

A Reader's Guide

Understanding Ada County's Annual Comprehensive Financial Report (ACFR) For the Fiscal Year Ended September 30, 2021

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

What is the purpose of the financial statements?

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

Government-Wide Financial Statements

The first two financial statements in the ACFR are the government-wide financial statements--the Statement of Net Position (ACFR page 26) and the Statement of Activities (ACFR page 27). The government-wide statements provide comprehensive information about the entire government, which includes the following:

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

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

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

Fund Financial Statements

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

- *Governmental funds* report the finances of the County's most basic services. Governmental funds focus on short-term assets and liabilities and do not include capital assets or long-term debt. The governmental fund financial statements include the Balance Sheet (ACFR page 29) and the Statement of Revenues, Expenditures, and Changes in Fund Balances (ACFR page 31). The governmental fund statements also include reconciliations that identify the differences between the fund and government-wide statements (ACFR pages 30 and 32).
- *Proprietary funds* report the activities the County operates like a business, where the cost of providing goods or services is primarily financed by fees charged to the users of their services. Proprietary funds include enterprise and internal service funds. Enterprise funds report activities that provide supplies or services to the general public; internal service funds report activities that provide supplies and services for the County's programs and activities. Proprietary fund financial statements include the Statement of Net Position (ACFR page 34); Statement of Revenues, Expenses, and Changes in Fund Net Position (ACFR page 35); and Statement of Cash Flows (ACFR page 36).
- *Fiduciary funds* account for resources the County manages or holds on behalf of parties outside the County. These funds are not shown in government-wide financial statements because the resources of these funds are not available to support the County's programs. The Fiduciary funds financial statement include the Statement of Fiduciary Net Position (ACFR page 39); and

the Statement of Changes in Fiduciary Net Position (ACFR page 40).

Notes to the Financial Statements

The notes to the financial statements (ACFR pages 42 - 68) provide a wide variety of detailed information about the government that is not included or readily apparent on the financial statements, such as the County's significant accounting methods and assumptions, major financial commitments, and long-term debt.

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. As such, fund balance in the General Fund was restated. See ACFR - Note I. E. pages 49-50 for more details.

Supporting Financial Statement Information

- *An Independent Auditor's Report* (ACFR pages 10 - 12) provides reasonable assurance about whether financial statements are free of material misstatement. After thorough evaluation of the ACFR, the auditor issues an opinion regarding the statements' conformity with accounting principals generally accepted in the United States. The Ada County financial statements received an unmodified opinion, the best opinion that can be received, meaning the statements are fairly presented in all material respects.
- *Management's Discussion and Analysis* (MD&A on ACFR pages 13 - 25) gives an objective and easily read analysis of the County's financial activities based on currently known facts, decisions, or conditions. It presents short and long-term analyses of the County's activities and compares the current-year results with those of the prior year. It will help you determine whether the County's finances have improved or deteriorated during the year. It concludes with a description of currently known facts and decisions that are expected to have a significant effect on the County's future financial position and operations.
- *The Combining Financial Statements and Budget and Actual Comparisons* (ACFR pages 78 - 108) provide more detail for non-major governmental, internal service and custodial funds as well as comparing what the County planned (budget) to receive and spend to what actually happened.
- *The Statistical Section* (ACFR pages 109 - 128) provides information that will help you understand the health of the County and the underlying economy. This section contains 10-year trend tables of financial, economic, and demographic data. The statistical section is often of interest to investors and creditors because the trends and non-financial factors it identifies can provide crucial insight to those assessing the County's creditworthiness.

