

## A Reader's Guide

### Understanding Ada County's Annual Comprehensive Financial Report (ACFR) For the Fiscal Year Ended September 30, 2022

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

#### What is the purpose of the financial statements?

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

#### Government-Wide Financial Statements

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

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

The government-wide statements do not include fiduciary funds, which account for resources the government manages on behalf of others and are not available to support the County's programs. The Statement of Net Position contains information about what the County owns (assets), what the County owes (liabilities), and what is left after assets are used

to satisfy liabilities (net assets) on the last day of the fiscal year (September 30). The Statement of Activities contains information about the costs of providing public services (expenses) and resources obtained to finance services (revenues) during the reported fiscal year.

#### Fund Financial Statements

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

- *Governmental funds* report the finances of the County's most basic services. Governmental funds focus on short-term assets and liabilities and do not include capital assets or long-term debt. The governmental fund financial statements include the Balance Sheet (ACFR page 30) and the Statement of Revenues, Expenditures, and Changes in Fund Balances (ACFR page 32). The governmental fund statements also include reconciliations that identify the differences between the fund and government-wide statements (ACFR pages 31 and 33).
- *Proprietary funds* report the activities the County operates like a business, where the cost of providing goods or services is primarily financed by fees charged to the users of their services. Proprietary funds include enterprise and internal service funds. Enterprise funds report activities that provide supplies or services to the general public; internal service funds report activities that provide supplies and services for the County's programs and activities. Proprietary fund financial statements include the Statement of Net Position (ACFR page 35); Statement of Revenues, Expenses, and Changes in Fund Net Position (ACFR page 36); and Statement of Cash Flows (ACFR page 37).
- *Fiduciary funds* account for resources the County manages or holds on behalf of parties outside the County. These funds are not shown in government-wide financial statements because the resources of these funds are not available to support the County's programs. The Fiduciary funds financial statement include the Statement of Fiduciary Net Position (ACFR page 40); and the Statement of Changes in Fiduciary Net Position (ACFR page 41).

#### Notes to the Financial Statements

The notes to the financial statements (ACFR pages 43 - 70) provide a wide variety of detailed

information about the government that is not included or readily apparent on the financial statements, such as the County's significant accounting methods and assumptions, major financial commitments, and long-term debt.

The County adopted new accounting guidance by implementing the provisions of *GASB Statement 87, Leases* which establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. See ACFR - Note I. E. page 51 for more details.

### Supporting Financial Statement Information

- *An Independent Auditor's Report* (ACFR pages 10 - 13) provides reasonable assurance about whether financial statements are free of material misstatement. After thorough evaluation of the ACFR, the auditor issues an opinion regarding the statements' conformity with accounting principals generally accepted in the United States. The Ada County financial statements received an unmodified opinion, the best opinion that can be received, meaning the statements are fairly presented in all material respects.
- *Management's Discussion and Analysis* (MD&A on ACFR pages 14 - 26) gives an objective and easily read analysis of the County's financial activities based on currently known facts, decisions, or conditions. It presents short and long-term analyses of the County's activities and compares the current-year results with those of the prior year. It will help you determine whether the County's finances have improved or deteriorated during the year. It concludes with a description of currently known facts and decisions that are expected to have a significant effect on the County's future financial position and operations.
- *The Combining Financial Statements and Budget and Actual Comparisons* (ACFR pages 80 - 110) provide more detail for non-major governmental, internal service and custodial funds as well as comparing what the County planned (budget) to receive and spend to what actually happened.
- *The Statistical Section* (ACFR pages 111 - 130) provides information that will help you understand the health of the County and the underlying economy. This section contains 10-year trend tables of financial, economic, and demographic data. The statistical section is often of interest to investors and creditors because the

trends and non-financial factors it identifies can provide crucial insight to those assessing the County's creditworthiness.

