8,293,200</u>
DEFERRED INFLOWS						
Property tax	7,556,489	-	-	-	7,556,489	-
Pension	6,713,666	1,079,930	463,528	103,253	8,360,377	-
Total deferred inflows	<u>14,270,155</u>	<u>1,079,930</u>	<u>463,528</u>	<u>103,253</u>	<u>15,916,866</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	8,384,612	46,761,312	3,977,832	-	59,123,756	-
Unrestricted	12,963,673	11,148,603	4,393,856	1,657,958	30,164,090	18,714,803
Total net position	<u>\$ 21,348,285</u>	<u>\$57,909,915</u>	<u>\$ 8,371,688</u>	<u>\$ 1,657,958</u>	<u>89,287,846</u>	<u>\$18,714,803</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 4,824,466
Net position of business-type activities \$94,112,312

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, 2021

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
OPERATING REVENUE						
Charges for services	\$ 10,614,374	\$ 15,592,026	\$ -	\$ 6,658,220	\$ 32,864,620	\$ 30,919,744
Concessions	-	-	2,834,338	-	2,834,338	-
Admissions	-	-	1,841,936	-	1,841,936	-
Rentals	-	-	1,484,181	-	1,484,181	-
Other	259,371	565,765	431,550	-	1,256,686	-
Total operating revenue	<u>10,873,745</u>	<u>16,157,791</u>	<u>6,592,005</u>	<u>6,658,220</u>	<u>40,281,761</u>	<u>30,919,744</u>
OPERATING EXPENSE						
Personal services	12,464,283	2,147,832	963,598	216,855	15,792,568	-
Other services & charges	3,409,943	4,683,141	3,871,092	5,825,593	17,789,769	-
Landfill postclosure expense	-	1,851,082	-	-	1,851,082	-
Administration	-	-	-	-	-	3,684,409
Claims	-	-	-	-	-	23,595,135
Depreciation	861,144	4,452,538	297,319	-	5,611,001	-
Total operating expense	<u>16,735,370</u>	<u>13,134,593</u>	<u>5,132,009</u>	<u>6,042,448</u>	<u>41,044,420</u>	<u>27,279,544</u>
Operating income (loss)	<u>(5,861,625)</u>	<u>3,023,198</u>	<u>1,459,996</u>	<u>615,772</u>	<u>(762,659)</u>	<u>3,640,200</u>
NONOPERATING REVENUE (EXPENSE)						
Intergovernmental	507,573	-	-	40,000	547,573	-
Gain (loss) on disposition of assets	-	(6,619)	-	-	(6,619)	-
Interest and investment revenue	117,930	242,030	24,116	11,965	396,041	183,216
Net increase (decrease) in the fair value of investments	(126,307)	(314,577)	(36,120)	(12,826)	(489,830)	(247,585)
Property & other taxes	7,652,320	-	-	-	7,652,320	-
Total nonoperating revenue (expense)	<u>8,151,516</u>	<u>(79,166)</u>	<u>(12,004)</u>	<u>39,139</u>	<u>8,099,485</u>	<u>(64,369)</u>
Net income (loss) before contributions and transfers	2,289,891	2,944,032	1,447,992	654,911	7,336,826	3,575,831
Capital contributions	-	30,000	-	-	30,000	-
Transfers out	-	-	-	-	-	(17,289)
Change in net position	<u>2,289,891</u>	<u>2,974,032</u>	<u>1,447,992</u>	<u>654,911</u>	<u>7,366,826</u>	<u>3,558,542</u>
Total net position - beginning	<u>19,058,394</u>	<u>54,935,883</u>	<u>6,923,696</u>	<u>1,003,047</u>	<u>15,156,261</u>	<u>15,156,261</u>
Total net position - ending	<u>\$ 21,348,285</u>	<u>\$ 57,909,915</u>	<u>\$ 8,371,688</u>	<u>\$ 1,657,958</u>	<u>\$ 18,714,803</u>	<u>\$ 18,714,803</u>

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

	862,468
Change in net position of business-type activities	<u>\$ 8,229,294</u>

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, 2021

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	\$ 11,014,985	\$ 15,358,152	\$ 6,604,313	\$ 6,634,572	\$ 39,612,022	\$ 30,919,744
Cash paid to suppliers for goods and contracted services	(3,318,993)	(7,210,845)	(3,482,384)	(5,880,699)	(19,892,921)	(28,592,993)
Cash paid to employees for services	(13,437,911)	(2,306,537)	(1,029,151)	(228,695)	(17,002,294)	-
Other operating revenue	257,978	565,765	-	-	823,743	-
Net cash provided by (used for) operating activities	<u>(5,483,941)</u>	<u>6,406,535</u>	<u>2,092,778</u>	<u>525,178</u>	<u>3,540,550</u>	<u>2,326,751</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	7,642,484	-	-	-	7,642,484	-
Subsidy from federal grants	185,058	-	-	-	185,058	-
Municipal revenue	322,515	-	-	40,000	362,515	-
Transfer out	-	-	-	-	-	(17,289)
Net cash provided by (used for) noncapital financing activities	<u>8,150,057</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>8,190,057</u>	<u>(17,289)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(51,901)	(223,341)	-	-	(275,242)	-
Net cash provided by (used for) capital and related financing activities	<u>(51,901)</u>	<u>(223,341)</u>	<u>-</u>	<u>-</u>	<u>(275,242)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	(546,019)	(1,108,969)	(1,309,342)	(315,508)	(3,279,838)	1,247,384
Interest income	120,217	250,328	24,417	11,588	406,550	195,139
Net cash provided by (used for) investing activities	<u>(425,802)</u>	<u>(858,641)</u>	<u>(1,284,925)</u>	<u>(303,920)</u>	<u>(2,873,288)</u>	<u>1,442,523</u>
Net increase (decrease) in cash	2,188,413	5,324,553	807,853	261,258	8,582,077	3,751,985
Cash, beginning of year	281,575	702,943	91,648	27,445	1,103,611	759,138
Cash, end of year	<u>\$ 2,469,988</u>	<u>\$ 6,027,496</u>	<u>\$ 899,501</u>	<u>\$ 288,703</u>	<u>\$ 9,685,688</u>	<u>\$ 4,511,123</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)	\$ (5,861,625)	\$ 3,023,198	\$ 1,459,996	\$ 615,772	\$ (762,659)	\$ 3,640,200
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	861,144	4,452,538	297,319	-	5,611,001	-
Landfill postclosure expense	-	1,851,082	-	-	1,851,082	-
Pension expense	(1,205,110)	(192,399)	(84,098)	(19,365)	(1,500,972)	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	117,413	(451,742)	9,646	(50,740)	(375,423)	-
(Increase) decrease in due from other agencies and units of government	248,980	197,186	-	939	447,105	-
(Increase) decrease in due from other funds	(1,350)	20,681	-	(1,459)	17,872	-
Increase (decrease) in prepaid expense	-	-	-	-	-	(190,786)
Increase (decrease) in accounts payable	138,752	(1,855,353)	352,340	(34,826)	(1,399,087)	362,163
Increase (decrease) in lease payable	-	(669,937)	-	-	(669,937)	-
Increase (decrease) in accrued liabilities	150,123	9,383	15,452	6,681	181,639	-
Increase (decrease) in due to other funds	33,558	21,898	39,460	(19,436)	75,480	(24,090)
Increase (decrease) in claims and judgments	-	-	-	-	-	(1,460,736)
Increase (decrease) in unavailable/advanced revenue	34,174	-	2,663	27,612	64,449	-
Total adjustments	<u>377,684</u>	<u>3,383,337</u>	<u>632,782</u>	<u>(90,594)</u>	<u>4,303,209</u>	<u>(1,313,449)</u>
Net cash provided by (used for) operating activities	<u>\$ (5,483,941)</u>	<u>\$ 6,406,535</u>	<u>\$ 2,092,778</u>	<u>\$ 525,178</u>	<u>\$ 3,540,550</u>	<u>\$ 2,326,751</u>

Noncash investing and financing activities for business-type enterprise funds were:

- The net decrease in the fair value of investments for Emergency Medical Services was \$126,307 for the year.
- The net decrease in the fair value of investments for Solid Waste Management was \$314,577 for the year.
- The net decrease in the fair value of investments for the Western Idaho Fair was \$36,120 for the year.
- The net decrease in the fair value of investments for Billing Services was \$12,826 for the year.

Noncash investing activities for governmental internal service funds were:

- The net decrease in the fair value of investments for Self-Funded Health Insurance was \$112,069 for the year.
- The net decrease in the fair value of investments for Liability Insurance was \$135,516 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 custodial 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 custodial funds. The County's Custodial funds are further described and presented beginning on page 106.

Ada County
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2021

	<u>Total Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 15,234,826
Accounts receivable	<u>116,720</u>
Total assets	<u>15,351,546</u>
LIABILITIES	
Accounts payable	5,214,244
Due to other agencies and units of government	<u>7,707,948</u>
Total liabilities	<u>12,922,192</u>
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	<u>2,429,354</u>
Total net position	<u><u>\$ 2,429,354</u></u>

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

Ada County
Statement of Changes In Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2021

	Total Custodial Funds
ADDITIONS	
Property tax collections for other governments	\$ 1,814,526,301
Licenses and permits collected	
for other governments	39,953,447
Fines, fees and forfeitures collected	
for other governments	21,468,366
Sales and replacement taxes collected	
for other governments	9,289,513
Sales and use taxes collected for state	21,413,711
Fines and fees collected for state	5,067,752
Court ordered	
Garnishments & writs of execution	15,081,255
Restitution	2,228,754
Wards	438,826
Bonds	550,692
Contributions by prisoners	2,213,776
Proceeds from estates	1,045,044
Miscellaneous	5,395,334
Total additions	1,938,672,771
DEDUCTIONS	
Payments of property taxes to	
other governments	1,848,803,776
Payments to state	67,506,088
Payments to vendors	1,776,181
Payments to prisoners	2,173,986
Payments to victims	2,179,562
Payments of judgments	15,150,488
Payments on behalf of wards	416,854
Total deductions	1,938,006,935
Net increase (decrease) in net position	665,836
Net position, beginning of year as restated	1,763,518
Net position, end of year	\$ 2,429,354

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, 2021**

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ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

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 2020-2021 fiscal year. This includes adopting GASB Statement 84 – **Fiduciary Activities** that was developed to provide consistency and comparability across all governmental units by establishing specific criteria to identify and report fiduciary activities. Ada County also early implemented GASB Statement 98 – **The Annual Comprehensive Financial Report** that established the term and its acronym ACFR in response to concerns that the acronym for comprehensive annual financial report sounded like a profoundly objectionable racial slur. The introduction of the new term and acronym is founded on a commitment to promote inclusiveness.

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.

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, 2021

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, 2021

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 *Custodial 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 type will be distributed to the State of Idaho, the various taxing districts and individuals 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, 2021

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. 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 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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

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 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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

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. 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 \$5,000 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, 2021

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 2021, the County recorded an accrued liability of \$2,287,827 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, issued either general obligation and/or special assessment debt each year between fiscal years 2015 and 2018. Title of the infrastructure constructed from this debt was 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, 2021

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.

E. Implementation of New Accounting Standard

During the year ended September 30, 2021, the County adopted new accounting guidance by implementing the provisions of **GASB Statement 84, Fiduciary Activities**, which established criteria for identifying and reporting fiduciary activities. The implementation of this statement has resulted in changing the presentation of the financial statements by removing the activity associated with the Counties Public Administrator, Drug Forfeiture and Flexible Spending accounts from the General Fund and Governmental Activities that is not own source revenue, recording Sheriff, Restitution, Community Guardian accounts and State of Idaho, Special Taxing Districts, Unapportioned and Court Suspense Funds that weren't previously reported, and including accruals and ending net position to custodial funds not previously required.

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2021**

Beginning net position has been restated to reflect this change:

	Net Position September 30, 2020 as previously reported	Change in Accounting Principles	Net Position September 30, 2020 as restated
Governmental Activities	\$ 240,068,117	\$ (214,728)	\$ 239,853,389
General Fund	99,410,898	(214,728)	99,196,170
Custodial Funds:			
Public Administrator	-	305,507	305,507
Drug Forfeitures	-	85,927	85,927
Flexible Spending	-	385,920	385,920
Sheriff Accounts	-	598,176	598,176
Court Restitution	-	10,730	10,730
Community Guardians	-	36,882	36,882
State of Idaho	-	427	427
Special Taxing Districts	-	260,932	260,932
Court Suspense	-	79,017	79,017
Total Custodial Funds			1,763,518

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

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

Ada County investments are structured into two separate portfolio pools containing the following characteristics:

Investment Portfolio Principle Asset Class Characteristics		
Portfolio Pool	Asset Class	Characteristics
Liquidity Pool	Short-term Funds	The role of this pool is to meet the daily liquidity needs of the County Treasury. All daily cash requirements are to be met by assets in this portfolio. Very short term, high quality, highly liquid securities consistent with Idaho statutory requirements.
Investment Pool	Intermediate Funds	The role of this pool is to invest the portion of the assets not needed to meet daily liquidity needs for higher return generation over a full market cycle. High quality, intermediate to longer term securities consistent with Idaho statutory requirements.

Information on the County's investment policy can be found at: www.adacounty.id.gov/treasurer.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

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, 2021:

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
Treasury Securities	\$ 3,086,196	\$ 3,086,196	\$ -	\$ -
US Agencies	35,002,390	-	35,002,390	-
Mortgage Backed Securities	57,338,520	-	57,338,520	-
Negotiable Certificates of Deposit (CDs)	981,639	-	981,639	-
Municipal Bonds	271,266	-	40,361	230,905
Total investments by fair value level	96,680,011	3,086,196	93,362,910	230,905
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	154,391,425	-	-	-
State of Idaho Diversified Bond Fund (DBF)	11,385,134	-	-	-
Total investments measured at the NAV	165,776,559	-	-	-
Total investments measured at fair value	\$262,456,570	\$ 3,086,196	\$ 93,362,910	\$ 230,905

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	\$154,391,425	None	Daily	1-3 days
Diversified Bond Fund	11,385,134	None	Monthly	5 -25 days

Risk Tolerance. Risk taking is significantly restricted by the nature of investment types allowed under Idaho Code, and are generally restricted to risks that can be taken in government fixed income securities at time of purchase. Specifically, these risks are primarily limited to interest rate risk, pre-payment risk, and credit risk. Risk tolerance is further managed by separating the portfolio into a liquidity pool and an investment pool to align risk with investment time horizons.

Concentration Credit Risk. GASB 40 requires disclosure of concentrations over 5% in a single issuer. As of September 30, 2021 the following issuers hold more than 5% of Ada County's total portfolio. Federal Farm Credit Bank – 5%, Federal Home Loan Bank – 5%, Federal Home Loan Mortgage Corp – 10%, Federal National Mortgage Association – 16%, and State of Idaho Local Government Investment Pool – 59%.

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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

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, 2021, the County had deposits of \$743,068 all of which were covered by FDIC insurance. The County also had \$16,311,957 collateralized under an irrevocable letter of credit with the Federal Home Loan Bank and the remaining \$30,073,518 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, 2021, the market value of the repurchase agreements was \$1,763,261. 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.

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>
University of Idaho	\$ 40,361	S&P AA-	.498
Federal Farm Credit Bank	12,728,958	S&P AA+	1.452
Federal Home Loan Bank	11,982,727	S&P AA+	1.681
Federal Home Loan Mortgage Corp.	25,409,373	S&P AA+	7.721
Federal National Mortgage Assoc.	42,219,851	S&P AA+	6.676
US Treasury	3,086,196	S&P AA+	2.933
Wells Fargo	248,167	S&P A+	.566
Goldman Sachs Bank	242,331	S&P A+	.432
Discover Bank	248,327	S&P BBB	.243
TIAA, FBB	242,815	Fitch A+	.530
Sage Acres LID	230,905	Unrated	10.206
State of Idaho – LGIP	154,391,425	Unrated	.36^
State of Idaho – DBF	11,385,134	Unrated	2.93^
Total Market Value	<u>\$ 262,456,570</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.

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.

