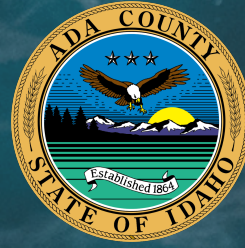


ANNUAL COMPREHENSIVE FINANCIAL REPORT



ADA
COUNTY
IDAHO

*Fiscal Year Ending
September 30, 2022*

ADA COUNTY, IDAHO

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022

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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 6, 2023

Dear Ada County Citizens,

As your Clerk, my mission has been 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, 2022. 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, 2022 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.

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 2021) is 511,931 which reflects a 30% 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 76.

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 71-75 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 80.

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: 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 19 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 223.

Ada County's economy will benefit from a large investment in technology with recent federal legislation to boost domestic semiconductor technology at Micron Technology and the announcement of a Facebook data center to be located in Kuna. Micron will build a \$15 billion manufacturing plant in Boise which is expected to bring over 2,000 jobs locally, using funding from the CHIPS Act of 2022 and state incentives. The \$800 million Facebook data center is expected to bring 100 jobs to the area, along with local infrastructure upgrades.

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 record tax surplus of nearly \$1.38 billion. In a special session, the Legislature approved a flat 5.8% income tax and \$500 million in rebates to taxpayers. The County is overseeing 41 projects funded by American Rescue Plan Act funds.

Ada County continues to have an exceptionally low unemployment rate of 2.4 percent as of September 30, 2022. The County unemployment rate is lower than the state's unemployment rate of 2.6 percent and the national rate of 3.4 percent.

Ada County continues to have one of the fastest growing populations in the nation and a corresponding increase in land development. Apartment complexes, condominium developments and new neighborhoods are planned or under construction across Ada County.

The local real estate market is starting to show signs of cooling after years of increases. The average number of days on the market for residential properties has increased by 9 days from 2021 to 24 days according to IMLS, an increase of 60% from September 2021. Demand continues to outpace supply, pushing up the median home to \$540,000. The number of newly constructed home sales for the first 9 months of 2022 decreased from 2,481 in 2021 to 2,005 in 2022.

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 2022, the county cut property taxes by \$12 million. The County funded 64 new positions and included \$7.7 million in additional funding for current employees.

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 \$30.5 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 2022 was fully funded with \$46.3 million left for the government to use for future capital projects. Ada County will be using \$21.3 million of its fund balance to support the fiscal year 2023 budget.

Major initiatives: County Financial System Replacement - The County has been relying on a homegrown financial system to manage increasingly complex county finances. This system will soon be replaced by a third party produced financial system that will integrate with the new Human Resources Information System (HRIS). The project is currently in the development and implementation planning phase. The full transition to the new software is on schedule to take place at the beginning of the fiscal year 2024. This implementation will modernize the system and address the risks of the aging systems currently in place.

Drug/Problem Solving Court Treatment Center - In FY16, the BOCC approved a Drug Court Fund project to secure a new Drug Court Treatment facility. As problem-solving courts have become more widely used, the Ada County Drug Court Treatment Center facility at the Benjamin Campus was no longer adequate. To facilitate expansion of the program, the county has budgeted to purchase and renovate a building for Drug Court Treatment in FY23.

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, 2021. This was the thirty-fourth 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-four 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, 2021

Christopher P. Morill










Executive Director/CEO

ADA COUNTY, IDAHO

ELECTED OFFICIALS AND DEPARTMENT DIRECTORS

SEPTEMBER 30, 2022

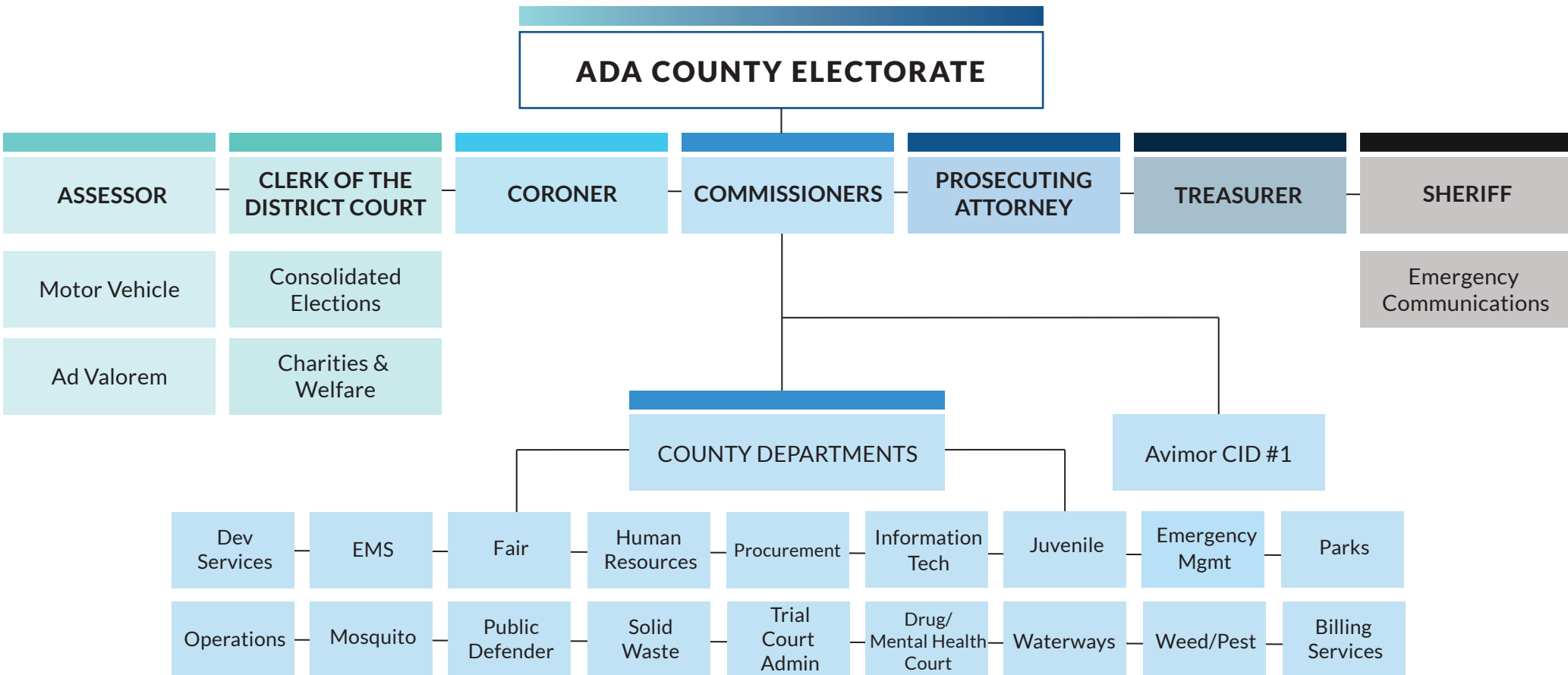
ELECTED COUNTY OFFICIALS

 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	Bruce Krisko
Human Resources	Bethany Calley
Public Defender	Anthony R. Geddes
Procurement	Bob Perkins
Parks and Recreation/Waterways	Scott C. Koberg
Solid Waste Management	Bruce Krisko
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

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Adoption of New Accounting Standard

As discussed in Note I E to the financial statements, the County has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended September 30, 2022. As a result of this implementation, there was no effect on beginning net position at October 1, 2021. Our opinions are not modified with respect to this matter.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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's 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's 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, and custodial funds combining financial statements are presented for the 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.

Such information is 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. The 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 6, 2023 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.



Boise, Idaho
January 6, 2023

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, 2022. 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 \$366,951,801 (*net position*). Of this amount, \$142,381,279 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position decreased by \$3,352,022; a reduction of \$47,919,438 from the prior year. Revenue increased \$6M, and expense also increased by \$53.9M. This large change and increase in expense are related to the County's share of the Public Employee Retirement System of Idaho (PERSI) liability. The largest increase in revenue was other taxes including sales and revenue sharing, which increased by \$7.3M, which includes a new sales tax revenue stream for indigent defense that replaces the use of property tax for this department starting in fiscal year 2023. Charge for services increased \$6M due to sheriff contracts for inmates with the Idaho Dept. of Corrections, city contracts for law enforcement services, as well as individual payments for emergency medical services; while property taxes increased \$3M even though the county did not take the allowable 3% increase to base, or the new construction roll due to participating in the Governor's Public Safety Grant Initiation (GPSGI) the prior year. The largest reduction in revenue was interest and investment earnings which decreased \$9.9M due to the market value of our investments at the end of the fiscal year. General government and public safety expenses each increased \$15M and \$24.5M, respectively. While there were 26 new positions added to general government at a cost of \$2.2M, as well as a 4% COLA/merit of \$2M there were 91 vacant positions at the end of the fiscal year saving approximately \$2.3M, however as mentioned previously \$13.5M in pension expense was recorded. Public safety increased by 22 positions at a cost of \$1.9M, the COLA/merit increased \$2.4M, there were 105 vacancies approximately saving \$2.6M while pension expense increased \$17M. In addition, the American Rescue Plan Act (ARPA) grant incurred \$1M and \$3M in expenses, respectively.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$199,492,118, which is a decrease of \$2,310,918 in comparison with the prior year. Of that total \$111,755,229 is unassigned in the general fund; however according to Ada County's financial policies \$35M is required to cover the first three and a half months of operating expenses before property taxes are received in mid-January. In addition, \$30.5M should be reserved to meet our minimum fund balance policy also known as budget stabilization, with the remaining \$46.3 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 27-28 of this report.

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

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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 29-33 of this report.

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

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 34-38 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support Ada County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 40-41 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 43-70 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 71-79. 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 80-110 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 \$366,951,801 at the close of the most recent fiscal year. The largest portion of Ada County's net position (54.1%) 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.

The Governmental Accounting Standards Board (GASB) required the implementation of a new standard for leases in fiscal year 2022. With the implementation of *GASB 87 – Leases*, the County added \$5,858,063 in right to use assets in its government activities. These assets are amortized over the life of the lease and included in the County's investment in capital assets.

Ada County

Additionally, 7% of Ada County's net position are resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$142,381,279) may be used to meet the government's ongoing obligations to citizens and creditors.

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

Ada County's Net Position

	Governmental activities		Business-type activities		Total	
	2022	2021*	2022	2021*	2022	2021*
Current and other assets	\$ 501,600,082	\$ 432,315,101	\$ 86,246,704	\$ 76,067,827	\$ 587,846,786	\$ 508,382,928
Capital assets	152,490,488	139,382,711	64,608,823	63,304,344	217,099,311	202,687,055
Pension assets	-	2,236,242	-	544,925	-	2,781,167
Total assets	<u>654,090,570</u>	<u>573,934,054</u>	<u>150,855,527</u>	<u>139,917,096</u>	<u>804,946,097</u>	<u>713,851,150</u>
Deferred Outflows	<u>64,049,526</u>	<u>38,733,336</u>	<u>8,320,776</u>	<u>3,999,386</u>	<u>72,370,302</u>	<u>42,732,722</u>
Long-term liabilities outstanding	172,386,928	50,601,402	46,872,500	31,327,604	219,259,428	81,929,006
Other liabilities	122,527,538	72,721,322	3,608,219	2,559,700	126,135,757	75,281,022
Total liabilities	<u>294,914,466</u>	<u>123,322,724</u>	<u>50,480,719</u>	<u>33,887,304</u>	<u>345,395,185</u>	<u>157,210,028</u>
Deferred Inflows	<u>156,880,776</u>	<u>213,153,155</u>	<u>8,088,637</u>	<u>15,916,866</u>	<u>164,969,413</u>	<u>229,070,021</u>
Net position						
Net investment in capital assets	138,599,504	137,655,735	59,981,432	59,123,756	198,580,936	196,779,491
Restricted	25,989,586	25,026,066	-	-	25,989,586	25,026,066
Unrestricted	101,755,764	113,509,710	40,625,515	34,988,556	142,381,279	148,498,266
Total net position	<u>\$ 266,344,854</u>	<u>\$ 276,191,511</u>	<u>\$ 100,606,947</u>	<u>\$ 94,112,312</u>	<u>\$ 366,951,801</u>	<u>\$ 370,303,823</u>

* Not restated for GASB 87 implementation

The County's business-type activities reported an overall increase of \$5,636,959 in unrestricted net position. A decrease in expense related to depreciation for the change in life of the landfill the prior year and closure costs being relatively the same, along with an increase in revenue allowed the solid waste management fund to increase by \$3,424,108. Revenue was flat in billing services however it was still higher than expense, allowing for an increase of \$242,965. Even with increased revenue, expenses related to the county's share of PERSI's liability increased which netted an increase of only \$461,367 in the emergency medical services fund. The Western Idaho Fair hosted more events as we looked to get back to some sense of normalcy which increased revenue. With the increase in events and the celebration of the 125th anniversary of the Western Idaho Fair expenses also increased, however they were still able to increase their unrestricted net position by \$948,935. There was also an increase in internal balances related to business-type activities of \$559,584 for the year.

During the current year, the government's overall net position decreased by \$3,352,022. The County's business-type activities experienced an increase of \$6,494,635 due mainly to the changes mentioned above, while governmental activities decreased by \$9,846,657.

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Changes to both, are displayed on the following chart:

Ada County's Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2022	2021*	2022	2021*	2022	2021*
Revenues:						
Program revenues:						
Charges for services	\$ 45,760,593	\$ 43,157,237	\$ 43,704,022	\$ 40,281,761	\$ 89,464,615	\$ 83,438,998
Operating grants and contributions	30,755,831	30,758,342	329,699	547,573	31,085,530	31,305,915
Capital grants and contributions	1,058,969	653,388	-	30,000	1,058,969	683,388
General revenues:						
Property taxes	135,436,289	132,853,099	7,625,908	7,207,673	143,062,197	140,060,772
Other taxes	40,587,917	33,389,322	497,530	444,647	41,085,447	33,833,969
Grants and contributions not restricted to specific programs	11,405,312	11,416,576	-	-	11,405,312	11,416,576
Interest & investment earnings (loss)	(8,445,602)	(246,940)	(1,805,384)	(93,789)	(10,250,986)	(340,729)
Miscellaneous	2,257,431	2,742,475	-	(6,619)	2,257,431	2,735,856
Total revenues	258,816,740	254,723,499	50,351,775	48,411,246	309,168,515	303,134,745
Expenses:						
General government	114,356,067	99,415,625	-	-	114,356,067	99,415,625
Public safety	123,563,725	99,062,663	-	-	123,563,725	99,062,663
Sanitation	3,146,963	2,807,278	-	-	3,146,963	2,807,278
Health and welfare	24,702,966	14,707,147	-	-	24,702,966	14,707,147
Recreational and cultural	1,764,158	1,371,644	-	-	1,764,158	1,371,644
Community infrastructure	16,330	17,994	-	-	16,330	17,994
Interest on long-term debt	1,081,858	1,003,026	-	-	1,081,858	1,003,026
Emergency Medical Svcs.	-	-	20,842,728	16,047,600	20,842,728	16,047,600
Solid Waste Mgmt.	-	-	10,678,285	13,021,696	10,678,285	13,021,696
Western Idaho Fair	-	-	6,062,427	5,075,739	6,062,427	5,075,739
Billing Svcs.	-	-	6,305,030	6,036,917	6,305,030	6,036,917
Total expenses	268,632,067	218,385,377	43,888,470	40,181,952	312,520,537	258,567,329
Increase (decrease) in net position before transfers	(9,815,327)	36,338,122	6,463,305	8,229,294	(3,352,022)	44,567,416
Transfers	(31,330)	-	31,330	-	-	-
Increase (decrease) in net position	(9,846,657)	36,338,122	6,494,635	8,229,294	(3,352,022)	44,567,416
Net position - beginning restated	276,191,511	239,853,389	94,112,312	85,883,018	370,303,823	325,736,407
Net position - ending	\$ 266,344,854	\$ 276,191,511	\$ 100,606,947	\$ 94,112,312	\$ 366,951,801	\$ 370,303,823

*Not restated for GASB 87 implementation

Governmental activities. Total net position for government activities decreased \$9,846,657 after transfers, which is \$46,184,779 less than the prior year. Key elements are:

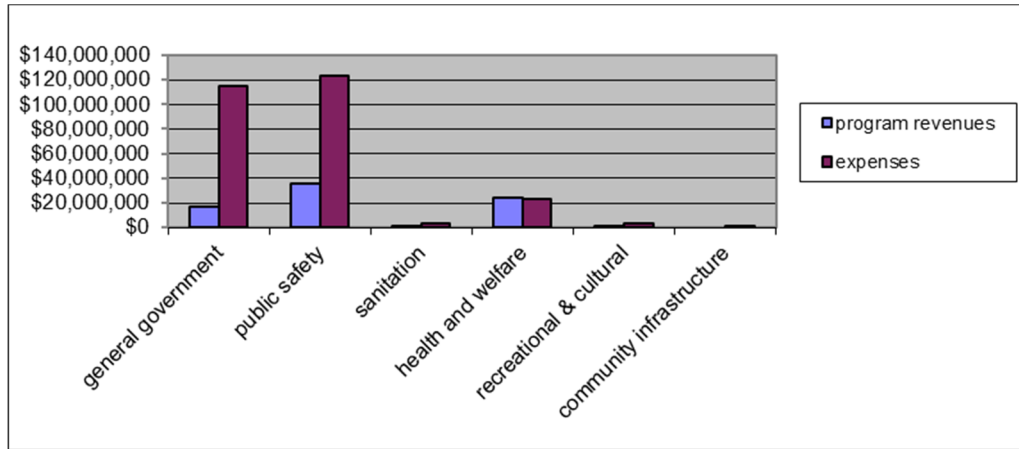
- Other taxes including sales and revenue sharing, increased by \$7.2 M, with a new sales tax revenue stream for indigent defense that will replace the use of property tax.
- Property tax increased \$2.6M due to participating in GPSGI last year which provided for qualifying public safety expenses even though the County did not take the 3% increase in base property tax or the new construction roll and cut taxes by an additional \$12M.
- Charge for services increased \$2.6M due to sheriff contracts with the State of Idaho for inmate housing and the cities for law enforcement services.
- Interest & investment earnings decreased \$8.2M attributable to the federal reserve continuing to increase the borrowing rate, therefore affecting the market value of our investments.
- General government and public safety had the largest increase in expense, \$14.9M and \$24.5M, respectively. There were 48 new positions, 26 new positions in general government at a cost of \$2.2M and 22 in public safety for \$1.9M; in addition, a 4% COLA/merit costing \$2M and \$2.4M, respectively, was funded. In addition, there was an increase in pension expense associated with the County's share of the PERSI liability,

Ada County

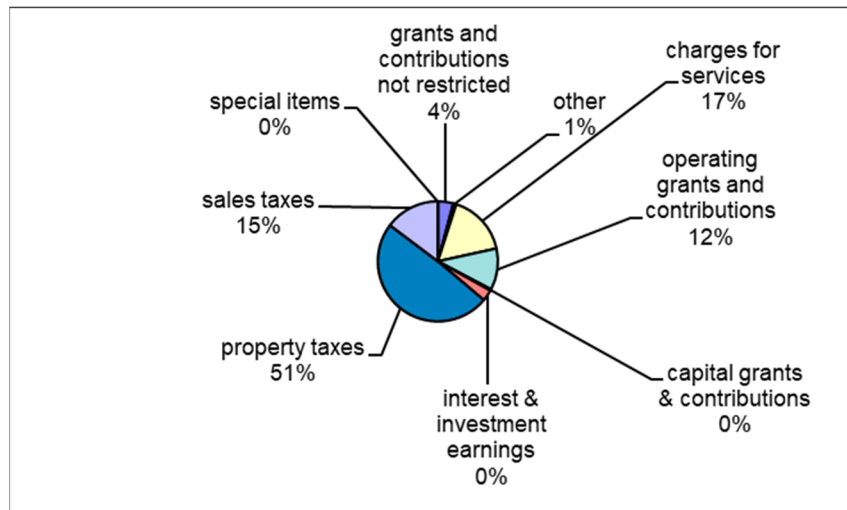
equating to \$12.4M for general government and \$17M for public safety. On the other hand, there were savings in the amount of \$2.2M and \$2.6M, respectively due to a large number of vacancies. At the end of the fiscal there were 91 vacancies in general government and 105 in public safety.

- Health and Welfare also had a large increase in expense of \$10M due to the addition of \$1.2M in APRA expenses and \$10.9M from the Emergency Rental Assistance (ERA) grant, however there were savings of \$1.8M from indigent services and \$2.2M from public health.

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

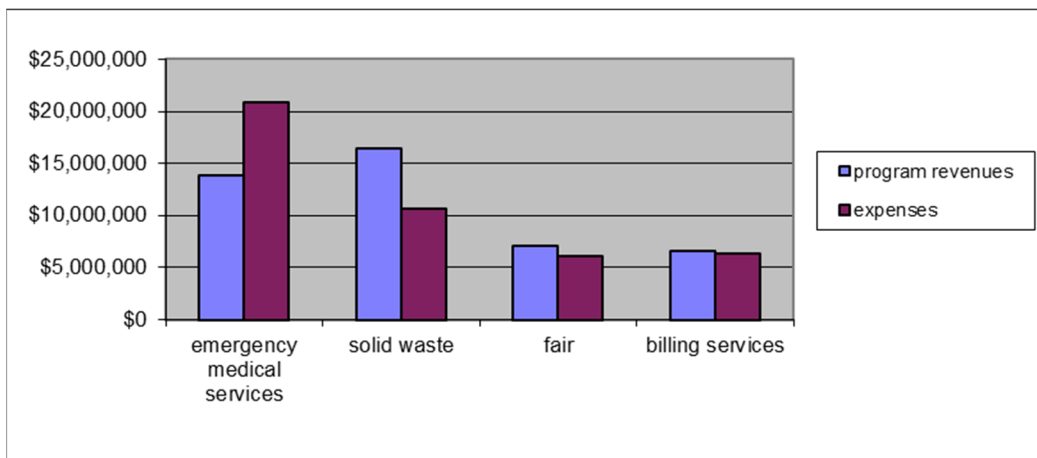


Business-type activities. Business-type activities increased the County’s net position by \$6,494,635 after transfers, accounting for 197.2% of the total growth. All four of the County’s Enterprise Funds incurred positive growth.