### How You Can Use the Financial Statements

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

- **Property Tax Revenues** – Property tax revenues of \$143 million for 2022 are presented on page 28 of the ACFR. Property tax revenues increased \$3 million from the previous fiscal year, even though the county did not take the allowable 3% increase to base or the new construction roll, due to participating in the MD&A the prior year; as discussed in the MD&A on ACFR page 14. Additional data may be found on Schedules 2 & 4 - 8 of the Statistical Section (ACFR pages 113 - 114 & 116 - 120).
- **Sales Tax Revenue** – Sales tax revenues from the State of \$41 million for 2022 are presented on page 28 of the ACFR. An increase of \$7.2 million from the year before reflects the growing economy. Additional sales tax data may be found on Schedule 2 of the Statistical Section (ACFR pages 113 - 114)
- **Budgetary Compliance** – Idaho Constitution Article VII, stipulates that municipalities cannot spend more money than they have been appropriated, unless specifically authorized. Budgetary controls are incorporated into the County's financial systems to ensure expenditures do not exceed authorized appropriations. You can compare Ada County's approved budget with the actual expenditures for the General and Health and Welfare funds in ACFR pages 71 - 75. Comparisons between budget and actual amounts for the non-major governmental funds are on ACFR pages 86 - 102. Details about the County's budget process can be found in the Notes to Required Supplementary Information (ACFR pages 76 and 77).

**Ada County  
Statement of Net Position  
September 30, 2022**

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

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

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

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

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

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

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

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

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

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

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

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

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

Total assets + deferred outflows - total liabilities - deferred inflows = total net position \$804,946,097 + \$72,370,302 - \$345,395,185 - \$164,969,413 = \$366,951,801

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
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
Lease 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>
<b>DEFERRED OUTFLOWS</b>			
Pension	64,049,526	8,320,776	72,370,302
<b>LIABILITIES</b>			
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>
<b>DEFERRED INFLOWS</b>			
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>
<b>NET POSITION</b>			
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	<u>101,755,764</u>	<u>40,625,515</u>	<u>142,381,279</u>
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.

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

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

**Ada County  
Statement of Activities  
For the Year Ended September 30, 2022**

This column shows the full cost of the program.

**Program Revenues**

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government:</b>							
<b>Governmental activities:</b>							
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)
<b>Total governmental activities</b>	<b>268,632,067</b>	<b>45,760,593</b>	<b>30,755,831</b>	<b>1,058,969</b>	<b>(191,056,674)</b>	<b>-</b>	<b>(191,056,674)</b>
<b>Business-type activities:</b>							
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
<b>Total business-type activities</b>	<b>43,888,470</b>	<b>43,704,022</b>	<b>329,699</b>	<b>-</b>	<b>-</b>	<b>145,251</b>	<b>145,251</b>
<b>Total primary government</b>	<b>\$ 312,520,537</b>	<b>\$ 89,464,615</b>	<b>\$ 31,085,530</b>	<b>\$ 1,058,969</b>	<b>(191,056,674)</b>	<b>145,251</b>	<b>(190,911,423)</b>

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

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

An example of how this statement works: The total cost of the County's Public safety was \$123.6 million. The County raised \$29.4 million from charges for services, and received \$6.2 million of operating and capital grants and contributions. When program revenues are subtracted from expenses for Public Safety, a net expense of \$88 million is left. This is the portion of Public safety costs financed with taxes and other general revenues, rather than being financed by the revenues generated by the services themselves.

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

<b>General revenues:</b>			
<b>Taxes:</b>			
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	-
<b>Total general revenues and transfers</b>	<b>181,210,017</b>	<b>6,349,384</b>	<b>187,559,401</b>
Change in net assets	(9,846,657)	6,494,635	(3,352,022)
Net position - beginning	276,191,511	94,112,312	370,303,823
<b>Net position - ending</b>	<b>\$ 266,344,854</b>	<b>\$ 100,606,947</b>	<b>\$ 366,951,801</b>

Did the County's financial position improve or deteriorate during the fiscal year?  
The change in net position indicates whether sufficient resources were raised during the year to cover the costs. The net position of governmental activities decreased by \$9.85 million, and business-type activities net position increased by \$6.5 million.

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

**ADA COUNTY  
Balance Sheet  
Governmental Funds  
September 30, 2022**

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

The charities and welfare fund closed at the end of fiscal year 2022, with a transfer of all remaining assets and liabilities to the general fund. More details on this change can be found in the MD&A (ACFR page 23).