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2021**

Receivables at September 30, 2021, were as follows:

	<u>Accounts</u>	<u>Taxes</u>	<u>Due from Other Governments</u>	<u>Total Receivables</u>
Governmental activities:				
General	\$ 101,550	\$ 113,568,316	\$ 11,695,395	\$ 125,365,261
Charities & Welfare	-	2,474,296	-	2,474,296
Non-major Governmental	<u>370,029</u>	<u>19,952,073</u>	<u>549,850</u>	<u>20,871,952</u>
<i>Total - governmental activities</i>	<u>\$ 471,579</u>	<u>\$ 135,994,685</u>	<u>\$ 12,245,245</u>	<u>\$ 148,711,509</u>

Business-type activities:				
Emergency Medical Services	\$ 6,892,705	\$ 7,647,849	\$ 118,299	\$ 14,658,853
Less Allowance for Doubtful accounts:	<u>(3,720,360)</u>	<u>-</u>	<u>-</u>	<u>(3,720,360)</u>
<i>Receivables, Net</i>	3,172,345	7,647,849	118,299	10,938,493
Solid Waste Management	1,730,493	-	3,948	1,734,441
Western Idaho Fair	4,556	-	-	4,556
Billing Services	<u>350,215</u>	<u>-</u>	<u>1,304</u>	<u>351,519</u>
<i>Total - business-type activities</i>	<u>\$ 5,257,609</u>	<u>\$ 7,647,849</u>	<u>\$ 123,551</u>	<u>\$ 13,029,009</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	\$ 134,195,559
Current Year Delinquent Taxes	796,293
Prior Years' Delinquent Taxes	<u>1,002,833</u>
Total deferred inflow of resources for governmental funds	<u>\$ 135,994,685</u>

Unavailable/Advanced Revenue:

Unavailable Rental Revenue	\$ 52,039
Unavailable Tax Revenue	648,414
Unavailable Grant Revenue	<u>54,840,380</u>
Total unavailable/advanced revenue for governmental funds	<u>\$ 55,540,833</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2021****C. Capital Assets**

Capital asset activity for the year ended September 30, 2021 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 9,450,213	\$ -	\$ -	\$ 9,450,213
Construction in progress	6,507,202	22,373,146	19,023,951	9,856,397
Total capital assets, not being depreciated	<u>15,957,415</u>	<u>22,373,146</u>	<u>19,023,951</u>	<u>19,306,610</u>
Capital assets, being depreciated:				
Land improvements	3,398,867	-	-	3,398,867
Buildings and improvements	186,741,346	18,133,155	-	204,874,501
Vehicles	10,134,863	664,714	485,886	10,313,691
Machinery and equipment	40,905,750	3,808,743	3,074,762	41,639,731
Intangible software	1,692,993	-	31,280	1,661,713
Infrastructure	5,901,047	-	-	5,901,047
Leased assets	2,293,815	-	1,477,835	815,980
Total capital assets being depreciated	<u>251,068,681</u>	<u>22,606,612</u>	<u>5,069,763</u>	<u>268,605,530</u>
Less accumulated depreciation for:				
Land improvements	2,685,746	85,321	-	2,771,067
Buildings and improvements	93,323,678	5,979,908	-	99,303,586
Vehicles	7,097,244	1,105,346	465,319	7,737,271
Machinery and equipment	31,981,662	5,196,951	3,073,494	34,105,119
Intangible software	701,253	389,227	31,280	1,059,200
Infrastructure	2,651,080	309,549	-	2,960,629
Leased assets	1,953,823	(1,361,266)	-	592,557
Total accumulated depreciation	<u>140,394,486</u>	<u>11,705,036</u>	<u>3,570,093</u>	<u>148,529,429</u>
Total capital assets, being depreciated, net	<u>110,674,195</u>	<u>10,901,576</u>	<u>1,499,670</u>	<u>120,076,101</u>
Governmental activities capital assets, net	<u>\$ 126,631,610</u>	<u>\$ 33,274,722</u>	<u>\$ 20,523,621</u>	<u>\$ 139,382,711</u>

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

Governmental activities:	
General government	\$ 5,356,372
Public safety	5,657,599
Health and Welfare	20,991
Sanitation	354,135
Recreation	315,939
Total depreciation expense - governmental activities:	<u>\$ 11,705,036</u>
Emergency Medical Services	\$ 861,144
Solid Waste	4,452,538
Western Idaho Fair	297,319
Total depreciation expense - business-type activities:	<u>\$ 5,611,001</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2021**

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 5,092,482	\$ -	\$ -	\$ 5,092,482
Total capital assets, not being depreciated	<u>5,092,482</u>	<u>-</u>	<u>-</u>	<u>5,092,482</u>
Capital assets, being depreciated:				
Land improvements	46,059,133	-	-	46,059,133
Buildings and improvements	20,101,019	-	247,961	19,853,058
Vehicles	5,744,292	107,148	317,518	5,533,922
Machinery and equipment	5,812,677	198,095	536,816	5,473,956
Infrastructure	8,887,729	-	-	8,887,729
Leased assets	5,669,667	-	-	5,669,667
Total capital assets being depreciated	<u>92,274,517</u>	<u>305,243</u>	<u>1,102,295</u>	<u>91,477,465</u>
Less accumulated depreciation for:				
Land improvements	5,584,767	3,041,388	-	8,626,155
Buildings and improvements	10,488,521	582,183	247,961	10,822,743
Vehicles	4,068,481	430,029	310,899	4,187,611
Machinery and equipment	3,085,620	547,386	536,816	3,096,190
Infrastructure	5,463,830	301,307	-	5,765,137
Leased assets	59,059	708,708	-	767,767
Total accumulated depreciation	<u>28,750,278</u>	<u>5,611,001</u>	<u>1,095,676</u>	<u>33,265,603</u>
Total capital assets, being depreciated, net	<u>63,524,239</u>	<u>(5,305,758)</u>	<u>6,619</u>	<u>58,211,862</u>
Business-type activities capital assets, net	<u>\$ 68,616,721</u>	<u>\$ (5,305,758)</u>	<u>\$ 6,619</u>	<u>\$ 63,304,344</u>

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2021**

D. Payables

Payables at September 30, 2021, were as follows:

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Internal Service</u>	<u>Total Payables</u>
Governmental activities:				
General	\$ 3,464,172	\$ 7,274,068	\$ -	\$ 10,738,240
Charities & Welfare	666,727	27,647	-	694,374
Other Governmental Funds	1,922,872	1,201,804	-	3,124,676
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	2,518,915	2,518,915
Total - governmental activities	<u>\$ 6,053,771</u>	<u>\$ 8,503,519</u>	<u>\$ 2,518,915</u>	<u>\$ 17,076,205</u>
Business-type activities:				
Emergency Medical Svcs.	\$ 229,503	\$ 750,304	\$ -	\$ 979,807
Solid Waste Management	654,432	123,455	-	777,887
Western Idaho Fair	367,743	48,607	-	416,350
Billing Services	114,564	12,039	-	126,603
Total - business-type activities	<u>\$ 1,366,242</u>	<u>\$ 934,405</u>	<u>\$ -</u>	<u>\$ 2,300,647</u>

E. Internal Balances and Inter-fund Transfers

Due to/from other funds as of September 30, 2021 is as follows:

		Due From				
		<u>General Fund</u>	<u>Non-major Governmental</u>	<u>Proprietary</u>	<u>Internal Service</u>	<u>Total</u>
Due To	General Fund	\$ 4,702	\$ 13,408	\$ 215,066	\$ 52,107	\$ 285,283
	Non-major Governmental	5,196	7,010	8,295	-	20,501
	Proprietary	89	-	104,895	-	104,984
	Total	<u>\$ 9,987</u>	<u>\$ 20,418</u>	<u>\$ 328,256</u>	<u>\$ 52,107</u>	<u>\$ 410,768</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, 2021**

Inter-fund transfers for the year ended September 30, 2021, consisted of the following:

Transfer Out					
Transfer In		General Fund	Non-major Governmental	Internal Service	Total
	General Fund	\$	-	\$ 1,140,446	\$ 17,289
Charities and Welfare		38,992	-	-	38,992
Non-major Governmental		4,739,080	102,816	-	4,841,896
Total	\$	<u>4,778,072</u>	<u>\$ 1,243,262</u>	<u>\$ 17,289</u>	<u>\$ 6,038,623</u>

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 \$4,739,080 to non-major governmental funds to provide for capital projects.
- Non-major governmental fund transfer of \$1,140,446 to the general fund upon completion of capital projects.

F. Capital Leases 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 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 \$592,557, respectively.

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

Year Ending Sept. 30	Elections Equipment Lease		Total Lease Payment
	Principal	Interest	
2022	\$ 120,565	\$ 3,645	\$ 124,210
2023	<u>122,636</u>	<u>1,575</u>	<u>124,211</u>
Total	<u>\$ 243,201</u>	<u>\$ 5,220</u>	
Total minimum lease payments			248,421
Less: Amount representing interest			<u>5,220</u>
Present value of net minimum lease payments			<u>\$ 243,201</u>

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

At the end of fiscal 2020, the County entered into a lease with principal payments totaling \$5,669,667 for seven pieces of heavy equipment in order to provide daily cell and maintenance operations at the landfill to include: placement and compaction of solid waste, excavation, transport and placement of on-site cover material, as well as fire and litter control rather than using a third party. This lease is being accounted for in the Solid Waste Management Fund. The lease term is six years with a series of one-year leases subject to annual appropriation of funds by the County, with an interest rate of 3.35%. Ownership of the equipment transfers to the County upon the payment of the outstanding lease obligations or the County has the option of returning the equipment for a new lease with new equipment. The historical cost and accumulated depreciation of the equipment are \$5,669,667 and \$767,767, respectively.

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

Landfill Heavy Equipment Lease			
Year Ending			Total Lease
Sept. 30	Principal	Interest	Payment
2022	\$ 676,848	\$ 142,294	\$ 819,142
2023	699,523	119,619	819,142
2024	722,956	96,186	819,142
2025	2,081,261	77,689	2,158,950
Total	<u>\$ 4,180,588</u>	<u>\$ 435,788</u>	
Total minimum lease payments			4,616,376
Less: Amount representing interest			<u>435,788</u>
Present value of net minimum lease payments			<u>\$ 4,180,588</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

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Notes to the Financial Statements For the Year Ended September 30, 2021

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 year of capitalized interest remained which was 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
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	5,758	27,327	33,085	2025	39,831	113,159	152,990
2026	6,218	26,866	33,084	2026	42,262	110,702	152,964
2027-2031	39,399	126,022	165,421	2027-2031	252,174	511,109	763,283
2032-2036	57,889	107,532	165,421	2032-2036	338,793	423,168	761,961
2037-2041	85,058	80,364	165,422	2037-2041	455,700	304,589	760,289
2042-2046	120,644	40,446	161,090	2042-2046	587,817	145,570	733,387
2047	26,619	2,130	28,749	2047-2048	141,827	11,221	153,048
Total	<u>\$ 356,423</u>	<u>\$ 495,102</u>	<u>\$ 851,525</u>	Total	<u>\$ 1,965,426</u>	<u>\$ 1,972,446</u>	<u>\$ 3,937,872</u>

The construction and acquisition of a new coroner facility near the corner of Eagle Road and Franklin in Meridian, Idaho is being financed through bonds that were issued under and secured by an Indenture of Trust dated October 1, 2020 between the Idaho Health Facilities Authority (the authority) and Zions Bancorporation, National Association as Trustee. The authority is an independent public body politic and corporate constituting a public instrumentality of the State. The authority was created by the Idaho Health Facilities Authority Act. The purpose of the Act is to provide a measure of assistance and alternative methods to enable health institutions in Idaho to: a) finance and refinance outstanding indebtedness for health facilities and b) provide additional facilities for the development and maintenance of public health, healthcare, hospitals and related facilities. The total obligation is \$46,696,638 with interest rates on the authority's

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Notes to the Financial Statements For the Year Ended September 30, 2021

bonds at 5.0% on bonds maturing between March 1, 2021 and September 1, 2030, 4.0% for bonds maturing March 1, 2031 and September 1, 2045 and 2.5% for those maturing March 1, 2046 and September 1, 2050

Concurrently the County entered into: 1) a primary lease with the authority where the County leased property currently owned by the County to the authority for a term ending on September 1, 2050 or on a sooner or later date (not to exceed 99 years) as the bonds will have been fully paid and retired or provision for such payment will have been made as provided in the Indenture; and 2) a separate annual appropriation lease where the authority will sublease the land and lease the project to the County on an annual basis subject to appropriation.

Each year the County appropriates the annual lease payments from any lawful funds of the County. Lawful funds consist of all operating and non-operating governmental revenues, excluding all revenue the County is obligated to spend in accordance with restrictions imposed by law or external third parties, such as grant revenues, and revenue from taxes and assessments, including property tax and state shared revenue.

Notice must be given to the authority and the trustee of the: 1) intent to renew and 2) renewal when the budget is adopted via resolution. Failure to renew will constitute an 'event of nonrenewal' wherein the lease agreement is terminated, and the County will have to vacate the facility or forfeiture the use of the facility in the future if not yet constructed. The trustee may take whatever action at law or in equity as may appear necessary or desirable to collect any amounts then due and thereafter to become due for the remainder of the initial or renewal term then in effect.

The bonds are recorded as a long-term liability of the County. The following charts represent the county's future bond payments based on the September 30 obligation, amortized according to the Bond document debt schedules until the incurred obligation is satisfied.

Coroner's Facility Lease			
Year Ending	Principal	Interest	Total Lease
Sept. 30			Payment
2022	\$ 485,000	\$ 1,062,200	\$ 1,547,200
2023	510,000	1,037,950	1,547,950
2024	535,000	1,012,450	1,547,450
2025	565,000	985,700	1,550,700
2026	595,000	957,450	1,552,450
2027-2031	3,455,000	4,310,000	7,765,000
2032-2036	4,285,000	3,483,350	7,768,350
2037-2041	5,230,000	2,553,750	7,783,750
2042-2046	6,385,000	1,418,950	7,803,950
2047-2050	5,890,000	372,875	6,262,875
Sub-Total	27,935,000	\$ 17,194,675	\$ 45,129,675
Unamortized Premium	3,636,545		
Total	\$ 31,571,545		

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Notes to the Financial Statements For the Year Ended September 30, 2021

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Elections equipment lease	\$ 361,731	\$ -	\$ 118,530	\$ 243,201	\$ 120,565
Compensated absences	7,684,628	1,119,622	349,448	8,454,802	492,532
Pension	69,870,906	(72,107,148)	-	(2,236,242)	-
Claims and judgments	10,587,545	4,910,170	7,487,710	8,010,005	6,494,818
Direct placement bonds:					
Avimor general obligation bond 2015	46,273	-	633	45,640	684
Avimor general obligation bond 2017	314,382	-	3,599	310,783	3,887
Avimor special assessment bond 2015	310,313	-	5,157	305,156	5,496
Avimor special assessment bond 2016	290,858	-	4,917	285,941	5,212
Avimor special assessment bond 2017	839,830	-	13,183	826,647	13,974
Avimor special assessment bond 2018	556,080	-	8,398	547,682	8,901
Coroner facility bond	-	32,379,993	808,448	31,571,545	709,647
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 90,862,546</u>	<u>\$(33,697,363)</u>	<u>\$ 8,800,023</u>	<u>\$ 48,365,160</u>	<u>\$ 7,855,716</u>
Business-type activities:					
Compensated absences	\$ 729,743	\$ 220,944	\$ 39,304	\$ 911,383	\$ 55,947
Pension	7,222,764	(7,676,363)	-	(453,599)	-
Landfill equipment lease	4,850,525	-	669,937	4,180,588	676,848
Landfill closure	24,293,225	1,851,082	-	26,144,307	-
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 37,096,257</u>	<u>\$ (5,604,337)</u>	<u>\$ 709,241</u>	<u>\$ 30,782,679</u>	<u>\$ 732,795</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, \$5,722,178 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 86% 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 landfill heavy equipment lease by Solid Waste Management an enterprise 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, 2021, the County has recorded a combined liability of \$26,144,307, which represents the estimated closure and post-closure costs based on 100% of landfill capacity used to date in the Hidden Hollow Cell and 9.7% capacity used to date in the new North Ravine Cell. The remaining estimated liability for the North Ravine Cell is \$34,450,381, 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

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Notes to the Financial Statements For the Year Ended September 30, 2021

by 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 Human Resources - 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, 2021, the Liability Insurance Fund had net position of \$11,384,616.

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 \$391,905,061 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 \$200,000 per employee is purchased from the third party administrator. At September 30, 2021, the Self-Funded Health Insurance Fund had net position of \$7,330,187.

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, 2021

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	
	2021	2020	2021	2020
Unpaid claims as of October 1	\$ 5,029,228	\$ 3,982,221	\$ 2,153,686	\$ 2,141,099
Total incurred claims (including IBNRs) and prior period changes in claim estimates	(322,400)	2,606,224	23,917,535	24,577,827
Total payments	1,314,429	1,559,217	23,741,442	24,565,240
Unpaid claims as of September 30	<u>\$ 3,392,399</u>	<u>\$ 5,029,228</u>	<u>\$ 2,329,779</u>	<u>\$ 2,153,686</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 FY2021 fund balance that has been re-budgeted as a funding source for the County's FY2022 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 FY2021 fund balance that is needed to fund the first three and a half months of FY2022 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, 2021

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, 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.

During 2021, the world-wide coronavirus pandemic continued to impact national and global economies. Supply chain issues have caused projects to be more costly and move much slower, therefore a larger than normal number of outstanding contractual commitments exist at year end.

As of September 30, 2021, 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>
Avimor Site Radio Communications	\$ 724,000	\$ 96,734	\$ 627,266
Courthouse Roof Replacement	19,000	15,000	4,000
Marine Patrol Boat	212,500	126,222	86,278
Fleet Management Software	94,445	75,556	18,889
Motorola ASTRO25 Master Site – Pine	648,722	162,181,	486,541
Drug Court Treatment Center	241,100	174,799	66,301
PSB Security Fence – Phase II	16,980	12,300	4,680
PSB Security Fence – Cameras & Infrastructure	176,325	69,858	106,467
PSB Front Entry Glass & Stair Replacement	336,466	79,184	257,282
PSB CCU Backup Generator	39,932	30,448	9,484
PSB Security Barriers	12,000	-	12,000
Juvenile Switchboard & Generator Replacement	290,228	18,255	271,973
Juvenile Detention Exercise Room	10,500	8,925	1,575
Courthouse Security Camera Upgrade	751,207	405,108	346,099
Public Defender Tenant Improvements	740,176	147,609	592,567
Juvenile Reception Remodel	41,338	37,752	3,586
Juvenile Shower Conversion	11,000	-	11,000
Juvenile Detention RTU	168,487	5,590	162,897
Jail RTU/AHU/Boiler	658,562	53,915	604,647
Jail Roof Sections 10 & 11	369,975	19,400	350,575
Barber Park Pathways & Parking	681,029	676,385	4,644
Jail Expansion – Pod E	2,818,340	1,866,318	952,022
Coroners Facility	2,387,813	1,927,298	460,515
Total Remaining Commitments			<u>\$ 5,441,288</u>

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

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 a modest change to its plan in fiscal year 2020. The County no longer provides or maintains a flat \$3,600 subsidy for retirees; retirees now pay the entire true retiree cost as calculated by the plan annually. Currently, 45 participants take advantage of this benefit and pay the total cost of the premium (employer and employee portions). In fiscal year 2021, 14 employees were added, 5 became Medicare eligible and were removed and 2 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 OPEB Liability was \$1,413,606 and the Actuarially Determined Contribution (ADC) was \$139,994.