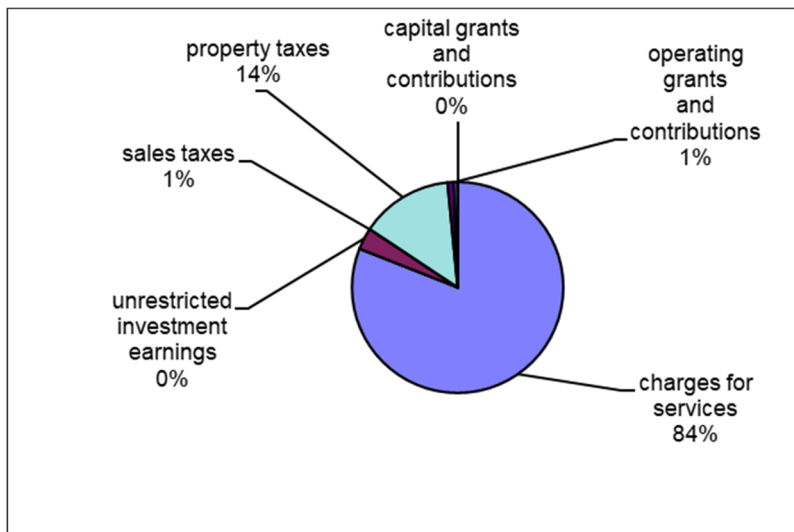
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- Solid waste management net position increased \$4,560,985 due to a decrease in closure, post closure expense and depreciation.
- Emergency medical services net position increased \$369,608; revenues increased however expenses related to the pension liability, mentioned earlier, were \$3.1M more than the prior year.
- Events and the annual Western Idaho Fair, celebrating its 125th anniversary, increased net position for the Western Idaho Fair by \$761,494.
- An increase in net position of \$242,964 occurred for billing services even though revenue was less than the prior year and expense has higher.

Expenses and Program Revenues – Business-type Activities



Revenue by Source – Business-type Activities



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Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$199,492,118, a decrease of \$2,310,918 in comparison with the prior year. Ada County has restrictions and assignments for its fund balance. These include: \$5,176,416 restricted by granting agencies to pay for specific programs, \$20,785,495 restricted by enabling legislation and \$178,571 restricted for community infrastructure due to the County's component unit, Avimor CID No. 1. Assignments total \$61,596,407; of which \$12,533,158 is in the general fund, and \$4,486,543 in all other government funds was assigned for subsequent years expenditures during the fiscal year 2023 budget process. The remaining \$44,576,706 is assigned by definition of the special revenue funds, including their minimum fund balance or budget stabilization and cash basis requirements. Total unassigned is \$111,755,229; of which \$35,000,342 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 \$76,754,887 reserved for the minimum fund balance; which exceeds the full requirement for the general fund by \$46,254,887 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 \$129,464,803 of which \$5,176,416 was restricted as mentioned above, \$12,533,158 was assigned and \$111,755,229 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 56 percent of total general fund expenditures while total fund balance represents 59 percent.

During the current year, the fund balance of the County's general fund increased by \$11,086,709 after transfers and for reasons similar to those described on pages 19 and 20 under *Governmental activities*.

- Intergovernmental increased \$7,907,490 due to the stimulus from the federal government in the form of the Emergency Rental Assistance (ERA) grant for rental and utility costs for those whose income has been affected due to the pandemic and the American Rescue Plan Act (ARPA) grant to address the negative impacts caused by the pandemic such as replacement of lost revenue, premium pay for essential worker and investments in water, sewer, and broadband infrastructure.

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- Personnel costs increased \$8,398,520 due to a 4% COLA/merit and the addition of 48 new positions, while operating costs increased \$15,473,287 due to ERA and ARPA expenditures. Capital spending increased \$3,217,417 due to projects started in the prior year but not complete because of supply chain issues.

The charities and welfare fund closed at the end fiscal 2022, with a transfer of \$12,086,182 in remaining assets and liabilities to the general fund. During the 2022 legislative session, the Idaho Legislature passed Senate Bill 1327 that repealed indigent medical; deciding citizens should either have their own health insurance or be covered by Medicaid. House Bill 735 further did away with the charities and welfare fund and move involuntary mental health to the State of Idaho. With the fund being closed, the bill also allowed for any remaining programs, such as help with rent and burials, to be moved to the general fund.

Proprietary funds. Ada County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The difference between the two perspectives is the effect of internal service fund activities related to proprietary funds. *Unrestricted* net position of emergency medical services at the end of the year amounted to \$13,425,040; those for the solid waste management fund amounted to \$14,572,711; those for the Western Idaho Fair amounted to \$5,342,791; and those for billing services amounted to \$1,900,922. The change in net position for the four funds consisted of an increase of \$369,608, an increase of \$4,560,985, an increase of \$761,494, and an increase of \$242,964, 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 20 and 21.

General Fund Budgetary Highlights

The final budget in the general fund was amended to reflect an increase of \$134,507,490 and can be briefly summarized as follows:

- \$93,542,629 in increases allocated to the american rescue plan act grant (ARPA)
- \$30,470,170 in increases allocated to the emergency rental assistance grant
- \$ 3,883,573 in increases allocated to the juvenile department
- \$ 2,068,989 in increases allocated to the sheriff's office
- \$ 2,037,075 in increases allocated to the operations department
- \$ 1,525,824 in increases allocated to the public defender's department
- \$ 578,351 in increases allocated to the clerk's office
- \$ 221,899 in increases allocated to the development services department
- \$ 119,778 in increases allocated to the prosecutor's office
- \$ 59,202 in increases allocated to the information technology department

Of the changes summarized above, increases of \$130,172,164 were from various Federal and State funding sources. The remaining \$4,335,326 represents revenues received during the year that were unanticipated or that exceeded original budgetary estimates and capital projects not completed in the prior year.

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The difference between the final general fund amended revenue budget and actual revenue collected was a positive variance of \$12.9 million (presented on page 71). Revenue sources with the largest positive variances are sales tax at \$5.1M, state shared revenue at \$3.1M and charge for services at \$1.5M.

The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$117.2 million (pages 71-74). “Personal services” accounted for \$12.7 million (10.8%) more than double the prior year; while “other services and charges” had a variance of \$91 million (77.7%) and “capital outlay” had \$13.5 million (11.5%).

Special contracts, deferred maintenance, and contingency in general, along with special contracts within grants and capital expenditures were all areas that brought the general fund under budget. The general fund budget related to grants had \$101.9 million unspent at year-end that will be brought forward into the next year. Eighty-five percent (\$86.1M) of which was ARPA, eleven percent (\$10.9M) was ERA and four percent (\$4.2M) was Cigarette/Tobacco Tax, Lottery and Juvenile Block grants, 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, 2022, amounts to \$217,099,311 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, intangible software, construction in progress and infrastructure (sewer lines, wastewater monitoring system, storm water improvements and roadways at the landfill) along with right to used lease assets pursuant to *GASB 87 – Leases*. Overall, there was a 7 percent increase in the County’s investment in capital assets; with an increase of 9 percent in governmental activities and a 2 percent increase in business-type activities.

Major events during the current fiscal year included the following (some costs were incurred in the prior year and were in Construction in Progress (CIP) accounts until capitalized in fiscal year 2022):

- 4.01 acres of land was purchased June 2020 for a new 56,000 square foot Coroner’s facility at the cost of \$1.6M. The construction and acquisition of the facility to reside on this property began in fiscal 2021, cost incurred to date are \$12.3M. Estimated completion is December 2023 with total estimated costs expected to be \$33.3M.
- Phase IV of the North Ravine Cell at the landfill began July 2022 and is expected to be completed in September 2023. This lined cell will add 30 acres to the usable landfill and will accommodate landfill gas and leachate collection. Costs to date are \$1.1M with the final costs estimated to be \$11.9M.
- Improvements at Barber Park consisted of replacing 1,850 linear square feet of sidewalks and pathways and 48,000 square feet of asphalt for parking. The plaza and surrounding greenspace were landscaped, and new irrigation was installed. Total cost of this project was \$1M.

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Ada County's Capital Assets (net of depreciation/amortization)

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 9,450,213	\$ 9,450,213	\$ 5,092,482	\$ 5,092,482	\$ 14,542,695	\$ 14,542,695
Land improvements	542,478	627,800	36,625,285	37,432,978	37,167,763	38,060,778
Building	103,438,557	105,570,915	8,466,562	9,030,315	111,905,119	114,601,230
Infrastructure	3,615,316	2,940,418	2,821,285	3,122,592	6,436,601	6,063,010
Vehicles	2,939,878	2,576,420	1,702,322	1,346,311	4,642,200	3,922,731
M&E	10,062,260	7,534,612	2,050,700	2,377,766	12,112,960	9,912,378
Intangibles/software	242,556	602,513	-	-	242,556	602,513
Construction in progress	16,881,265	9,856,397	2,745,957	-	19,627,222	9,856,397
Right to use leased assets	5,317,965	223,423	5,104,230	4,901,900	10,422,195	5,125,323
Total	\$ 152,490,488	\$ 139,382,711	\$ 64,608,823	\$ 63,304,344	\$ 217,099,311	\$ 202,687,055

Additional information on Ada County's capital assets can be found in note I-D-4, page 48 and II-C, pages 55-56, 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 bonded debt outstanding of \$30,861,898. With the implementation of *GASB 87 – Leases* – the county accounted for eight lease agreements, two for solid waste management and six in the general fund (three each for the sheriff and motor vehicle). Each lease still has an annual appropriation that must be adopted each year. The solid waste management lease for additional heavy equipment has 3 years remaining, same as the first lease while the modular building has 1 year remaining. Two of the sheriff's building leases have 2 years remaining while the third building lease has 19 years. Motor vehicle's building leases all have 5 years remaining. The coroner's facility bonds have 28 years remaining. 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	
	2022	2021	2022	2021	2022	2021
Leases	\$ 5,393,859	\$ 243,201	\$ 4,627,390	\$ 4,180,588	\$ 10,021,249	\$ 4,423,789
Coroner Facility Bonds	30,861,898	31,571,545	-	-	30,861,898	31,571,545
Avimor CID No. 1 Bonds	2,283,695	2,321,849	-	-	2,283,695	2,321,849
Total	\$ 38,539,452	\$ 34,136,595	\$ 4,627,390	\$ 4,180,588	\$ 43,166,842	\$ 38,317,183

During the current fiscal year, the County's total debt increased by \$4,887,813 or 113% due to the implementation of *GASB 87 - Leases*.

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.

Ada County

Additional information on the County's long-term debt can be found in note I-D-6 on page 49 and notes II-F-G on pages 58-63 of this report.

Economic Factors and Next Year's Budgets and Rates

These factors will be considered in preparing the County's budget for the 2023 fiscal year:

- The unemployment rate for Ada County is currently 2.4 percent, down 2.6 percent from a year ago. The current rate is lower than the state's unemployment rate of 2.6 percent lower than the national rate of 3.4 percent.
- Sale of new homes has decreased 19.2 percent over last year while the average number of days residential homes are on the market increased by 9 days to 24.
- The population in the County increased 3.4 percent from 2020 to 2021 (the most recent information available) – from 494,967 to 511,931.

Restricted, Assigned and Unassigned fund balance in the general fund (\$129.5M) consists of: \$5.2M (4%) has been restricted by granting agencies for Juvenile Court Services, Sheriff, and Public Defender; while there is \$12.5M (9.7%) assigned that has been appropriated for spending in the 2023 budget. The remaining \$111.8M (86.3%) is unassigned; however, based on Ada County's financial policies \$35M is required to cover the first three and a half months of operating expenses before property taxes are received in January. Additionally, the remaining \$76.8M covers the reservation to meet our minimum fund balance policy, also known as budget stabilization and includes \$46.3M 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 \$30.5M for 2023.

Pursuant to Resolutions adopted during the fiscal year:

- Resolution adopted in June setting the fee schedule for the use of the public hearing room in the Ada County Courthouse and Administration building to a base fee of \$294 with security ranging from \$21 per hour for a security employee to \$93 per hour for a Sheriff's Sergeant, additional cleaning at \$50 per hour and information technology assistance at \$55 per hour.
- Weed Control and Pest Extermination fees increased August 2022 for the first time in four years. Fees increased on the low end by 10% to \$5.50 administrative fee per work order to the high end of 7.9% to \$130 per hour for Boat Crew Labor for Weed.
- Resolution adopted to reserve the foregone property tax balance from the fiscal year 2023 budget process for potential use in subsequent years as described in Idaho Code 63-802.

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, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 101,608,173	\$ 16,510,699	\$ 118,118,872
Investments	233,215,291	49,466,433	282,681,724
Receivables, net	166,200,938	14,927,766	181,128,704
Leases receivable	5,309,723	-	5,309,723
Internal balances	(5,208,061)	5,208,061	-
Accrued interest receivable	474,018	133,745	607,763
Capital assets, net of depreciation/amortization:			
Land, not depreciated	9,450,213	5,092,482	14,542,695
Land improvements	542,478	36,625,285	37,167,763
Building	103,438,557	8,466,562	111,905,119
Infrastructure	3,615,316	2,821,285	6,436,601
Vehicles	2,939,878	1,702,322	4,642,200
Machinery & equipment	10,062,260	2,050,700	12,112,960
Intangible software	242,556	-	242,556
Right to use assets	5,317,965	5,104,230	10,422,195
Construction in progress	16,881,265	2,745,957	19,627,222
Capital assets, net	<u>152,490,488</u>	<u>64,608,823</u>	<u>217,099,311</u>
Total assets	<u>654,090,570</u>	<u>150,855,527</u>	<u>804,946,097</u>
DEFERRED OUTFLOWS			
Pension	<u>64,049,526</u>	<u>8,320,776</u>	<u>72,370,302</u>
LIABILITIES			
Accounts payable	24,602,943	3,301,322	27,904,265
Accrued interest	109,065	-	109,065
Advanced revenue	97,815,530	306,897	98,122,427
Long-term liabilities:			
Due within one year	6,197,297	1,027,943	7,225,240
Due in more than one year-other liabilities	48,240,815	31,504,724	79,745,539
Pension liability	117,948,816	14,339,833	132,288,649
Total liabilities	<u>294,914,466</u>	<u>50,480,719</u>	<u>345,395,185</u>
DEFERRED INFLOWS			
Property tax	150,579,916	7,989,843	158,569,759
Leases	5,282,604	-	5,282,604
Pension	1,018,256	98,794	1,117,050
Total deferred inflows	<u>156,880,776</u>	<u>8,088,637</u>	<u>164,969,413</u>
NET POSITION			
Net investment in capital assets	138,599,504	59,981,432	198,580,936
Restricted for:			
Grant Programs	5,176,416	-	5,176,416
Consolidated Elections	972,772	-	972,772
Court Functions	4,163,212	-	4,163,212
Public Safety	8,458,669	-	8,458,669
Weed/Pest/Mosquito Abatement	5,347,381	-	5,347,381
Welfare and Public Health	1,690,429	-	1,690,429
Community Infrastructure	180,707	-	180,707
Unrestricted	101,755,764	40,625,515	142,381,279
Total net position	<u>\$ 266,344,854</u>	<u>\$ 100,606,947</u>	<u>\$ 366,951,801</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, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
Primary government:							
Governmental activities:							
General government	\$ 114,356,067	\$ 14,190,867	\$ 2,740,978	\$ -	\$ (97,424,222)	\$ -	\$ (97,424,222)
Sanitation	3,146,963	403,878	1,852	-	(2,741,233)	-	(2,741,233)
Public safety	123,563,725	29,402,578	5,553,012	601,983	(88,006,152)	-	(88,006,152)
Health and welfare	24,702,966	1,315,542	22,424,902	-	(962,522)	-	(962,522)
Recreational and cultural	1,764,158	447,728	35,087	456,986	(824,357)	-	(824,357)
Community infrastructure	16,330	-	-	-	(16,330)	-	(16,330)
Interest on long-term debt	1,081,858	-	-	-	(1,081,858)	-	(1,081,858)
Total governmental activities	<u>268,632,067</u>	<u>45,760,593</u>	<u>30,755,831</u>	<u>1,058,969</u>	<u>(191,056,674)</u>	<u>-</u>	<u>(191,056,674)</u>
Business-type activities:							
Emergency Medical Services	20,842,728	13,568,685	329,699	-	-	(6,944,344)	(6,944,344)
Solid Waste Management	10,678,285	16,477,585	-	-	-	5,799,300	5,799,300
Western Idaho Fair	6,062,427	7,035,385	-	-	-	972,958	972,958
Billing Services	6,305,030	6,622,367	-	-	-	317,337	317,337
Total business-type activities	<u>43,888,470</u>	<u>43,704,022</u>	<u>329,699</u>	<u>-</u>	<u>-</u>	<u>145,251</u>	<u>145,251</u>
Total primary government	<u>\$ 312,520,537</u>	<u>\$ 89,464,615</u>	<u>\$ 31,085,530</u>	<u>\$ 1,058,969</u>	<u>(191,056,674)</u>	<u>145,251</u>	<u>(190,911,423)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					135,436,289	7,625,908	143,062,197
Sales taxes					40,587,917	497,530	41,085,447
Grants and contributions not restricted to specific programs					11,405,312	-	11,405,312
Interest and investment earnings					(8,445,602)	(1,805,384)	(10,250,986)
Miscellaneous					2,257,431	-	2,257,431
Transfers					(31,330)	31,330	-
Total general revenues and transfers					<u>181,210,017</u>	<u>6,349,384</u>	<u>187,559,401</u>
Change in net position					<u>(9,846,657)</u>	<u>6,494,635</u>	<u>(3,352,022)</u>
Net position - beginning					<u>276,191,511</u>	<u>94,112,312</u>	<u>370,303,823</u>
Net position - ending					<u>\$ 266,344,854</u>	<u>\$ 100,606,947</u>	<u>\$ 366,951,801</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, 2022

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	\$ 59,082,741	\$ -	\$ 35,020,215	\$ 94,102,956
Investments	172,491,918	-	38,467,942	210,959,860
Accounts receivable	75,830	-	397,907	473,737
Property tax receivable	126,082,930	-	26,354,812	152,437,742
Accrued interest receivable	381,533	-	33,724	415,257
Due from other funds	285,987	-	22,315	308,302
Due from other agencies and units of government	12,723,667	-	565,792	13,289,459
Lease receivable	5,309,723	-	-	5,309,723
Total assets	\$ 376,434,329	\$ -	\$ 100,862,707	\$ 477,297,036
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 17,958,869	\$ -	\$ 4,280,210	\$ 22,239,079
Due to other funds	15,913	-	14,050	29,963
Advanced revenue	97,629,210	-	186,320	97,815,530
Total liabilities	115,603,992	-	4,480,580	120,084,572
DEFERRED INFLOWS				
Property tax	126,082,930	-	26,354,812	152,437,742
Leases	5,282,604	-	-	5,282,604
Total deferred inflows	131,365,534	-	26,354,812	157,720,346
FUND BALANCES				
Restricted for:				
Grants				
Juvenile court services	4,603,171	-	-	4,603,171
Sheriff	357,736	-	-	357,736
Public Defender	215,509	-	-	215,509
Enabling legislation				
Public health services	-	-	1,690,429	1,690,429
Weed/Pest/Mosquito	-	-	5,369,744	5,369,744
Alternative courts and facilities	-	-	4,243,091	4,243,091
Emergency communications	-	-	8,501,984	8,501,984
Consolidated elections	-	-	980,247	980,247
Community infrastructure	-	-	178,571	178,571
Assigned for:				
General government				
Administration	11,423,724	-	-	11,423,724
Operations and maintenance	25,991	-	-	25,991
Computer services	6,438	-	-	6,438
Appraisal/Land record	-	-	2,634,564	2,634,564
Public safety				
Sheriff	242,915	-	-	242,915
Juvenile court services	563,051	-	-	563,051
Coroner	20,405	-	-	20,405
Emergency management	-	-	603,510	603,510
Judicial services				
Public defender	250,634	-	-	250,634
District court and monitoring	-	-	10,694,083	10,694,083
Recreation and culture				
Parks and Waterways	-	-	2,353,039	2,353,039
Capital projects				
All capital projects	-	-	32,778,053	32,778,053
Unassigned	111,755,229	-	-	111,755,229
Total fund balances	129,464,803	-	70,027,315	199,492,118
Total liabilities, deferred inflows and fund balances	\$ 376,434,329	\$ -	\$ 100,862,707	

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, 2022**

Total Fund Balances - Governmental Funds \$ 199,492,118

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	209,308,766	
Infrastructure	6,910,738	
Vehicles	11,305,918	
Intangible Software	1,661,713	
Machinery and Equipment	48,090,898	
Construction in Progress	16,881,265	
Right to Use Leased Buildings	5,858,063	
Accumulated Depreciation/Amortization	<u>(160,375,953)</u>	
Total Capital Assets		152,490,488

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. 1,857,826

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position. These liabilities consist of the following:

Net Pension Liability	(117,948,816)	
Accrued Interest on Leases and Bonds	(109,065)	
Lease Payable	(5,393,859)	
Bonds Payable	(33,145,593)	
Compensated Absences	<u>(9,245,083)</u>	(165,842,416)

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	39,059,523	
Changes of assumptions	19,607,244	
Contributions made subsequent to measurement date	4,067,093	
Change in proportionate share	<u>1,315,666</u>	64,049,526

Deferred inflows of resources related to pensions:

Differences between expected and actual experience	(549,952)	
Change in proportionate share	<u>(468,304)</u>	(1,018,256)

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. 15,315,568

\$ 266,344,854

Total Net Position - Governmental Activities

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, 2022

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 112,748,836	\$ 2,515,474	\$ 20,113,280	\$ 135,377,590
Licenses and permits	1,927,200	-	195,910	2,123,110
Fines and forfeitures	78,376	-	1,310,281	1,388,657
Charges for services	31,574,315	1,315,542	9,358,969	42,248,826
Intergovernmental	78,781,652	3,610	5,022,767	83,808,029
Interest income	2,155,919	133,365	579,916	2,869,200
Net increase (decrease) in the fair value of investments	(8,212,777)	(448,064)	(1,845,728)	(10,506,569)
Miscellaneous	2,380,196	10,219	2,007,650	4,398,065
Total revenues	<u>221,433,717</u>	<u>3,530,146</u>	<u>36,743,045</u>	<u>261,706,908</u>
EXPENDITURES				
Current:				
General government	79,923,795	-	22,254,814	102,178,609
Public safety	104,717,559	-	6,136,813	110,854,372
Sanitation	-	-	2,717,665	2,717,665
Health and welfare	22,424,902	2,238,196	-	24,663,098
Recreational and cultural	35,088	-	1,405,987	1,441,075
Community infrastructure	-	-	58,830	58,830
Capital outlay	5,259,875	-	14,339,487	19,599,362
Debt service:				
Principal retirement	1,092,818	-	130,374	1,223,192
Interest and other debt charges	1,159,147	-	149,944	1,309,091
Total expenditures	<u>214,613,184</u>	<u>2,238,196</u>	<u>47,193,914</u>	<u>264,045,294</u>
Excess (deficiency) of revenues over expenditures	<u>6,820,533</u>	<u>1,291,950</u>	<u>(10,450,869)</u>	<u>(2,338,386)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,111,988	-	7,878,812	19,990,800
Transfers (out)	(7,845,812)	(12,086,182)	(31,338)	(19,963,332)
Total other financing sources and uses	<u>4,266,176</u>	<u>(12,086,182)</u>	<u>7,847,474</u>	<u>27,468</u>
Net change in fund balances	11,086,709	(10,794,232)	(2,603,395)	(2,310,918)
Fund balance, beginning of year	<u>118,378,094</u>	<u>10,794,232</u>	<u>72,630,710</u>	<u>201,803,036</u>
Fund balance, end of year	<u>\$ 129,464,803</u>	<u>\$ -</u>	<u>\$ 70,027,315</u>	<u>\$ 199,492,118</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, 2022**

Total Net Change in Fund Balances - Governmental Funds \$ (2,310,918)

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	19,599,362	
Depreciation Expense	<u>(12,373,327)</u>	
Excess of Depreciation Expense over Capital Outlay		7,226,035

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		23,679
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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		58,699
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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	485,000	
Election Equipment Lease Payment	243,201	
Sheriff Building Lease Payments	261,849	
Motor Vehicle Building Lease Payments	194,988	
Bond Premium Amortization	<u>224,647</u>	
		1,409,685

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		38,154
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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	2,586	
Compensated absences	(790,281)	
Pension expenditures	(20,941,851)	
Pension contributions	4,012,324	
Total	<u> </u>	(17,717,222)

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.