How You Can Use the Financial Statements

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

- **Property Tax Revenues** – Property tax revenues of \$140 million for 2021 are presented on page 27 of the ACFR. Property tax revenues decreased \$9.6 million from the previous fiscal year due to Ada County not taking the allowable 3% increase and participating in the Governor's Public Safety Grant Initiative; as discussed in the MD&A on ACFR page 13. Additional data may be found on Schedules 2 & 4 - 8 of the Statistical Section (ACFR pages 111 – 112 & 114 - 118).
- **Sales Tax Revenue** – Sales tax revenues from the State of \$33.8 million for 2021 are presented on page 27 of the ACFR. An increase of \$6.5 million from the year before reflects the growing economy. Additional sales tax data may be found on Schedule 2 of the Statistical Section (ACFR pages 111 - 112)
- **Budgetary Compliance** – Idaho Constitution Article VII, stipulates that municipalities cannot spend more money than they have been appropriated, unless specifically authorized. Budgetary controls are incorporated into the County's financial systems to ensure expenditures do not exceed authorized appropriations. You can compare Ada County's approved budget with the actual expenditures for the General and Health and Welfare funds in ACFR pages 69 - 73. Comparisons between budget and actual amounts for the non-major governmental funds are on ACFR pages 84 - 100. Details about the County's budget process can be found in the Notes to Required Supplementary Information (ACFR pages 74 and 75).

**Ada County
Statement of Net Position
September 30, 2021**

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

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

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

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

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

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

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

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

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

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

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

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

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

Total assets + deferred outflows - total liabilities - deferred inflows = total net position \$713,851,150 + \$42,732,722 - \$157,210,028 - \$229,070,021 = \$370,303,823

ASSETS

- Cash and cash equivalents
- Investments
- Prepaid expense
- Receivables, net
- Internal balances
- Accrued interest receivable
- Capital assets, net of depreciation:
 - Land, not depreciated
 - Land improvements
 - Building
 - Infrastructure
 - Vehicles
 - Machinery & equipment
 - Intangible software
 - Leased assets
 - Construction in progress
 - Capital assets, net
- Pension assets
- Total assets

DEFERRED OUTFLOWS

- Pension

LIABILITIES

- Accounts payable
- Accrued interest
- Unavailable/advanced revenue
- Long-term liabilities:
 - Due within one year
 - Due in more than one year-other liabilities
 - Pension liability
- Total liabilities

DEFERRED INFLOWS

- Property tax
- Pension
- Total deferred inflows

NET POSITION

- Net investment in capital assets
- Restricted for:
 - Grant Programs
 - Consolidated Elections
 - Court Functions
 - Public Safety
 - Weed/Pest/Mosquito Abatement
 - Welfare and Public Health
 - Community Infrastructure
- Unrestricted
- Total net position

	Governmental Activities	Primary Government Business-type Activities	Total
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	139,382,711	63,304,344	202,687,055
Pension assets	2,236,242	544,925	2,781,167
Total assets	573,934,054	139,917,096	713,851,150
DEFERRED OUTFLOWS			
Pension	38,733,336	3,999,386	42,732,722
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	123,322,724	33,887,304	157,210,028
DEFERRED INFLOWS			
Property tax	134,195,558	7,556,489	141,752,047
Pension	78,957,597	8,360,377	87,317,974
Total deferred inflows	213,153,155	15,916,866	229,070,021
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	113,509,710	34,988,556	148,498,266
Total net position	\$ 276,191,511	\$ 94,112,312	\$ 370,303,823

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

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

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

**Ada County
Statement of Activities
For the Year Ended September 30, 2021**

This column shows the full cost of the program.

Program Revenues

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 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	218,385,377	43,157,237	30,758,342	653,388	(143,816,410)	-	(143,816,410)
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	40,181,952	40,281,761	547,573	30,000	-	677,382	677,382
Total primary government	\$ 258,567,329	\$ 83,438,998	\$ 31,305,915	\$ 683,388	(143,816,410)	677,382	(143,139,028)

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

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

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An example of how this statement works: The total cost of the County's Public safety was \$99 million. The County raised \$25.9 million from charges for services, and received \$4.8 million of operating and capital grants and contributions. When program revenues are subtracted from expenses for Public Safety, a net expense of \$68.3 million is left. This is the portion of Public safety costs financed with taxes and other general revenues, rather than being financed by the revenues generated by the services themselves.

General revenues include taxes and other revenues the County uses to finance the net expense of the functions above. General revenues are categorized to enhance comparability among financial statements for different years.