It is the County's position the OPEB liability 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.

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.

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.

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Notes to the Financial Statements For the Year Ended September 30, 2021

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, 2021, it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Ada County contributions were \$15,329,570 for the year ended September 30, 2021.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions – At September 30, 2021, Ada County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, Ada County's proportion was 3.40581151%, which was a .08585971% increase from the prior year.

For the year ended September 30, 2021, Ada County recognized pension expense (revenue) of (\$11,551,470). At September 30, 2021, 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	\$ 3,963,108	\$ 1,563,517
Changes in assumptions or other inputs	30,875,893	-
Net difference between projected and actual earnings on pension plan investments	-	84,485,794
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,844,991	1,268,663
Employer contributions subsequent to the measurement date	4,048,730	-
Total	<u>\$ 42,732,722</u>	<u>\$ 87,317,974</u>

\$4,048,730 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, 2022.

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, 2021 the beginning of the measurement period ended June 30, 2021 is 4.6 years.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

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:

2022	\$ (10,895,521)
2023	(10,111,565)
2024	(9,086,557)
2025	(18,540,338)

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

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expense
Cost-of-living adjustments	1.00%

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service and beneficiaries, as well as for the Judicial members. These rates were adopted for the valuation dated July 1, 2021.

Contributing Members, Service Retirement Members, and Beneficiaries:

General Employees and All Beneficiaries	Males Pub - 2010 General Tables	Increased 11%
General Employees and All Beneficiaries	Females Pub - 2010 General Tables	Increased 21%
Teachers	Males Pub - 2010 Teacher Tables	Increased 12%
Teachers	Females Pub - 2010 Teacher Tables	Increased 21%
Fire and Police	Males Pub - 2010 Safety Tables	Increased 21%
Fire and Police	Females Pub - 2010 Safety Tables	Increased 26%
Disabled Members	Males Pub - 2010 Disabled Tables	Increased 38%
Disabled Members	Females Pub - 2010 Disabled Tables	Increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2021 is based on the results of an actuarial valuation date July 1, 2021.

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

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2021

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 2021.

Capital Market Assumptions from Callan 2021

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Nominal Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	30.00%	1.80%	(0.20)%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%

Discount Rate – The discount rate used to measure the total pension liability was 6.35%. 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 6.35%, 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 (5.35%) or 1-percentage-point higher (7.35%) than the current rate:

	<u>1% Decrease (5.35%)</u>	<u>Current Discount Rate (6.35%)</u>	<u>1% Increase (7.35%)</u>
Employer's proportionate share of the net Pension liability (asset)	\$93,504,555	\$(2,689,841)	\$(81,542,316)

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.

**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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 121,099,593	\$ 121,099,593	\$ 107,143,336	\$ (13,956,257)
Sales tax allocation	20,183,876	20,183,876	30,919,579	10,735,703
State shared	7,314,856	7,314,856	8,597,810	1,282,954
Payments in lieu of taxes	825,000	825,000	852,828	27,828
Licenses and permits	1,365,144	1,380,700	1,615,048	234,348
Charges for services	28,732,798	28,989,848	30,086,779	1,096,931
Grants	735,995	19,759,755	91,204,651	71,444,896
Interest income	1,600,000	1,600,000	1,297,207	(302,793)
Miscellaneous	2,195,021	2,417,533	3,890,783	1,473,250
Total general fund revenues	\$ 184,052,283	\$ 203,571,161	\$ 275,608,021	\$ 72,036,860
Expenditures:				
<u>General Government</u>				
Clerk of the District Court:				
Personal services	\$ 3,051,540	\$ 3,051,540	\$ 2,978,721	\$ 72,819
Other services and charges	1,501,530	2,377,613	1,929,693	447,920
Capital outlays	-	-	-	-
Total clerk of the district court	4,553,070	5,429,153	4,908,414	520,739
Treasurer:				
Personal services	1,149,583	1,149,583	1,061,459	88,124
Other services and charges	451,645	471,946	393,456	78,490
Capital outlays	29,055	8,754	-	8,754
Total treasurer	1,630,283	1,630,283	1,454,915	175,368
Assessor:				
Personal services	953,390	953,390	946,939	6,451
Other services and charges	87,593	87,593	75,541	12,052
Capital outlays	-	-	-	-
Total assessor	1,040,983	1,040,983	1,022,480	18,503
Assessor Motor Vehicle:				
Personal services	2,470,065	2,470,065	2,470,061	4
Other services and charges	518,285	518,285	439,628	78,657
Capital outlays	-	-	-	-
Total assessor motor vehicle	2,988,350	2,988,350	2,909,689	78,661
Prosecuting Attorney:				
Personal services	17,351,736	17,532,262	16,831,329	700,933
Other services and charges	1,304,268	1,372,864	1,173,361	199,503
Capital outlays	20,269	11,673	-	11,673
Total prosecuting attorney	18,676,273	18,916,799	18,004,690	912,109

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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
Commissioners:				
Personal services	1,147,531	1,147,531	1,031,978	115,553
Other services and charges	2,275,927	2,275,927	2,103,829	172,098
Capital outlays	-	-	-	-
Total commissioners	<u>3,423,458</u>	<u>3,423,458</u>	<u>3,135,807</u>	<u>287,651</u>
Operations:				
Personal services	4,481,940	4,563,556	4,170,953	392,603
Other services and charges	6,596,437	7,506,226	7,254,571	251,655
Capital outlays	4,234,878	3,484,507	1,271,797	2,212,710
Total operations	<u>15,313,255</u>	<u>15,554,289</u>	<u>12,697,321</u>	<u>2,856,968</u>
Development Services:				
Personal services	3,088,396	3,088,396	2,827,967	260,429
Other services and charges	251,016	642,619	332,798	309,821
Capital outlays	21,430	33,905	33,456	449
Total development services	<u>3,360,842</u>	<u>3,764,920</u>	<u>3,194,221</u>	<u>570,699</u>
Information Technology:				
Personal services	7,883,179	7,883,179	7,733,493	149,686
Other services and charges	5,773,407	8,239,091	7,793,648	445,443
Capital outlays	1,123,000	328,204	-	328,204
Total information technology	<u>14,779,586</u>	<u>16,450,474</u>	<u>15,527,141</u>	<u>923,333</u>
Public Defender:				
Personal services	8,670,501	9,533,871	9,509,309	24,562
Other services and charges	2,330,616	3,101,205	2,412,251	688,954
Capital outlays	-	350,000	-	350,000
Total public defender	<u>11,001,117</u>	<u>12,985,076</u>	<u>11,921,560</u>	<u>1,063,516</u>
Human Resources:				
Personal Services	1,419,661	1,419,661	1,346,366	73,295
Other services and charges	267,120	267,120	252,438	14,682
Capital outlays	-	-	-	-
Total human resources	<u>1,686,781</u>	<u>1,686,781</u>	<u>1,598,804</u>	<u>87,977</u>
Procurement:				
Personal Services	466,541	466,541	454,063	12,478
Other services and charges	75,433	82,959	72,496	10,463
Capital outlays	30,000	30,000	26,968	3,032
Total procurement	<u>571,974</u>	<u>579,500</u>	<u>553,527</u>	<u>25,973</u>

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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
General:				
Personal services	550,000	550,000	38,873	511,127
Other services and charges	2,180,581	18,060,696	12,954,337	5,106,359
Capital outlays	8,463,635	6,409,234	4,133,072	2,276,162
Total general	11,194,216	25,019,930	17,126,282	7,893,648
Total general government (including capital outlays)	90,220,188	109,469,996	94,054,851	15,415,145
Less: capital outlays	13,922,267	10,656,277	5,465,293	5,190,984
Total general government (excluding capital outlays)	<u>\$ 76,297,921</u>	<u>\$ 98,813,719</u>	<u>\$ 88,589,558</u>	<u>\$ 10,224,161</u>
<u>Public Safety</u>				
Sheriff:				
Personal services	\$ 72,933,001	\$ 75,202,275	\$ 74,920,896	\$ 281,379
Other services and charges	10,716,988	11,618,433	10,697,751	920,682
Capital outlays	2,132,251	2,330,296	1,120,456	1,209,840
Total sheriff	85,782,240	89,151,004	86,739,103	2,411,901
Coroner:				
Personal services	2,912,866	2,912,866	2,796,598	116,268
Other services and charges	602,129	603,412	454,574	148,838
Capital outlays	6,423	43,549	38,408	5,141
Total coroner	3,521,418	3,559,827	3,289,580	270,247
Juvenile:				
Personal services	9,198,811	10,390,133	8,198,047	2,192,086
Other services and charges	760,361	2,038,942	551,482	1,487,460
Capital outlays	35,080	1,084,955	240,816	844,139
Total juvenile	9,994,252	13,514,030	8,990,345	4,523,685
Total public safety (including capital outlays)	99,297,910	106,224,861	99,019,028	7,205,833
Less: capital outlays	2,173,754	3,458,800	1,399,680	2,059,120
Total public safety (excluding capital outlays)	<u>\$ 97,124,156</u>	<u>\$ 102,766,061</u>	<u>\$ 97,619,348</u>	<u>\$ 5,146,713</u>
Total general fund expenditures (excluding capital outlays)	\$ 173,422,077	\$ 201,579,780	\$ 186,208,906	\$ 15,370,874
Add: capital outlays	16,096,021	14,115,077	6,864,973	7,250,104
Total general fund expenditures (including capital outlays)	<u>\$ 189,518,098</u>	<u>\$ 215,694,857</u>	<u>\$ 193,073,879</u>	<u>\$ 22,620,978</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, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue Over (Under) Expenditures			82,534,142	
OTHER FINANCING SOURCES (USES)				
Transfers In			1,157,735	
Transfers Out			<u>(4,778,072)</u>	
Total Other Financing Sources (Uses)			<u>(3,620,337)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			78,913,805	
Reconciling Items				
Changes Affected by Accrued Revenues			(63,600,925)	
Changes Affected by Accrued Expenditures			3,869,044	
Fund Balance - Beginning of Year as Restated			<u>99,196,170</u>	
Fund Balances - End of Year			<u><u>\$ 118,378,094</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 3,915,449	\$ 3,915,449	\$ 4,006,159	\$ 90,710
Intergovernmental	-	-	67,500	67,500
Charges for services	1,000,000	1,000,000	996,012	(3,988)
Miscellaneous	211,760	211,760	204,345	(7,415)
Total revenues	<u>5,127,209</u>	<u>5,127,209</u>	<u>5,274,016</u>	<u>146,807</u>
Expenditures:				
Current-				
Health and welfare				
Personal services	1,148,360	1,148,360	816,150	332,210
Other services and charges	4,092,130	5,592,130	4,427,635	1,164,495
Capital outlays	-	-	-	-
Total expenditures	<u>5,240,490</u>	<u>6,740,490</u>	<u>5,243,785</u>	<u>1,496,705</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>30,231</u>	
 OTHER FINANCING SOURCES (USES)				
Transfers In			38,992	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>38,992</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			69,223	
Reconciling Items				
Changes Affected by Accrued Revenues			(867)	
Changes Affected by Accrued Expenditures			1,241,574	
Fund Balance - Beginning of Year			<u>9,484,302</u>	
Fund Balance - End of Year			<u><u>\$ 10,794,232</u></u>	

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

Ada County

Required Supplementary Information

**Notes to Required Supplementary Information – Basis of Budgetary Reporting,
Stewardship, Compliance, and Accountability
For the Year Ended September 30, 2021**

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

Required Supplementary Information

**Notes to Required Supplementary Information – Basis of Budgetary Reporting,
Stewardship, Compliance, and Accountability
For the Year Ended September 30, 2021**

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 2021 budget by \$40,568,189 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, 2021**

Last Seven Fiscal Years ⁽¹⁾
(dollars in thousands)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Proportion of the net pension liability (asset)	3.18%	3.09%	3.05%	3.15%	3.23%	3.32%	3.41%
Proportionate share of the net pension liability (asset)	\$ 41,927	\$ 62,634	\$ 71,337	\$ 46,609	\$ 36,910	\$ 77,094	\$ (2,690)
Covered payroll	\$ 89,374	\$ 90,793	\$ 95,037	\$ 101,744	\$ 109,965	\$ 118,684	\$ 127,252
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%	64.96%	-2.11%
Plan fiduciary net position as a percentage of the total pension liability	91.38%	87.26%	90.68%	91.69%	93.79%	88.22%	100.36%

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

Amounts as of the measurement date of June 30 of the prior year.

Ada County

**Required Supplementary Information
Schedule of Employer's Contributions
For the Year Ended September 30, 2021**

Last Seven Fiscal Years ⁽¹⁾
(dollars in thousands)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Contractually required contribution	\$ 10,049	\$ 10,669	\$ 11,018	\$ 11,679	\$ 12,933	\$ 14,375	\$ 15,330
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>	<u>(14,375)</u>	<u>(15,330)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 89,209	\$ 94,563	\$ 97,445	\$ 103,251	\$ 112,968	\$ 120,477	\$ 128,290
Contributions as a percentage of covered payroll	11.26%	11.28%	11.31%	11.31%	11.45%	11.93%	11.95%

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

Amounts as of September 30.

**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, 2021

	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
ASSETS								
Cash and cash equivalents	\$ 282,997	\$ 192,348	\$ 271,667	\$ 302,874	\$ 481,137	\$ 9,973	\$ 1,670,285	\$ 509,401
Investments	1,398,686	938,053	1,373,058	1,498,799	2,367,083	50,512	8,157,121	2,579,970
Accounts receivable	-	12,957	-	-	-	-	-	-
Property tax receivable	-	812,529	717,222	964,896	3,727,738	-	12,322,858	-
Accrued interest receivable	-	-	2,364	-	-	-	-	-
Due from other funds	-	20,501	-	-	-	-	-	-
Due from other agencies and units of government	-	5,298	13,225	-	-	-	372,979	-
Total assets	<u>\$ 1,681,683</u>	<u>\$ 1,981,686</u>	<u>\$ 2,377,536</u>	<u>\$ 2,766,569</u>	<u>\$ 6,575,958</u>	<u>\$ 60,485</u>	<u>\$ 22,523,243</u>	<u>\$ 3,089,371</u>
LIABILITIES								
Accounts payable	\$ -	\$ 65,607	\$ 34,097	\$ 69,640	\$ 207,866	\$ 1,096	\$ 949,707	\$ 125,698
Due to other funds	-	1,627	2,096	185	-	-	908	-
Unavailable/advanced revenue	<u>6,835</u>	<u>6,835</u>	<u>-</u>	<u>58,872</u>	<u>13,670</u>	<u>-</u>	<u>54,678</u>	<u>-</u>
Total liabilities	<u>6,835</u>	<u>74,069</u>	<u>36,193</u>	<u>128,697</u>	<u>221,536</u>	<u>1,096</u>	<u>1,005,293</u>	<u>125,698</u>
DEFERRED INFLOWS								
Property tax	<u>-</u>	<u>812,529</u>	<u>717,222</u>	<u>964,896</u>	<u>3,727,738</u>	<u>-</u>	<u>12,322,858</u>	<u>-</u>
FUND BALANCES								
Restricted for:								
Enabling Legislation	1,674,848	1,095,088	1,624,121	-	-	-	-	2,963,673
Community infrastructure	-	-	-	-	-	-	-	-
Assigned for:								
General government	-	-	-	-	2,626,684	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	59,389	9,195,092	-
Recreation and culture	-	-	-	1,672,976	-	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>1,674,848</u>	<u>1,095,088</u>	<u>1,624,121</u>	<u>1,672,976</u>	<u>2,626,684</u>	<u>59,389</u>	<u>9,195,092</u>	<u>2,963,673</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,681,683</u>	<u>\$ 1,981,686</u>	<u>\$ 2,377,536</u>	<u>\$ 2,766,569</u>	<u>\$ 6,575,958</u>	<u>\$ 60,485</u>	<u>\$ 22,523,243</u>	<u>\$ 3,089,371</u>

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2021

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 Elections Fund	Capital Projects Fund	Avimor CID No. 1 Fund	Non-major Governmental Funds
\$ 171,681	\$ 66,973	\$ 1,434,280	\$ 97,747	\$ 354	\$ 395,199	\$ 142,264	\$ 31,512,803	\$ 178,603	\$ 37,720,586
869,519	338,493	7,249,118	494,556	1,792	1,962,867	720,529	7,213,800	26,358	37,240,314
-	-	357,072	-	-	-	-	-	-	370,029
-	-	-	-	20,000	1,342,147	-	-	44,683	19,952,073
-	547	11,648	-	-	3,448	-	4,217	24	22,248
-	-	-	-	-	-	-	-	-	20,501
-	4,295	-	133,726	-	20,327	-	-	-	549,850
<u>\$ 1,041,200</u>	<u>\$ 410,308</u>	<u>\$ 9,052,118</u>	<u>\$ 726,029</u>	<u>\$ 22,146</u>	<u>\$ 3,723,988</u>	<u>\$ 862,793</u>	<u>\$ 38,730,820</u>	<u>\$ 249,668</u>	<u>\$ 95,875,601</u>
\$ -	\$ 35,300	\$ 329,141	\$ 26,313	\$ -	\$ 190,476	\$ 39,350	\$ 1,029,358	\$ 21,027	\$ 3,124,676
-	500	8,826	-	-	4,276	-	-	2,000	20,418
-	-	-	-	-	6,834	-	-	-	147,724
-	35,800	337,967	26,313	-	201,586	39,350	1,029,358	23,027	3,292,818
-	-	-	-	20,000	1,342,147	-	-	44,683	19,952,073
1,041,200	-	8,714,151	-	-	2,180,255	823,443	-	-	20,116,779
-	-	-	-	-	-	-	-	181,958	181,958
-	-	-	-	-	-	-	-	-	2,626,684
-	-	-	699,716	-	-	-	-	-	699,716
-	-	-	-	-	-	-	-	-	9,254,481
-	374,508	-	-	2,146	-	-	-	-	2,049,630
-	-	-	-	-	-	-	37,701,462	-	37,701,462
<u>1,041,200</u>	<u>374,508</u>	<u>8,714,151</u>	<u>699,716</u>	<u>2,146</u>	<u>2,180,255</u>	<u>823,443</u>	<u>37,701,462</u>	<u>181,958</u>	<u>72,630,710</u>
<u>\$ 1,041,200</u>	<u>\$ 410,308</u>	<u>\$ 9,052,118</u>	<u>\$ 726,029</u>	<u>\$ 22,146</u>	<u>\$ 3,723,988</u>	<u>\$ 862,793</u>	<u>\$ 38,730,820</u>	<u>\$ 249,668</u>	<u>\$ 95,875,601</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2021