To see the detail of the different funds that make up Other Governmental Funds, turn to the combining financial statements on ACFR pages 82-83

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

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
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
<b>Total assets</b>	<b>\$ 376,434,329</b>	<b>\$ -</b>	<b>\$ 100,862,707</b>	<b>\$ 477,297,036</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 17,958,869	\$ -	\$ 4,280,210	\$ 22,239,079
Due to other funds	15,913	-	14,050	29,963
Advanced revenues	97,629,210	-	186,320	97,815,530
<b>Total liabilities</b>	<b>115,603,992</b>	<b>-</b>	<b>4,480,580</b>	<b>120,084,572</b>
<b>DEFERRED INFLOWS</b>				
Property tax	126,082,930	-	26,354,812	152,437,742
Leases	5,282,604	-	-	5,282,604
<b>Total deferred inflows</b>	<b>131,365,534</b>	<b>-</b>	<b>26,354,812</b>	<b>157,720,346</b>
<b>FUND BALANCES:</b>				
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 other capital projects	-	-	32,778,053	32,778,053
Unassigned:	111,755,229	-	-	111,755,229
<b>Total fund balances</b>	<b>129,464,803</b>	<b>-</b>	<b>70,027,315</b>	<b>199,492,118</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 376,434,329</b>	<b>\$ -</b>	<b>\$ 100,862,707</b>	

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

Governmental funds report advanced revenues in connection with receivables that aren't available to liquidate liabilities of the current period. See detail in Notes, ACFR page 54.

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

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

**Ada County**

**Reconciliation of the Governmental Funds Balance Sheet  
To the Statement of Net Position  
September 30, 2022**

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

**Total Fund Balances - Governmental Funds**

\$ 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	} The largest difference between the government-wide and governmental fund statements is that fund statements do not report capital assets, such as land, buildings, etc.
Land Improvements	3,398,867	
Building	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)	} The governmental fund Balance Sheet does not report long-term liabilities; the government-wide Statement of Net Position does.
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	} The governmental fund Balance Sheet does not report deferred outflow of resources; the government-wide Statement of Net Position does.
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)	} The governmental fund Balance Sheet does not report deferred inflow of resources; the government-wide Statement of Net Position does.
Changes 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

**Total Net Position - Governmental Activities**

\$ 266,344,854 ←

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

The governmental funds total fund balance of \$199.5 million (see ACFR page 30) reconciles to the \$266.3 million total of the governmental activities net position reported on government-wide Statement of Net Position (see ACFR page 27). The difference between these numbers can be seen on this reconciliation which primarily shows that the governmental funds report short-term financial information, whereas the government-wide statements report both short-term and long-term information.

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

**Ada County  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended September 30, 2022**

Several funds make up the Other Governmental column. To see greater detail of the individual funds summarized in this column, turn to the combining financial statements on ACFR pages 84-85.

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

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

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

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
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
<b>Total revenues</b>	<b>221,433,717</b>	<b>3,530,146</b>	<b>36,743,045</b>	<b>261,706,908</b>
<b>EXPENDITURES</b>				
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
<b>Total expenditures</b>	<b>214,613,184</b>	<b>2,238,196</b>	<b>47,193,914</b>	<b>264,045,294</b>
Excess (deficiency) of revenues over expenditures	6,820,533	1,291,950	(10,450,869)	(2,338,386)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	12,111,988	-	7,878,812	19,990,800
Transfers (out)	(7,845,812)	(12,086,182)	(31,338)	(19,963,332)
<b>Total other financing sources and uses</b>	<b>4,266,176</b>	<b>(12,086,182)</b>	<b>7,847,474</b>	<b>27,468</b>
<b>Net change in fund balances</b>	<b>11,086,709</b>	<b>(10,794,232)</b>	<b>(2,603,395)</b>	<b>(2,310,918)</b>
Fund balance, beginning of year as restated	118,378,094	10,794,232	72,630,710	201,803,036
<b>Fund balance, end of year</b>	<b>\$ 129,464,803</b>	<b>\$ -</b>	<b>\$ 70,027,315</b>	<b>\$ 199,492,118</b>

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

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

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

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

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

**Ada County**

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

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	<u>4,012,324</u>	
Total		(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.

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

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



**Ada County  
Statement of Net Position  
Proprietary Funds  
September 30, 2022**

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

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

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds	
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
<b>ASSETS</b>						
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	29,098,183	43,149,183	6,438,363	2,563,962	81,249,691	29,819,409
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 accumulated depr/amort	(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	37,391,036	95,674,762	10,228,754	2,563,962	145,858,514	29,819,409
<b>DEFERRED OUTFLOWS</b>						
Pension	7,010,376	774,630	422,326	113,444	8,320,776	-
<b>LIABILITIES</b>						
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 revenues	38,689	-	108,465	159,743	306,897	-
Total current liabilities	1,806,196	2,057,258	604,747	554,998	5,023,199	6,634,142
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	12,802,103	31,921,234	901,532	219,688	45,844,557	2,485,649
Total liabilities	14,608,299	33,978,492	1,506,279	774,686	50,867,756	9,119,791
<b>DEFERRED INFLOWS</b>						
Property tax	7,989,843	-	-	-	7,989,843	-
Pension	85,377	-	11,619	1,798	98,794	-
Total deferred inflows	8,075,220	-	11,619	1,798	8,088,637	-
<b>NET POSITION</b>						
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	\$ 21,717,893	\$ 62,470,900	\$ 9,133,182	\$ 1,900,922	95,222,897	\$ 20,699,618
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	

Additional details on capital assets and infrastructure can be found in the Notes to the Financial Statements (ACFR pages 49 and 55-56).