General revenues:

Taxes:		
Property taxes, levied for general purposes	132,853,099	7,207,673
Sales taxes	33,389,322	444,647
Grants and contributions not restricted to specific programs	11,416,576	-
Interest and investment earnings	(246,940)	(93,789)
Miscellaneous	2,742,475	(6,619)
Total general revenues and transfers	180,154,532	7,551,912
Change in net assets	36,338,122	8,229,294
Net position - beginning as restated	239,853,389	85,883,018
Net position - ending	\$ 276,191,511	\$ 94,112,312

Did the County's financial position improve or deteriorate during the fiscal year?

The change in net position indicates whether sufficient resources were raised during the year to cover the costs. The net position of governmental activities increased by \$36.3 million, and business-type activities net position increased by \$8.2 million.

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

ADA COUNTY
Balance Sheet
Governmental Funds
September 30, 2021

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

To see the detail of the different funds that make up Other Governmental Funds, turn to the combining financial statements on ACFR pages 80-81

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

	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	\$ 298,053,572	\$ 16,284,903	\$ 95,875,601	\$ 410,214,076
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	66,107,162	3,016,375	3,292,818	72,416,355
DEFERRED INFLOWS				
Property tax	113,568,316	2,474,296	19,952,073	135,994,685
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 monitoring	-	-	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 other capital projects	-	-	37,701,462	37,701,462
Unassigned:	96,231,941	-	-	96,231,941
Total fund balances	118,378,094	10,794,232	72,630,710	201,803,036
Total liabilities, deferred inflows and fund balances	\$ 298,053,572	\$ 16,284,903	\$ 95,875,601	

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

Governmental funds report unavailable/advanced revenues in connection with receivables that aren't available to liquidate liabilities of the current period. See detail in Notes, ACFR page 53.

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

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

Ada County

Reconciliation of the Governmental Funds Balance Sheet

**To the Statement of Net Position
September 30, 2021**

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

Total Fund Balances - Governmental Funds

\$ 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	} The largest difference between the government-wide and governmental fund statements is that fund statements do not report capital assets, such as land, buildings, etc.
Land Improvements	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 of Bonds	(104,284)	} The governmental fund Balance Sheet does not report long-term liabilities; the government-wide Statement of Net Position does.
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:		} The governmental fund Balance Sheet does not report deferred outflow of resources; the government-wide Statement of Net Position does.
Differences between expected and actual experience	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:		} The governmental fund Balance Sheet does not report deferred inflow of resources; the government-wide Statement of Net Position does.
Differences between expected and actual experience	(1,416,373)	
Changes in proportionate share	(1,142,044)	
Net difference between projected and actual investment earnings on pension plan investments	<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.

The governmental funds total fund balance of \$201.8 million (see ACFR page 29) reconciles to the \$276.2 million total of the governmental activities net position reported on government-wide Statement of Net Position (see ACFR page 26). The difference between these numbers can be seen on this reconciliation which primarily shows that the governmental funds report short-term financial information, whereas the government-wide statements report both short-term and long-term information.

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

Ada County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2021

Several funds make up the Other Governmental column. To see greater detail of the individual funds summarized in this column, turn to the combining financial statements on ACFR pages 82-83.

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

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

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

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 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	212,007,094	5,273,149	40,285,431	257,565,674
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	189,204,833	4,002,211	57,389,851	250,596,895
Excess (deficiency) of revenues over expenditures	22,802,261	1,270,938	(17,104,420)	6,968,779
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	(3,620,337)	38,992	35,978,627	32,397,282
Net change in fund balances	19,181,924	1,309,930	18,874,207	39,366,061
Fund balance, beginning of year as restated	99,196,170	9,484,302	53,756,503	162,436,975
Fund balance, end of year	\$ 118,378,094	\$ 10,794,232	\$ 72,630,710	\$ 201,803,036

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

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

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

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

The net change in fund balances comes from the total column of governmental funds on the Statement of Revenues, Expenditures, and Changes in Fund Balances (ACFR page 31).