	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
REVENUES								
Taxes	\$ 2,297,442	\$ 785,796	\$ 679,110	\$ 739,199	\$ 3,536,170	\$ -	\$ 12,631,723	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,147,230	-
Charges for services	-	351,569	342	241,763	156,019	-	1,030,383	213,356
Intergovernmental	452,918	9,129	51,771	8,721	2,062	-	2,366,625	859,530
Interest income	8,759	7,748	11,988	13,103	24,803	400	85,526	20,149
Net increase (decrease) in the fair value of investments	(4,295)	(10,995)	(15,045)	(19,718)	(27,681)	(540)	(90,989)	(32,300)
Miscellaneous	-	1,243	-	406,534	150	30,937	13,193	1,008,807
Total revenues	2,754,824	1,144,490	728,166	1,389,602	3,691,523	30,797	17,183,691	2,069,542
EXPENDITURES								
Current:								
General government	-	-	-	-	3,586,630	-	16,033,296	2,000,495
Sanitation	-	984,933	507,147	-	-	-	-	-
Public safety	-	-	-	-	-	23,733	-	14,324
Health and welfare	2,264,771	-	-	-	-	-	-	-
Recreational and cultural	-	-	-	955,819	-	-	-	-
Community infrastructure	-	-	-	-	-	-	-	-
Capital outlay	-	34,411	27,004	678,494	-	-	124,403	174,932
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Interest and other debt charges	-	-	-	-	-	-	-	-
Total expenditures	2,264,771	1,019,344	534,151	1,634,313	3,586,630	23,733	16,157,699	2,189,751
Excess (deficiency) of revenues over expenditures	490,053	125,146	194,015	(244,711)	104,893	7,064	1,025,992	(120,209)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	3,247	-	6,615	-	140	5,463	12,151
Transfers (out)	(4,464)	-	-	-	(30,121)	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	(4,464)	3,247	-	6,615	(30,121)	140	5,463	12,151
Net change in fund balance	485,589	128,393	194,015	(238,096)	74,772	7,204	1,031,455	(108,058)
Fund balance, beginning of year	1,189,259	966,695	1,430,106	1,911,072	2,551,912	52,185	8,163,637	3,071,731
Fund balance, end of year	\$ 1,674,848	\$ 1,095,088	\$ 1,624,121	\$ 1,672,976	\$ 2,626,684	\$ 59,389	\$ 9,195,092	\$ 2,963,673

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2021

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
\$ -	\$ -	\$ -	\$ -	\$ 20,309	\$ 1,266,482	\$ -	\$ -	\$ 46,310	\$ 22,002,541
-	233,066	-	-	-	-	-	-	-	233,066
-	-	-	-	-	-	-	-	-	1,147,230
144,770	-	6,994,686	-	-	-	-	-	-	9,132,888
-	-	-	736,730	16	81,329	771,025	-	-	5,339,856
6,980	2,637	55,912	5,096	32	17,533	6,631	65,927	344	333,568
(9,283)	(2,828)	(73,979)	(5,604)	(19)	(22,069)	(7,028)	(76,791)	(280)	(399,444)
-	-	-	-	-	-	-	851,765	183,097	2,495,726
142,467	232,875	6,976,619	736,222	20,338	1,343,275	770,628	840,901	229,471	40,285,431
-	-	-	-	-	-	550,305	-	-	22,170,726
-	-	-	-	-	1,158,966	-	-	-	2,651,046
-	-	4,694,306	687,531	-	-	-	1,227,649	-	6,647,543
-	-	-	-	-	-	-	-	-	2,264,771
-	167,518	-	-	20,000	-	-	-	-	1,143,337
-	-	-	-	-	-	-	-	47,994	47,994
-	-	851,490	-	-	25,443	-	20,323,068	-	22,239,245
-	-	-	-	-	-	36,733	-	35,887	72,620
-	-	-	-	-	-	1,838	-	150,731	152,569
-	167,518	5,545,796	687,531	20,000	1,184,409	588,876	21,550,717	234,612	57,389,851
142,467	65,357	1,430,823	48,691	338	158,866	181,752	(20,709,816)	(5,141)	(17,104,420)
2,303	-	-	508	-	-	397	4,811,072	-	4,841,896
-	-	-	-	(13)	-	-	(1,208,664)	-	(1,243,262)
-	-	-	-	-	-	-	32,379,993	-	32,379,993
2,303	-	-	508	(13)	-	397	35,982,401	-	35,978,627
144,770	65,357	1,430,823	49,199	325	158,866	182,149	15,272,585	(5,141)	18,874,207
896,430	309,151	7,283,328	650,517	1,821	2,021,389	641,294	22,428,877	187,099	53,756,503
<u>\$ 1,041,200</u>	<u>\$ 374,508</u>	<u>\$ 8,714,151</u>	<u>\$ 699,716</u>	<u>\$ 2,146</u>	<u>\$ 2,180,255</u>	<u>\$ 823,443</u>	<u>\$37,701,462</u>	<u>\$ 181,958</u>	<u>\$ 72,630,710</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, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 2,264,771	\$ 2,264,771	\$ 2,297,442	\$ 32,671
Intergovernmental	-	-	1,476,033	1,476,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>2,264,771</u>	<u>2,264,771</u>	<u>3,773,475</u>	<u>1,508,704</u>
Expenditures:				
Current -				
Health and welfare				
Other services and charges	<u>2,264,771</u>	<u>2,264,771</u>	<u>2,264,771</u>	<u>-</u>
Total expenditures	<u>2,264,771</u>	<u>2,264,771</u>	<u>2,264,771</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,508,704</u>	
 OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(4,464)</u>	
Total Other Financing Sources (Uses)			<u>(4,464)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			1,504,240	
Reconciling Items				
Changes Affected by Accrued Revenues			(1,018,651)	
Changes Affected by Accrued Expenditures			-	
Fund Balance - Beginning of Year			<u>1,189,259</u>	
Fund Balance - End of Year			<u>\$ 1,674,848</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, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 774,604	\$ 774,604	\$ 785,796	\$ 11,192
Intergovernmental	-	15,398	9,129	(6,269)
Charges for services	319,600	319,600	341,455	21,855
Miscellaneous	-	-	1,243	1,243
Total revenues	<u>1,094,204</u>	<u>1,109,602</u>	<u>1,137,623</u>	<u>28,021</u>
Expenditures:				
Current -				
Sanitation				
Personal services	688,603	688,603	634,705	53,898
Other services and charges	390,601	406,410	352,936	53,474
Capital outlays	35,000	34,589	34,411	178
Total expenditures	<u>1,114,204</u>	<u>1,129,602</u>	<u>1,022,052</u>	<u>107,550</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>115,571</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			3,247	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>3,247</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			118,818	
Reconciling Items				
Changes Affected by Accrued Revenues			6,867	
Changes Affected by Accrued Expenditures			2,708	
Fund Balance - Beginning of Year			<u>966,695</u>	
Fund Balance - End of Year			<u>\$ 1,095,088</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 668,747	\$ 668,747	\$ 679,110	\$ 10,363
Intergovernmental	38,586	38,586	50,235	11,649
Charges for services	-	-	342	342
Miscellaneous	-	-	-	-
Interest	-	-	12,495	12,495
Total revenues	<u>707,333</u>	<u>707,333</u>	<u>742,182</u>	<u>34,849</u>
Expenditures:				
Current -				
Sanitation				
Personal services	234,311	234,311	210,563	23,748
Other services and charges	413,022	438,847	296,014	142,833
Capital outlays	60,000	34,175	27,004	7,171
Total expenditures	<u>707,333</u>	<u>707,333</u>	<u>533,581</u>	<u>173,752</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>208,601</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			208,601	
Reconciling Items				
Changes Affected by Accrued Revenues			(14,015)	
Changes Affected by Accrued Expenditures			(571)	
Fund Balance - Beginning of Year			<u>1,430,106</u>	
Fund Balance - End of Year			<u>\$ 1,624,121</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 726,843	\$ 726,843	\$ 739,199	\$ 12,356
Intergovernmental	-	-	8,721	8,721
Charges for services	145,000	145,000	241,763	96,763
Miscellaneous	350,571	350,571	448,684	98,113
Total revenues	<u>1,222,414</u>	<u>1,222,414</u>	<u>1,438,367</u>	<u>215,953</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	520,210	520,210	489,497	30,713
Other services and charges	702,204	499,754	479,733	20,021
Capital outlays	650,000	892,793	678,494	214,299
Total expenditures	<u>1,872,414</u>	<u>1,912,757</u>	<u>1,647,724</u>	<u>265,033</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(209,357)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			6,615	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>6,615</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(202,742)	
Reconciling Items				
Changes Affected by Accrued Revenues			(48,765)	
Changes Affected by Accrued Expenditures			13,411	
Fund Balance - Beginning of Year			<u>1,911,072</u>	
Fund Balance - End of Year			<u>\$ 1,672,976</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, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 3,485,815	\$ 3,485,815	\$ 3,536,170	\$ 50,355
Intergovernmental	-	-	4,783	4,783
Charges for services	112,550	112,550	156,019	43,469
Miscellaneous	-	-	150	150
Total revenues	<u>3,598,365</u>	<u>3,598,365</u>	<u>3,697,122</u>	<u>98,757</u>
Expenditures:				
Current -				
General government				
Personal services	3,500,055	3,500,055	3,408,878	91,177
Other services and charges	253,888	220,888	162,076	58,812
Capital outlays	-	33,000	33,000	-
Total expenditures	<u>3,753,943</u>	<u>3,753,943</u>	<u>3,603,954</u>	<u>149,989</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>93,168</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(30,121)</u>	
Total Other Financing Sources (Uses)			<u>(30,121)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			63,047	
Reconciling Items				
Changes Affected by Accrued Revenues			(5,599)	
Changes Affected by Accrued Expenditures			17,324	
Fund Balance - Beginning of Year			<u>2,551,912</u>	
Fund Balance - End of Year			<u>\$ 2,626,684</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, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	30,000	30,000	29,820	(180)
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>29,820</u>	<u>(180)</u>
Expenditures:				
Current -				
Public safety				
Personal services	-	-	-	-
Other services and charges	30,000	30,000	23,734	6,266
Capital outlays	-	-	-	-
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>23,734</u>	<u>6,266</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>6,086</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			140	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>140</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			6,226	
Reconciling Items				
Changes Affected by Accrued Revenues			978	
Changes Affected by Accrued Expenditures			-	
Fund Balance - Beginning of Year			<u>52,185</u>	
Fund Balance - End of Year			<u>\$ 59,389</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, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue:				
Taxes	\$ 12,453,068	\$ 12,453,068	\$ 12,631,723	\$ 178,655
Intergovernmental	1,566,211	1,762,209	2,192,718	430,509
Charges for services	1,197,450	1,197,450	1,039,331	(158,119)
Fines and forfeitures	1,200,000	1,200,000	1,164,172	(35,828)
Miscellaneous	6,800	6,800	13,194	6,394
Total revenues	<u>16,423,529</u>	<u>16,619,527</u>	<u>17,041,138</u>	<u>421,611</u>
Expenditures:				
Current -				
General government				
Personal services	14,624,555	14,624,555	13,966,373	658,182
Other services and charges	1,870,754	2,105,985	2,038,834	67,151
Capital outlays	190,500	151,267	124,404	26,863
Total expenditures	<u>16,685,809</u>	<u>16,881,807</u>	<u>16,129,611</u>	<u>752,196</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>911,527</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			5,463	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>5,463</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			916,990	
Reconciling Items				
Changes Affected by Accrued Revenues			142,552	
Changes Affected by Accrued Expenditures			(28,087)	
Fund Balance - Beginning of Year			<u>8,163,637</u>	
Fund Balance - End of Year			<u>\$ 9,195,092</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,624,923	1,624,923	859,924	(764,999)
Charges for services	334,911	334,911	212,246	(122,665)
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	204,112	204,112	1,008,808	804,696
Total revenues	<u>2,163,946</u>	<u>2,163,946</u>	<u>2,080,978</u>	<u>(82,968)</u>
Expenditures:				
Current -				
Public safety				
Personal services	2,054,547	2,054,547	1,674,593	379,954
Other services and charges	530,369	655,701	326,095	329,606
Capital outlays	1,500,000	1,497,885	174,932	1,322,953
Total expenditures	<u>4,084,916</u>	<u>4,208,133</u>	<u>2,175,620</u>	<u>2,032,513</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(94,642)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			12,151	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>12,151</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses				(82,491)
Reconciling Items				
Changes Affected by Accrued Revenues			(11,436)	
Changes Affected by Accrued Expenditures			(14,131)	
Fund Balance - Beginning of Year			<u>3,071,731</u>	
Fund Balance - End of Year			<u>\$ 2,963,673</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	147,410	147,410
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>147,410</u>	<u>147,410</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>147,410</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			2,303	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>2,303</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			149,713	
Reconciling Items				
Changes Affected by Accrued Revenues			(4,943)	
Changes Affected by Accrued Expenditures			-	
Fund Balance - Beginning of Year			<u>896,430</u>	
Fund Balance - End of Year			<u>\$ 1,041,200</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, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	173,500	173,500	317,372	143,872
Interest	2,500	2,500	2,606	106
Miscellaneous	-	-	-	-
Total revenues	<u>176,000</u>	<u>176,000</u>	<u>319,978</u>	<u>143,978</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	97,478	97,478	74,584	22,894
Other services and charges	96,592	96,592	95,707	885
Capital outlays	-	-	-	-
Total expenditures	<u>194,070</u>	<u>194,070</u>	<u>170,291</u>	<u>23,779</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>149,687</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			149,687	
Reconciling Items				
Changes Affected by Accrued Revenues			(87,103)	
Changes Affected by Accrued Expenditures			2,773	
Fund Balance - Beginning of Year			<u>309,151</u>	
Fund Balance - End of Year			<u>\$ 374,508</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	6,747,167	6,747,167	7,108,791	361,624
Interest	50,000	50,000	58,024	8,024
Miscellaneous	-	-	-	-
Total revenues	<u>6,797,167</u>	<u>6,797,167</u>	<u>7,166,815</u>	<u>369,648</u>
Expenditures:				
Current -				
Public safety				
Personal services	1,136,644	1,136,644	831,619	305,025
Other services and charges	3,905,222	4,314,059	3,853,254	460,805
Capital outlays	<u>2,991,095</u>	<u>2,582,258</u>	<u>851,490</u>	<u>1,730,768</u>
Total expenditures	<u>8,032,961</u>	<u>8,032,961</u>	<u>5,536,363</u>	<u>2,496,598</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,630,452</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			1,630,452	
Reconciling Items				
Changes Affected by Accrued Revenues			(190,195)	
Changes Affected by Accrued Expenditures			(9,434)	
Fund Balance - Beginning of Year			<u>7,283,328</u>	
Fund Balance - End of Year			<u>\$ 8,714,151</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	596,537	1,070,958	658,040	(412,918)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>596,537</u>	<u>1,070,958</u>	<u>658,040</u>	<u>(412,918)</u>
Expenditures:				
Current -				
Public safety				
Personal services	527,225	539,970	502,091	37,879
Other services and charges	80,740	403,573	102,447	301,126
Capital outlays	-	-	-	-
Total expenditures	<u>607,965</u>	<u>943,543</u>	<u>604,538</u>	<u>339,005</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>53,502</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			508	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>508</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			54,010	
Reconciling Items				
Changes Affected by Accrued Revenues			78,181	
Changes Affected by Accrued Expenditures			(82,992)	
Fund Balance - Beginning of Year			<u>650,517</u>	
Fund Balance - End of Year			<u>\$ 699,716</u>	