1,425,231

Change in Net Position - Governmental Activities

\$ (9,846,657)

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, 2022

	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	\$ 3,843,989	\$ 10,447,751	\$ 1,626,530	\$ 592,429	\$ 16,510,699	\$ 7,505,216
Investments	11,454,034	31,445,899	4,783,485	1,783,015	49,466,433	22,255,431
Receivables, net	5,546,649	955,596	10,498	182,790	6,695,533	-
Due from other funds	-	210,475	-	574	211,049	-
Due from other agencies	133,566	4,706	5,000	507	143,779	-
Property tax receivable	8,088,454	-	-	-	8,088,454	-
Accrued interest receivable	31,491	84,756	12,850	4,647	133,744	58,762
Total current assets	<u>29,098,183</u>	<u>43,149,183</u>	<u>6,438,363</u>	<u>2,563,962</u>	<u>81,249,691</u>	<u>29,819,409</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	5,154,717	1,085,613	58,647	-	6,298,977	-
Machinery & equipment	2,127,954	3,055,768	554,625	-	5,738,347	-
Right to use assets	-	7,338,831	-	-	7,338,831	-
Construction in progress	71,996	2,582,513	91,448	-	2,745,957	-
Less accum. deprec/amortization	(9,023,529)	(19,054,870)	(9,327,292)	-	(37,405,691)	-
Capital assets, net	8,292,853	52,525,579	3,790,391	-	64,608,823	-
Total assets	<u>37,391,036</u>	<u>95,674,762</u>	<u>10,228,754</u>	<u>2,563,962</u>	<u>145,858,514</u>	<u>29,819,409</u>
DEFERRED OUTFLOWS						
Pension	7,010,376	774,630	422,326	113,444	8,320,776	-
LIABILITIES						
Current liabilities:						
Accounts payable	1,612,903	1,063,003	445,259	180,157	3,301,322	2,363,864
Accrued liabilities	35,059	14,202	9,090	3,575	61,926	-
Due to other funds	119,545	14,037	41,933	211,523	387,038	102,350
Capital leases payable	-	966,016	-	-	966,016	-
Claims and judgments	-	-	-	-	-	4,167,928
Advanced revenue	38,689	-	108,465	159,743	306,897	-
Total current liabilities	<u>1,806,196</u>	<u>2,057,258</u>	<u>604,747</u>	<u>554,998</u>	<u>5,023,199</u>	<u>6,634,142</u>
Noncurrent liabilities:						
Accrued liabilities	732,443	42,459	83,537	12,752	871,191	-
Capital leases payable	-	3,661,374	-	-	3,661,374	-
Pension	12,069,660	1,245,242	817,995	206,936	14,339,833	-
Landfill postclosure costs	-	26,972,159	-	-	26,972,159	-
Claims and judgments	-	-	-	-	-	2,485,649
Total noncurrent liabilities	<u>12,802,103</u>	<u>31,921,234</u>	<u>901,532</u>	<u>219,688</u>	<u>45,844,557</u>	<u>2,485,649</u>
Total liabilities	<u>14,608,299</u>	<u>33,978,492</u>	<u>1,506,279</u>	<u>774,686</u>	<u>50,867,756</u>	<u>9,119,791</u>
DEFERRED INFLOWS						
Property tax	7,989,843	-	-	-	7,989,843	-
Pension	85,377	-	11,619	1,798	98,794	-
Total deferred inflows	<u>8,075,220</u>	<u>-</u>	<u>11,619</u>	<u>1,798</u>	<u>8,088,637</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	8,292,853	47,898,189	3,790,391	-	59,981,433	-
Unrestricted	13,425,040	14,572,711	5,342,791	1,900,922	35,241,464	20,699,618
Total net position	<u>\$ 21,717,893</u>	<u>\$ 62,470,900</u>	<u>\$ 9,133,182</u>	<u>\$ 1,900,922</u>	<u>95,222,897</u>	<u>\$ 20,699,618</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 5,384,050
Net position of business-type activities \$ 100,606,947

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, 2022

	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	\$ 13,397,655	\$ 15,997,703	\$ -	\$ 6,622,220	\$ 36,017,578	\$ 33,184,107
Concessions	-	-	2,858,587	-	2,858,587	-
Admissions	-	-	1,929,928	-	1,929,928	-
Rentals	-	-	1,828,156	-	1,828,156	-
Other	171,030	479,882	418,714	147	1,069,773	-
Total operating revenue	<u>13,568,685</u>	<u>16,477,585</u>	<u>7,035,385</u>	<u>6,622,367</u>	<u>43,704,022</u>	<u>33,184,107</u>
OPERATING EXPENSE						
Personal services	16,727,110	2,740,780	1,232,007	288,046	20,987,943	-
Other services & charges	3,667,776	4,136,826	4,577,837	6,024,418	18,406,857	-
Landfill postclosure expense	-	827,852	-	-	827,852	-
Administration	-	-	-	-	-	3,714,988
Claims	-	-	-	-	-	26,617,272
Depreciation	880,783	3,031,450	278,889	-	4,191,122	-
Total operating expense	<u>21,275,669</u>	<u>10,736,908</u>	<u>6,088,733</u>	<u>6,312,464</u>	<u>44,413,774</u>	<u>30,332,260</u>
Operating income (loss)	<u>(7,706,984)</u>	<u>5,740,677</u>	<u>946,652</u>	<u>309,903</u>	<u>(709,752)</u>	<u>2,851,847</u>
NONOPERATING REVENUE (EXPENSE)						
Intergovernmental	329,699	-	-	-	329,699	-
Gain (loss) on disposition of assets	-	(34,280)	-	-	(34,280)	-
Interest and investment revenue	158,592	416,727	52,862	22,195	650,376	295,860
Net increase (decrease) in the fair value of investments	(566,467)	(1,562,139)	(238,020)	(89,134)	(2,455,760)	(1,104,094)
Property & other taxes	8,123,438	-	-	-	8,123,438	-
Total nonoperating revenue (expense)	<u>8,045,262</u>	<u>(1,179,692)</u>	<u>(185,158)</u>	<u>(66,939)</u>	<u>6,613,473</u>	<u>(808,234)</u>
Net income (loss) before contributions and transfers	338,278	4,560,985	761,494	242,964	5,903,721	2,043,613
Transfers in	31,330	-	-	-	31,330	-
Transfers out	-	-	-	-	-	(58,798)
Change in net position	<u>369,608</u>	<u>4,560,985</u>	<u>761,494</u>	<u>242,964</u>	<u>5,935,051</u>	<u>1,984,815</u>
Total net position - beginning	<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>
Total net position - ending	<u>\$ 21,717,893</u>	<u>\$ 62,470,900</u>	<u>\$ 9,133,182</u>	<u>\$ 1,900,922</u>	<u>\$ 20,699,618</u>	<u>\$ 20,699,618</u>

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

Change in net position of business-type activities

559,584

\$ 6,494,635

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, 2022

	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	\$ 11,030,146	\$ 16,663,439	\$ 7,037,663	\$ 6,821,538	\$ 41,552,786	\$ 33,184,107
Cash paid to suppliers for goods and contracted services	(3,214,906)	(3,704,996)	(4,596,358)	(5,866,038)	(17,382,298)	(29,314,884)
Cash paid to employees for services	(14,722,472)	(2,466,524)	(1,092,810)	(258,637)	(18,540,443)	-
Other operating revenue	172,524	479,882	-	147	652,553	-
Net cash provided by (used for) operating activities	<u>(6,734,708)</u>	<u>10,971,801</u>	<u>1,348,495</u>	<u>697,010</u>	<u>6,282,598</u>	<u>3,869,223</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	8,098,497	-	-	-	8,098,497	-
Municipal revenue	329,699	-	-	-	329,699	-
Transfer in	31,330	-	-	-	31,330	-
Transfer out	-	-	-	-	-	(58,798)
Net cash provided by (used for) noncapital financing activities	<u>8,459,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,459,526</u>	<u>(58,798)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(789,025)	(2,980,245)	(91,448)	-	(3,860,718)	-
Cash paid for lease liabilities						
Principle portion	-	(1,222,362)	-	-	(1,222,362)	-
Interest portion	-	(180,409)	-	-	(180,409)	-
Net cash provided by (used for) capital and related financing activities	<u>(789,025)</u>	<u>(4,383,016)</u>	<u>(91,448)</u>	<u>-</u>	<u>(5,263,489)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	289,543	(2,550,172)	(575,917)	(413,497)	(3,250,043)	(1,089,191)
Interest income	148,665	381,642	45,899	20,213	596,419	272,859
Net cash provided by (used for) investing activities	<u>438,208</u>	<u>(2,168,530)</u>	<u>(530,018)</u>	<u>(393,284)</u>	<u>(2,653,624)</u>	<u>(816,332)</u>
Net increase (decrease) in cash	1,374,001	4,420,255	727,029	303,726	6,825,011	2,994,093
Cash, beginning of year	2,469,988	6,027,496	899,501	288,703	9,685,688	4,511,123
Cash, end of year	<u>\$ 3,843,989</u>	<u>\$ 10,447,751</u>	<u>\$ 1,626,530</u>	<u>\$ 592,429</u>	<u>\$ 16,510,699</u>	<u>\$ 7,505,216</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)	\$ (7,706,984)	\$ 5,740,677	\$ 946,652	\$ 309,903	\$ (709,752)	\$ 2,851,847
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	880,783	3,031,451	278,889	-	4,191,123	-
Landfill postclosure expense	-	827,852	-	-	827,852	-
Pension expense	1,819,817	250,401	112,409	27,829	2,210,456	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(2,374,304)	774,897	(5,942)	167,424	(1,437,925)	-
(Increase) decrease in due from other agencies and units of government	2,423	(758)	(5,000)	797	(2,538)	-
(Increase) decrease in due from other funds	1,350	(108,402)	-	987	(106,065)	-
Increase (decrease) in prepaid expense	-	-	-	-	-	190,786
Increase (decrease) in accounts payable	633,096	285,115	28,910	53,555	1,000,676	(155,053)
Increase (decrease) in lease interest	-	180,409	-	-	180,409	-
Increase (decrease) in accrued liabilities	(1,920)	12,305	12,878	(1,529)	21,734	-
Increase (decrease) in due to other funds	6,515	(22,146)	(33,521)	107,935	58,783	50,243
Increase (decrease) in claims and judgments	-	-	-	-	-	931,400
Increase (decrease) in advanced revenue	4,516	-	13,220	30,109	47,845	-
Total adjustments	<u>972,276</u>	<u>5,231,124</u>	<u>401,843</u>	<u>387,107</u>	<u>6,992,350</u>	<u>1,017,376</u>
Net cash provided by (used for) operating activities	<u>\$ (6,734,708)</u>	<u>\$ 10,971,801</u>	<u>\$ 1,348,495</u>	<u>\$ 697,010</u>	<u>\$ 6,282,598</u>	<u>\$ 3,869,223</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 \$566,467 for the year.

The net decrease in the fair value of investments for Solid Waste Management was \$1,562,139 for the year.

The net decrease in the fair value of investments for the Western Idaho Fair was \$238,020 for the year.

The net decrease in the fair value of investments for Billing Services was \$89,134 for the year.

Lease liability for the acquisition of right to use asset was \$1,669,164 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 \$531,769 for the year.

The net decrease in the fair value of investments for Liability Insurance was \$572,325 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 108.

Ada County
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2022

	<u>Total Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 16,186,703
Accounts receivable	<u>113,345</u>
Total assets	<u>16,300,048</u>
LIABILITIES	
Accounts payable	4,956,608
Due to other agencies and units of government	<u>8,212,068</u>
Total liabilities	<u>13,168,676</u>
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	<u>3,131,372</u>
Total net position	<u><u>\$ 3,131,372</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, 2022

	Total Custodial Funds
ADDITIONS	
Property tax collections for other governments	\$ 555,781,697
Licenses and permits collected	
for other governments	31,518,207
Fines, fees and forfeitures collected	
for other governments	20,083,210
Sales and replacement taxes collected	
for other governments	9,194,608
Sales and use taxes collected for state	23,604,623
Fines and fees collected for state	4,220,566
Court ordered	
Garnishments & writs of execution	15,999,024
Restitution	2,527,362
Wards	504,586
Bonds	555,626
Contributions by prisoners	2,263,621
Proceeds from estates	198,133
Miscellaneous	3,826,063
Total additions	670,277,326
DEDUCTIONS	
Payments of property taxes to	
other governments	587,418,147
Payments to state	59,999,066
Payments to vendors	1,411,033
Payments to prisoners	2,193,368
Payments to victims	2,532,491
Payments of judgments	15,524,087
Payments on behalf of wards	497,116
Total deductions	669,575,308
Net increase (decrease) in net position	702,018
Net position, beginning of year	2,429,354
Net position, end of year	\$ 3,131,372

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, 2022**

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ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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 2021-2022 fiscal year. This includes adopting GASB Statement 87– **Leases** which establishes a single model for lease accounting based on the principle that leases are financings of the right to use an asset and more accurately portrays lease obligations and increases the usefulness of governmental financial statements.

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, 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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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.

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. This will be the last year the charities and welfare fund will be reported.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

The Idaho Legislature, in 2022, repealed this statute which did away with indigent medical services and the fund itself.

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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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 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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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.

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. Pooled investments are stated at fair value, which includes balances invested in the State of Idaho Local Government Investment Pool and 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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

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

Right to use leased assets are recognized at the lease commencement date and represent the County's right to use the underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying assets using the straight-line method. The amortization period varies from 2 to 20 years; however, the majority are between 3 and 6 years.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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

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

5. Lease Receivables

Lease receivables are recorded by the County as the present value of future lease payments expected to be received from the lessee during the lease term, reduced by any provision for estimated uncollectible amounts. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. The present value of future lease payments to be received are discounted based on the interest rate the County charges the lessee.

6. 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. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest rate method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Lease liabilities represent the County's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the County.

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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.

7. 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 represent a consumption of net assets that applies to future periods and is related to pension reporting. Deferred inflow of resources is an acquisition of net assets 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. In addition, leases are deferred inflows of resources where the County is the lessor and is reported in the governmental funds balance sheet and statement of net position. The deferred inflows of resources related to leases are recognized as an inflow of resources (revenue) on a straight-line basis over the term of the lease.

8. 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.

9. 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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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, 2022, the County adopted new accounting guidance by implementing the provisions of **GASB Statement 87, Leases**, which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain right to use leased assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard also requires lessors to recognize a lease receivable and deferred inflow of resources. As a result of implementing this standard the County recognized a lease receivable and deferred inflow of resources in the amount of \$5,352,112 each as of October 1, 2021. The County also recognized right to use leased assets and lease liability of \$5,858,063 each as of October 1, 2021. As a result of these adjustments there was no effect on beginning net position. The additional disclosures required by this standard are included in **Notes II. C - Capital Assets, II. F - Leases and II.G- Long-Term Debt**.

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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.

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, 2022:

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
Treasury Securities	\$ 2,876,704	\$ 2,876,704	\$ -	\$ -
US Agencies	41,934,588	-	41,934,588	-
Mortgage Backed Securities	66,738,584	-	66,738,584	-
Municipal Bonds	221,341	-	-	221,341
Total investments by fair value level	111,771,217	2,876,704	108,673,172	221,341
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	160,231,518	-	-	-
State of Idaho Diversified Bond Fund (DBF)	10,678,989	-	-	-
Total investments measured at the NAV	170,910,507	-	-	-
Total investments measured at fair value	\$282,681,724	\$ 2,876,704	\$108,673,172	\$221,341

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	\$160,231,518	None	Daily	1-3 days
Diversified Bond Fund	10,678,989	None	Monthly	5 -25 days

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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, 2022 the following issuers hold more than 5% of Ada County's total portfolio. Federal Home Loan Bank – 7%, Federal Home Loan Mortgage Corp – 11%, Federal National Mortgage Association – 19%, and State of Idaho Local Government Investment Pool – 57%.

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 authorizes the Treasurer to work with primary or regional dealers for the purchase of its authorized securities, or through an internally managed portfolio using existing custodians. The Treasurer may also hire one or more outside investment advisors and/or investment managers to assist with the management of County investments. Deposits are made with banks or institutions designated by the Board of County Commissioners as depositories pursuant to Idaho Code Section 57-128.

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 practice is to ensure 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, 2022, the County had deposits of \$743,684 which were covered by FDIC insurance. The County also had \$16,786,336 collateralized under an irrevocable letter of credit with the Federal Home Loan Bank and the remaining \$25,709,331 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, 2022, the market value of the repurchase agreements was \$2,595,321. 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>
Federal Farm Credit Bank	\$ 5,748,294	S&P AA+	1.667
Federal Home Loan Bank	20,312,144	S&P AA+	2.417
Federal Home Loan Mortgage Corp.	29,688,801	S&P AA+	5.637
Federal National Mortgage Assoc.	52,923,933	S&P AA+	5.653
US Treasury	2,876,704	S&P AA+	1.908
Sage Acres LID	221,341	Unrated	9.742
State of Idaho – LGIP	160,231,518	Unrated	.31^
State of Idaho – DBF	10,678,989	Unrated	2.69^
Total Market Value	<u>\$ 282,681,724</u>		

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

^ 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.