Ada County

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 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	(11,705,036)	
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)

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)

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)

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	203,448	
		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

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/capital leases payable	(88,103)	
Compensated absences	(770,176)	
Pension expenditures	10,440,046	
Pension contributions	3,659,182	
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.

Change in Net Position - Governmental Activities

2,696,074

\$ 36,338,122

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

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

This is the amount you will find in the Governmental Activities column on the government-wide Statement of Activities (ACFR page 27).

**Ada County
Statement of Net Position
Proprietary Funds
September 30, 2021**

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

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds	Total	
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair			
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	25,741,439	38,371,547	5,355,531	2,103,100	71,571,617	27,008,003
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	-
Construction in progress	-	-	-	-	-	-
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	34,253,809	89,730,614	9,333,363	2,103,100	135,420,886	27,008,003
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	1,165,946	1,498,857	594,520	361,428	3,620,751	6,778,013
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	730,488	29,684,464	142,627	37,230	30,594,809	1,515,187
Total liabilities	1,896,434	31,183,321	737,147	398,658	34,215,560	8,293,200
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	14,270,155	1,079,930	463,528	103,253	15,916,866	-
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	\$ 21,348,285	\$ 57,909,915	\$ 8,371,688	\$ 1,657,958	89,287,846	\$ 18,714,803

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

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

Additional details on noncurrent (long-term) liabilities can be found in the Notes to the Financial Statements (ACFR page 57-61).

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

Internal service funds are included with governmental activities in the government-wide statements. To see greater detail of the individual funds included in this column, turn to the combining financial statements (ACFR page 102-105).

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

This total net position amount is the same as that found for business-type activities in the government-wide Statement of Net Position (ACFR page 26). The total net position amount also agrees with the ending net position shown on the Statement of Activities (ACFR page 27).

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

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

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

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

Business-Type Activities - Enterprise Funds

	Major Funds			Other Funds	Total	Governmental Activities- Internal Service Funds
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
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	10,873,745	16,157,791	6,592,005	6,658,220	40,281,761	30,919,744
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	16,735,370	13,134,593	5,132,009	6,042,448	41,044,420	27,279,544
Operating income (loss)	(5,861,625)	3,023,198	1,459,996	615,772	(762,659)	3,640,200
NONOPERATING REVENUE (EXPENSES)						
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)	8,151,516	(79,166)	(12,004)	39,139	8,099,485	(64,369)
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	2,289,891	2,974,032	1,447,992	654,911	7,366,826	3,558,542
Total net position - beginning	19,058,394	54,935,883	6,923,696	1,003,047	-	15,156,261
Total net position - ending	\$ 21,348,285	\$ 57,909,915	\$ 8,371,688	\$ 1,657,958	-	\$ 18,714,803

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

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

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

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

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

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.
Change in net position of business-type activities

862,468
\$ 8,229,294

To see greater detail of the individual funds aggregated in this column, turn to the combining financial statements (ACFR pages 102-105).

Ada County
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2021

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

		Business-Type Activities - Enterprise Funds					Governmental
		Major Funds			Other Funds		Activities- Internal Service Funds
		Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash flow operating activities relate to money received from providing services and the cash paid to employees and suppliers for services and goods.	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	(5,483,941)	6,406,535	2,092,778	525,178	3,540,550	2,326,751
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Noncapital financing activities relate to grants and property taxes paid to Emergency Medical Services and includes transfers.	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	8,150,057	-	-	40,000	8,190,057	(17,289)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital and related financing activities relate to receipt and use of cash for purchase or construction of capital assets.	Purchase of capital assets	(51,901)	(223,341)	-	-	(275,242)	-
	Net cash provided by (used for) capital and related financing activities	(51,901)	(223,341)	-	-	(275,242)	-
CASH FLOWS FROM INVESTING ACTIVITIES							
Investing activities relate to the sale, purchase, and earnings from investments.	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	(425,802)	(858,641)	(1,284,925)	(303,920)	(2,873,288)	1,442,523
	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	\$ 2,469,988	\$ 6,027,496	\$ 899,501	\$ 288,703	\$ 9,685,688	\$ 4,511,123

To see greater detail of the individual funds included in this column, turn to the combining financial statements (ACFR pages 102-105).