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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 20,000	\$ 20,000	\$ 20,309	\$ 309
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,325</u>	<u>325</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	20,000	20,000	20,000	-
Capital outlays	-	-	-	-
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>325</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			13	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>13</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			338	
Reconciling Items				
Changes Affected by Accrued Revenues			(13)	
Changes Affected by Accrued Expenditures			-	
Fund Balance - Beginning of Year			<u>1,821</u>	
Fund Balance - End of Year			<u>\$ 2,146</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,249,122	\$ 1,249,122	\$ 1,266,482	\$ 17,360
Intergovernmental	52,298	52,298	77,188	24,890
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	18,412	18,412
Miscellaneous	-	-	-	-
Total revenues	<u>1,301,420</u>	<u>1,301,420</u>	<u>1,362,082</u>	<u>60,662</u>
Expenditures:				
Current -				
Sanitation				
Personal services	448,245	448,245	415,822	32,423
Other services and charges	834,342	836,342	738,382	97,960
Capital outlays	27,500	25,500	25,442	58
Total expenditures	<u>1,310,087</u>	<u>1,310,087</u>	<u>1,179,646</u>	<u>130,441</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>182,436</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)			182,436	
Expenditures and Other Financing Uses				
Reconciling Items				
Changes Affected by Accrued Revenues			(18,806)	
Changes Affected by Accrued Expenditures			(4,764)	
Fund Balance - Beginning of Year			<u>2,021,389</u>	
Fund Balance - End of Year			<u>\$ 2,180,255</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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	751,368	751,368	771,025	19,657
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>751,368</u>	<u>751,368</u>	<u>771,025</u>	<u>19,657</u>
Expenditures:				
Current-				
General Government				
Personal services	293,297	293,297	270,083	23,214
Other services and charges	458,071	458,071	320,792	137,279
Capital outlays	-	-	-	-
Total expenditures	<u>751,368</u>	<u>751,368</u>	<u>590,875</u>	<u>160,493</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>180,150</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			397	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>397</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			180,547	
Reconciling Items				
Changes Affected by Accrued Revenues			(397)	
Changes Affected by Accrued Expenditures			1,999	
Fund Balance - Beginning of Year			<u>641,294</u>	
Fund Balance - End of Year			<u>\$ 823,443</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, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	-	39,026	39,026
Miscellaneous	-	-	5,662,837	5,662,837
Total revenues	<u>-</u>	<u>-</u>	<u>5,701,863</u>	<u>5,701,863</u>
Expenditures:				
General Government				
Other services and charges	-	11,837,777	3,852,190	7,985,587
Debt Service-				
Principal retirement	-	-	-	-
Interest and other debt charges	-	-	-	-
Total expenditures	<u>-</u>	<u>11,837,777</u>	<u>3,852,190</u>	<u>7,985,587</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,849,673</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			4,811,072	
Transfers Out			<u>(1,208,664)</u>	
Total Other Financing Sources (Uses)			<u>3,602,408</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			5,452,081	
Reconciling Items				
Changes Affected by Accrued Revenues			27,519,032	
Changes Affected by Accrued Expenditures/Capital Outlay			(17,698,528)	
Fund Balance - Beginning of Year			<u>22,428,877</u>	
Fund Balance - End of Year			<u>\$ 37,701,462</u>	

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, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 41,597	\$ 41,597	\$ 46,310	\$ 4,713
Charges for services	-	-	-	-
Interest	-	-	174	174
Miscellaneous	246,849	246,849	183,097	(63,752)
Total revenues	<u>288,446</u>	<u>288,446</u>	<u>229,581</u>	<u>(58,865)</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	288,446	288,446	234,176	54,270
Capital outlays	-	-	-	-
Total expenditures	<u>288,446</u>	<u>288,446</u>	<u>234,176</u>	<u>54,270</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(4,595)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(4,595)	
Reconciling Items				
Changes Affected by Accrued Revenues			(110)	
Changes Affected by Accrued Expenditures			(436)	
Fund Balance - Beginning of Year			<u>187,099</u>	
Fund Balance - End of Year			<u>\$ 181,958</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, 2021

	Self-Funded Health Insurance	Liability Insurance	Total
ASSETS			
Cash	\$ 1,932,482	\$ 2,578,641	\$ 4,511,123
Investments	9,767,116	12,503,219	22,270,335
Accrued interest receivable	15,457	20,302	35,759
Prepaid expense	190,786	-	190,786
	<u>11,905,841</u>	<u>15,102,162</u>	<u>27,008,003</u>
Total current assets			
	<u>11,905,841</u>	<u>15,102,162</u>	<u>27,008,003</u>
LIABILITIES			
Accounts payable	2,245,875	273,040	2,518,915
Due to other funds	-	52,107	52,107
Claims and judgments	2,329,779	1,877,212	4,206,991
	<u>4,575,654</u>	<u>2,202,359</u>	<u>6,778,013</u>
Total current liabilities			
	<u>4,575,654</u>	<u>2,202,359</u>	<u>6,778,013</u>
Noncurrent liabilities:			
Claims and judgments	-	1,515,187	1,515,187
	<u>-</u>	<u>1,515,187</u>	<u>1,515,187</u>
Total noncurrent liabilities			
	<u>-</u>	<u>1,515,187</u>	<u>1,515,187</u>
Total liabilities	<u>4,575,654</u>	<u>3,717,546</u>	<u>8,293,200</u>
NET POSITION			
Unrestricted	7,330,187	11,384,616	18,714,803
Total net position	<u>\$ 7,330,187</u>	<u>\$ 11,384,616</u>	<u>\$ 18,714,803</u>

Ada County
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended September 30, 2021

	Self-Funded Health Insurance	Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 27,295,436	\$ 3,624,308	\$ 30,919,744
Total operating revenues	<u>27,295,436</u>	<u>3,624,308</u>	<u>30,919,744</u>
OPERATING EXPENSES			
Claims	23,917,535	(322,400)	23,595,135
Administration	<u>2,965,861</u>	<u>718,548</u>	<u>3,684,409</u>
Total operating expenses	<u>26,883,396</u>	<u>396,148</u>	<u>27,279,544</u>
Income (loss) before nonoperating income (expense) and transfers	<u>412,040</u>	<u>3,228,160</u>	<u>3,640,200</u>
NONOPERATING REVENUES (EXPENSES)			
Interest income	79,239	103,977	183,216
Net increase (decrease) in the fair value of investments	<u>(112,069)</u>	<u>(135,516)</u>	<u>(247,585)</u>
Total nonoperating income (expense)	<u>(32,830)</u>	<u>(31,539)</u>	<u>(64,369)</u>
Income (loss) before operating transfers	<u>379,210</u>	<u>3,196,621</u>	<u>3,575,831</u>
Transfers out	<u>-</u>	<u>(17,289)</u>	<u>(17,289)</u>
Change in net position	<u>379,210</u>	<u>3,179,332</u>	<u>3,558,542</u>
Total net position - beginning	<u>6,950,977</u>	<u>8,205,284</u>	<u>15,156,261</u>
Total net position - ending	<u>\$ 7,330,187</u>	<u>\$ 11,384,616</u>	<u>\$ 18,714,803</u>

Ada County
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2021

	Self-Funded Health Insurance	Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided to other funds	\$ 27,295,436	\$ 3,624,308	\$ 30,919,744
Cash paid to suppliers for goods and contracted services	<u>(26,660,267)</u>	<u>(1,932,726)</u>	<u>(28,592,993)</u>
Net cash provided by (used for) operating activities	<u>635,169</u>	<u>1,691,582</u>	<u>2,326,751</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer out	<u>-</u>	<u>(17,289)</u>	<u>(17,289)</u>
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(17,289)</u>	<u>(17,289)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Net (increase) decrease in investments	955,372	292,012	1,247,384
Interest income	<u>85,641</u>	<u>109,498</u>	<u>195,139</u>
Net cash provided by (used for) investing activities	<u>1,041,013</u>	<u>401,510</u>	<u>1,442,523</u>
Net increase (decrease) in cash	1,676,182	2,075,803	3,751,985
Cash, beginning of year	<u>256,300</u>	<u>502,838</u>	<u>759,138</u>
Cash, end of year	<u>\$ 1,932,482</u>	<u>\$ 2,578,641</u>	<u>\$ 4,511,123</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)	\$ 412,040	\$ 3,228,160	\$ 3,640,200
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Increase (decrease) in prepaid expense	(190,786)	-	(190,786)
(Increase) decrease due from other funds	-	-	-
Increase (decrease) in accounts payable	237,822	124,341	362,163
Increase (decrease) in due to other funds	-	(24,090)	(24,090)
Increase (decrease) in claims and judgments	176,093	(1,636,829)	(1,460,736)
Total adjustments	223,129	(1,536,578)	(1,313,449)
Net cash provided by (used for) operating activities	\$ 635,169	\$ 1,691,582	\$ 2,326,751

Noncash investing activities for governmental internal service funds were:

The net decrease in the fair value of investments for Self-Funded Health Insurance was \$112,069 for the year.
The net decrease in the fair value of investments for Liability Insurance was \$135,516 for the year.

CUSTODIAL FUNDS

Custodial 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.

Board of Community Guardians - to account for monies when the court orders an adult citizen, who can no longer care for themselves, make responsible decisions, manage their finances, or provide for their own basic needs, become a ward of the state.

Public Administrator - to account for all proceeds of estates of descendants who die without a will or a person to administer their estate.

Drug Forfeiture - to account for cash confiscated in drug related cases seized by law enforcement, then forfeited as being either proceeds or used to facilitate a drug related crime.

Flexible Spending – to account for employee contributions before taxes to be used for certain eligible health care expenses.

Ada County
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2021

	Custodial Funds									Total	
	State of Idaho	Special Taxing Districts	Unapportioned	Court Suspense	Restitution Accounts	Sheriff Accounts	Community Guardians	Public Administration	Drug Forfeitures	Flexible Spending	Custodial Funds
ASSETS											
Cash and cash equivalents	\$ 5,075,589	\$ 135,747	\$ 2,571,202	\$ 5,330,143	\$ 59,922	\$ 568,733	\$ 58,854	\$ 1,008,355	\$ 29,791	\$ 396,490	\$ 15,234,826
Accounts receivable	-	116,720	-	-	-	-	-	-	-	-	116,720
Total assets	<u>5,075,589</u>	<u>252,467</u>	<u>2,571,202</u>	<u>5,330,143</u>	<u>59,922</u>	<u>568,733</u>	<u>58,854</u>	<u>1,008,355</u>	<u>29,791</u>	<u>396,490</u>	<u>15,351,546</u>
LIABILITIES											
Accounts payable	5,073,938	21,738	-	118,568	-	-	-	-	-	-	5,214,244
Due to other agencies and units of government	-	-	2,571,201	5,136,747	-	-	-	-	-	-	7,707,948
Total liabilities	<u>5,073,938</u>	<u>21,738</u>	<u>2,571,201</u>	<u>5,255,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,922,192</u>
NET POSITION											
Restricted for:											
Individuals, organizations and											
other governments	1,651	230,729	1	74,828	59,922	568,733	58,854	1,008,355	29,791	396,490	2,429,354
Total net position	<u>\$ 1,651</u>	<u>\$ 230,729</u>	<u>\$ 1</u>	<u>\$ 74,828</u>	<u>\$ 59,922</u>	<u>\$ 568,733</u>	<u>\$ 58,854</u>	<u>\$ 1,008,355</u>	<u>\$ 29,791</u>	<u>\$ 396,490</u>	<u>\$ 2,429,354</u>

Ada County
Combining Statement of Changes In Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2021

	Custodial Funds										Total
	State of Idaho	Special Taxing Districts	Unapportioned	Court Suspense	Restitution Accounts	Sheriff Accounts	Community Guardians	Public Administration	Drug Forfeiture	Flexible Spending	Custodial Funds
ADDITIONS											
Property tax collections for other governments	\$ -	\$ 499,411,361	\$ 1,315,114,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,814,526,301
Licenses and permits collected for other governments	39,953,447	-	-	-	-	-	-	-	-	-	39,953,447
Fines, fees and forfeitures collected for other governments	-	1,217,841	-	20,250,525	-	-	-	-	-	-	21,468,366
Sales and use taxes collected for State	21,413,711	-	-	-	-	-	-	-	-	-	21,413,711
Sales and replacement taxes collected for other governments	-	9,289,513	-	-	-	-	-	-	-	-	9,289,513
Fines and fees collected for State	5,067,752	-	-	-	-	-	-	-	-	-	5,067,752
Court ordered											
Garnishments & writs of execution	-	-	-	-	-	15,081,255	-	-	-	-	15,081,255
Restitution	-	-	-	-	2,228,754	-	-	-	-	-	2,228,754
Wards	-	-	-	-	-	-	438,826	-	-	-	438,826
Bonds	-	-	-	550,692	-	-	-	-	-	-	550,692
Contributions by prisoners	-	-	-	-	-	2,213,776	-	-	-	-	2,213,776
Proceeds from estates	-	-	-	-	-	-	-	1,045,044	-	-	1,045,044
Miscellaneous	1,072,402	2,934,508	-	5	-	-	-	-	27,610	1,360,809	5,395,334
Total additions	67,507,312	512,853,223	1,315,114,940	20,801,222	2,228,754	17,295,031	438,826	1,045,044	27,610	1,360,809	1,938,672,771
DEDUCTIONS											
Payments of property taxes to other governments	-	512,883,426	1,315,114,939	20,805,411	-	-	-	-	-	-	1848803776
Payments to state	67,506,088	-	-	-	-	-	-	-	-	-	67,506,088
Payment to vendors	-	-	-	-	-	-	-	342,196	83,746	1,350,239	1,776,181
Payments to prisoners	-	-	-	-	-	2,173,986	-	-	-	-	2,173,986
Payments to victims	-	-	-	-	2,179,562	-	-	-	-	-	2,179,562
Payments of judgments	-	-	-	-	-	15,150,488	-	-	-	-	15,150,488
Payments on behalf of wards	-	-	-	-	-	-	416,854	-	-	-	416,854
Total deductions	67,506,088	512,883,426	1,315,114,939	20,805,411	2,179,562	17,324,474	416,854	342,196	83,746	1,350,239	1,938,006,935
Net increase (decrease) in net position	1,224	(30,203)	1	(4,189)	49,192	(29,443)	21,972	702,848	(56,136)	10,570	665,836
Net position, beginning of year as restated	427	260,932	-	79,017	10,730	598,176	36,882	305,507	85,927	385,920	1,763,518
Net position, end of year	\$ 1,651	\$ 230,729	\$ 1	\$ 74,828	\$ 59,922	\$ 568,733	\$ 58,854	\$ 1,008,355	\$ 29,791	\$ 396,490	\$ 2,429,354

STATISTICAL SECTION

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

<u>Contents</u>	<u>Pages</u>
Financial Trends (Schedules 1 – 4) <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	109-114
Revenue Capacity (Schedules 5 – 8) <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	115-118
Debt Capacity (1) (Schedules 9 – 13) <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	119-123
Demographic and Economic Information (Schedules 14 – 15) <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	124-125
Operating Information (Schedules 16 – 18) <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	126-128

(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 annual comprehensive 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			
	2012	2013	2014	2015
Governmental activities				
Net investment in capital assets	\$ 91,217,513	\$ 92,839,305	\$ 89,996,230	\$ 124,827,095
Restricted	14,257,039	17,750,742	20,756,482	20,474,373
Unrestricted	119,908,182	108,470,768	102,133,803	28,916,881
Total governmental activities net position	<u>\$ 225,382,734</u>	<u>\$ 219,060,815</u>	<u>\$ 212,886,515</u>	<u>\$ 174,218,349</u>
Business-type activities				
Net investment in capital assets	\$ 47,883,817	\$ 47,274,745	\$ 49,929,979	\$ 51,974,692
Unrestricted	8,015,689	12,457,323	13,434,235	10,373,881
Total business-type activities net position	<u>\$ 55,899,506</u>	<u>\$ 59,732,068</u>	<u>\$ 63,364,214</u>	<u>\$ 62,348,573</u>
Primary government				
Net investment in capital assets	\$ 139,101,330	\$ 140,114,050	\$ 139,926,209	\$ 176,801,787
Restricted	14,257,039	17,750,742	20,756,482	20,474,373
Unrestricted	127,923,871	120,928,091	115,568,038	39,290,762
Total primary government net position	<u>\$ 281,282,240</u>	<u>\$ 278,792,883</u>	<u>\$ 276,250,729</u>	<u>\$ 236,566,922</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 130,658,570	\$ 131,612,109	\$ 128,663,483	\$ 124,812,980	\$ 126,269,879	\$ 137,655,735
18,839,933	18,262,221	21,722,911	21,555,549	22,955,524	25,026,066
38,704,701	49,289,166	66,994,817	82,212,278	90,842,714	113,509,710
<u>\$ 188,203,204</u>	<u>\$ 199,163,496</u>	<u>\$ 217,381,211</u>	<u>\$ 228,580,807</u>	<u>\$ 240,068,117</u>	<u>\$ 276,191,511</u>
\$ 51,178,122	\$ 50,632,060	\$ 58,003,482	\$ 62,373,167	\$ 63,766,196	\$ 59,123,756
14,604,148	21,009,841	18,627,178	19,162,818	22,116,822	34,988,556
<u>\$ 65,782,270</u>	<u>\$ 71,641,901</u>	<u>\$ 76,630,660</u>	<u>\$ 81,535,985</u>	<u>\$ 85,883,018</u>	<u>\$ 94,112,312</u>
\$ 181,836,692	\$ 182,244,169	\$ 186,666,965	\$ 187,186,147	\$ 190,036,075	\$ 196,779,491
18,839,933	18,262,221	21,722,911	21,555,549	22,955,524	25,026,066
53,308,849	70,299,007	85,621,995	101,375,096	112,959,536	148,498,266
<u>\$ 253,985,474</u>	<u>\$ 270,805,397</u>	<u>\$ 294,011,871</u>	<u>\$ 310,116,792</u>	<u>\$ 325,951,135</u>	<u>\$ 370,303,823</u>