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

Additional details on noncurrent (long-term) liabilities can be found in the Notes to the Financial Statements (ACFR page 60-63).

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

Internal service funds are included with governmental activities in the government-wide statements. To see greater detail of the individual funds included in this column, turn to the combining financial statements (ACFR page 104-107).

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

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

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**

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

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

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds	Total	
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
<b>OPERATING REVENUE</b>						
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	-
<b>Total operating revenue</b>	<b>13,568,685</b>	<b>16,477,585</b>	<b>7,035,385</b>	<b>6,622,367</b>	<b>43,704,022</b>	<b>33,184,107</b>
<b>OPERATING EXPENSE</b>						
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	-
<b>Total operating expense</b>	<b>21,275,669</b>	<b>10,736,908</b>	<b>6,088,733</b>	<b>6,312,464</b>	<b>44,413,774</b>	<b>30,332,260</b>
Operating income (loss)	(7,706,984)	5,740,677	946,652	309,903	(709,752)	2,851,847
<b>NONOPERATING REVENUE (EXPENSES)</b>						
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	-
<b>Total nonoperating revenue (expense)</b>	<b>8,045,262</b>	<b>(1,179,692)</b>	<b>(185,158)</b>	<b>(66,939)</b>	<b>6,613,473</b>	<b>(808,234)</b>
<b>Net income (loss) before contributions and transfers</b>	<b>338,278</b>	<b>4,560,985</b>	<b>761,494</b>	<b>242,964</b>	<b>5,903,721</b>	<b>2,043,613</b>
Transfers in	31,330	-	-	-	31,330	-
Transfers out	-	-	-	-	-	(58,798)
<b>Change in net position</b>	<b>369,608</b>	<b>4,560,985</b>	<b>761,494</b>	<b>242,964</b>	<b>5,935,051</b>	<b>1,984,815</b>
Total net position - beginning	21,348,285	57,909,915	8,371,688	1,657,958	18,714,803	18,714,803
<b>Total net position - ending</b>	<b>\$ 21,717,893</b>	<b>\$ 62,470,900</b>	<b>\$ 9,133,182</b>	<b>\$ 1,900,922</b>	<b>\$ 20,699,618</b>	<b>\$ 20,699,618</b>

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

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

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

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

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

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

559,584  
\$ 6,494,635

To see greater detail of the individual funds aggregated in this column, turn to the combining financial statements (ACFR pages 104-107).

**Ada County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended September 30, 2022**

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

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds	
	Major Funds			Other Funds			
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Cash flow operating activities relate to money received from providing services and the cash paid to employees and suppliers for services and goods.	Cash received from customers	\$ 11,030,146	\$ 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	(6,734,708)	10,971,801	1,348,495	697,010	6,282,598	3,869,223
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Noncapital financing activities relate to grants and property taxes paid to Emergency Medical Services and includes transfers.	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	8,459,526	-	-	-	8,459,526	(58,798)	
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Capital and related financing activities relate to receipt and use of cash for purchase or construction of capital assets.	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	(789,025)	(4,383,016)	(91,448)	-	(5,263,489)	-	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Investing activities relate to the sale, purchase, and earnings from investments.	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	438,208	(2,168,530)	(530,018)	(393,284)	(2,653,624)	(816,332)
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	\$ 3,843,989	\$ 10,447,751	\$ 1,626,530	\$ 592,429	\$ 16,510,699	\$ 7,505,216	

To see greater detail of the individual funds included in this column, turn to the combining financial statements (ACFR pages 104-107).

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

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

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

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

	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 and units of government	(2,374,304)	774,897	(5,942)	167,424	(1,437,925)	-
(Increase) decrease in due from other agencies	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	972,276	5,231,124	401,843	387,107	6,992,350	1,017,376
Net cash provided by (used for) operating activities	\$ (6,734,708)	\$ 10,971,801	\$ 1,348,495	\$ 697,010	\$ 6,282,598	\$ 3,869,223

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

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

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

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.