Receivables at September 30, 2022, were as follows:

	Accounts	Taxes	Due from Other Governments	Total Receivables
Governmental activities:				
General	\$ 75,830	\$ 126,082,930	\$ 12,723,667	\$ 138,882,427
Non-major Governmental	397,907	26,354,812	565,792	27,318,511
<i>Total - governmental activities</i>	<u>\$ 473,737</u>	<u>\$ 152,437,742</u>	<u>\$ 13,289,459</u>	<u>\$ 166,200,938</u>
Business-type activities:				
Emergency Medical Services	\$ 11,206,939	\$ 8,088,454	\$ 133,566	\$ 19,428,959
Less Allowance for Doubtful accounts:	<u>(5,660,290)</u>	-	-	<u>(5,660,290)</u>
<i>Receivables, Net</i>	5,546,649	8,088,454	133,566	13,768,669
Solid Waste Management	955,596	-	4,706	960,302
Western Idaho Fair	10,498	-	5,000	15,498
Billing Services	182,790	-	507	183,297
<i>Total - business-type activities</i>	<u>\$ 6,695,533</u>	<u>\$ 8,088,454</u>	<u>\$ 143,779</u>	<u>\$ 14,927,766</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 advanced revenue reported in the governmental funds were as follows:

Deferred Inflow of Resources:

Taxes Levied for Subsequent Period	\$ 150,579,916
Current Year Delinquent Taxes	846,987
Prior Years' Delinquent Taxes	1,010,839
Leases	<u>5,282,604</u>
Total deferred inflow of resources for governmental funds	<u>\$ 157,720,346</u>

Advanced Revenue:

Rental Revenue	\$ 70,254
Tax Revenue	734,193
Grant Revenue	<u>97,011,083</u>
Total advanced revenue for governmental funds	<u>\$ 97,815,530</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2022****C. Capital Assets**

Capital asset activity for the year ended September 30, 2022 was as follows:

Primary Government

Governmental activities:	Restated Beginning Balance	Increases	Adjustments/ Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 9,450,213	\$ -	\$ -	\$ 9,450,213
Construction in progress	9,856,397	17,024,049	9,999,181	16,881,265
Total capital assets, not being depreciated	<u>19,306,610</u>	<u>17,024,049</u>	<u>9,999,181</u>	<u>26,331,478</u>
Capital assets, being depreciated:				
Land improvements	3,398,867	-	-	3,398,867
Buildings and improvements	204,874,501	4,434,265	-	209,308,766
Vehicles	10,313,691	1,492,504	500,277	11,305,918
Machinery and equipment	41,639,731	5,661,713	(789,454)	48,090,898
Intangible software	1,661,713	-	-	1,661,713
Infrastructure	5,901,047	1,009,691	-	6,910,738
Total capital assets being depreciated	<u>267,789,550</u>	<u>12,598,173</u>	<u>(289,177)</u>	<u>280,676,900</u>
Land improvements	2,771,067	85,322	-	2,856,389
Buildings and improvements	99,303,586	6,566,623	-	105,870,209
Vehicles	7,737,271	1,129,046	500,277	8,366,040
Machinery and equipment	34,105,119	3,357,488	(566,031)	38,028,638
Intangible software	1,059,200	359,957	-	1,419,157
Infrastructure	2,960,629	334,793	-	3,295,422
Total accumulated depreciation	<u>147,936,872</u>	<u>11,833,229</u>	<u>(65,754)</u>	<u>159,835,855</u>
Total capital assets, being depreciated, net	119,852,678	764,944	(223,423)	120,841,045
Right to use leased assets being amortized:				
Right to use leased building	5,858,063	-	-	5,858,063
Right to use leased machinery and equipment	815,980	-	815,980	-
Total right to use leased assets being amortized	6,674,043	-	815,980	5,858,063
Less accumulated amortization for:				
Right to use leased building	-	540,098	-	540,098
Right to use leased machinery and equipment	592,557	-	592,557	-
Total accumulated amortization	<u>592,557</u>	<u>540,098</u>	<u>592,557</u>	<u>540,098</u>
Total right to use leased assets, being amortized, net	6,081,486	(540,098)	223,423	5,317,965
Governmental activities capital assets, net	<u>\$ 145,240,774</u>	<u>\$ 17,248,895</u>	<u>\$ 9,999,181</u>	<u>\$ 152,490,488</u>

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

Governmental activities:	
General government	\$ 5,885,101
Public safety	5,777,125
Health and Welfare	20,991
Sanitation	351,845
Recreation	338,265
Total depreciation/amortization expense - governmental activities:	<u>\$ 12,373,327</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2022**

	Restated Beginning Balance	Increases	Adjustments/ Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 5,092,482	\$ -	\$ -	\$ 5,092,482
Construction in progress	-	2,745,957	-	2,745,957
Total capital assets, not being depreciated	<u>5,092,482</u>	<u>2,745,957</u>	<u>-</u>	<u>7,838,439</u>
Capital assets, being depreciated:				
Land improvements	46,059,133	-	-	46,059,133
Buildings and improvements	19,853,058	-	-	19,853,058
Vehicles	5,533,922	850,369	85,314	6,298,977
Machinery and equipment	5,473,956	264,391	-	5,738,347
Infrastructure	8,887,729	-	-	8,887,729
Total capital assets being depreciated	<u>85,807,798</u>	<u>1,114,760</u>	<u>85,314</u>	<u>86,837,244</u>
Less accumulated depreciation for:				
Land improvements	8,626,155	807,693	-	9,433,848
Buildings and improvements	10,822,743	563,753	-	11,386,496
Vehicles	4,187,611	460,078	51,034	4,596,655
Machinery and equipment	3,096,190	591,457	-	3,687,647
Infrastructure	5,765,137	301,307	-	6,066,444
Total accumulated depreciation	<u>32,497,836</u>	<u>2,724,288</u>	<u>51,034</u>	<u>35,171,090</u>
Total capital assets, being depreciated, net	53,309,962	(1,609,528)	34,280	51,666,154
Right to use leased assets being amortized:				
Right to use leased buildings	-	63,664	-	63,664
Right to use leased machinery and equipment	5,669,667	1,605,500	-	7,275,167
Total right to use leased assets being amortized	<u>5,669,667</u>	<u>1,669,164</u>	<u>-</u>	<u>7,338,831</u>
Less accumulated amortization for:				
Right to use leased buildings	-	31,832	-	31,832
Right to use machinery and equipment	767,767	1,435,002	-	2,202,769
Total accumulated amortization	<u>767,767</u>	<u>1,466,834</u>	<u>-</u>	<u>2,234,601</u>
Total right to use leased assets, being amortized, net	<u>4,901,900</u>	<u>202,330</u>	<u>-</u>	<u>5,104,230</u>
Business-type activities capital assets, net	<u>\$ 63,304,344</u>	<u>\$ 1,338,759</u>	<u>\$ 34,280</u>	<u>\$ 64,608,823</u>

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

Business activities:	
Emergency Medical Services	\$ 880,783
Solid Waste	3,031,450
Western Idaho Fair	278,889
Total depreciation/amortization expense - business-type activities:	<u>\$ 4,191,122</u>

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2022**

D. Payables

Payables at September 30, 2022, were as follows:

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Internal Service</u>	<u>Total Payables</u>
Governmental activities:				
General	\$ 9,308,343	\$ 8,650,526	\$ -	\$ 17,958,869
Other Governmental Funds	2,882,215	1,397,995	-	4,280,210
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	2,363,864	2,363,864
Total - governmental activities	<u>\$ 12,190,558</u>	<u>\$ 10,048,521</u>	<u>\$ 2,363,864</u>	<u>\$ 24,602,943</u>
Business-type activities:				
Emergency Medical Svcs.	\$ 675,858	\$ 937,045	\$ -	\$ 1,612,903
Solid Waste Management	927,997	135,006	-	1,063,003
Western Idaho Fair	382,743	62,516	-	445,259
Billing Services	165,009	15,148	-	180,157
Total - business-type activities	<u>\$ 2,151,607</u>	<u>\$ 1,149,715</u>	<u>\$ -</u>	<u>\$ 3,301,322</u>

E. Internal Balances and Inter-fund Transfers

Due to/from other funds as of September 30, 2022 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	\$ 8,638	\$ 7,986	\$ 167,013	\$ 102,350	\$ 285,987
	Non-major Governmental	7,127	6,064	9,124	-	22,315
	Proprietary	148	-	210,901	-	211,049
	Total	<u>\$ 15,913</u>	<u>\$ 14,050</u>	<u>\$ 387,038</u>	<u>\$ 102,350</u>	<u>\$ 519,351</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, 2022**

Inter-fund transfers for the year ended September 30, 2022, consisted of the following:

		Transfer Out				
Transfer In		General Fund	Charities & Welfare	Non-major Governmental	Internal Service	Total
		General Fund	\$ -	\$12,086,182	\$ (1,662)	\$ 27,468
	Non-major Governmental	7,845,812	-	33,000	-	7,878,812
	Proprietary Funds	-	-	-	31,330	31,330
	Total	\$ 7,845,812	\$12,086,182	\$ 31,338	\$ 58,798	\$ 20,022,130

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 \$7,208,445 to non-major governmental funds to provide for capital projects.
- Charities and welfare transfer of \$12,086,182 to the general fund for closure of the charities and welfare fund.

F. LEASES

1. Lessee Activity

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 amortization of the right to use lease assets are \$5,669,667 and \$1,968,634, respectively.

The County entered into two additional leases in fiscal 2022 with principal payments totally \$1,669,164 for two additional pieces of heavy equipment and a modular building. These leases are also being accounted for in the Solid Waste Management Fund. The equipment lease term is four years with a series on on-year lease subject to annual appropriation of fund by the County, with an interest rate of 3.99% and two years for the modular building, again subject to annual appropriations, with an interest rate of .27%. Ownership of this equipment also 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 modular building will be returned. The historical cost and accumulated amortization of the right to use lease assets are \$1,669,164 and \$265,967, respectively.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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

Landfill Heavy Equipment and Modular Building Leases			
Year Ending			Total Lease
Sept. 30	Principal	Interest	Payment
2023	\$ 966,015	\$ 160,900	\$ 1,126,915
2024	966,572	128,424	1,094,996
2025	2,694,803	94,147	2,788,950
Total	<u>\$ 4,627,390</u>	<u>\$ 383,471</u>	<u>\$ 5,010,861</u>

The County has also entered into six lease agreements for three Motor Vehicle Offices, a second Driver's License location, a Sheriff's Substation, and a training facility; all accounted for in the General Fund. The County is required to make principal and interest payments through September 2024 for the substation and training facility, September 2027 for the three motor vehicle offices and September 2041 for the second driver's license location. The lease agreements have interest rates between .49% and 1.99% based of US Department of Treasury Par Yield Curve on October 1, 2021. The total amount of right to use leased assets, and the related accumulated amortization on the right to use leased assets was \$5,858,063 and \$540,098, respectively.

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

Sheriff and Motor Vehicle Building Leases			
Year Ending			Total Lease
Sept. 30	Principal	Interest	Payment
2023	\$ 468,091	\$ 90,280	\$ 558,371
2024	477,111	85,127	562,238
2025	355,689	79,700	435,389
2026	360,630	74,759	435,389
2027	388,319	69,513	457,832
2028-2032	978,053	286,947	1,265,000
2033-2037	1,213,089	178,191	1,391,280
2038-2041	1,152,877	47,444	1,200,321
Total	<u>\$ 5,393,859</u>	<u>\$ 911,961</u>	<u>\$ 6,305,820</u>

2. Lessor Activity

The County also has accrued a receivable for master and surplus ground leases associated with the courthouse corridor property. These leases are accounted for in the General Fund. The remaining receivable for the year ended September 30, 2022 for these leases was \$3,001,673 and \$2,308,050, respectively. Deferred inflows related to these leases were \$2,997,694 and \$2,284,910, respectively, as of September 30, 2022. Interest revenue recognized on these leases were \$135,996 and \$103,659, respectively. The interest rate was 4.40%. Principal receipts of \$35,465 and \$6,924, respectively, were recognized during the fiscal year with final receipt on both leases expected in fiscal year 2098.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

G. Long-Term Debt

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

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

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

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

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

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

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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
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	6,715	26,368	33,083	2027	44,840	108,095	152,935
2028-2032	42,552	122,871	165,423	2028-2032	267,225	495,531	762,756
2033-2037	62,519	102,900	165,419	2033-2037	359,533	402,197	761,730
2038-2042	91,863	73,560	165,423	2038-2042	483,642	276,327	759,969
2043-2047	125,960	30,795	156,755	2043-2047	575,708	110,785	686,493
2048	-	-	-	2048	45,363	2,722	48,085
Total	\$ 351,852	\$ 466,588	\$ 818,440	Total	\$ 1,931,843	\$ 1,852,692	\$ 3,784,535

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 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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

Coroner's Facility Lease			
Year Ending Sept. 30	Principal	Interest	Total Lease Payment
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	625,000	927,700	1,552,700
2028-2032	3,620,000	4,144,850	7,764,850
2033-2037	4,460,000	3,311,950	7,771,950
2038-2042	5,445,000	2,344,550	7,789,550
2043-2047	6,620,000	1,184,250	7,804,250
2048-2050	4,475,000	225,625	4,700,625
Sub-Total	27,450,000	\$ 16,132,475	\$ 43,582,475
Unamortized Premium	3,411,898		
Total	<u>\$ 30,861,898</u>		

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2022, was as follows:

	Restated Beginning Balance	Additions	Reductions	Ending Balance	One Year
Governmental activities:					
Election equipment lease	\$ 243,201	\$ -	\$ 243,201	\$ -	\$ -
Sheriff building leases	4,640,342	-	268,462	4,371,880	262,078
Motor vehicle building leases	1,217,721	-	195,742	1,021,979	199,071
Compensated absences	8,454,802	1,282,813	492,532	9,245,083	798,131
Pension	(2,236,242)	120,185,058	-	117,948,816	-
Claims and judgments	8,010,005	5,138,390	6,494,818	6,653,577	4,167,928
Direct placement bonds:					
Avimor general obligation bond 2015	45,640	-	684	44,956	738
Avimor general obligation bond 2017	310,783	-	3,887	306,896	4,198
Avimor special assessment bond 2015	305,156	-	5,496	299,660	5,859
Avimor special assessment bond 2016	285,941	-	5,212	280,729	5,524
Avimor special assessment bond 2017	826,647	-	13,974	812,673	14,812
Avimor special assessment bond 2018	547,682	-	8,901	538,781	9,439
Coroner facility bond	27,935,000	-	485,000	27,450,000	510,000
Premium coroner facility bond	3,636,545	-	224,647	3,411,898	219,519
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 54,223,223</u>	<u>\$ 126,606,261</u>	<u>\$ 8,442,556</u>	<u>\$ 172,386,928</u>	<u>\$ 6,197,297</u>
Business-type activities:					
Compensated absences	\$ 911,383	\$ 77,682	\$ 55,947	\$ 933,118	\$ 61,928
Pension	(453,599)	14,793,432	-	14,339,833	-
Landfill leases	4,180,588	1,669,164	1,222,362	4,627,390	966,015
Landfill closure	26,144,307	827,852	-	26,972,159	-
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 30,782,679</u>	<u>\$ 17,368,130</u>	<u>\$ 1,278,309</u>	<u>\$ 46,872,500</u>	<u>\$ 1,027,943</u>

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end, \$6,653,577 of internal service fund claim liabilities for the County's self-insurance programs are included in the above amounts.

For the governmental activities, approximately 93 percent of compensated absences and 86 percent of pension liabilities are generally liquidated by the general fund and the remainder by special revenue funds. The sheriff and motor vehicle building leases will be liquidated by the General Fund and the landfill leases 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, 2022, the County has recorded a combined liability of \$26,972,159, which represents the estimated closure and post-closure costs based on 100% of landfill capacity used to date in the Hidden Hollow Cell and 10.58% capacity used to date in the new North Ravine Cell. The remaining estimated liability for the North Ravine Cell is \$37,081,791, which will be recognized as the remaining capacity is used (estimated to be 52 years for the North Ravine Cell). The estimated costs are subject to change from year to year as the effects of inflation, revision of laws and other variables occur. The County has demonstrated closure, post-closure care, and/or corrective action financial assurance by satisfying the financial ratio alternative method prescribed by Title 40 Part 258.74 of the Code of Federal Regulations.

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, 2022, the Liability Insurance Fund had net position of \$10,832,487.

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 other than law enforcement and EMS which is the first \$750,000 of each claim.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

The County purchases property insurance from Idaho Counties Risk Management Program (ICRMP). The County has property insurance coverage up to \$419,222,665 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, 2022, the Self-Funded Health Insurance Fund had net position of \$9,867,131.

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

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

	<u>Liability Insurance</u>		<u>Self-Funded Health</u>	
	<u>Fiscal Year</u>		<u>Fiscal Year</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Unpaid claims as of October 1	\$ 3,392,399	\$ 5,029,228	\$ 2,329,779	\$ 2,153,686
Total incurred claims (including IBNRs) and prior period changes in claim estimates	2,483,440	(322,400)	24,133,832	23,917,535
Total payments	<u>1,553,844</u>	<u>1,314,429</u>	<u>24,132,029</u>	<u>23,741,442</u>
Unpaid claims as of September 30	<u>\$ 4,321,995</u>	<u>\$ 3,392,399</u>	<u>\$ 2,331,582</u>	<u>\$ 2,329,779</u>

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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 30):

Assigned – This portion of fund balance reflects the amount of FY2022 fund balance that has been re-budgeted as a funding source for the County's FY2023 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 FY2022 fund balance that is needed to fund the first three and a half months of FY2023 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 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 2022, supply chain issues continue to caused projects to be more costly and move much slower, therefore a larger than normal number of outstanding contractual commitments exist.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

As of September 30, 2022, 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>
Landfill NRC Stage 4	\$ 2,437,272	\$ 652,868	\$ 1,784,404
Landfill Metal Building	2,759,569	1,309,402	1,450,167
Landfill Power Pole WiFi	244,500	-	244,500
Fleet Management Software	82,750	78,028	4,722
Motorola ASTRO25 Master Site – Pine	648,722	162,181	486,541
Benjamin RTU Replacement	91,950	9,533	82,417
Benjamin Security Upgrade	247,035	53,012	194,023
Courthouse Cooling Tower	415,151	17,130	398,021
Courthouse J2 Security Upgrade	526,517	-	526,517
PSB Front Entry Glass & Stair Replacement	336,466	314,630	21,836
PSB CCU Backup Generator	556,931	498,697	58,234
EMS Security System Upgrade	152,757	71,997	80,760
Juvenile Switchboard & Generator Replacement	290,228	157,338	132,890
Juvenile Detention Exercise Room	100,263	70,662	29,601
Expo Idaho Building/Parking Light Upgrades	24,700	-	24,700
Expo Large/ Small Animal Barn Lighting Upgrade	115,812	91,448	24,364
Expo Idaho Re-Roof	67,195	-	67,195
Jail Roof Section 11	414,290	346,790	67,500
PSB & FSB Boiler & AHU Replacement	202,537	19,881	182,656
Jail Chiller Replacement	316,438	38,736	277,702
Juvenile Shower Conversion	88,019	84,995	3,024
Juvenile Recreation Structure	146,388	-	146,388
PSB Video Cameras & Storage	440,988	380,632	60,356
Stabilization Erosion Greenbelt Pathway	400,313	13,358	386,955
Barber Park Pathways & Bridges	553,000	442,700	110,300
Jail Expansion – Pod E	2,731,570	1,866,843	864,727
Coroners Facility	33,367,521	9,687,717	<u>23,679,804</u>
Total Remaining Commitments			<u>\$ 31,390,304</u>

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

L. Other Post-Employment Benefits

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

Ada County made 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, 38 participants take advantage of this benefit and pay the total cost of the premium (employer and employee portions). In fiscal year 2022, 15 employees were added, 4 became Medicare eligible and were removed and 7 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.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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.

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 74% for police and firefighters. As of June 30, 2022, it was 7.16% for general employees and 9.13% 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 \$16,226,400 for the year ended September 30, 2022.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions – At September 30, 2022, Ada County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, Ada County's proportion was 3.35863857%, which was a .04717294% decrease from the prior year.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

For the year ended September 30, 2022, Ada County recognized pension expense (revenue) of \$23,646,177. At September 30, 2022, Ada County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$14,420,955	\$ 591,103
Changes in assumptions or other inputs	21,567,017	-
Net difference between projected and actual earnings on pension plan investments	30,438,053	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	1,438,081	525,947
Employer contributions subsequent to the measurement date	4,506,196	-
Total	<u>\$72,370,302</u>	<u>\$ 1,117,050</u>

\$4,506,196 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, 2023.

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, 2022 the beginning of the measurement period ended June 30, 2022 is 4.6 years.

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

Year ended September 30:

2023	\$ 16,222,039
2024	17,247,048
2025	7,727,073
2026	25,550,896

Net Pension Liability (Asset) - The components of the net pension liability (asset) as of June 30, 2022, are as follows:

Total pension liability	<u>\$782,167,919</u>
Plan fiduciary net position	<u>649,879,270</u>
Employers' net pension liability (asset)	<u>\$132,288,649</u>
Plan fiduciary net position as a percentage of total pension liability	<u>83.09%</u>

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, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2022

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%

* 5% of Fire and Police active member deaths are assumed to be duty related. This assumption was adopted July 1, 2021.

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, 2022 is based on the results of an actuarial valuation date July 1, 2022.

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

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

The following are the PERSI Board's adopted asset allocation policies for the defined benefit plan, adopted November 2019, as of June 30, 2022:

Asset Class	Allocation
Fixed Income	30.00%
US/Global Equities	55.00%
International Equity	15.00%
Cash	0.00%
Total	<u>100.00%</u>

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

ADA COUNTY

**Notes to the Financial Statements
For the Year Ended September 30, 2022**

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)	\$233,476,506	\$132,288,649	\$49,469,002

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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 111,988,137	\$ 111,988,137	\$ 112,748,836	\$ 760,699
Sales tax allocation	30,758,876	30,758,876	35,829,410	5,070,534
State shared	7,785,512	7,785,512	10,842,574	3,057,062
Payments in lieu of taxes	825,000	825,000	873,010	48,010
Licenses and permits	1,342,200	1,356,164	1,927,201	571,037
Charges for services	29,173,512	30,286,565	31,791,392	1,504,827
Grants	734,876	71,975,871	71,681,611	(294,260)
Interest income	1,000,000	1,000,000	2,164,323	1,164,323
Miscellaneous	2,000,284	2,030,415	3,107,137	1,076,722
Total general fund revenues	\$ 185,608,397	\$ 258,006,540	\$ 270,965,494	\$ 12,958,954
Expenditures:				
General Government				
Clerk of the District Court:				
Personal services	\$ 3,633,764	\$ 3,633,764	\$ 3,552,874	\$ 80,890
Other services and charges	2,065,446	3,711,284	3,532,729	178,555
Capital outlays	1,223,000	155,513	26,505	129,008
Total clerk of the district court	6,922,210	7,500,561	7,112,108	388,453
Treasurer:				
Personal services	1,208,991	1,208,991	1,103,358	105,633
Other services and charges	449,448	477,793	426,082	51,711
Capital outlays	29,000	655	-	655
Total treasurer	1,687,439	1,687,439	1,529,440	157,999
Assessor:				
Personal services	1,081,868	1,081,868	1,075,524	6,344
Other services and charges	87,315	87,315	76,980	10,335
Capital outlays	-	-	-	-
Total assessor	1,169,183	1,169,183	1,152,504	16,679
Assessor Motor Vehicle:				
Personal services	3,075,553	3,075,553	2,637,510	438,043
Other services and charges	556,080	556,080	407,302	148,778
Capital outlays	-	-	-	-
Total assessor motor vehicle	3,631,633	3,631,633	3,044,812	586,821
Prosecuting Attorney:				
Personal services	18,153,514	18,273,292	17,012,751	1,260,541
Other services and charges	1,010,010	1,031,949	951,957	79,992
Capital outlays	23,631	1,692	-	1,692
Total prosecuting attorney	19,187,155	19,306,933	17,964,708	1,342,225