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

	Fiscal Year			
	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	\$ 61,484,228	\$ 64,960,121	\$ 67,640,517	\$ 68,562,477
Public safety	69,645,805	70,515,247	76,746,769	72,847,031
Sanitation	2,177,501	2,270,585	2,231,017	2,179,381
Health and Welfare	10,458,674	11,565,125	9,356,800	8,217,181
Recreational & Cultural	933,979	962,831	1,309,584	1,062,997
Community infrastructure	-	-	-	246,330
Interest on long-term debt	2,022,206	1,885,319	1,687,617	1,041,490
Total governmental activities expenses	<u>146,722,393</u>	<u>152,159,228</u>	<u>158,972,304</u>	<u>154,156,887</u>
Business-type Activities:				
Emergency Medical Services	11,467,618	11,499,514	12,703,334	12,350,119
Solid Waste Management	5,542,775	8,841,434	9,230,298	12,820,260
Western Idaho Fair	3,842,484	4,144,628	4,194,142	4,139,887
Billing Services	4,276,903	4,510,682	4,624,633	4,870,951
Total Business-type Activities Expenses	<u>25,129,780</u>	<u>28,996,258</u>	<u>30,752,407</u>	<u>34,181,217</u>
Total Primary Government Expenses	<u>\$ 171,852,173</u>	<u>\$ 181,155,486</u>	<u>\$ 189,724,711</u>	<u>\$ 188,338,104</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 10,420,478	\$ 11,217,971	\$ 10,865,803	\$ 11,619,898
Sanitation	433,674	433,548	251,487	263,898
Public safety	21,155,331	21,263,277	21,155,720	21,004,133
Health and welfare	-	-	-	-
Recreational and cultural	299,805	277,457	263,811	285,696
Operating grants and contributions	4,817,043	4,166,600	5,179,449	3,489,218
Capital grants and contributions	172,020	352,986	112,856	24,985
Total governmental activities program revenues	<u>37,298,351</u>	<u>37,711,839</u>	<u>37,829,126</u>	<u>36,687,828</u>
Business-type Activities:				
Charges for services:				
Emergency Medical Services	7,662,036	8,229,702	7,817,428	9,014,090
Solid Waste Management	10,652,812	10,901,172	11,794,940	13,790,499
Western Idaho Fair	3,779,678	4,205,818	4,534,944	4,644,525
Billing Services	4,453,337	4,750,930	4,901,857	4,792,493
Operating grants and contributions	39,172	10,110	80,158	8,098
Capital grants and contributions	-	133,573	-	-
Total business-type activities program revenues	<u>26,587,035</u>	<u>28,231,305</u>	<u>29,129,327</u>	<u>32,249,705</u>
Total primary government program revenues	<u>\$ 63,885,386</u>	<u>\$ 65,943,144</u>	<u>\$ 66,958,453</u>	<u>\$ 68,937,533</u>
Net (Expense)/Revenue				
Governmental activities	\$ (109,424,042)	\$ (114,447,389)	\$ (121,143,178)	\$ (117,469,059)
Business-type Activities	1,457,255	(764,953)	(1,623,080)	(1,931,512)
Total primary government net expense	<u>\$ (107,966,787)</u>	<u>\$ (115,212,342)</u>	<u>\$ (122,766,258)</u>	<u>\$ (119,400,571)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 83,732,818	\$ 84,799,902	\$ 88,389,228	\$ 95,405,170
Sales taxes	14,228,023	15,546,807	16,507,820	18,063,881
Unrestricted grants and contributions	5,201,959	5,386,445	6,229,150	8,107,851
Investment earnings	2,073,274	67,983	1,453,216	1,438,120
Miscellaneous	2,092,009	2,324,333	2,389,464	2,036,803
Transfers	-	-	-	(94,116)
Total governmental activities	<u>107,328,083</u>	<u>108,125,470</u>	<u>114,968,878</u>	<u>124,957,709</u>
Business-type Activities:				
Taxes				
Property Taxes	4,309,024	4,444,168	4,602,005	4,877,345
Sales taxes	163,094	177,636	225,723	244,505
Unrestricted grants and contributions	-	-	-	-
Investment earnings	287,237	(24,289)	259,026	397,117
Miscellaneous	4,000	-	168,472	162,921
Transfers	-	-	-	94,116
Total Business-type activities	<u>4,763,355</u>	<u>4,597,515</u>	<u>5,255,226</u>	<u>5,776,004</u>
Total primary government	<u>\$ 112,091,438</u>	<u>\$ 112,722,985</u>	<u>\$ 120,224,104</u>	<u>\$ 130,733,713</u>
Change in Net Position				
Governmental activities	\$ (2,095,959)	\$ (6,321,919)	\$ (6,174,300)	\$ 7,488,650
Business-type activities	6,220,610	3,832,562	3,632,146	3,844,492
Total primary government	<u>\$ 4,124,651</u>	<u>\$ (2,489,357)</u>	<u>\$ (2,542,154)</u>	<u>\$ 11,333,142</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 73,729,926	\$ 78,972,201	\$ 81,131,163	\$ 90,955,638	\$ 106,204,602	\$ 99,415,625
75,584,632	81,115,210	85,926,148	98,259,839	110,088,287	99,062,663
2,419,442	2,623,630	2,508,139	2,625,139	2,980,906	2,807,278
10,190,785	9,810,678	11,156,859	11,927,361	11,809,397	14,707,147
1,085,473	1,037,225	1,337,544	1,471,166	1,806,417	1,371,644
54,065	433,442	866,807	308,848	417,368	17,994
30,321	64,008	144,490	162,624	179,964	1,003,026
<u>163,094,644</u>	<u>174,056,394</u>	<u>183,071,150</u>	<u>205,710,615</u>	<u>233,486,941</u>	<u>218,385,377</u>
13,309,813	14,184,643	15,326,106	16,642,912	18,098,962	16,047,600
12,844,692	9,997,474	10,100,328	11,074,010	10,213,693	13,021,696
4,481,978	4,533,638	4,760,016	4,878,088	2,824,412	5,075,739
4,963,713	5,271,761	5,412,064	5,552,349	6,186,051	6,036,917
35,600,196	33,987,516	35,598,514	38,147,359	37,323,118	40,181,952
<u>\$ 198,694,840</u>	<u>\$ 208,043,910</u>	<u>\$ 218,669,664</u>	<u>\$ 243,857,974</u>	<u>\$ 270,810,059</u>	<u>\$ 258,567,329</u>
\$ 11,706,122	\$ 11,871,451	\$ 12,468,981	\$ 12,687,153	\$ 13,669,246	\$ 15,336,956
241,122	278,152	300,000	317,705	331,615	351,911
21,985,540	23,202,836	23,779,722	26,414,347	27,835,793	25,895,514
-	-	937,992	994,776	1,284,288	1,098,027
290,026	255,584	336,293	415,705	411,135	474,829
5,513,005	3,526,140	6,087,827	3,147,612	13,617,960	30,758,342
81,213	25,377	24,376	483,883	876,697	653,388
<u>39,817,028</u>	<u>39,159,540</u>	<u>43,935,191</u>	<u>44,461,181</u>	<u>58,026,734</u>	<u>74,568,967</u>
9,604,435	9,555,473	9,440,843	10,032,109	10,469,193	10,873,745
13,691,925	13,849,480	13,045,762	13,360,539	14,159,983	16,157,791
4,923,187	4,897,722	5,464,612	5,716,222	1,561,619	6,592,005
4,878,682	5,100,362	5,090,241	5,927,366	6,334,548	6,658,220
18,751	-	17,862	57,652	268,279	547,573
98,898	-	201,542	100,771	348,126	30,000
33,215,878	33,403,037	33,260,862	35,194,659	33,141,748	40,859,334
<u>\$ 73,032,906</u>	<u>\$ 72,562,577</u>	<u>\$ 77,196,053</u>	<u>\$ 79,655,840</u>	<u>\$ 91,168,482</u>	<u>\$ 115,428,301</u>
\$ (123,277,616)	\$ (134,896,854)	\$ (139,135,959)	\$ (161,249,434)	\$ (175,460,207)	\$ (143,816,410)
(2,384,318)	(584,479)	(2,337,652)	(2,952,700)	(4,181,370)	677,382
<u>\$ (125,661,934)</u>	<u>\$ (135,481,333)</u>	<u>\$ (141,473,611)</u>	<u>\$ (164,202,134)</u>	<u>\$ (179,641,577)</u>	<u>\$ (143,139,028)</u>
\$ 105,408,001	\$ 111,912,751	\$ 120,648,574	\$ 129,149,791	\$ 142,904,511	\$ 132,853,099
19,569,920	20,987,936	23,132,836	24,899,754	27,007,845	33,389,322
8,412,292	8,942,389	9,198,415	10,017,395	10,255,785	11,416,576
929,258	1,469,878	2,794,659	6,017,269	4,653,618	(246,940)
2,943,000	2,544,192	1,664,863	2,189,821	2,125,758	2,742,475
-	-	(85,673)	175,000	-	-
<u>137,262,471</u>	<u>145,857,146</u>	<u>157,353,674</u>	<u>172,449,030</u>	<u>186,947,517</u>	<u>180,154,532</u>
5,167,523	5,513,153	5,878,613	6,293,016	6,745,664	7,207,673
264,390	283,614	310,797	340,702	359,848	444,647
-	903	-	-	-	-
264,474	402,101	795,952	1,465,125	1,125,093	(93,789)
121,628	244,339	255,376	(65,818)	297,798	(6,619)
-	-	85,673	(175,000)	-	-
5,818,015	6,444,110	7,326,411	7,858,025	8,528,403	7,551,912
<u>\$ 143,080,486</u>	<u>\$ 152,301,256</u>	<u>\$ 164,680,085</u>	<u>\$ 180,307,055</u>	<u>\$ 195,475,920</u>	<u>\$ 187,706,444</u>
\$ 13,984,855	\$ 10,960,292	\$ 18,217,715	\$ 11,199,596	\$ 11,487,310	\$ 36,338,122
3,433,697	5,859,631	4,988,759	4,905,325	4,347,033	8,229,294
<u>\$ 17,418,552</u>	<u>\$ 16,819,923</u>	<u>\$ 23,206,474</u>	<u>\$ 16,104,921</u>	<u>\$ 15,834,343</u>	<u>\$ 44,567,416</u>

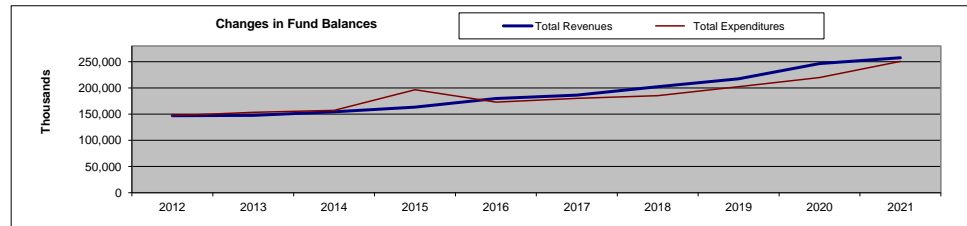
Schedule 3
 Ada County
 Fund Balances, Governmental Funds,
 Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Restricted	\$ 2,993,967	\$ 3,271,693	\$ 3,589,336	\$ 3,708,927	\$ 3,000,788	\$ 3,432,565	\$ 5,192,751	\$ 4,015,293	\$ 5,379,008	\$ 4,863,414
Assigned	14,482,549	12,343,887	11,722,166	6,738,955	2,531,349	798,116	3,751,330	3,625,727	5,465,815	17,282,739
Unassigned	33,073,659	29,669,216	29,335,340	36,560,866	48,591,519	54,743,067	54,726,619	68,164,169	88,566,075	96,231,941
Total general fund	<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>	<u>\$ 99,410,898</u>	<u>\$ 118,378,094</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	11,276,393	14,527,376	17,233,161	16,847,481	15,935,589	14,909,678	16,614,155	17,629,976	17,687,331	20,298,737
Assigned	69,094,990	63,552,623	58,427,895	23,100,174	24,494,268	29,424,760	40,649,670	42,624,007	45,553,474	63,126,205
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 63,240,805</u>	<u>\$ 83,424,942</u>
Grand Total Governmental Funds	<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>	<u>\$ 162,651,703</u>	<u>\$ 201,803,036</u>

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

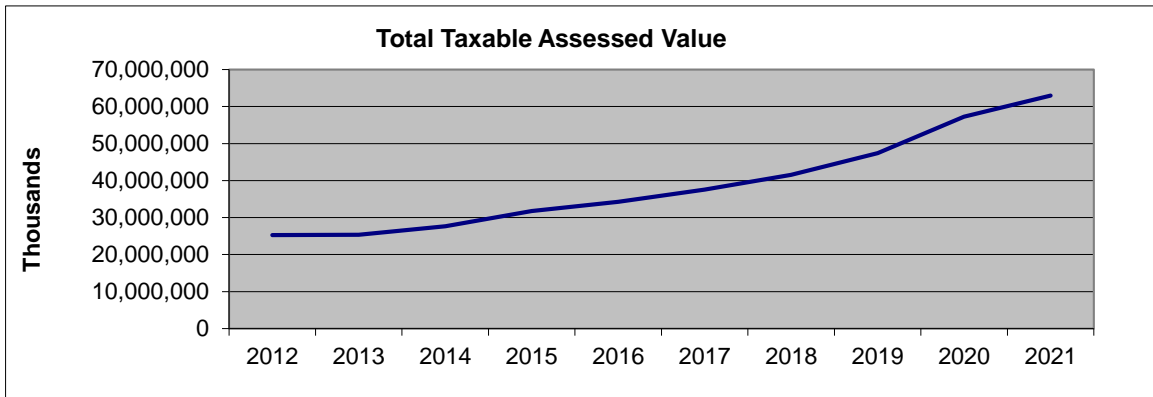
	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Property Taxes	\$ 84,460,830	\$ 85,200,788	\$ 88,696,710	\$ 95,513,597	\$ 105,463,900	\$ 112,136,352	\$ 120,688,701	\$ 128,964,011	\$ 142,741,282	\$ 133,152,036
Licenses and Permits	1,451,436	1,459,086	1,408,659	1,631,087	1,593,531	1,592,041	1,512,897	1,730,027	1,502,556	1,848,117
Intergovernmental	24,419,045	25,452,838	28,029,275	29,685,935	33,576,430	33,481,842	38,443,454	38,548,644	51,758,287	76,217,628
Charges for Services	30,065,568	31,121,804	30,475,153	30,968,602	31,804,842	33,666,842	34,958,554	37,076,575	40,819,404	40,047,350
Fines and Forfeitures	1,365,628	1,513,577	1,370,067	1,220,426	1,591,675	1,220,846	1,351,537	2,023,084	1,210,117	1,261,770
Miscellaneous	3,262,916	2,609,493	2,973,952	2,764,306	4,881,554	2,918,134	3,047,629	3,863,088	4,292,912	5,221,344
Interest Income	1,856,012	1,627,736	1,520,777	(221,739)	771,053	1,383,670	2,810,452	4,301,163	3,175,995	1,395,240
Net Change in Fair Value of Investments	61,090	(1,518,931)	(189,448)	1,440,765	(10,089)	(136,946)	(405,402)	821,559	853,651	(1,577,811)
Total Revenues	146,942,525	147,466,391	154,285,145	163,002,979	179,672,896	186,262,781	202,407,822	217,328,151	246,354,204	257,565,674
Expenditures										
General Government	55,684,557	59,656,125	62,959,158	65,622,107	70,381,890	73,429,491	77,276,518	84,689,972	93,420,361	100,864,275
Public Safety	64,698,759	67,345,531	73,853,150	74,332,774	80,942,450	80,316,453	84,011,812	93,264,213	96,558,111	104,380,533
Sanitation	1,972,854	1,995,693	1,965,653	2,013,518	2,212,704	2,408,695	2,249,441	2,308,217	2,519,102	2,651,046
Recreational and Cultural	578,605	601,178	748,768	790,690	794,274	749,429	1,083,781	1,079,203	1,339,491	1,143,377
Health and Welfare	10,458,699	11,599,625	9,429,769	8,307,923	10,522,854	9,890,770	11,246,632	12,167,390	11,910,923	14,788,484
Community Infrastructure	-	-	-	321,213	564,338	644,523	1,264,416	685,622	434,868	47,994
Capital Outlay	8,850,103	7,321,002	3,054,923	8,599,680	7,489,687	12,593,254	7,912,451	7,216,531	12,555,040	24,843,436
Debt Service										
Interest	2,043,022	1,911,736	1,716,213	1,326,598	25,802	56,955	142,892	162,884	879,200	1,118,371
Principal	2,665,000	3,025,000	3,330,000	35,350,000	431	115,056	125,527	887,734	180,362	759,419
Total expenditures	146,951,599	153,455,890	157,057,634	196,664,503	172,934,430	180,204,626	185,313,470	202,461,766	219,797,458	250,596,935
Excess of revenues over (under) expenditures	(9,074)	(5,989,499)	(2,772,489)	(33,661,524)	6,738,466	6,058,155	17,094,352	14,866,385	26,556,746	6,968,739
Other Financing Sources (Uses)										
Transfers in	8,029,146	1,312,238	4,685,387	15,139,240	7,678,113	12,237,816	12,344,310	6,704,742	8,778,554	5,968,807
Transfers out	(9,979,584)	(2,879,502)	(4,969,795)	(15,210,011)	(7,635,449)	(12,203,933)	(12,376,323)	(6,446,480)	(8,742,769)	(5,951,518)
Issuance of debt	-	-	-	380,800	-	1,184,800	564,000	-	-	32,379,993
Proceeds from capital lease	-	-	-	-	815,980	1,477,835	-	-	-	-
Total other financing sources (uses)	(1,950,438)	(1,567,264)	(284,408)	310,029	858,644	2,696,518	531,987	258,262	35,785	32,397,282
Net change in fund balances	\$ (1,959,512)	\$ (7,556,763)	\$ (3,056,897)	\$ (33,351,495)	\$ 7,597,110	\$ 8,754,673	\$ 17,626,339	\$ 15,124,647	\$ 26,592,531	\$ 39,366,021
Debt service as a percentage of noncapital expenditures (1)	3.4%	3.4%	3.3%	19.5%	0.0%	0.1%	0.2%	0.5%	0.5%	0.8%

(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 ⁽¹⁾
 Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Real Property	⁽³⁾ Personal Property	Mobile Home Property	Public Utilities	Total Actual Value	⁽²⁾ Less: Homeowner Tax Exemption	Total Taxable Assessed Value	Total Direct Tax Rate
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
2020	67,038,582	1,186,790	85,899	850,925	69,162,196	11,870,810	57,291,386	2.80
2021	73,048,782	1,209,073	100,456	930,703	75,289,014	12,325,438	62,963,577	2.39