**ADA COUNTY**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**September 30, 2022**

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

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

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

For more detail of the individual funds included here, turn to the combining financial statements (ACFR pages 109-110).

**ADA COUNTY**  
**Statement of Changes In Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2022**

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

	<u>Total Custodial Funds</u>
<b>ADDITIONS</b>	
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	<u>670,277,326</u>
<b>DEDUCTIONS</b>	
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	<u>669,575,308</u>
Net increase (decrease) in net position	702,018
Net position, beginning of year	2,429,354
Net position, end of year	<u>\$ 3,131,372</u>

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

For more detail of the individual funds included here, turn to the combining financial statements (ACFR pages 109-110).

**Ada County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**

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

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2022**

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

**General Fund and Major Special Revenue Funds**

GENERAL FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
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
<b>Total general fund revenues</b>	<b>\$ 185,608,397</b>	<b>\$ 258,006,540</b>	<b>\$ 270,965,494</b>	<b>\$ 12,958,954</b>
<b>Expenditures:</b>				
<u>General Government</u>				
Total clerk of the district court	\$ 6,922,210	\$ 7,500,561	\$ 7,112,108	\$ 388,453
Total treasurer	1,687,439	1,687,439	1,529,440	157,999
Total assessor	1,169,183	1,169,183	1,152,504	16,679
Total assessor motor vehicle	3,631,633	3,631,633	3,044,812	586,821
Total prosecuting attorney	19,187,155	19,306,933	17,964,708	1,342,225
Total commissioners	3,518,683	3,518,683	3,222,764	295,919
Total operations	13,252,226	15,289,301	13,589,623	1,699,678
Total development services	3,732,421	3,954,320	3,435,041	519,279
Total information technology	16,132,780	16,191,982	14,295,854	1,896,128
Total public defender	12,283,823	13,809,647	13,421,559	388,088
Total human resources	2,053,523	2,053,523	1,646,865	406,658
Total procurement	577,651	577,651	568,679	8,972
Total general	11,476,061	135,488,860	36,619,323	98,869,537
<b>Total general government (including capital outlays)</b>	<b>95,624,788</b>	<b>224,179,716</b>	<b>117,603,280</b>	<b>106,576,436</b>
<u>Public Safety</u>				
Total sheriff	93,145,646	95,214,635	90,111,905	5,102,730
Total coroner	3,725,375	3,725,375	3,507,490	217,885
Total juvenile	10,395,327	14,278,900	9,025,782	5,253,118
<b>Total public safety (including capital outlays)</b>	<b>107,266,348</b>	<b>113,218,910</b>	<b>102,645,177</b>	<b>10,573,733</b>
<b>Total general fund expenditures (including capital outlays)</b>	<b>\$ 202,891,136</b>	<b>\$ 337,398,626</b>	<b>\$ 220,248,457</b>	<b>\$ 117,150,169</b>
The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.				
<b>Revenue Over (Under) Expenditures</b>			<b>50,717,037</b>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			12,111,988	
Transfers Out			(7,845,812)	
<b>Total Other Financing Sources (Uses)</b>			<b>4,266,176</b>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			<b>54,983,213</b>	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(43,673,717)	
Changes Affected by Accrued Expenditures			(222,787)	
<b>Fund Balances - Beginning of Year</b>			<b>118,378,094</b>	
<b>Fund Balances - End of Year</b>			<b>\$ 129,464,803</b>	

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

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

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

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

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

**Ada County**  
*Required Supplementary Information*  
*Budgetary Comparison Schedule*

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Cash Basis)**  
**For the Year Ended September 30, 2022**

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

CHARITIES AND WELFARE MAJOR SPECIAL REVENUE FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
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>
<b>Expenditures:</b>				
<b>Current-</b>				
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>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In			-	
Transfers Out			<u>(12,086,182)</u>	
Total Other Financing Sources (Uses)			<u>(12,086,182)</u>	
<b>Revenues and Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses			(13,021,275)	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(314,699)	
Changes Affected by Accrued Expenditures			2,541,742	
Fund Balances - Beginning of Year			<u>10,794,232</u>	
Fund Balance - End of Year			<u>\$ -</u>	

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

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

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

The charities and welfare fund closed at the end of fiscal year 2022, with a transfer of all remaining asset and liabilities to the general fund. More details on this change can be found in the MD&A (ACFR page 23).

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