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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
Commissioners:				
Personal services	1,220,448	1,220,448	1,078,851	141,597
Other services and charges	2,298,235	2,298,235	2,143,913	154,322
Capital outlays	-	-	-	-
Total commissioners	<u>3,518,683</u>	<u>3,518,683</u>	<u>3,222,764</u>	<u>295,919</u>
Operations:				
Personal services	4,748,723	4,748,723	4,310,337	438,386
Other services and charges	5,757,195	6,698,431	6,646,795	51,636
Capital outlays	2,746,308	3,842,147	2,632,491	1,209,656
Total operations	<u>13,252,226</u>	<u>15,289,301</u>	<u>13,589,623</u>	<u>1,699,678</u>
Development Services:				
Personal services	3,400,632	3,400,632	3,070,107	330,525
Other services and charges	234,689	483,968	321,416	162,552
Capital outlays	97,100	69,720	43,518	26,202
Total development services	<u>3,732,421</u>	<u>3,954,320</u>	<u>3,435,041</u>	<u>519,279</u>
Information Technology:				
Personal services	8,732,629	8,732,629	8,173,297	559,332
Other services and charges	6,324,151	7,099,755	6,005,679	1,094,076
Capital outlays	1,076,000	359,598	116,878	242,720
Total information technology	<u>16,132,780</u>	<u>16,191,982</u>	<u>14,295,854</u>	<u>1,896,128</u>
Public Defender:				
Personal services	9,655,157	10,632,710	10,310,426	322,284
Other services and charges	2,278,666	2,830,514	2,764,711	65,803
Capital outlays	350,000	346,423	346,422	1
Total public defender	<u>12,283,823</u>	<u>13,809,647</u>	<u>13,421,559</u>	<u>388,088</u>
Human Resources:				
Personal Services	1,786,404	1,786,404	1,409,398	377,006
Other services and charges	267,119	267,119	237,467	29,652
Capital outlays	-	-	-	-
Total human resources	<u>2,053,523</u>	<u>2,053,523</u>	<u>1,646,865</u>	<u>406,658</u>
Procurement:				
Personal Services	502,218	502,218	502,212	6
Other services and charges	75,433	75,433	66,467	8,966
Capital outlays	-	-	-	-
Total procurement	<u>577,651</u>	<u>577,651</u>	<u>568,679</u>	<u>8,972</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, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
General:				
Personal services	575,000	6,649,856	2,978,812	3,671,044
Other services and charges	3,938,661	112,481,055	26,218,625	86,262,430
Capital outlays	6,962,400	16,357,949	7,421,886	8,936,063
Total general	<u>11,476,061</u>	<u>135,488,860</u>	<u>36,619,323</u>	<u>98,869,537</u>
Total general government (including capital outlays)	95,624,788	224,179,716	117,603,280	106,576,436
Less: capital outlays	12,507,439	21,133,697	10,587,700	10,545,997
Total general government (excluding capital outlays)	<u>\$ 83,117,349</u>	<u>\$ 203,046,019</u>	<u>\$ 107,015,580</u>	<u>\$ 96,030,439</u>
<u>Public Safety</u>				
Sheriff:				
Personal services	\$ 78,545,843	\$ 79,448,374	\$ 77,088,649	\$ 2,359,725
Other services and charges	11,779,723	12,761,259	11,852,224	909,035
Capital outlays	2,820,080	3,005,002	1,171,032	1,833,970
Total sheriff	<u>93,145,646</u>	<u>95,214,635</u>	<u>90,111,905</u>	<u>5,102,730</u>
Coroner:				
Personal services	3,303,153	3,303,153	3,092,254	210,899
Other services and charges	419,179	422,222	415,236	6,986
Capital outlays	3,043	-	-	-
Total coroner	<u>3,725,375</u>	<u>3,725,375</u>	<u>3,507,490</u>	<u>217,885</u>
Juvenile:				
Personal services	9,618,034	10,692,033	8,319,211	2,372,822
Other services and charges	742,213	2,362,967	605,340	1,757,627
Capital outlays	35,080	1,223,900	101,231	1,122,669
Total juvenile	<u>10,395,327</u>	<u>14,278,900</u>	<u>9,025,782</u>	<u>5,253,118</u>
Total public safety (including capital outlays)	107,266,348	113,218,910	102,645,177	10,573,733
Less: capital outlays	2,858,203	4,228,902	1,272,263	2,956,639
Total public safety (excluding capital outlays)	<u>\$ 104,408,145</u>	<u>\$ 108,990,008</u>	<u>\$ 101,372,914</u>	<u>\$ 7,617,094</u>
Total general fund expenditures (excluding capital outlays)	\$ 187,525,494	\$ 312,036,027	\$ 208,388,494	\$ 103,647,533
Add: capital outlays	15,365,642	25,362,599	11,859,963	13,502,636
Total general fund expenditures (including capital outlays)	<u>\$ 202,891,136</u>	<u>\$ 337,398,626</u>	<u>\$ 220,248,457</u>	<u>\$ 117,150,169</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue Over (Under) Expenditures			50,717,037	
OTHER FINANCING SOURCES (USES)				
Transfers In			12,111,988	
Transfers Out			<u>(7,845,812)</u>	
Total Other Financing Sources (Uses)			<u>4,266,176</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			54,983,213	
Reconciling Items				
Changes Affected by Accrued Revenues			(43,673,717)	
Changes Affected by Accrued Expenditures			(222,787)	
Fund Balance - Beginning of Year			<u>118,378,094</u>	
Fund Balances - End of Year			<u><u>\$ 129,464,803</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, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 2,474,296	\$ 2,474,296	\$ 2,515,474	\$ 41,178
Intergovernmental	-	-	3,610	3,610
Charges for services	1,500,000	1,500,000	1,315,541	(184,459)
Miscellaneous	200,000	200,000	10,220	(189,780)
Total revenues	<u>4,174,296</u>	<u>4,174,296</u>	<u>3,844,845</u>	<u>(329,451)</u>
Expenditures:				
Current-				
Health and welfare				
Personal services	774,470	774,470	533,750	240,720
Other services and charges	3,399,826	6,354,160	4,246,188	2,107,972
Capital outlays	-	-	-	-
Total expenditures	<u>4,174,296</u>	<u>7,128,630</u>	<u>4,779,938</u>	<u>2,348,692</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(935,093)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(12,086,182)</u>	
Total Other Financing Sources (Uses)			<u>(12,086,182)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(13,021,275)	
Reconciling Items				
Changes Affected by Accrued Revenues			(314,699)	
Changes Affected by Accrued Expenditures			2,541,742	
Fund Balance - Beginning of Year			<u>10,794,232</u>	
Fund Balance - End of Year			<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, 2022**

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, 2022**

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 2022 budget by \$163,290,071 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, 2022**

Last Eight 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>	<u>2022</u>
Proportion of the net pension liability (asset)	3.18%	3.09%	3.05%	3.15%	3.23%	3.32%	3.41%	3.36%
Proportionate share of the net pension liability (asset)	\$ 41,927	\$ 62,634	\$ 71,337	\$ 46,609	\$ 36,910	\$ 77,094	\$ (2,690)	\$ 132,289
Covered payroll	\$ 89,374	\$ 90,793	\$ 95,037	\$ 101,744	\$ 109,965	\$ 118,684	\$ 127,252	\$ 132,801
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%	99.61%
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%	83.09%

(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.

See notes to Financial Statements.

Ada County

**Required Supplementary Information
Schedule of Employer's Contributions
For the Year Ended September 30, 2022**

Last Eight 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>	<u>2022</u>
Contractually required contribution	\$ 10,049	\$ 10,669	\$ 11,018	\$ 11,679	\$ 12,933	\$ 14,375	\$ 15,330	\$ 16,226
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>	<u>(16,226)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<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	\$ 136,233
Contributions as a percentage of covered payroll	11.26%	11.28%	11.31%	11.31%	11.45%	11.93%	11.95%	11.91%

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

Amounts as of September 30.

See notes to Financial Statements.

**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, 2022

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	\$ 413,526	\$ 296,445	\$ 456,853	\$ 518,728	\$ 711,169	\$ 17,314	\$ 2,735,029	\$ 774,871
Investments	1,284,641	913,035	1,351,915	1,617,346	2,177,606	54,813	8,471,460	2,453,084
Accounts receivable	-	16,876	-	-	-	-	-	-
Property tax receivable	4,687,959	994,513	753,144	1,032,467	4,242,877	-	13,159,641	-
Accrued interest receivable	-	-	3,678	-	-	-	-	-
Due from other funds	-	22,315	-	-	-	-	-	-
Due from other agencies and units of government	-	304	15,173	-	-	-	465,608	-
Total assets	\$ 6,386,126	\$ 2,243,488	\$ 2,580,763	\$ 3,168,541	\$ 7,131,652	\$ 72,127	\$ 24,831,738	\$ 3,227,955
LIABILITIES								
Accounts payable	\$ -	\$ 64,058	\$ 23,140	\$ 88,174	\$ 230,998	\$ 190	\$ 995,067	\$ 158,243
Due to other funds	-	1,280	1,647	-	-	-	720	-
Advanced revenue	7,738	7,738	7,738	77,992	23,213	-	54,164	-
Total liabilities	7,738	73,076	32,525	166,166	254,211	190	1,049,951	158,243
DEFERRED INFLOWS								
Property tax	4,687,959	994,513	753,144	1,032,467	4,242,877	-	13,159,641	-
Total deferred inflows	4,687,959	994,513	753,144	1,032,467	4,242,877	-	13,159,641	-
FUND BALANCES								
Restricted for:								
Enabling Legislation	1,690,429	1,175,899	1,795,094	-	-	-	-	3,069,712
Community infrastructure	-	-	-	-	-	-	-	-
Assigned for:								
General government	-	-	-	-	2,634,564	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	71,937	10,622,146	-
Recreation and culture	-	-	-	1,969,908	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total Fund Balances	1,690,429	1,175,899	1,795,094	1,969,908	2,634,564	71,937	10,622,146	3,069,712
Total liabilities, deferred inflows and fund balances	\$ 6,386,126	\$ 2,243,488	\$ 2,580,763	\$ 3,168,541	\$ 7,131,652	\$ 72,127	\$ 24,831,738	\$ 3,227,955

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2022

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
\$ 281,670	\$ 108,092	\$ 2,069,295	\$ 142,166	\$ 559	\$ 632,310	\$ 239,491	\$ 25,446,999	\$ 175,698	\$ 35,020,215
891,709	325,376	6,228,950	449,751	1,768	1,880,076	758,180	9,605,375	2,857	38,467,942
-	-	381,031	-	-	-	-	-	-	397,907
-	-	-	-	20,000	1,419,062	-	-	45,149	26,354,812
-	790	16,372	-	-	5,236	-	7,632	16	33,724
-	-	-	-	-	-	-	-	-	22,315
-	6,694	-	54,106	-	23,907	-	-	-	565,792
<u>\$ 1,173,379</u>	<u>\$ 440,952</u>	<u>\$ 8,695,648</u>	<u>\$ 646,023</u>	<u>\$ 22,327</u>	<u>\$ 3,960,591</u>	<u>\$ 997,671</u>	<u>\$ 35,060,006</u>	<u>\$ 223,720</u>	<u>\$ 100,862,707</u>
\$ -	\$ 60,023	\$ 187,277	\$ 42,513	\$ -	\$ 131,150	\$ 17,424	\$ 2,281,953	\$ -	\$ 4,280,210
-	125	6,387	-	-	3,891	-	-	-	14,050
-	-	-	-	-	7,737	-	-	-	186,320
-	60,148	193,664	42,513	-	142,778	17,424	2,281,953	-	4,480,580
-	-	-	-	20,000	1,419,062	-	-	45,149	26,354,812
-	-	-	-	20,000	1,419,062	-	-	45,149	26,354,812
1,173,379	-	8,501,984	-	-	2,398,751	980,247	-	-	20,785,495
-	-	-	-	-	-	-	-	178,571	178,571
-	-	-	-	-	-	-	-	-	2,634,564
-	-	-	603,510	-	-	-	-	-	603,510
-	-	-	-	-	-	-	-	-	10,694,083
-	380,804	-	-	2,327	-	-	-	-	2,353,039
-	-	-	-	-	-	-	32,778,053	-	32,778,053
<u>1,173,379</u>	<u>380,804</u>	<u>8,501,984</u>	<u>603,510</u>	<u>2,327</u>	<u>2,398,751</u>	<u>980,247</u>	<u>32,778,053</u>	<u>178,571</u>	<u>70,027,315</u>
<u>\$ 1,173,379</u>	<u>\$ 440,952</u>	<u>\$ 8,695,648</u>	<u>\$ 646,023</u>	<u>\$ 22,327</u>	<u>\$ 3,960,591</u>	<u>\$ 997,671</u>	<u>\$ 35,060,006</u>	<u>\$ 223,720</u>	<u>\$ 100,862,707</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2022

	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	\$ 14,548	\$ 819,433	\$ 716,628	\$ 971,741	\$ 3,758,652	\$ -	\$ 12,430,683	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,310,281	-
Charges for services	-	403,462	416	251,818	147,784	-	920,560	210,475
Intergovernmental	1,033	2,192	57,261	106	1,582	-	2,350,184	980,118
Interest income	16,513	11,142	18,580	17,825	29,135	665	108,454	31,664
Net increase (decrease) in the fair value of investments	(60,237)	(42,929)	(67,027)	(76,383)	(102,116)	(2,589)	(399,445)	(115,214)
Miscellaneous	-	1,359	100	591,016	2,441	37,324	22,914	1,123,424
Total revenues	(28,143)	1,194,659	725,958	1,756,123	3,837,478	35,400	16,743,631	2,230,467
EXPENDITURES								
Current:								
General government	-	-	-	-	3,935,579	-	15,557,867	2,169,189
Sanitation	-	1,115,432	554,985	-	-	-	-	-
Public safety	-	-	-	-	-	24,776	-	21,062
Recreational and cultural	-	-	-	1,195,265	-	-	-	-
Community infrastructure	-	-	-	-	-	-	-	-
Capital outlay	-	30,203	-	322,484	-	-	49,701	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Interest and other debt charges	-	-	-	-	-	-	-	-
Total expenditures	-	1,145,635	554,985	1,517,749	3,935,579	24,776	15,607,568	2,190,251
Excess (deficiency) of revenues over expenditures	(28,143)	49,024	170,973	238,374	(98,101)	10,624	1,136,063	40,216
OTHER FINANCING SOURCES (USES)								
Transfers in	43,724	31,787	-	58,558	105,981	1,924	290,991	65,823
Transfers (out)	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	43,724	31,787	-	58,558	105,981	1,924	290,991	65,823
Net change in fund balance	15,581	80,811	170,973	296,932	7,880	12,548	1,427,054	106,039
Fund balance, beginning 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
Fund balance, end of year	\$ 1,690,429	\$ 1,175,899	\$ 1,795,094	\$ 1,969,908	\$ 2,634,564	\$ 71,937	\$ 10,622,146	\$ 3,069,712

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2022

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
\$ -	\$ -	\$ -	\$ -	\$ 20,166	\$ 1,336,815	\$ -	\$ -	\$ 44,614	\$ 20,113,280
-	195,910	-	-	-	-	-	-	-	195,910
-	-	-	-	-	-	-	-	-	1,310,281
132,179	-	7,292,275	-	-	-	-	-	-	9,358,969
-	-	-	697,045	16	90,427	842,803	-	-	5,022,767
11,097	4,099	82,850	6,634	42	26,308	9,599	204,317	992	579,916
(42,023)	(16,115)	(306,901)	(21,078)	(83)	(93,100)	(35,769)	(464,626)	(93)	(1,845,728)
-	13,124	223	105	-	235	77	18,956	196,352	2,007,650
101,253	197,018	7,068,447	682,706	20,141	1,360,685	816,710	(241,353)	241,865	36,743,045
-	-	-	-	-	-	592,179	-	-	22,254,814
-	-	-	-	-	1,047,248	-	-	-	2,717,665
-	-	5,297,177	793,356	-	-	-	442	-	6,136,813
-	190,722	-	-	20,000	-	-	-	-	1,405,987
-	-	-	-	-	-	-	-	58,830	58,830
-	-	1,983,437	-	-	94,941	-	11,858,721	-	14,339,487
-	-	-	-	-	-	92,220	-	38,154	130,374
-	-	-	-	-	-	1,676	-	148,268	149,944
-	190,722	7,280,614	793,356	20,000	1,142,189	686,075	11,859,163	245,252	47,193,914
101,253	6,296	(212,167)	(110,650)	141	218,496	130,635	(12,100,516)	(3,387)	(10,450,869)
30,926	-	-	14,444	40	-	26,169	7,208,445	-	7,878,812
-	-	-	-	-	-	-	(31,338)	-	(31,338)
30,926	-	-	14,444	40	-	26,169	7,177,107	-	7,847,474
132,179	6,296	(212,167)	(96,206)	181	218,496	156,804	(4,923,409)	(3,387)	(2,603,395)
1,041,200	374,508	8,714,151	699,716	2,146	2,180,255	823,443	37,701,462	181,958	72,630,710
<u>\$ 1,173,379</u>	<u>\$ 380,804</u>	<u>\$ 8,501,984</u>	<u>\$ 603,510</u>	<u>\$ 2,327</u>	<u>\$ 2,398,751</u>	<u>\$ 980,247</u>	<u>\$ 32,778,053</u>	<u>\$ 178,571</u>	<u>\$ 70,027,315</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, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ 14,548	\$ 14,548
Intergovernmental	-	-	1,033	1,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>15,581</u>	<u>15,581</u>
Expenditures:				
Current -	-	-	-	-
Health and welfare	-	-	-	-
Other services and charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>15,581</u>	
 OTHER FINANCING SOURCES (USES)				
Transfers In			43,724	
Transfers Out			<u>-</u>	
Total Other Financing Sources (Uses)			<u>43,724</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			59,305	
Reconciling Items				
Changes Affected by Accrued Revenues			(43,724)	
Changes Affected by Accrued Expenditures			-	
Fund Balance - Beginning of Year			<u>1,674,848</u>	
Fund Balance - End of Year			<u>\$ 1,690,429</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, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 812,529	\$ 812,529	\$ 819,433	\$ 6,904
Intergovernmental	-	12,000	2,192	(9,808)
Charges for services	332,900	332,900	404,576	71,676
Miscellaneous	-	-	1,359	1,359
Total revenues	<u>1,145,429</u>	<u>1,157,429</u>	<u>1,227,560</u>	<u>70,131</u>
Expenditures:				
Current -				
Sanitation				
Personal services	720,523	720,523	614,275	106,248
Other services and charges	389,906	545,698	501,646	44,052
Capital outlays	174,000	30,208	30,203	5
Total expenditures	<u>1,284,429</u>	<u>1,296,429</u>	<u>1,146,124</u>	<u>150,305</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>81,436</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			31,787	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>31,787</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			113,223	
Reconciling Items				
Changes Affected by Accrued Revenues			(32,900)	
Changes Affected by Accrued Expenditures			488	
Fund Balance - Beginning of Year			<u>1,095,088</u>	
Fund Balance - End of Year			<u>\$ 1,175,899</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 706,938	\$ 706,938	\$ 716,627	\$ 9,689
Intergovernmental	38,586	38,586	55,431	16,845
Charges for services	-	-	298	298
Miscellaneous	-	-	100	100
Interest	-	-	17,266	17,266
Total revenues	<u>745,524</u>	<u>745,524</u>	<u>789,722</u>	<u>44,198</u>
Expenditures:				
Current -				
Sanitation				
Personal services	242,798	242,798	233,143	9,655
Other services and charges	485,686	486,053	320,315	165,738
Capital outlays	99,000	98,633	-	98,633
Total expenditures	<u>827,484</u>	<u>827,484</u>	<u>553,458</u>	<u>274,026</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>236,264</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			236,264	
Reconciling Items				
Changes Affected by Accrued Revenues			(63,765)	
Changes Affected by Accrued Expenditures			(1,526)	
Fund Balance - Beginning of Year			<u>1,624,121</u>	
Fund Balance - End of Year			<u>\$ 1,795,094</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 964,896	\$ 964,896	\$ 971,741	\$ 6,845
Intergovernmental	-	-	106	106
Charges for services	215,000	215,000	251,818	36,818
Miscellaneous	437,600	437,600	626,532	188,932
Total revenues	<u>1,617,496</u>	<u>1,617,496</u>	<u>1,850,197</u>	<u>232,701</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	815,292	815,292	703,331	111,961
Other services and charges	802,204	693,916	497,102	196,814
Capital outlays	-	322,486	322,484	2
Total expenditures	<u>1,617,496</u>	<u>1,831,694</u>	<u>1,522,917</u>	<u>308,777</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>327,280</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			58,558	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>58,558</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			385,838	
Reconciling Items				
Changes Affected by Accrued Revenues			(94,074)	
Changes Affected by Accrued Expenditures			5,168	
Fund Balance - Beginning of Year			<u>1,672,976</u>	
Fund Balance - End of Year			<u>\$ 1,969,908</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, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 3,727,738	\$ 3,727,738	\$ 3,758,653	\$ 30,915
Intergovernmental	-	-	1,582	1,582
Charges for services	112,550	112,550	147,784	35,234
Miscellaneous	-	-	35,440	35,440
Total revenues	<u>3,840,288</u>	<u>3,840,288</u>	<u>3,943,459</u>	<u>103,171</u>
Expenditures:				
Current -				
General government				
Personal services	3,735,822	3,735,822	3,647,098	88,724
Other services and charges	254,466	296,349	257,864	38,485
Capital outlays	77,210	35,327	-	35,327
Total expenditures	<u>4,067,498</u>	<u>4,067,498</u>	<u>3,904,962</u>	<u>162,536</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>38,497</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			105,981	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>105,981</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			144,478	
Reconciling Items				
Changes Affected by Accrued Revenues			(105,981)	
Changes Affected by Accrued Expenditures			(30,617)	
Fund Balance - Beginning of Year			<u>2,626,684</u>	
Fund Balance - End of Year			<u>\$ 2,634,564</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	30,000	30,000	37,341	7,341
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>37,341</u>	<u>7,341</u>
Expenditures:				
Current -				
Public safety				
Personal services	-	-	-	-
Other services and charges	30,000	30,000	24,776	5,224
Capital outlays	-	-	-	-
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>24,776</u>	<u>5,224</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>12,565</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			1,924	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>1,924</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			14,489	
Reconciling Items				
Changes Affected by Accrued Revenues			(1,941)	
Changes Affected by Accrued Expenditures			-	
Fund Balance - Beginning of Year			<u>59,389</u>	
Fund Balance - End of Year			<u><u>\$ 71,937</u></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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenue:				
Taxes	\$ 12,322,858	\$ 12,322,858	\$ 12,430,683	\$ 107,825
Intergovernmental	1,941,415	1,941,415	2,276,502	335,087
Charges for services	1,102,833	1,102,833	928,214	(174,619)
Fines and forfeitures	1,190,850	1,190,850	1,331,980	141,130
Miscellaneous	9,700	9,700	23,015	13,315
Total revenues	<u>16,567,656</u>	<u>16,567,656</u>	<u>16,990,394</u>	<u>422,738</u>
Expenditures:				
Current -				
General government				
Personal services	14,798,477	14,798,477	13,605,130	1,193,347
Other services and charges	2,069,179	2,036,540	1,844,095	192,445
Capital outlays	-	49,701	49,700	1
Total expenditures	<u>16,867,656</u>	<u>16,884,718</u>	<u>15,498,925</u>	<u>1,385,793</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>1,491,469</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			290,991	
Transfers Out			<u>-</u>	
Total Other Financing Sources (Uses)			<u>290,991</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			1,782,460	
Reconciling Items				
Changes Affected by Accrued Revenues			(246,763)	
Changes Affected by Accrued Expenditures			(108,643)	
Fund Balance - Beginning of Year			<u>9,195,092</u>	
Fund Balance - End of Year			<u>\$ 10,622,146</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,194,848	1,194,848	980,118	(214,730)
Charges for services	160,000	160,000	206,822	46,822
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	800,400	800,400	1,123,424	323,024
Total revenues	<u>2,155,248</u>	<u>2,155,248</u>	<u>2,310,364</u>	<u>155,116</u>
Expenditures:				
Current -				
Public safety				
Personal services	2,026,124	2,026,124	1,713,106	313,018
Other services and charges	460,234	569,256	459,437	109,819
Capital outlays	1,200,000	1,199,871	-	1,199,871
Total expenditures	<u>3,686,358</u>	<u>3,795,251</u>	<u>2,172,543</u>	<u>1,622,708</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>137,821</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			65,823	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>65,823</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			203,644	
Reconciling Items				
Changes Affected by Accrued Revenues			(79,898)	
Changes Affected by Accrued Expenditures			(17,707)	
Fund Balance - Beginning of Year			<u>2,963,673</u>	
Fund Balance - End of Year			<u>\$ 3,069,712</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	132,405	132,405
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>132,405</u>	<u>132,405</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>132,405</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			30,926	
Transfers Out			<u>-</u>	
Total Other Financing Sources (Uses)			<u>30,926</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			163,331	
Reconciling Items				
Changes Affected by Accrued Revenues			(31,152)	
Changes Affected by Accrued Expenditures			-	
Fund Balance - Beginning of Year			<u>1,041,200</u>	
Fund Balance - End of Year			<u>\$ 1,173,379</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, 2022