Notes:

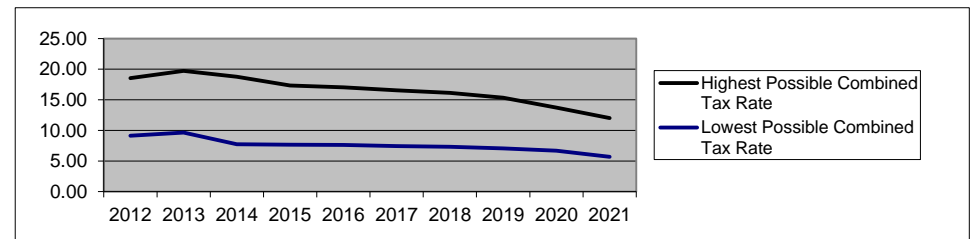
- (1) Property is assessed at 100% of actual value; therefore, the assessed values are equal to actual value.
- (2) An initiative was passed by the Idaho electorate in 1983 which exempts certain taxable assessed value by 50% or \$50,000, whichever is less. By special session in 2006, the \$50,000 was 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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County direct rates										
General	\$ 3.32	\$ 3.36	\$ 3.20	\$ 3.02	\$ 3.11	\$ 3.02	\$ 2.95	\$ 2.76	\$ 2.55	\$ 2.15
Emergency Medical Services	0.17	0.18	0.17	0.14	0.15	0.14	0.13	0.13	0.12	0.12
Pest Extermination	0.17	0.16	0.16	0.16	0.15	0.15	0.15	0.14	0.11	0.10
Mosquito Abatement	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.02	0.02
Total Direct rate	3.70	3.74	3.56	3.35	3.44	3.34	3.26	3.06	2.80	2.39
Ada County Highway district rate	1.29	1.29	1.19	1.08	1.01	0.96	0.92	0.86	0.77	0.70
City rates										
Boise	7.78	8.32	8.04	7.48	7.35	7.13	7.12	6.60	5.70	4.47
Eagle	1.01	1.01	0.86	0.86	1.02	0.98	0.89	0.83	0.76	0.71
Garden City	4.06	4.24	3.93	3.72	3.64	3.57	3.46	3.27	3.07	1.89
Kuna	3.63	4.01	3.74	3.20	3.12	3.02	2.96	2.74	2.37	2.17
Meridian	4.48	4.55	4.26	4.01	3.94	3.81	3.70	3.47	3.08	2.23
Star	3.58	3.49	3.00	2.51	2.19	1.91	1.69	1.53	1.31	1.25
Average of the 6 City rates	4.09	4.27	3.97	3.63	3.54	3.40	3.30	3.07	2.72	2.12
School district rates ⁽¹⁾										
College of Western Idaho	0.18	0.19	0.18	0.17	0.16	0.16	0.15	0.14	0.13	0.12
Boise Ind School Dist #1	5.50	6.11	5.71	5.23	5.05	4.93	4.66	4.66	4.28	4.29
West Ada Jt School Dist #2	3.40	4.60	4.64	4.09	4.22	4.02	3.77	3.67	3.51	2.38
Kuna Jt School Dist #3	4.79	7.86	7.41	6.65	6.17	5.00	5.00	5.00	4.88	4.08
Melba Jt School Dist #136	5.51	4.46	2.85	3.08	3.02	3.02	3.02	3.02	3.02	3.02
Average Rate of 8 Fire districts	2.09	2.11	2.08	1.94	1.90	1.79	1.76	1.66	1.49	1.47
Average Rate of 3 Library districts	0.66	0.66	0.66	0.60	0.58	0.57	0.54	0.50	0.47	0.45
Average Rate of 7 Cemetery districts	0.08	0.08	0.08	0.08	0.07	0.07	0.06	0.06	0.05	0.05
Average Rate of 2 Sewer districts ⁽²⁾	1.62	1.68	1.48	0.47	0.46	0.44	0.42	0.40	0.35	0.34
Average Rate of Miscellaneous districts	0.11	0.12	0.12	0.11	0.11	0.11	0.10	0.10	0.08	0.07
Highest Possible Combined Tax Rate	18.53	19.72	18.76	17.35	17.04	16.54	16.14	15.34	13.71	12.01
Lowest Possible Combined Tax Rate	9.14	9.64	7.75	7.66	7.61	7.44	7.32	7.04	6.69	5.68

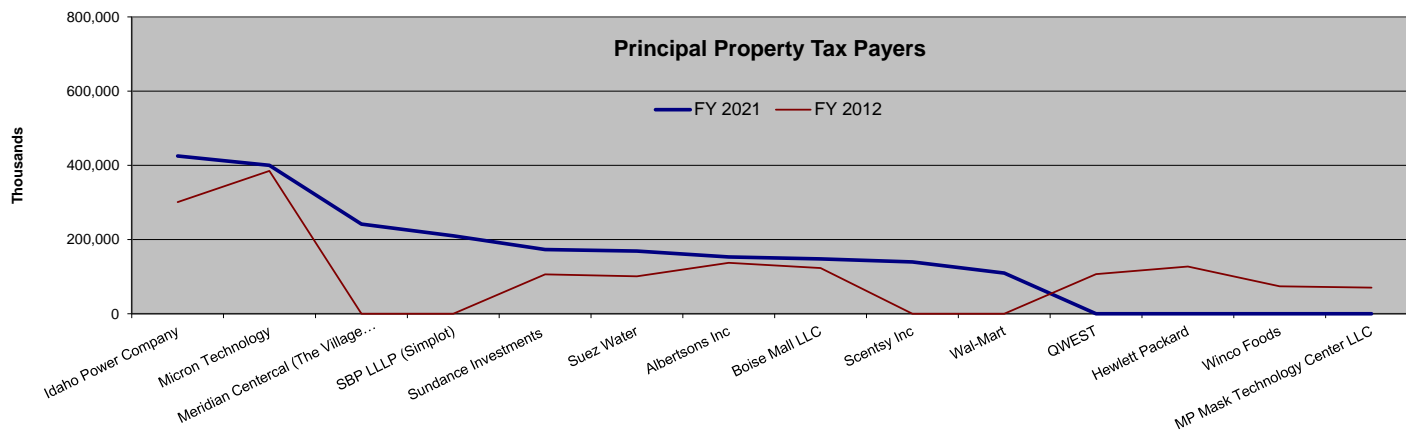
(1) By special Idaho legislative session in 2006, funding for all School District's Maintenance & Operations changed it's revenue source from levy to a one cent state sales tax increase. Also, public support for tax relief caused other Districts to request lower funding amounts.

(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

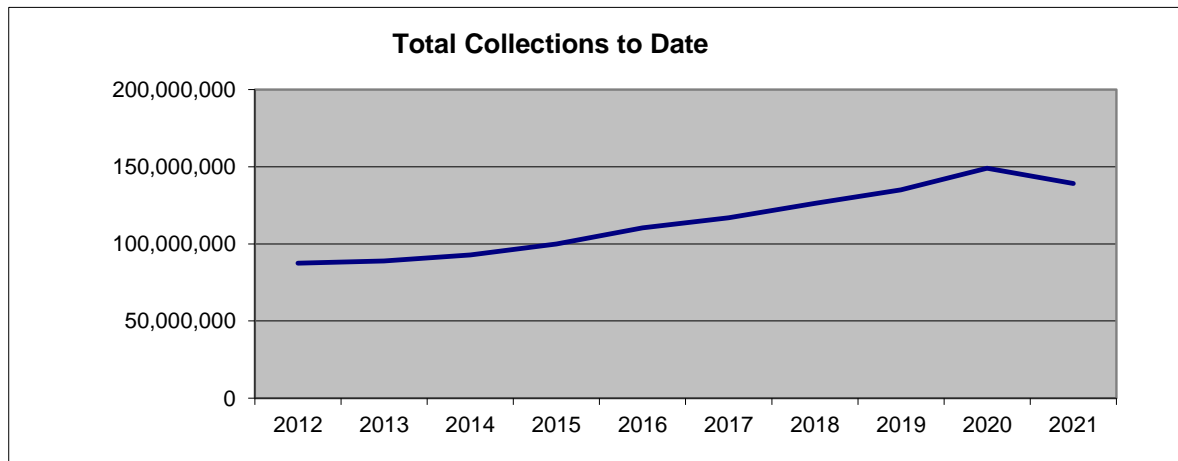
Tax Payer	Type of Business	Fiscal Year 2021			Fiscal Year 2012		
		Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value
Idaho Power Company	Electric Utility	\$ 425,146,253	1	0.68 %	\$ 300,682,648	2	1.19 %
Micron Technology	Electronics Manufacturer	400,000,000	2	0.64	385,014,800	1	1.52
Meridian Centercal (The Village at Meridian)	Real Estate Holding	241,523,400	3	0.38	-----	----	----
SBP LLLP (Simplot)	Corporate Office	209,736,200	4	0.33	-----	----	----
Sundance Investments	Commercial Construction	172,888,800	5	0.27	106,068,800	7	0.42
Suez Water	Water Utility	168,709,369	6	0.27	101,085,694	8	0.40
Albertsons Inc	Retail Grocery	153,265,600	7	0.24	137,389,700	3	----
Boise Mall LLC	Real Estate Holding	147,838,500	8	0.23	123,128,900	5	0.49
Scentsy Inc	Manufacturer	139,641,300	9	0.22	-----	----	----
Wal-Mart	Retail Grocery	109,504,300	10	0.17	-----	----	----
Hewlett Packard	Electronics Manufacturer	----- ⁽¹⁾	----	----	127,382,300	4	0.50
QWEST	Telephone Utility	----- ⁽¹⁾	----	----	106,782,294	6	0.42
Winco Foods	Retail Grocery	----- ⁽¹⁾	----	----	73,801,700	9	0.29
MP Mask Technology Center LLC	Electronics Manufacturer	----- ⁽¹⁾	----	----	70,579,500	10	0.28
Ten Largest Taxpayers		2,168,253,722		3.44 %	1,531,916,336		5.52 %
All Other Taxpayers		60,795,323,323		96.56 %	23,733,765,542		94.48 %
Total Ada County Market Valuation		<u>\$ 62,963,577,045</u>		<u>100.00 %</u>	<u>\$ 25,265,681,878</u>		<u>100.00 %</u>



(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
2012	\$ 87,718,521	\$ 86,245,350	98.32 %	\$ 1,245,370	\$ 87,490,720	99.74 %
2013	89,114,534	87,818,040	98.55	1,050,020	88,868,060	99.72
2014	92,962,182	91,874,310	98.83	903,622	92,777,932	99.80
2015	100,147,405	99,030,085	98.88	848,289	99,878,374	99.73
2016	110,560,776	109,522,351	99.06	852,666	110,375,017	99.83
2017	117,322,818	116,361,071	99.18	626,034	116,987,105	99.71
2018	126,494,096	125,499,157	99.21	711,130	126,210,287	99.78
2019	135,318,646	134,262,647	99.22	714,315	134,976,962	99.75
2020	149,551,434	148,291,564	99.16	734,828	149,026,392	99.65
2021	139,937,026	139,033,581	99.35	-	139,033,581	99.35



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

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
	Gross Bonded Debt ⁽³⁾	Capital Leases ⁽¹⁾	Gross Bonded Debt	Capital Leases			
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
2020	2,357	361	-	4,851	7,569	0.03	16
2021	2,322	31,815	-	4,181	38,318	0.14	78

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

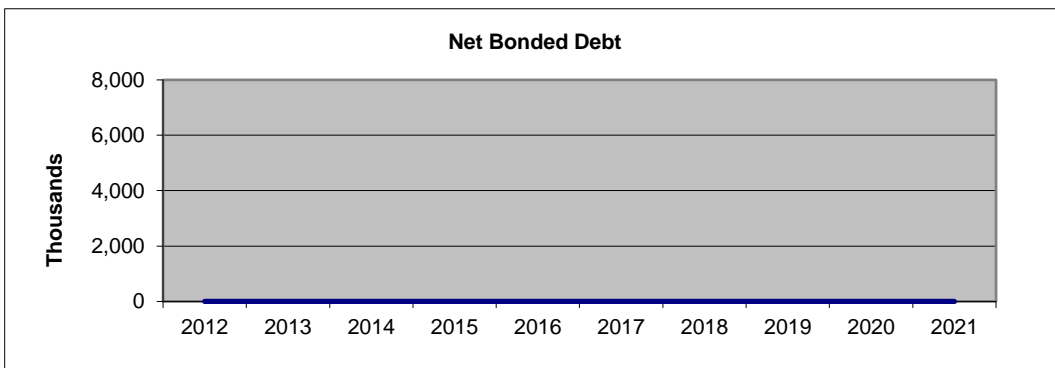
(1) In fiscal 2000, the county entered into the Court Complex Lease Agreement for 30 years of one year leases. In fiscal 2005, the Court Complex Lease Agreement was renegotiated, resulting in a revised 23-year term of one year leases. In 2015, the bonds CCDC held related to this lease were called and 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. In fiscal 2021, the County entered into the coroner facility lease agreement of 30 years of one year leases.

(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 ⁽¹⁾ of Property	Per Capita ⁽²⁾
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
2020	0	0	0	0.00	0
2021	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, 2021
 (dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Overlapping Debt
<i>Overlapping Bonded Indebtedness:</i>			
Ada County	\$ 31,815	100.000 %	\$ 31,815
College of Western Idaho	11,390	78.211 %	8,908
School District No. 1	153,224	99.998 %	153,221
School District No. 2	123,030	99.095 %	121,916
School District No. 3	40,525	86.628 %	35,106
School District No. 136J	6,370	13.260 %	845
Boise City	90,593	100.000 %	90,593
Eagle City	450	100.000 %	450
Garden City	295	100.000 %	295
Eagle Sewer	8,465	100.000 %	8,465
Star Fire	3,756	83.218 %	3,126
Harris Ranch Community Infrastructure District (CID)	16,538	100.000 %	16,538
Avimor Community Infrastructure District (CID)	2,322	100.000 %	2,322
Capital City Development Corporation (CCDC) Urban Renewal	11,715	100.000 %	11,715
Meridian Development Corporation Urban Renewal	41	100.000 %	41
	<u>500,529</u>		<u>485,356</u>
Total direct and overlapping debt	<u>\$ 500,529</u>		<u>\$ 485,356</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 2021
Maximum Property Tax for Ada County Governmental Funds		\$ 157,638
Debt Limit (could exceed above with 2/3 vote of qualified electors)		\$ 157,638
General obligation bonds		-
Less: amount set aside for repayment of debt		-
Total net debt applicable to limit		-
Legal debt margin		<u>\$ 157,638</u>

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit ⁽¹⁾	\$ 98,566	\$ 101,987	\$ 106,086	\$ 111,279	\$ 116,824	\$ 123,751	\$ 130,799	\$ 138,874	\$ 148,153	\$ 157,638
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<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>	<u>\$ 148,153</u>	<u>\$ 157,638</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)

Courthouse Corridor Capital Lease												
Fiscal Year	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	
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 ⁽¹⁾	-	-	500	201	499	(4,000)	(2,800)	-	(2,800)	3,330	1,716	-0.55
2015 ⁽²⁾	-	-	-	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
2020	-	-	-	-	-	-	-	-	-	-	-	0.00
2021	-	-	-	-	-	-	-	-	-	-	-	0.00

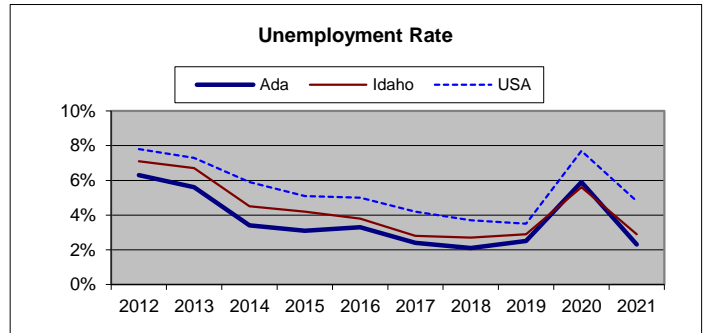
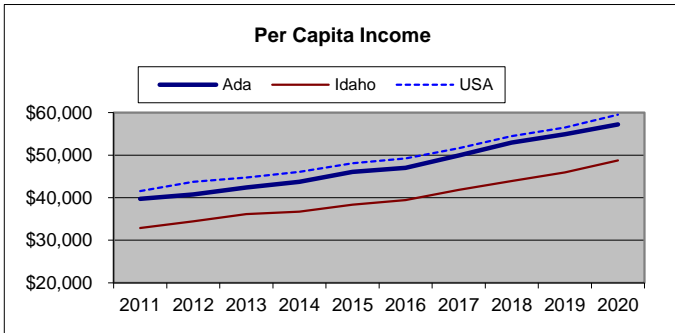
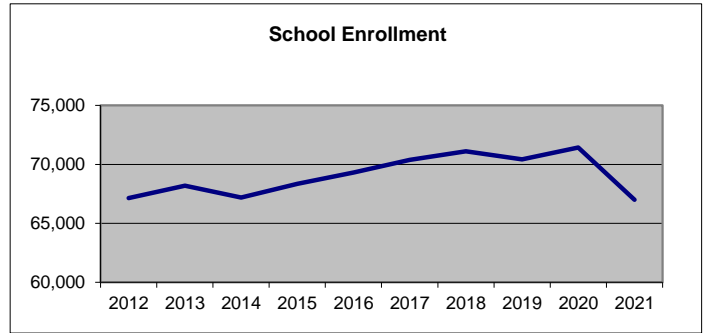
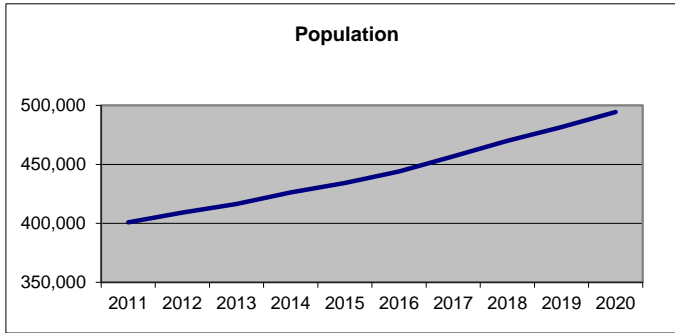
Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Ada County's planned transfer back to the General Fund begins; payoff of lease August 15, 2015.