The amounts on this line agree with the 'cash and cash equivalents' line on the Proprietary Funds Statement of Net Position. (ACFR page 34).

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

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

The amounts on this line agree with the Total Operating income (loss) shown on the 'Statement of Revenues, Expenses, and Changes in fund Net Position' (ACFR page 35).

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (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 liability	-	(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 rev.	34,174	-	2,663	27,612	64,449	-
Total adjustments	377,684	3,383,337	632,782	(90,594)	4,303,209	(1,313,449)
Net cash provided by (used for) operating activities	\$ (5,483,941)	\$ 6,406,535	\$ 2,092,778	\$ 525,178	\$ 3,540,550	\$ 2,326,751

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

Noncash investing activities for business-type enterprise funds were:

- The net decrease in the fair value of investments for Emergency Medical Services was \$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.

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

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

ADA COUNTY
Fiduciary Funds
Statement of Fiduciary Net Position
September 30, 2021

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

	Total Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 15,234,826
Accounts receivable	116,720
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	2,429,354
Total net position	<u>\$ 2,429,354</u>

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

For more detail of the individual funds included here, turn to the combining financial statements (ACFR pages 107-108)

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

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

	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	<u>1,938,672,771</u>
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	<u>1,938,006,935</u>
Net increase (decrease) in net position	665,836
Net position, beginning of year as restated	1,763,518
Net position, end of year	<u>\$ 2,429,354</u>

For more detail of the individual funds included here, turn to the combining financial statements (ACFR pages 107-108)

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

Ada County
Required Supplementary Information
Budgetary Comparison Schedule

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2021

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

General Fund and Major Special Revenue Funds

GENERAL FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 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:				
General Government				
Total clerk of the district court	\$ 4,553,070	\$ 5,429,153	\$ 4,908,414	\$ 520,739
Total treasurer	1,630,283	1,630,283	1,454,915	175,368
Total assessor	1,040,983	1,040,983	1,022,480	18,503
Total assessor motor vehicle	2,988,350	2,988,350	2,909,689	78,661
Total prosecuting attorney	18,676,273	18,916,799	18,004,690	912,109
Total commissioners	3,423,458	3,423,458	3,135,807	287,651
Total operations	15,313,255	15,554,289	12,697,321	2,856,968
Total development services	3,360,842	3,764,920	3,194,221	570,699
Total information technology	14,779,586	16,450,474	15,527,141	923,333
Total public defender	11,001,117	12,985,076	11,921,560	1,063,516
Total human resources	1,686,781	1,686,781	1,598,804	87,977
Total procurement	571,974	579,500	553,527	25,973
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
Public Safety				
Total sheriff	85,782,240	89,151,004	86,739,103	2,411,901
Total coroner	3,521,418	3,559,827	3,289,580	270,247
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
Total general fund expenditures (including capital outlays)	\$ 189,518,098	\$ 215,694,857	\$ 193,073,879	\$ 22,620,978
The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.				
Revenue Over (Under) Expenditures			82,534,142	
OTHER FINANCING SOURCES (USES)				
Transfers In			1,157,735	
Transfers Out			(4,778,072)	
Total Other Financing Sources (Uses)			(3,620,337)	
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 Balances - Beginning of Year as restated			99,196,170	
Fund Balances - End of Year			\$ 118,378,094	

Notice that the final budget is more than the original budget. The final budget amounts include the original budget plus grant appropriations, transfers, and other legally adopted adjustments to the original budget - such as unanticipated revenues. See ACFR pages 22-23 for additional details.

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

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

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

Ada County
Required Supplementary Information
Budgetary Comparison Schedule

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2021

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

CHARITIES AND WELFARE MAJOR SPECIAL REVENUE FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 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 Balances - Beginning of Year			<u>9,484,302</u>	
Fund Balance - End of Year			<u>\$ 10,794,232</u>	

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

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

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

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