	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	193,512	20,012
Interest	2,500	2,500	3,856	1,356
Miscellaneous	-	-	13,123	13,123
Total revenues	<u>176,000</u>	<u>176,000</u>	<u>210,491</u>	<u>34,491</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	192,000	192,000	190,947	1,053
Capital outlays	-	-	-	-
Total expenditures	<u>192,000</u>	<u>192,000</u>	<u>190,947</u>	<u>1,053</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>19,544</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			19,544	
Reconciling Items				
Changes Affected by Accrued Revenues			(13,473)	
Changes Affected by Accrued Expenditures			225	
Fund Balance - Beginning of Year			<u>374,508</u>	
Fund Balance - End of Year			<u>\$ 380,804</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	7,204,803	7,204,803	7,268,317	63,514
Interest	50,000	50,000	78,126	28,126
Miscellaneous	-	-	223	223
Total revenues	<u>7,254,803</u>	<u>7,254,803</u>	<u>7,346,666</u>	<u>91,863</u>
Expenditures:				
Current -				
Public safety				
Personal services	1,011,504	1,075,504	951,138	124,366
Other services and charges	4,026,274	4,477,573	4,337,642	139,931
Capital outlays	<u>2,482,025</u>	<u>2,730,726</u>	<u>1,983,437</u>	<u>747,289</u>
Total expenditures	<u>7,519,803</u>	<u>8,283,803</u>	<u>7,272,217</u>	<u>1,011,586</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>74,449</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>-</u>	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			74,449	
Reconciling Items				
Changes Affected by Accrued Revenues			(278,218)	
Changes Affected by Accrued Expenditures			(8,398)	
Fund Balance - Beginning of Year			<u>8,714,151</u>	
Fund Balance - End of Year			<u>\$ 8,501,984</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	607,965	1,450,332	776,665	(673,667)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	106	106
Total revenues	<u>607,965</u>	<u>1,450,332</u>	<u>776,771</u>	<u>(673,561)</u>
Expenditures:				
Current -				
Public safety				
Personal services	549,987	598,879	545,353	53,526
Other services and charges	77,528	736,900	241,169	495,731
Capital outlays	-	-	-	-
Total expenditures	<u>627,515</u>	<u>1,335,779</u>	<u>786,522</u>	<u>549,257</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(9,751)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			14,444	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>14,444</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			4,693	
Reconciling Items				
Changes Affected by Accrued Revenues			(94,065)	
Changes Affected by Accrued Expenditures			(6,834)	
Fund Balance - Beginning of Year			<u>699,716</u>	
Fund Balance - End of Year			<u>\$ 603,510</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, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 20,000	\$ 20,000	\$ 20,166	\$ 166
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,182</u>	<u>182</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>182</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			40	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>40</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			222	
Reconciling Items				
Changes Affected by Accrued Revenues			(41)	
Changes Affected by Accrued Expenditures			-	
Fund Balance - Beginning of Year			<u>2,146</u>	
Fund Balance - End of Year			<u>\$ 2,327</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,325,902	\$ 1,325,902	\$ 1,336,816	\$ 10,914
Intergovernmental	52,298	52,298	86,847	34,549
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	24,521	24,521
Miscellaneous	-	-	235	235
Total revenues	<u>1,378,200</u>	<u>1,378,200</u>	<u>1,448,419</u>	<u>70,219</u>
Expenditures:				
Current -				
Sanitation				
Personal services	479,541	479,541	446,956	32,585
Other services and charges	852,474	832,000	599,815	232,185
Capital outlays	130,900	151,374	94,941	56,433
Total expenditures	<u>1,462,915</u>	<u>1,462,915</u>	<u>1,141,712</u>	<u>321,203</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>306,707</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			306,707	
Reconciling Items				
Changes Affected by Accrued Revenues			(87,732)	
Changes Affected by Accrued Expenditures			(479)	
Fund Balance - Beginning of Year			<u>2,180,255</u>	
Fund Balance - End of Year			<u>\$ 2,398,751</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	770,228	700,228	842,803	142,575
Charges for services	-	-	-	-
Miscellaneous	-	-	76	76
Total revenues	<u>770,228</u>	<u>700,228</u>	<u>842,879</u>	<u>142,651</u>
Expenditures:				
Current-				
General Government				
Personal services	248,734	248,734	235,736	12,998
Other services and charges	521,624	521,624	448,510	73,114
Capital outlays	-	-	-	-
Total expenditures	<u>770,358</u>	<u>770,358</u>	<u>684,246</u>	<u>86,112</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>158,633</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			26,169	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>26,169</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			184,802	
Reconciling Items				
Changes Affected by Accrued Revenues			(26,170)	
Changes Affected by Accrued Expenditures			(1,828)	
Fund Balance - Beginning of Year			<u>823,443</u>	
Fund Balance - End of Year			<u>\$ 980,247</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, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	-	94,250	94,250
Miscellaneous	-	-	7,402,650	7,402,650
Total revenues	<u>-</u>	<u>-</u>	<u>7,496,900</u>	<u>7,496,900</u>
Expenditures:				
General Government				
Other services and charges	-	10,211,930	2,100,194	8,111,736
Debt Service-				
Principal retirement	-	-	-	-
Interest and other debt charges	-	-	-	-
Total expenditures	<u>-</u>	<u>10,211,930</u>	<u>2,100,194</u>	<u>8,111,736</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>5,396,706</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			7,208,445	
Transfers Out			<u>(31,338)</u>	
Total Other Financing Sources (Uses)			<u>7,177,107</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			12,573,813	
Reconciling Items				
Changes Affected by Accrued Revenues			(7,738,253)	
Changes Affected by Accrued Expenditures/Capital Outlay			(9,758,969)	
Fund Balance - Beginning of Year			<u>37,701,462</u>	
Fund Balance - End of Year			<u>\$ 32,778,053</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, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 42,279	\$ 42,279	\$ 44,614	\$ 2,335
Charges for services	-	-	-	-
Interest	-	-	153	153
Miscellaneous	246,147	246,147	196,352	(49,795)
Total revenues	<u>288,426</u>	<u>288,426</u>	<u>241,119</u>	<u>(47,307)</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	288,426	288,426	245,767	42,659
Capital outlays	-	-	-	-
Total expenditures	<u>288,426</u>	<u>288,426</u>	<u>245,767</u>	<u>42,659</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(4,648)</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			(4,648)	
Reconciling Items				
Changes Affected by Accrued Revenues			746	
Changes Affected by Accrued Expenditures			515	
Fund Balance - Beginning of Year			<u>181,958</u>	
Fund Balance - End of Year			<u>\$ 178,571</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, 2022

	Self-Funded Health Insurance	Liability Insurance	Total
ASSETS			
Cash	\$ 3,548,061	\$ 3,957,155	\$ 7,505,216
Investments	10,680,302	11,575,129	22,255,431
Accrued interest receivable	27,081	31,681	58,762
Total current assets	<u>14,255,444</u>	<u>15,563,965</u>	<u>29,819,409</u>
Total assets	<u>14,255,444</u>	<u>15,563,965</u>	<u>29,819,409</u>
LIABILITIES			
Accounts payable	2,056,731	307,133	2,363,864
Due to other funds	-	102,350	102,350
Claims and judgments	2,331,582	1,836,346	4,167,928
Total current liabilities	<u>4,388,313</u>	<u>2,245,829</u>	<u>6,634,142</u>
Noncurrent liabilities:			
Claims and judgments	-	2,485,649	2,485,649
Total noncurrent liabilities	<u>-</u>	<u>2,485,649</u>	<u>2,485,649</u>
Total liabilities	<u>4,388,313</u>	<u>4,731,478</u>	<u>9,119,791</u>
NET POSITION			
Unrestricted	9,867,131	10,832,487	20,699,618
Total net position	<u>\$ 9,867,131</u>	<u>\$ 10,832,487</u>	<u>\$ 20,699,618</u>

Ada County
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended September 30, 2022

	Self-Funded Health Insurance	Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 29,893,626	\$ 3,290,481	\$ 33,184,107
Total operating revenues	29,893,626	3,290,481	33,184,107
OPERATING EXPENSES			
Claims	24,133,832	2,483,440	26,617,272
Administration	2,824,827	890,161	3,714,988
Total operating expenses	26,958,659	3,373,601	30,332,260
Income (loss) before nonoperating income (expense) and transfers	2,934,967	(83,120)	2,851,847
NONOPERATING REVENUES (EXPENSES)			
Interest income	133,746	162,114	295,860
Net increase (decrease) in the fair value of investments	(531,769)	(572,325)	(1,104,094)
Total nonoperating income (expense)	(398,023)	(410,211)	(808,234)
Income (loss) before operating transfers	2,536,944	(493,331)	2,043,613
Transfers out	-	(58,798)	(58,798)
Change in net position	2,536,944	(552,129)	1,984,815
Total net position - beginning	7,330,187	11,384,616	18,714,803
Total net position - ending	\$ 9,867,131	\$ 10,832,487	\$ 20,699,618

Ada County
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2022

	Self-Funded Health Insurance	Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided to other funds	\$ 29,893,626	\$ 3,290,481	\$ 33,184,107
Cash paid to suppliers for goods and contracted services	(26,955,214)	(2,359,670)	(29,314,884)
Net cash provided by (used for) operating activities	2,938,412	930,811	3,869,223
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer out	-	(58,798)	(58,798)
Net cash provided by (used for) noncapital financing activities	-	(58,798)	(58,798)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net (increase) decrease in investments	(1,444,956)	355,765	(1,089,191)
Interest income	122,123	150,736	272,859
Net cash provided by (used for) investing activities	(1,322,833)	506,501	(816,332)
Net increase (decrease) in cash	1,615,579	1,378,514	2,994,093
Cash, beginning of year	1,932,482	2,578,641	4,511,123
Cash, end of year	\$ 3,548,061	\$ 3,957,155	\$ 7,505,216

(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)	\$ 2,934,967	\$ (83,120)	\$ 2,851,847
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) in accounts payable	(189,145)	34,092	(155,053)
Increase (decrease) in due to other funds	-	50,243	50,243
Increase (decrease) in claims and judgments	1,804	929,596	931,400
Total adjustments	3,445	1,013,931	1,017,376
Net cash provided by (used for) operating activities	\$ 2,938,412	\$ 930,811	\$ 3,869,223

Noncash investing activities for governmental internal service funds were:

The net decrease in the fair value of investments for Self-Funded Health Insurance was \$531,769 for the year.

The net decrease in the fair value of investments for Liability Insurance was \$572,325 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 to their own flexible spending accounts that can be used for eligible health and dependent care expenses.

Ada County
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2022

	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	\$ 4,822,458	\$ 51,039	\$ 2,910,877	\$ 5,543,400	\$ 54,793	\$ 1,113,923	\$ 66,324	\$ 1,162,510	\$ 43,990	\$ 417,389	\$ 16,186,703
Accounts receivable	-	113,345	-	-	-	-	-	-	-	-	113,345
Total assets	<u>4,822,458</u>	<u>164,384</u>	<u>2,910,877</u>	<u>5,543,400</u>	<u>54,793</u>	<u>1,113,923</u>	<u>66,324</u>	<u>1,162,510</u>	<u>43,990</u>	<u>417,389</u>	<u>16,300,048</u>
LIABILITIES											
Accounts payable	4,821,770	19,331	-	115,507	-	-	-	-	-	-	4,956,608
Due to other agencies and units of government	-	-	2,910,873	5,301,195	-	-	-	-	-	-	8,212,068
Total liabilities	<u>4,821,770</u>	<u>19,331</u>	<u>2,910,873</u>	<u>5,416,702</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,168,676</u>
NET POSITION											
Restricted for:											
Individuals, organizations and other governments	688	145,053	4	126,698	54,793	1,113,923	66,324	1,162,510	43,990	417,389	3,131,372
Total net position	<u>\$ 688</u>	<u>\$ 145,053</u>	<u>\$ 4</u>	<u>\$ 126,698</u>	<u>\$ 54,793</u>	<u>\$ 1,113,923</u>	<u>\$ 66,324</u>	<u>\$ 1,162,510</u>	<u>\$ 43,990</u>	<u>\$ 417,389</u>	<u>\$ 3,131,372</u>

Ada County
Combining Statement of Changes In Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2022

	Custodial Funds										Total Custodial Funds	
	State of Idaho	Special Taxing Districts	Unapportioned	Court Suspense	Restitution Accounts	Sheriff Accounts	Community Guardians	Public Administration	Drug Forfeiture	Flexible Spending		
ADDITIONS												
Property tax collections for other governments	\$ -	\$ 553,210,493	\$ 2,571,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555,781,697
Licenses and permits collected for other governments	31,518,207	-	-	-	-	-	-	-	-	-	-	31,518,207
Fines, fees and forfeitures collected for other governments	-	1,407,612	-	18,675,598	-	-	-	-	-	-	-	20,083,210
Sales and use taxes collected for State	23,604,623	-	-	-	-	-	-	-	-	-	-	23,604,623
Sales and replacement taxes collected for other governments	-	9,194,608	-	-	-	-	-	-	-	-	-	9,194,608
Fines and fees collected for State	4,220,566	-	-	-	-	-	-	-	-	-	-	4,220,566
Court ordered												
Garnishments & writs of execution	-	-	-	-	-	15,999,024	-	-	-	-	-	15,999,024
Restitution	-	-	-	-	2,527,362	-	-	-	-	-	-	2,527,362
Wards	-	-	-	-	-	-	504,586	-	-	-	-	504,586
Bonds	-	-	-	555,626	-	-	-	-	-	-	-	555,626
Contributions by prisoners	-	-	-	-	-	2,263,621	-	-	-	-	-	2,263,621
Proceeds from estates	-	-	-	-	-	-	-	198,133	-	-	-	198,133
Miscellaneous	654,707	1,769,201	-	2	-	-	-	-	22,710	1,379,443	-	3,826,063
Total additions	<u>59,998,103</u>	<u>565,581,914</u>	<u>2,571,204</u>	<u>19,231,226</u>	<u>2,527,362</u>	<u>18,262,645</u>	<u>504,586</u>	<u>198,133</u>	<u>22,710</u>	<u>1,379,443</u>	-	<u>670,277,326</u>
DEDUCTIONS												
Payments of property taxes to other governments	-	565,667,590	2,571,201	19,179,356	-	-	-	-	-	-	-	587,418,147
Payments to state	59,999,066	-	-	-	-	-	-	-	-	-	-	59,999,066
Payment to vendors	-	-	-	-	-	-	-	43,978	8,511	1,358,544	-	1,411,033
Payments to prisoners	-	-	-	-	-	2,193,368	-	-	-	-	-	2,193,368
Payments to victims	-	-	-	-	2,532,491	-	-	-	-	-	-	2,532,491
Payments of judgments	-	-	-	-	-	15,524,087	-	-	-	-	-	15,524,087
Payments on behalf of wards	-	-	-	-	-	-	497,116	-	-	-	-	497,116
Total deductions	<u>59,999,066</u>	<u>565,667,590</u>	<u>2,571,201</u>	<u>19,179,356</u>	<u>2,532,491</u>	<u>17,717,455</u>	<u>497,116</u>	<u>43,978</u>	<u>8,511</u>	<u>1,358,544</u>	-	<u>669,575,308</u>
Net increase (decrease) in net position	(963)	(85,676)	3	51,870	(5,129)	545,190	7,470	154,155	14,199	20,899	-	702,018
Net position, beginning 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
Net position, end of year	<u>\$ 688</u>	<u>\$ 145,053</u>	<u>\$ 4</u>	<u>\$ 126,698</u>	<u>\$ 54,793</u>	<u>\$ 1,113,923</u>	<u>\$ 66,324</u>	<u>\$ 1,162,510</u>	<u>\$ 43,990</u>	<u>\$ 417,389</u>	-	<u>\$ 3,131,372</u>

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>	111-116
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>	117-120
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>	121-125
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>	126-127
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>	128-130

(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			
	2013	2014	2015	2016
Governmental activities				
Net investment in capital assets	\$ 92,839,305	\$ 89,996,230	\$ 124,827,095	\$ 130,658,570
Restricted	17,750,742	20,756,482	20,474,373	18,839,933
Unrestricted	108,470,768	102,133,803	28,916,881	38,704,701
Total governmental activities net position	<u>\$ 219,060,815</u>	<u>\$ 212,886,515</u>	<u>\$ 174,218,349</u>	<u>\$ 188,203,204</u>
Business-type activities				
Net investment in capital assets	\$ 47,274,745	\$ 49,929,979	\$ 51,974,692	\$ 51,178,122
Unrestricted	12,457,323	13,434,235	10,373,881	14,604,148
Total business-type activities net position	<u>\$ 59,732,068</u>	<u>\$ 63,364,214</u>	<u>\$ 62,348,573</u>	<u>\$ 65,782,270</u>
Primary government				
Net investment in capital assets	\$ 140,114,050	\$ 139,926,209	\$ 176,801,787	\$ 181,836,692
Restricted	17,750,742	20,756,482	20,474,373	18,839,933
Unrestricted	120,928,091	115,568,038	39,290,762	53,308,849
Total primary government net position	<u>\$ 278,792,883</u>	<u>\$ 276,250,729</u>	<u>\$ 236,566,922</u>	<u>\$ 253,985,474</u>

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 131,612,109	\$ 128,663,483	\$ 124,812,980	\$ 126,269,879	\$ 137,655,735	\$ 138,599,504
18,262,221	21,722,911	21,555,549	22,955,524	25,026,066	25,989,586
49,289,166	66,994,817	82,212,278	90,842,714	113,509,710	101,755,764
<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>	<u>\$ 266,344,854</u>
\$ 50,632,060	\$ 58,003,482	\$ 62,373,167	\$ 63,766,196	\$ 59,123,756	\$ 59,981,432
21,009,841	18,627,178	19,162,818	22,116,822	34,988,556	40,625,515
<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>	<u>\$ 100,606,947</u>
\$ 182,244,169	\$ 186,666,965	\$ 187,186,147	\$ 190,036,075	\$ 196,779,491	\$ 198,580,936
18,262,221	21,722,911	21,555,549	22,955,524	25,026,066	25,989,586
70,299,007	85,621,995	101,375,096	112,959,536	148,498,266	142,381,279
<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>	<u>\$ 366,951,801</u>

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

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental activities:				
General government	\$ 64,960,121	\$ 67,640,517	\$ 68,562,477	\$ 73,729,926
Public safety	70,515,247	76,746,769	72,847,031	75,584,632
Sanitation	2,270,585	2,231,017	2,179,381	2,419,442
Health and Welfare	11,565,125	9,356,800	8,217,181	10,190,785
Recreational & Cultural	962,831	1,309,584	1,062,997	1,085,473
Community infrastructure	-	-	246,330	54,065
Interest on long-term debt	1,885,319	1,687,617	1,041,490	30,321
Total governmental activities expenses	<u>152,159,228</u>	<u>158,972,304</u>	<u>154,156,887</u>	<u>163,094,644</u>
Business-type Activities:				
Emergency Medical Services	11,499,514	12,703,334	12,350,119	13,309,813
Solid Waste Management	8,841,434	9,230,298	12,820,260	12,844,692
Western Idaho Fair	4,144,628	4,194,142	4,139,887	4,481,978
Billing Services	4,510,682	4,624,633	4,870,951	4,963,713
Total Business-type Activities Expenses	<u>28,996,258</u>	<u>30,752,407</u>	<u>34,181,217</u>	<u>35,600,196</u>
Total Primary Government Expenses	<u>\$ 181,155,486</u>	<u>\$ 189,724,711</u>	<u>\$ 188,338,104</u>	<u>\$ 198,694,840</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 11,217,971	\$ 10,865,803	\$ 11,619,898	\$ 11,706,122
Sanitation	433,548	251,487	263,898	241,122
Public safety	21,263,277	21,155,720	21,004,133	21,985,540
Health and welfare	-	-	-	-
Recreational and cultural	277,457	263,811	285,696	290,026
Operating grants and contributions	4,166,600	5,179,449	3,489,218	5,513,005
Capital grants and contributions	352,986	112,856	24,985	81,213
Total governmental activities program revenues	<u>37,711,839</u>	<u>37,829,126</u>	<u>36,687,828</u>	<u>39,817,028</u>
Business-type Activities:				
Charges for services:				
Emergency Medical Services	8,229,702	7,817,428	9,014,090	9,604,435
Solid Waste Management	10,901,172	11,794,940	13,790,499	13,691,925
Western Idaho Fair	4,205,818	4,534,944	4,644,525	4,923,187
Billing Services	4,750,930	4,901,857	4,792,493	4,878,682
Operating grants and contributions	10,110	80,158	8,098	18,751
Capital grants and contributions	133,573	-	-	98,898
Total business-type activities program revenues	<u>28,231,305</u>	<u>29,129,327</u>	<u>32,249,705</u>	<u>33,215,878</u>
Total primary government program revenues	<u>\$ 65,943,144</u>	<u>\$ 66,958,453</u>	<u>\$ 68,937,533</u>	<u>\$ 73,032,906</u>
Net (Expense)/Revenue				
Governmental activities	\$ (114,447,389)	\$ (121,143,178)	\$ (117,469,059)	\$ (123,277,616)
Business-type Activities	(764,953)	(1,623,080)	(1,931,512)	(2,384,318)
Total primary government net expense	<u>\$ (115,212,342)</u>	<u>\$ (122,766,258)</u>	<u>\$ (119,400,571)</u>	<u>\$ (125,661,934)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 84,799,902	\$ 88,389,228	\$ 95,405,170	\$ 105,408,001
Sales taxes	15,546,807	16,507,820	18,063,881	19,569,920
Unrestricted grants and contributions	5,386,445	6,229,150	8,107,851	8,412,292
Investment earnings	67,983	1,453,216	1,438,120	929,258
Miscellaneous	2,324,333	2,389,464	2,036,803	2,943,000
Transfers	-	-	(94,116)	-
Total governmental activities	<u>108,125,470</u>	<u>114,968,878</u>	<u>124,957,709</u>	<u>137,262,471</u>
Business-type Activities:				
Taxes				
Property Taxes	4,444,168	4,602,005	4,877,345	5,167,523
Sales taxes	177,636	225,723	244,505	264,390
Unrestricted grants and contributions	-	-	-	-
Investment earnings	(24,289)	259,026	397,117	264,474
Miscellaneous	-	168,472	162,921	121,628
Transfers	-	-	94,116	-
Total Business-type activities	<u>4,597,515</u>	<u>5,255,226</u>	<u>5,776,004</u>	<u>5,818,015</u>
Total primary government	<u>\$ 112,722,985</u>	<u>\$ 120,224,104</u>	<u>\$ 130,733,713</u>	<u>\$ 143,080,486</u>
Change in Net Position				
Governmental activities	\$ (6,321,919)	\$ (6,174,300)	\$ 7,488,650	\$ 13,984,855
Business-type activities	3,832,562	3,632,146	3,844,492	3,433,697
Total primary government	<u>\$ (2,489,357)</u>	<u>\$ (2,542,154)</u>	<u>\$ 11,333,142</u>	<u>\$ 17,418,552</u>