(2) Ada County paid off lease August 15, 2015; transfer back to General Fund complete.

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

Calendar Year	Population ⁽¹⁾	Personal Income <i>(in thousands of dollars)</i> ⁽¹⁾	Per Capita Personal Income ⁽¹⁾	Median Age	Fiscal Year	School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
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
2019	481,587	26,437,103	54,896	36.7	2020	71,428	5.9
2020	494,399	28,287,194	57,215	37.0	2021	66,998	2.3



Notes:

Calendar Year is from January to December. For example, the last Calendar Year shown above (2019) is from 1/1/19 - 12/31/19.

Fiscal Year is from October to September. For example, the last Fiscal Year shown above (2020) is from 10/1/19 - 9/30/20.

Sources:

(1) Bureau of Economic Accounts (BEA) for 2019, release date November 17, 2020.

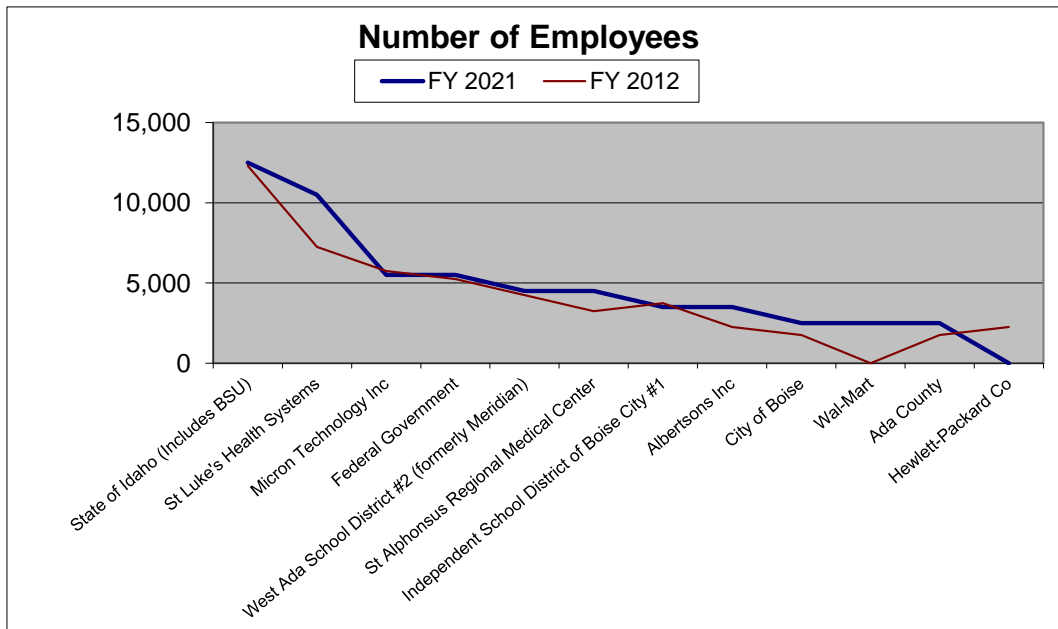
(2) Idaho State Dept of Education for the 2018-2019 School Year.

(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 2020 = September 2020). 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 2021</u>			<u>Fiscal Year 2012</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u> ⁽¹⁾	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u> ⁽¹⁾
State of Idaho (Includes BSU)	12,000 - 12,999	1	4.85%	12,100 - 12,500	1	6.13%
St Luke's Health Systems	10,000 - 10,999	2	4.07%	7,000 - 7,500	2	3.61%
Micron Technology Inc	5,000 - 5,999	3	2.13%	5,500 - 6,000	3	2.86%
Federal Government	5,000 - 5,999	4	2.13%	5,000 - 5,500	4	2.62%
West Ada School District #2 (formerly Meridian)	4,000 - 4,999	5	1.75%	4,000 - 4,500	5	2.12%
St Alphonsus Regional Medical Center	4,000 - 4,999	6	1.75%	3,000 - 3,500	7	1.62%
Independent School District of Boise City #1	3,000 - 3,999	7	1.36%	3,500 - 4,000	6	1.87%
Albertsons Inc	3,000 - 3,999	8	1.36%	2,000 - 2,500	8	1.12%
City of Boise	2,000 - 2,999	10	0.97%	1,500 - 2,000	10	0.87%
Wal-Mart	2,000 - 2,999	10	0.97%	- - -	-	-
Ada County	2,000 - 2,999	10	0.97%	1,500 - 2,000	10	0.87%
Hewlett-Packard Co	- - -	-	-	2,000 - 2,500	8	1.12%
Totals	52,000 - 62,989		22.31%	47,100 - 52,500		24.81%

Total Number of Ada County Nonfarm Jobs 257,811 200,700



(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

Function/Program	Full-time Equivalent Employees as of September 30									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<i>Governmental Activities</i>										
General Government										
Clerk/Auditor	141	144	139	139	142	155	159	173	173	175
Treasurer	14	14	14	12	10	13	16	16	15	15
Assessor	9	11	11	11	11	11	11	11	13	13
Prosecutor	137	138	139	139	140	142	152	161	175	175
Motor Vehicle Operations	38	38	38	38	38	39	39	41	41	51
Information Technology	36	36	36	36	36	40	43	47	54	63
Development Services	46	46	45	45	47	55	55	65	69	69
Public Defender	19	22	22	22	24	25	25	30	32	33
Ad Valorem	63	67	67	67	68	73	76	86	93	93
District Court	44	44	44	44	44	44	45	46	44	44
Other	92	99	100	99	101	100	102	103	109	118
Other	29	27	30	29	29	33	33	34	37	36
Public Safety										
Sheriff	611	631	637	629	638	648	663	747	747	767
Juvenile	139	139	138	137	139	126	127	129	128	128
Other	33	33	33	35	36	44	44	43	43	44
Sanitation										
Weed	20	19	19	19	19	20	20	22	22	22
Health & Welfare										
Charities	23	23	22	22	21	20	21	21	19	14
Recreation & Culture										
Parks & Waterways	6	5	6	6	7	7	8	8	8	8
Total Governmental Activities	1,500	1,536	1,540	1,529	1,550	1,595	1,639	1,783	1,822	1,868
<i>Business-type Activities</i>										
Emergency Medical Services	126	127	127	127	133	135	147	153	154	154
Solid Waste Management	14	16	16	16	17	17	21	20	22	40
Western Idaho Fair	14	14	14	14	15	16	16	16	16	16
Billing Services	-	-	-	3	3	3	3	3	3	3
Total Business-Type Activities	154	157	157	160	168	171	187	192	195	213
Grand Total	1,654	1,693	1,697	1,689	1,718	1,766	1,826	1,975	2,017	2,081

Source: Ada County Auditors Office

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

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
General government										
Number of recorded documents	131,044	148,428	107,584	116,341	122,201	125,808	124,183	124,254	168,075	195,382
Primary election, May										
Number of registered voters at cutoff	204,112	-----	203,963	-----	216,874	-----	232,395	-----	265,675	-----
Additional election day registrants	1,544	-----	3,259	-----	1,295	-----	6,673	-----	-	-----
Percentage voting in:	16.4%	-----	21.3%	-----	16.2%	-----	33.0%	-----	36.2%	-----
General election, November										
Number of registered voters at cutoff	-----	212,950	-----	209,431	-----	230,425	-----	245,903	-----	299,311
Additional election day registrants	-----	38,517	-----	17,205	-----	40,131	-----	28,363	-----	21,832
Percentage voting in:	-----	73.2%	-----	57.8%	-----	75.0%	-----	70.1%	-----	81.8%
Building permits issued (outside cities)										
Residential	308	431	396	404	476	521	465	535	541	616
Commercial	12	5	20	17	23	16	20	21	26	51
Combined value of Building permits (in 1,000's)	\$ 62,915	\$ 91,399	\$ 102,231	\$ 139,293	\$ 127,608	\$ 133,940	\$ 145,521	\$ 190,452	\$ 206,211	\$ 304,993
County-wide new construction value (in 1,000's)	\$ 291,989	\$ 482,194	\$ 809,255	\$ 904,363	\$ 1,227,074	\$ 1,243,407	\$ 1,533,400	\$ 1,992,111	\$ 2,072,566	\$ 2,301,002
Number of Taxable property parcels assessed	191,154	191,186	192,659	194,621	197,990	201,736	204,058	205,567	207,943	213,559
Motor vehicles registered (Calendar Year) (1)	361,810	333,918	345,203	348,003	355,985	370,903	429,954	n/a	n/a	n/a
Drivers licenses in force (Calendar Year) (1)	285,790	292,728	298,696	304,149	310,343	321,009	332,799	n/a	n/a	n/a
Sanitation										
Acres sprayed for weed control	3,601	3,980	2,542	2,466	2,958	3,090	2,242	2,371	2,949	3,214
Acres sprayed for pest control	37,022	14,145	7,611	9,357	5,736	9,214	9,621	14,558	5,849	5,794
Acres sprayed for mosquito abatement	56,651	105,262	78,865	98,584	64,840	116,167	53,841	64,604	52,671	71,000
Public Safety										
Traffic violations issued	66,533	57,717	59,765	51,312	46,519	n/a	n/a	n/a	n/a	n/a
Physical arrests	18,647	16,599	17,042	16,782	15,654	18,322	14,811	15,255	10,597	11,113
Average jail population	865	787	865	857	905	980	1,050	1,007	921	924
911 Calls	123,281	122,668	122,000	139,162	138,482	137,456	136,447	142,332	144,012	151,546
Health and welfare										
Number of cases processed	2,605	2,590	2,177	1,983	2,066	2,309	2,297	2,590	1,562	510
Recreational and cultural										
Barber Park Number of Visitors (2)	111,399	159,136	154,491	165,845	158,282	118,004	225,965	207,488	189,887	242,744
Business-type activities:										
Number of emergency responses	22,132	23,365	24,328	25,981	27,906	29,392	30,712	30,994	31,241	36,267
Cubic Yards / Tons deposited at landfill (in 1,000's) (3)	1,177	1,198	1,263	447	656	483	490	543	495	560
Western Idaho Fair attendance (4)	233,523	222,461	223,335	233,140	243,474	235,402	254,049	250,247	-	273,190

(1) Calendar year information for 2019 and 2020 not available as of September 30, 2020.

(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.

(4) In 2020, the annual Western Idaho Fair was canceled due to the coronavirus and COIV 19 restrictions.

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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
General Government										
Land (acres) ⁽¹⁾	284	284	284	284	284	284	284	284	284	284
Buildings	9	9	9	9	9	9	9	9	9	10
Vehicles	16	16	16	16	17	21	31	32	39	41
Public Safety										
Land (acres)	29	29	29	29	29	29	29	29	33	33
Buildings	11	11	11	11	11	12	12	12	12	13
Patrol Vehicles	122	118	132	136	137	145	163	174	179	176
Other Vehicles	47	49	52	50	53	52	56	65	68	73
Boats	3	3	3	3	3	3	3	3	3	1
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	16	17	19	21	23	24	23	24	27	30
Recreational and Cultural										
Land (acres)	106	124	124	124	124	124	124	124	124	124
Buildings	5	5	5	5	5	4	4	4	4	4
Vehicles	2	2	2	2	2	2	2	3	4	4
Boats	1	1	1	1	2	2	2	2	2	2
Business-type activities:										
Emergency Medical Services										
Land (acres)	4	4	4	4	4	4	4	4	4	4
Buildings	8	7	7	8	8	8	8	8	8	8
Ambulances	28	30	29	31	29	27	29	27	27	24
Other Vehicles	13	14	16	18	17	18	19	20	19	18
Solid Waste Management										
Land (acres)	2,716	2,716	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	6	7	6	7	8	8	9	10	13	15
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, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated January 7, 2022.

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) as a basis for designing 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 financial statements. 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
January 7, 2022



Independent Auditor’s Report on Compliance for Each 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 Each 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 programs for the year ended September 30, 2021. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

Our responsibility is to express an opinion on the compliance for the County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 each 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of Ada County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ada County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.



Eide Bailly LLP

Boise, Idaho
January 7, 2022

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	TOTAL EXPENDITURES
<i>Department of Agriculture</i>				
<u>Pass Through Payments From State of Idaho Superintendent of Public Instruction:</u>				
Cash Assistance:				
School Breakfast Program	10.553	202121N109947	\$ -	\$ 12,768
	10.555	202121N109947 202121H170347	-	29,810
National School Lunch Program				
Non-Cash Assistance (Commodities):				
National School Lunch Program	10.555	202121N109947	-	4,873
Child Nutrition Cluster - Total			-	47,451
Total Department of Agriculture			-	47,451
<i>Department of the Interior-Bureau of Land Mgmt.</i>				
<u>Pass Through Payments From State of Idaho Department of Agriculture:</u>				
Invasive and Noxious Plant Management	15.230	L16AC00341	-	8,789
<i>Department of Justice</i>				
Office on Violence Against Women Special Projects	16.029	2017-TA-AX-K003	-	296
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0256	-	7,526
Paul Coverdell Forensic Sciences Improvement Grant	16.742	2019-CD-BX-0071	-	38,408
<u>Pass Through Payments From State of Idaho Attorney General:</u>				
Missing Children's Assistance	16.543	N/A	-	2,398
<u>Pass Through Payments From City of Boise:</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0279	-	35,679
Total Department of Justice			-	84,307
<i>Department of Transportation-Office of Highway Safety</i>				
<u>Pass Through Payments From State of Idaho Department of Transportation:</u>				
National Priority Safety Programs/Highway Safety Cluster	20.616	M5HVE-2021-00-00-00	-	4,326
<i>United States Department of the Treasury</i>				
Emergency Rental Assistance (ERA 1) Program	21.023	N/A	8,500,000	8,521,502
<u>Pass Through Payments From State of Idaho Department of Health and Welfare:</u>				
COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES)	21.019	20-1892-0-1-806	-	46,950

continued

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	TOTAL EXPENDITURES
<u>Pass Through Payments From State of Idaho</u>				
<u>Office of the Governor:</u>				
COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES)	21.019	20-1892-0-1-806	-	10,680,054
COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES) Property Tax Relief	21.019	20-1892-0-1-806	-	8,056,877
Total United States Department of the Treasury			8,500,000	27,305,383
 <i>Executive Office of the President</i>				
<u>Pass Through Payments From Idaho State Police</u>				
<u>Office of National Drug Control Policy:</u>				
High Intensity Drug Trafficking Areas Program-Sheriff	95.001	G21OR0004A	-	1,881
High Intensity Drug Trafficking Areas Program-Prosecutor	95.001	G19OR0004A G21OR0004A	-	60,751
Total Executive Office of the President			-	62,632
 <i>United States Coast Guard</i>				
<u>Pass Through Payments From State of Idaho</u>				
<u>Department of Parks and Recreation:</u>				
Boating Safety Financial Assistance	97.012	14.01.16	-	37,872
 <i>Department of Homeland Security</i>				
<u>Pass Through Payments From State of Idaho</u>				
<u>Military Division:</u>				
FEMA Disaster Grants-Public Assistance	97.036	4534-DR-ID	-	37,882
Emergency Management Performance Grant	97.042	EMS-2020-EP-00003-S01 EMS-2021-EP-00003	-	293,576
Homeland Security Grant Program - State Preparedness Equipment Grant	97.067	EMW-2019-SS-00047-S01 EMW-2020-SS-00070	-	100,642
Homeland Security Grant Program - 2019 Homeland Security	97.067	EMW-2019-SS-00047-S01	-	17,386
Homeland Security Grant Program - Total	97.067		-	118,028
Total Department of Homeland Security			-	449,486
 <i>Other Federal Assistance</i>				
<u>Pass Through Payments From State of Idaho</u>				
<u>Secretary of State:</u>				
Help America Vote Act- 2020 HAVA COVID-19 CARES Grant	90.404	ID2010CARES-01	-	109,201
TOTAL FEDERAL ASSISTANCE			\$ 8,500,000	\$ 28,109,447

(a) Child Nutrition Cluster - \$47,451
(b) Highway Safety Cluster - \$4,326

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, 2021

1. The Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Ada County, Idaho (the "County"). The reporting entity is defined in Note I-A to the County's basic financial statements. The information is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.
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, 2021, there were pass-through expenditures to sub-recipients. The amounts reported in #8 below have been determined to be vendor relationships and not sub-recipients.

COVID-19 Emergency Rental Assistance (ERA 1) Program) (CFDA 21.023)		
No project number	Boise City/Ada County Housing Authority	\$8,500,000

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 grant awards as detailed below:

Homeland Security Grant Program – State Preparedness Equipment Grant (CFDA 97.067)		
Project EMW-2019-SS-00047-S01	Garden City, Idaho	\$61,786
	Idaho Mountain Search/Rescue	\$19,471

COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES) (CFDA 21.0109)		
No project number	Ada County Highway District	\$395,987

ADA COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2021

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>
21.019	COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES)
21.023	COVID-19 Emergency Rental Assistance (ERA 1) Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 843,283
Auditee qualified as low-risk auditee?	Yes

SECTION II - Financial Statement Findings

None reported

SECTION III - Federal Award Findings and Questioned Costs

None reported