Fiscal Year						
2017	2018	2019	2020	2021	2022	
\$ 78,972,201	\$ 81,131,163	\$ 90,955,638	\$ 106,204,602	\$ 99,415,625	\$ 114,356,067	
81,115,210	85,926,148	98,259,839	110,088,287	99,062,663	123,563,725	
2,623,630	2,508,139	2,625,139	2,980,906	2,807,278	3,146,963	
9,810,678	11,156,859	11,927,361	11,809,397	14,707,147	24,702,966	
1,037,225	1,337,544	1,471,166	1,806,417	1,371,644	1,764,158	
433,442	866,807	308,848	417,368	17,994	16,330	
64,008	144,490	162,624	179,964	1,003,026	1,081,858	
<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>	<u>268,632,067</u>	
14,184,643	15,326,106	16,642,912	18,098,962	16,047,600	20,842,728	
9,997,474	10,100,328	11,074,010	10,213,693	13,021,696	10,678,285	
4,533,638	4,760,016	4,878,088	2,824,412	5,075,739	6,062,427	
5,271,761	5,412,064	5,552,349	6,186,051	6,036,917	6,305,030	
<u>33,987,516</u>	<u>35,598,514</u>	<u>38,147,359</u>	<u>37,323,118</u>	<u>40,181,952</u>	<u>43,888,470</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>	<u>\$ 312,520,537</u>	
\$ 11,871,451	\$ 12,468,981	\$ 12,687,153	\$ 13,669,246	\$ 15,336,956	\$ 14,190,867	
278,152	300,000	317,705	331,615	351,911	403,878	
23,202,836	23,779,722	26,414,347	27,835,793	25,895,514	29,402,578	
-	937,992	994,776	1,284,288	1,098,027	1,315,542	
255,584	336,293	415,705	411,135	474,829	447,728	
3,526,140	6,087,827	3,147,612	13,617,960	30,758,342	30,755,831	
25,377	24,376	483,883	876,697	653,388	1,058,969	
<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>	<u>77,575,393</u>	
9,555,473	9,440,843	10,032,109	10,469,193	10,873,745	13,568,685	
13,849,480	13,045,762	13,360,539	14,159,983	16,157,791	16,477,585	
4,897,722	5,464,612	5,716,222	1,561,619	6,592,005	7,035,385	
5,100,362	5,090,241	5,927,366	6,334,548	6,658,220	6,622,367	
-	17,862	57,652	268,279	547,573	329,699	
-	201,542	100,771	348,126	30,000	-	
<u>33,403,037</u>	<u>33,260,862</u>	<u>35,194,659</u>	<u>33,141,748</u>	<u>40,859,334</u>	<u>44,033,721</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>	<u>\$ 121,609,114</u>	
\$ (134,896,854)	\$ (139,135,959)	\$ (161,249,434)	\$ (175,460,207)	\$ (143,816,410)	\$ (191,056,674)	
(584,479)	(2,337,652)	(2,952,700)	(4,181,370)	677,382	145,251	
<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>	<u>\$ (190,911,423)</u>	
\$ 111,912,751	\$ 120,648,574	\$ 129,149,791	\$ 142,904,511	\$ 132,853,099	\$ 135,436,289	
20,987,936	23,132,836	24,899,754	27,007,845	33,389,322	40,587,917	
8,942,389	9,198,415	10,017,395	10,255,785	11,416,576	11,405,312	
1,469,878	2,794,659	6,017,269	4,653,618	(246,940)	(8,445,602)	
2,544,192	1,664,863	2,189,821	2,125,758	2,742,475	2,257,431	
-	(85,673)	175,000	-	-	(31,330)	
<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>	<u>181,210,017</u>	
5,513,153	5,878,613	6,293,016	6,745,664	7,207,673	7,625,908	
283,614	310,797	340,702	359,848	444,647	497,530	
903	-	-	-	-	-	
402,101	795,952	1,465,125	1,125,093	(93,789)	(1,805,384)	
244,339	255,376	(65,818)	297,798	(6,619)	-	
-	85,673	(175,000)	-	-	31,330	
<u>6,444,110</u>	<u>7,326,411</u>	<u>7,858,025</u>	<u>8,528,403</u>	<u>7,551,912</u>	<u>6,349,384</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>	<u>\$ 187,559,401</u>	
\$ 10,960,292	\$ 18,217,715	\$ 11,199,596	\$ 11,487,310	\$ 36,338,122	\$ (9,846,657)	
5,859,631	4,988,759	4,905,325	4,347,033	8,229,294	6,494,635	
<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>	<u>\$ (3,352,022)</u>	

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

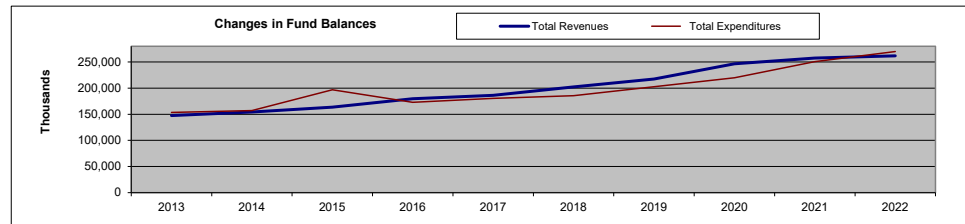
	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Restricted	\$ 3,271,693	\$ 3,589,336	\$ 3,708,927	\$ 3,000,788	\$ 3,432,565	\$ 5,192,751	\$ 4,015,293	\$ 5,379,008	\$ 4,863,414	\$ 5,176,416
Assigned	12,343,887	11,722,166	6,738,955	2,531,349	798,116	3,751,330	3,625,727	5,465,815	17,282,739	12,533,158
Unassigned	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	111,755,229
Total general fund	<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>	<u>\$ 129,464,803</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	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	20,964,066
Assigned	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	49,063,249
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 70,027,315</u>
Grand Total Governmental Funds	<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>	<u>\$ 199,492,118</u>

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Property Taxes	\$ 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	\$ 135,377,590
Licenses and Permits	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	2,123,110
Intergovernmental	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	83,808,029
Charges for Services	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	42,248,826
Fines and Forfeitures	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	1,388,657
Miscellaneous	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	4,398,065
Interest Income	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	2,869,200
Net Change in Fair Value of Investments	(1,518,931)	(189,448)	1,440,765	(10,089)	(136,946)	(405,402)	821,559	853,651	(1,577,811)	(10,506,569)
Total Revenues	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	261,706,908
Expenditures										
General Government	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	102,178,609
Public Safety	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	110,854,372
Sanitation	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	2,717,665
Recreational and Cultural	601,178	748,768	790,690	794,274	749,429	1,083,781	1,079,203	1,339,491	1,143,377	1,441,075
Health and Welfare	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	24,663,098
Community infrastructure	-	-	321,213	564,338	644,523	1,264,416	685,622	434,868	47,994	58,830
Capital Outlay	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	19,599,362
Debt Service										
Interest	1,911,736	1,716,213	1,326,598	25,802	56,955	142,892	162,884	879,200	1,118,371	1,223,192
Principal	3,025,000	3,330,000	35,350,000	431	115,056	125,527	887,734	180,362	759,419	1,309,091
Total expenditures	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	264,045,294
Excess of revenues over (under) expenditures	(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	(2,338,386)
Other Financing Sources (Uses)										
Transfers in	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	19,990,800
Transfers out	(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)	(19,963,332)
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)	(1,567,264)	(284,408)	310,029	858,644	2,696,518	531,987	258,262	35,785	32,397,282	27,468
Net change in fund balances	\$ (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	\$ (2,310,918)
Debt service as a percentage of noncapital expenditures (1)	3.4%	3.3%	19.5%	0.0%	0.1%	0.2%	0.5%	0.5%	0.8%	1.0%

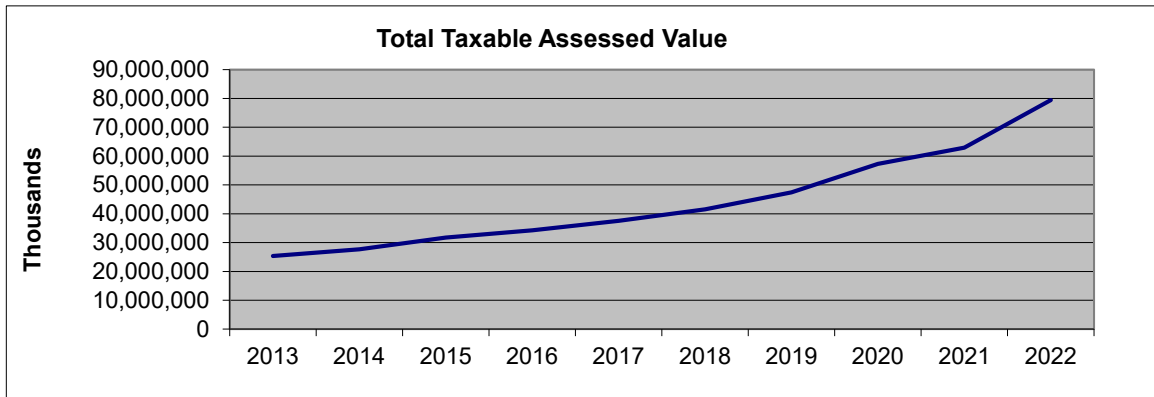
(1) Debt service represents debt service principal and interest expenditures presented above. Noncapital expenditures represents Total Expenditures above, less the category of Capital Outlay expenditures (which represents all capital asset expenditures for all governmental functions).

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
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
2022	92,946,716	1,184,272	131,024	988,148	95,250,160	15,811,508	79,438,652	1.94



Notes:

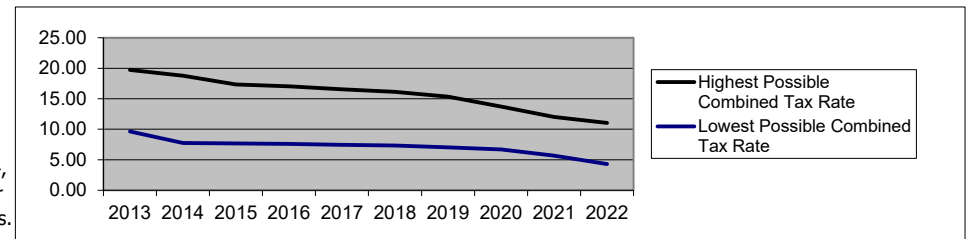
- (1) Property is assessed at 100% of actual value; therefore, the assessed values are equal to actual value.
- (2) An initiative was passed by the Idaho electorate in 1983 which exempts certain taxable assessed value by 50% or \$50,000, whichever is less. By special session in 2006, the \$50,000 was 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. Beginning July 1, 2021, the Idaho Legislature established the exemption each year at \$125,000 or 50%, whichever is less.
- (3) Idaho Legislature for FY2014 exempted the first \$100,000 of personal property taxable value per company or owner. Idaho Legislature for FY2021 exempted the first \$250,000 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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
County direct rates										
General	\$ 3.36	\$ 3.20	\$ 3.02	\$ 3.11	\$ 3.02	\$ 2.95	\$ 2.76	\$ 2.55	\$ 2.15	\$ 1.74
Emergency Medical Services	0.18	0.17	0.14	0.15	0.14	0.13	0.13	0.12	0.12	0.10
Pest Extermination	0.16	0.16	0.16	0.15	0.15	0.15	0.14	0.11	0.10	0.08
Mosquito Abatement	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.02	0.02	0.02
Total Direct rate	3.74	3.56	3.35	3.44	3.34	3.26	3.06	2.80	2.39	1.94
Ada County Highway district rate	1.29	1.19	1.08	1.01	0.96	0.92	0.86	0.77	0.70	0.60
City rates										
Boise	8.32	8.04	7.48	7.35	7.13	7.12	6.60	5.70	4.47	4.61
Eagle	1.01	0.86	0.86	1.02	0.98	0.89	0.83	0.76	0.71	0.57
Garden City	4.24	3.93	3.72	3.64	3.57	3.46	3.27	3.07	1.89	2.41
Kuna	4.01	3.74	3.20	3.12	3.02	2.96	2.74	2.37	2.17	1.75
Meridian	4.55	4.26	4.01	3.94	3.81	3.70	3.47	3.08	2.23	2.44
Star	3.49	3.00	2.51	2.19	1.91	1.69	1.53	1.31	1.25	0.92
Average of the 6 City rates	4.27	3.97	3.63	3.54	3.40	3.30	3.07	2.72	2.12	2.12
School district rates ⁽¹⁾										
College of Western Idaho	0.19	0.18	0.17	0.16	0.16	0.15	0.14	0.13	0.12	0.10
Boise Ind School Dist #1	6.11	5.71	5.23	5.05	4.93	4.66	4.66	4.28	4.29	3.75
West Ada Jt School Dist #2	4.60	4.64	4.09	4.22	4.02	3.77	3.67	3.51	2.38	1.59
Kuna Jt School Dist #3	7.86	7.41	6.65	6.17	5.00	5.00	5.00	4.88	4.08	2.92
Melba Jt School Dist #136	4.46	2.85	3.08	3.02	3.02	3.02	3.02	3.02	3.02	2.81
Average Rate of 8 Fire districts	2.11	2.08	1.94	1.90	1.79	1.76	1.66	1.49	1.47	1.25
Average Rate of 3 Library districts	0.66	0.66	0.60	0.58	0.57	0.54	0.50	0.47	0.45	0.37
Average Rate of 7 Cemetery districts	0.08	0.08	0.08	0.07	0.07	0.06	0.06	0.05	0.05	0.04
Average Rate of 2 Sewer districts ⁽²⁾	1.68	1.48	0.47	0.46	0.44	0.42	0.40	0.35	0.34	0.25
Average Rate of Miscellaneous districts	0.12	0.12	0.11	0.11	0.11	0.10	0.10	0.08	0.07	0.06
Highest Possible Combined Tax Rate	19.72	18.76	17.35	17.04	16.54	16.14	15.34	13.71	12.01	11.04
Lowest Possible Combined Tax Rate	9.64	7.75	7.66	7.61	7.44	7.32	7.04	6.69	5.68	4.30

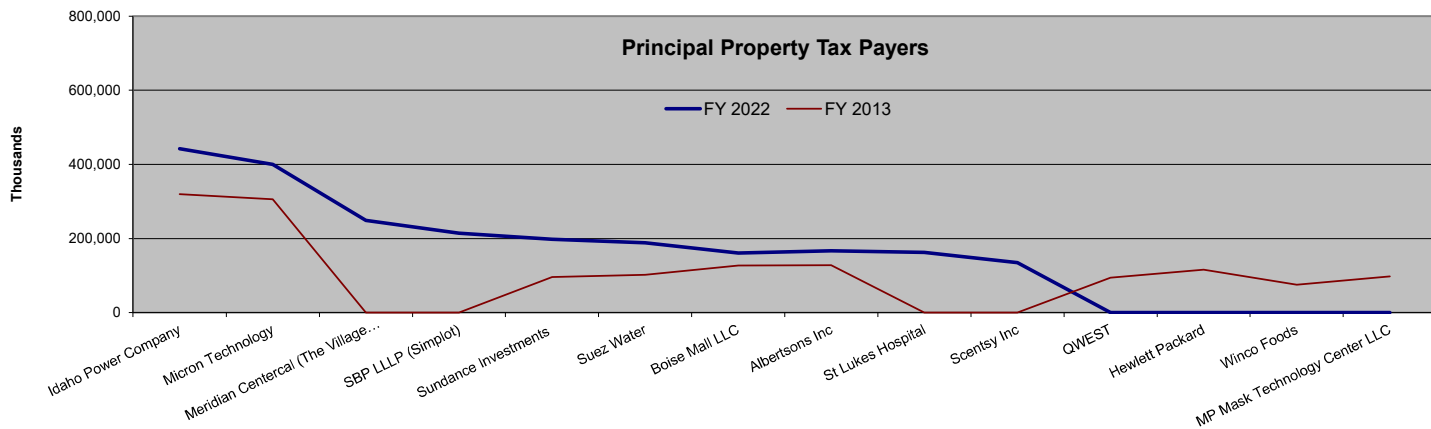
(1) By special Idaho legislative session in 2006, funding for all School District's Maintenance & Operations changed it's revenue source from levy to a one cent state sales tax increase. Also, public support for tax relief caused other Districts to request lower funding amounts.

(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

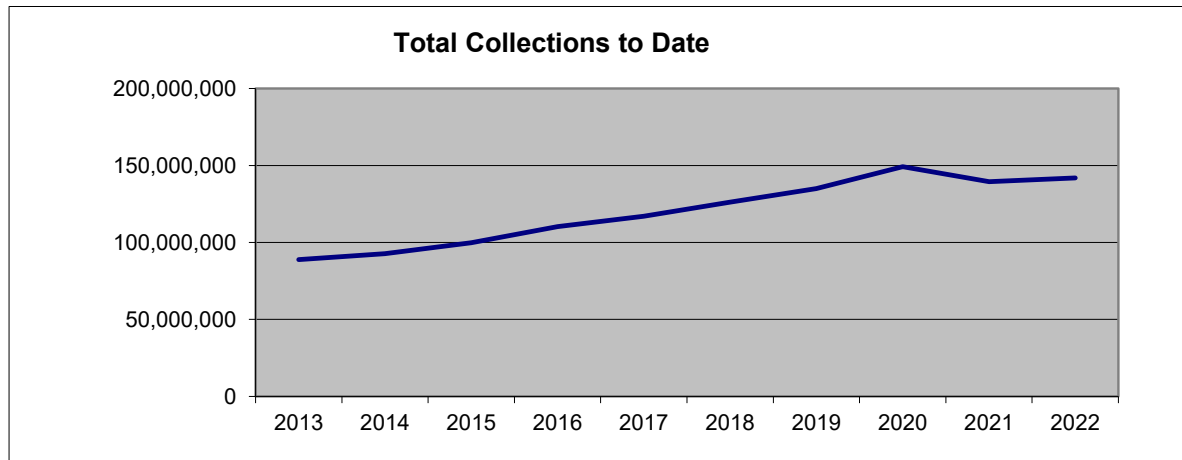
Tax Payer	Type of Business	Fiscal Year 2022			Fiscal Year 2013		
		Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value
Idaho Power Company	Electric Utility	\$ 442,458,397	1	0.56 %	\$ 319,928,924	1	1.26 %
Micron Technology	Electronics Manufacturer	400,000,000	2	0.50	305,677,900	2	1.21
Meridian Centercal (The Village at Meridian)	Real Estate Holding	249,030,800	3	0.31	-----	----	----
SBP LLLP (Simplot)	Corporate Office	214,017,700	4	0.27	-----	----	----
Sundance Investments	Commercial Construction	197,931,500	5	0.25	95,870,700	8	0.38
Suez Water	Water Utility	188,329,529	6	0.24	101,913,824	6	0.40
Boise Mall LLC	Real Estate Holding	161,071,500	7	0.20	127,009,900	4	0.50
Albertsons Inc	Retail Grocery	166,753,700	8	0.21	128,279,300	3	0.51
St Lukes Hospital	Health Care Provider	163,012,300	9	0.21	-----	----	----
Scentsy Inc	Manufacturer	135,325,900	10	0.17	-----	----	----
Hewlett Packard	Electronics Manufacturer	----- ⁽¹⁾	----	----	116,014,400	5	0.46
QWEST	Telephone Utility	----- ⁽¹⁾	----	----	94,663,027	9	0.37
Winco Foods	Retail Grocery	----- ⁽¹⁾	----	----	75,691,100	10	0.30
MP Mask Technology Center LLC	Electronics Manufacturer	----- ⁽¹⁾	----	----	97,773,500	7	0.39
Ten Largest Taxpayers		2,317,931,326		2.92 %	1,462,822,575		5.77 %
All Other Taxpayers		77,120,720,306		97.08 %	23,886,305,099		94.23 %
Total Ada County Market Valuation		<u>\$ 79,438,651,632</u>		<u>100.00 %</u>	<u>\$ 25,349,127,674</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
2013	\$ 89,114,534	\$ 87,818,040	98.55 %	\$ 1,050,045	\$ 88,868,085	99.72 %
2014	92,962,182	91,874,310	98.83	903,645	92,777,955	99.80
2015	100,147,405	99,030,085	98.88	853,112	99,883,197	99.74
2016	110,560,776	109,522,351	99.06	857,365	110,379,716	99.84
2017	117,322,818	116,361,071	99.18	621,158	116,982,229	99.71
2018	126,494,096	125,499,157	99.21	715,429	126,214,586	99.78
2019	135,318,646	134,262,647	99.22	774,479	135,037,126	99.79
2020	149,551,434	148,291,564	99.16	923,629	149,215,193	99.78
2021	139,937,026	139,033,581	99.35	424,364	139,457,945	99.66
2022	142,920,668	141,956,249	99.33	-	141,956,249	99.33



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⁾	Leases ⁽¹⁾	Gross Bonded Debt	Leases ⁽⁴⁾			
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
2022	2,284	36,256	-	4,627	43,166	0.13	84

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

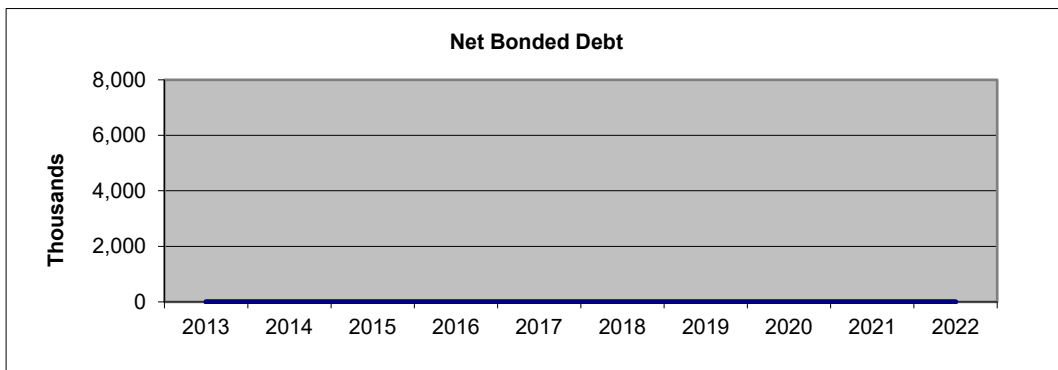
(1) In fiscal 2000, the county entered into the Court Complex Lease Agreement for 30 years of one year leases. In fiscal 2005, the Court Complex Lease Agreement was renegotiated, resulting in a revised 23-year term of one year leases. In 2015, the bonds CCDC held related to this lease were called and paid off early. In fiscal 2021, the County entered into the coroner facility lease agreement of 30 years of one year leases. Per GASB 87, in fiscal 2022, the county entered into three 6 years of one year leases for motor vehicle locations, two 3 years of one year leases for a substation and training facility and 20 years of one year leases for a second drivers license location.

(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⁾
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
2022	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, 2022
 (dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Overlapping Debt
<i><u>Overlapping Bonded Indebtedness:</u></i>			
Ada County	\$ 30,862	100.000 %	\$ 30,862
College of Western Idaho	9,575	78.211 %	7,489
School District No. 1	141,095	99.998 %	141,092
School District No. 2	78,805	99.095 %	78,091
School District No. 3	36,580	86.628 %	31,689
School District No. 136J	5,300	13.260 %	703
Boise City	141,160	100.000 %	141,160
Eagle City	370	100.000 %	370
Garden City	185	100.000 %	185
Star Fire	3,580	83.218 %	2,979
Avimor Community Infrastructure District (CID)	2,284	100.000 %	2,284
Harris Ranch Community Infrastructure District (CID)	14,928	100.000 %	14,928
Spring Valley Community Infrastructure District (CID)	121,307	100.000 %	121,307
Total direct and overlapping debt	\$ 586,031		\$ 573,140

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 2022
Maximum Property Tax for Ada County Governmental Funds		\$ 167,475
Debt Limit (could exceed above with 2/3 vote of qualified electors)		\$ 167,475
General obligation bonds		
		-
Less: amount set aside for repayment of debt		
		-
Total net debt applicable to limit		
		-
Legal debt margin		\$ 167,475

	Fiscal Years									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit ⁽¹⁾	\$ 101,987	\$ 106,086	\$ 111,279	\$ 116,824	\$ 123,751	\$ 130,799	\$ 138,874	\$ 148,153	\$ 157,638	\$ 167,475
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<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>	<u>\$ 167,475</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

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

Fiscal Year	Courthouse Corridor Capital Lease											
	Sales	Rent	Bldg. Sales	Charge	Gen'l		Total	Less:	Net	Debt Service		Coverage
	Tax	Savings	& Lease Revenue	for Services	Interest	Fund Bal. Transfer	Revenue	Operating Expenses	Available Revenue	Principal	Interest	
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
2022	-	-	-	-	-	-	-	-	-	-	-	0.00

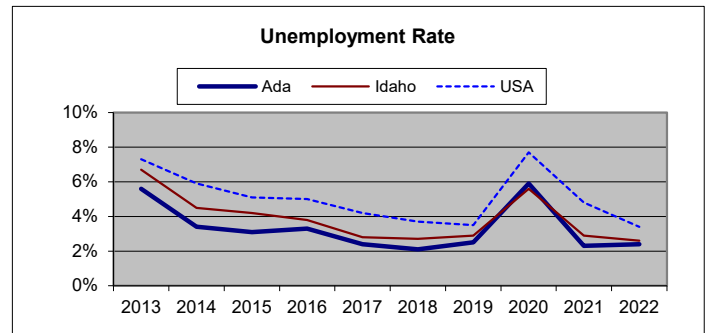
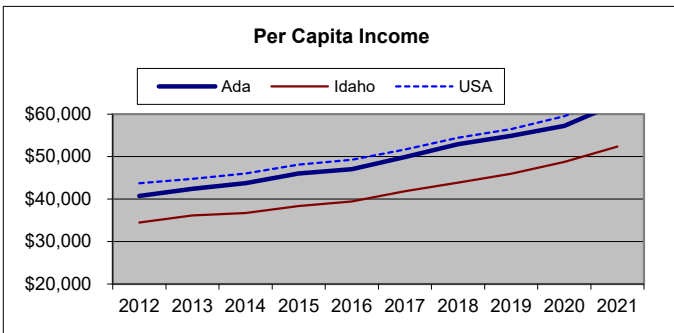
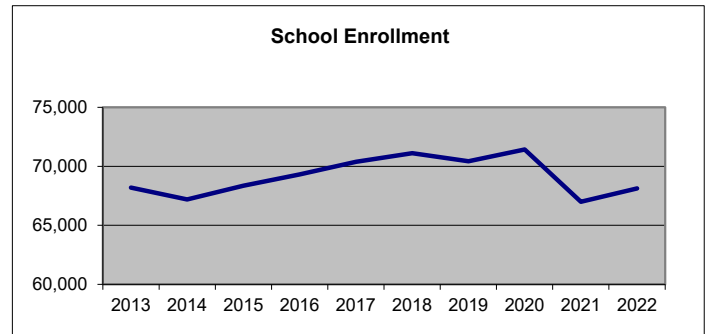
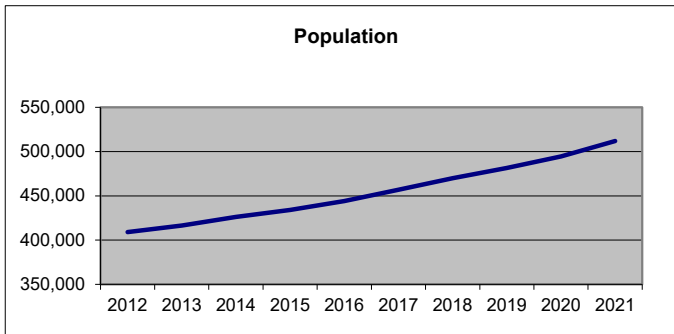
Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(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⁾
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
2021	511,931	32,051,963	62,610	37.7	2022	68,127	2.4



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 (2021) is from 10/1/20 - 9/30/21.

Sources:

(1) Bureau of Economic Accounts (BEA) for 2021, release date November 16, 2022.

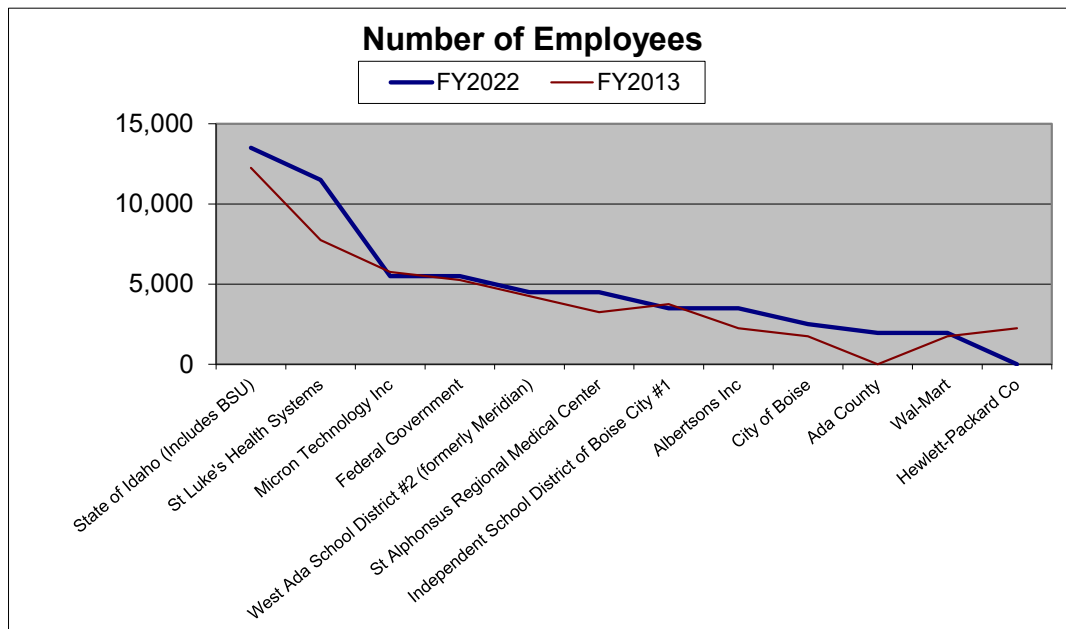
(2) Idaho State Dept of Education for the 2021-2022 School Year.

(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 2021 = September 2021). This provides a better reflection of the present economy.

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

Employer	Fiscal Year 2022			Fiscal Year 2013		
	Employees	Rank	Percentage of Total County Employment ⁽¹⁾	Employees	Rank	Percentage of Total County Employment ⁽¹⁾
State of Idaho (Includes BSU)	13,000 - 13,999	1	4.90%	12,000 - 12,500	1	6.14%
St Luke's Health Systems	11,000 - 11,999	2	4.17%	7,500 - 8,000	2	3.88%
Micron Technology Inc	5,000 - 5,999	3	2.00%	5,500 - 6,000	3	2.88%
Federal Government	5,000 - 5,999	4	2.00%	5,000 - 5,500	4	2.63%
West Ada School District #2 (formerly Meridian)	4,000 - 4,999	5	1.63%	4,000 - 4,500	5	2.13%
St Alphonsus Regional Medical Center	4,000 - 4,999	6	1.63%	3,000 - 3,500	7	1.63%
Independent School District of Boise City #1	3,000 - 3,999	7	1.27%	3,500 - 4,000	6	1.88%
Albertsons Inc	3,000 - 3,999	8	1.27%	2,000 - 2,500	8	1.13%
City of Boise	2,000 - 2,999	9	0.91%	1,500 - 2,000	10	0.88%
Ada County	1,900 - 1,999	10	0.71%	- - -	-	-
Wal-Mart	1,900 - 1,999	10	0.71%	1,500 - 2,000	10	0.88%
Hewlett-Packard Co	- - -	-	-	2,000 - 2,500	8	1.13%
Totals	53,800 - 62,989		21.20%	47,500 - 53,000		25.19%

Total Number of Ada County Nonfarm Jobs 275,566 199,500



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

Source: Idaho Department of Labor, Communications & Research Bureau
 December 14, 2022

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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
General Government										
Clerk/Auditor	144	139	139	142	155	159	173	173	175	184
Treasurer	14	14	12	10	13	16	16	15	15	15
Assessor	11	11	11	11	11	11	11	13	13	13
Prosecutor	138	139	139	140	142	152	161	175	175	175
Motor Vehicle	38	38	38	38	39	39	41	41	51	52
Operations	36	36	36	36	40	43	47	54	63	63
Information Technology	46	45	45	47	55	55	65	69	69	74
Development Services	22	22	22	24	25	25	30	32	33	35
Public Defender	67	67	67	68	73	76	86	93	93	100
Ad Valorem	44	44	44	44	44	45	46	44	44	46
District Court	99	100	99	101	100	102	103	109	118	109
Other	27	30	29	29	33	33	34	37	36	38
Public Safety										
Sheriff	631	637	629	638	648	663	747	747	767	794
Juvenile	139	138	137	139	126	127	129	128	128	126
Other	33	33	35	36	44	44	43	43	44	47
Sanitation										
Weed	19	19	19	19	20	20	22	22	22	22
Health & Welfare										
Charities	23	22	22	21	20	21	21	19	14	8
Recreation & Culture										
Parks & Waterways	5	6	6	7	7	8	8	8	8	11
Total Governmental Activities	1,536	1,540	1,529	1,550	1,595	1,639	1,783	1,822	1,868	1,912
Business-type Activities										
Emergency Medical Services	127	127	127	133	135	147	153	154	154	163
Solid Waste Management	16	16	16	17	17	21	20	22	40	40
Western Idaho Fair	14	14	14	15	16	16	16	16	16	15
Billing Services	-	-	3	3	3	3	3	3	3	4
Total Business-Type Activities	157	157	160	168	171	187	192	195	213	222
Grand Total	1,693	1,697	1,689	1,718	1,766	1,826	1,975	2,017	2,081	2,134

Source: Ada County Auditors Office

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

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
General government										
Number of recorded documents	148,428	107,584	116,341	122,201	125,808	124,183	124,254	168,075	195,382	123,038
Primary election, May										
Number of registered voters at cutoff	----	203,963	----	216,874	----	232,395	----	265,675	----	297,410
Additional election day registrants	----	3,259	----	1,295	----	6,673	----	-	----	2,870
Percentage voting in:	----	21.3%	----	16.2%	----	33.0%	----	36.2%	----	31.5%
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	431	396	404	476	521	465	535	541	616	249
Commercial	5	20	17	23	16	20	21	26	51	15
Combined value of Building permits (in 1,000's)	\$ 91,399	\$ 102,231	\$ 139,293	\$ 127,608	\$ 133,940	\$ 145,521	\$ 190,452	\$ 206,211	\$ 304,993	\$ 152,169
County-wide new construction value (in 1,000's)	\$ 482,194	\$ 809,255	\$ 904,363	\$ 1,227,074	\$ 1,243,407	\$ 1,533,400	\$ 1,992,111	\$ 2,072,566	\$ 2,301,002	\$ 2,763,224
Number of Taxable property parcels assessed	191,186	192,659	194,621	197,990	201,736	204,058	205,567	207,943	213,559	221,436
Motor vehicles registered (Calendar Year) (1)	333,918	345,203	348,003	355,985	370,903	429,954	n/a	n/a	n/a	n/a
Drivers licenses in force (Calendar Year) (1)	292,728	298,696	304,149	310,343	321,009	332,799	n/a	n/a	n/a	n/a
Sanitation										
Acres sprayed for weed control	3,980	2,542	2,466	2,958	3,090	2,242	2,371	2,949	3,214	2,381
Acres sprayed for pest control	14,145	7,611	9,357	5,736	9,214	9,621	14,558	5,849	5,794	5,070
Acres sprayed for mosquito abatement	105,262	78,865	98,584	64,840	116,167	53,841	64,604	52,671	71,000	43,947
Public Safety										
Traffic violations issued	57,717	59,765	51,312	46,519	n/a	n/a	n/a	n/a	n/a	n/a
Physical arrests	16,599	17,042	16,782	15,654	18,322	14,811	15,255	10,597	11,113	10,756
Average jail population	787	865	857	905	980	1,050	1,007	921	924	992
911 Calls	122,668	122,000	139,162	138,482	137,456	136,447	142,332	144,012	151,546	143,317
Health and welfare										
Number of cases processed	2,590	2,177	1,983	2,066	2,309	2,297	2,590	1,562	510	359
Recreational and cultural										
Barber Park Number of Visitors (2)	159,136	154,491	165,845	158,282	118,004	225,965	207,488	189,887	242,744	255,568
Business-type activities:										
Number of emergency responses	23,365	24,328	25,981	27,906	29,392	30,712	30,994	31,241	36,267	35,656
Cubic Yards / Tons deposited at landfill (in 1,000's) (3)	1,198	1,263	447	656	483	490	543	495	560	583
Western Idaho Fair attendance (4)	222,461	223,335	233,140	243,474	235,402	254,049	250,247	-	273,190	251,497

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

(2) 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 COVID 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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
General Government										
Land (acres)	284	284	284	284	284	284	284	284	284	284
Buildings	9	9	9	9	9	9	9	9	10	11
Vehicles	16	16	16	17	21	31	32	39	41	45
Public Safety										
Land (acres)	29	29	29	29	29	29	29	33	33	33
Buildings	11	11	11	11	12	12	12	12	13	13
Patrol Vehicles	118	132	136	137	145	163	174	179	176	189
Other Vehicles	49	52	50	53	52	56	65	68	73	77
Boats	3	3	3	3	3	3	3	3	1	2
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	17	19	21	23	24	23	24	27	30	32
Recreational and Cultural										
Land (acres)	124	124	124	124	124	124	124	124	124	124
Buildings	5	5	5	5	4	4	4	4	4	4
Vehicles	2	2	2	2	2	2	3	4	4	4
Boats	1	1	1	2	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	7	7	8	8	8	8	8	8	8	8
Ambulances	30	29	31	29	27	29	27	27	24	27
Other Vehicles	14	16	18	17	18	19	20	19	18	18
Solid Waste Management										
Land (acres)	2,716	2,667	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	7	6	7	8	8	9	10	13	15	18
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

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, 2022, 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 6, 2023.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 Bailly LLP".

Boise, Idaho
January 6, 2023



Independent Auditor’s Report on Compliance for Each Major Federal Program; 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

Opinion on Each Major Federal Program

We have audited Ada County, Idaho’s (the County) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, Ada County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a combination of deficiencies, in internal control over compliance, such

that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

A handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the printed name and date.

Boise, Idaho
January 6, 2023

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	TOTAL EXPENDITURES
Department of Agriculture				
<u>Pass Through Payments From State of Idaho</u>				
<u>Superintendent of Public Instruction:</u>				
Cash Assistance:				
School Breakfast Program	10.553	202222N119947	\$ -	\$ 7,560
National School Lunch Program	10.555	202222N119947	-	14,842
Non-Cash Assistance (Commodities):				
National School Lunch Program	10.555	202121N109947	-	3,300
Child Nutrition Cluster - Total			-	25,702
Total Department of Agriculture			-	25,702
Department of the Interior-Bureau of Land Mgmt.				
<u>Pass Through Payments From State of Idaho</u>				
<u>Department of Agriculture:</u>				
Invasive and Noxious Plant Management	15.230	L21AC10503	-	1,852
Department of Justice				
<u>Pass Through Payments From State of Idaho</u>				
<u>Attorney General:</u>				
Missing Children's Assistance	16.543	N/A	-	3,441
<u>Pass Through Payments From</u>				
<u>City of Boise:</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0853 2020-DJ-BX-0577	-	73,772
Total Department of Justice			-	77,213
United States Department of the Treasury				
COVID-19 Emergency Rental Assistance (ERA 1) Program	21.023	N/A	12,934,336	12,949,730
COVID-19 Emergency Rental Assistance (ERA 2) Program	21.023	N/A	6,565,487	6,565,557
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027	1505-0271	-	7,486,429
Total United States Department of the Treasury			19,499,823	27,001,716
Department of Health and Human Services				
COVID-19 Health Resources & Services Administration Provider Relief Fund (PRF)	93.498	20-1892-0-806	-	112,806
National Bioterrorism Hospital Preparedness Grant	93.889	N/A	-	22,000
Total Department of Health and Human Services			-	134,806

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	TOTAL EXPENDITURES
Executive Office of the President				
<u>Pass Through Payments From Idaho State Police Office of National Drug Control Policy:</u>				
High Intensity Drug Trafficking Areas Program-Sheriff	95.001	G21OR0004A G22OR0004A	-	5,021
High Intensity Drug Trafficking Areas Program-Prosecutor	95.001	G21OR0004A	-	101,873
Total Executive Office of the President			-	106,894
United States Coast Guard				
<u>Pass Through Payments From State of Idaho Department of Parks and Recreation:</u>				
Boating Safety Financial Assistance	97.012	14.01.16	-	25,050
Total United States Coast Guard			-	25,050
Department of Homeland Security				
<u>Pass Through Payments From State of Idaho Military Division:</u>				
Emergency Management Performance Grant	97.042	EMS-2021-EP-00003 EMS-2019-EP-00002	-	148,992
Homeland Security Grant Program - State Preparedness Equipment Grant	97.067	EMW2020SS00070 EMW2019SS00070	-	389,792
Homeland Security Grant Program - 2019 Homeland Security	97.067	EMW2019SS00047	-	72,570
Homeland Security Grant Program - 2020 Homeland Security	97.067	EMW2020SS00070	-	103,594
Homeland Security Grant Program - 2021 Homeland Security	97.067	EMW2021SS00070	-	19,807
Homeland Security Grant Program - Total	97.067		-	585,763
Total Department of Homeland Security			-	734,755
Other Federal Assistance				
<u>Pass Through Payments From State of Idaho Secretary of State:</u>				
Help America Vote Act- 2020 HAVA Grant	90.404	N/A	-	29,141
	TOTAL FEDERAL ASSISTANCE		\$ 19,499,823	\$ 28,137,129

(a) Child Nutrition Cluster - \$25,702

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, 2022

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, 2022, there were pass-through expenditures to sub-recipients.

COVID-19 Emergency Rental Assistance (ERA 1 and ERA 2) Program (CFDA 21.023)
No project number Boise City/Ada County Housing Authority \$19,499,823
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.

ADA COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2022

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>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)
21.023	COVID-19 Emergency Rental Assistance (ERA 1 and ERA 2) Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 844,114
Auditee qualified as low-risk auditee?	Yes

SECTION II - Financial Statement Findings

None reported

SECTION III - Federal Award Findings and Questioned Costs

None reported