

TWIN FALLS COUNTY, IDAHO

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2025

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Independent Auditor's Report

Board of Commissioners
Twin Falls County, Idaho
Twin Falls, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho (the County) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Twin Falls County, Idaho as of September 30, 2025, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho, as of September 30, 2025, and the respective changes in financial position 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. 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 Twin Falls County, Idaho, 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.

Basis for Qualified Opinion on Governmental Activities

Management has not performed the actuarial calculations for other post-employment benefits for the governmental activities and, accordingly, has not considered the County's other post-employment benefit liability. Accounting principles generally accepted in the United States of America require that a liability be recorded for other post-employment benefits, which would decrease net position, increase liabilities, and increase expenses in the governmental activities. The amount by which this departure would affect net position, liabilities, and expenses in the governmental activities is not reasonably determinable.

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 Twin Falls County, Idaho'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 Twin Falls County, Idaho'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 Twin Falls County, Idaho'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 on pages 7 to 19, budgetary comparison information, schedule of the County's proportionate share of the net pension liability, and schedule of County contributions on pages 54 through 68 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 inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, 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 Twin Falls County, Idaho's basic financial statements. The combining and individual nonmajor fund financial statements, the combining and individual fiduciary fund financial statements, and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U. S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is 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 The other information comprises the graphs as listed in the table of contents 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 basic 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 our report dated February 24, 2026 on our consideration of Twin Falls County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Twin Falls County, Idaho's internal control over financial reporting and compliance.

Zwyzart John & Associates CPAS, PLLC

Nampa, Idaho
February 24, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Twin Falls County's Management's Discussion and Analysis

As Management of Twin Falls County, we offer readers of the Twin Falls County's financial statement this narrative overview and analysis of the financial activities of Twin Falls County for the fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with our annual audit prepared by Zwygart John & Associates CPAs.

Financial Highlights

- The assets of Twin Falls County exceeded its liabilities at the close of the most recent fiscal year by \$125,994,681 (net position). Of this amount, \$39,431,661 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. (See page 21 of audit)
- Twin Falls County's net position increased by \$9,631,705. This increase is attributable to American Rescue Plan Act (ARPA) funding being used to construct significant capital assets for the County.
- As of the close of the current fiscal year, Twin Falls County's governmental funds reported combined ending fund balances of \$84,878,762 a decrease of \$11,588,541 in comparison with the prior year. The amount available for spending at the County's discretion is \$17,519,989, with an additional \$40,373,278 committed for completion of ongoing construction projects. (See page 23, 24, 26, and 27 of audit)
 - In the General Fund, expenditures and transfers out exceeded revenues by \$653,348.
 - In the Capital Project Fund, expenditures exceeded revenues and transfers in by \$4,533,369.
 - In the Justice Fund, revenues and transfers in exceeded expenditures by \$1,404,251.
 - In the Ambulance District Fund, revenues and expenditures were close to even, with \$26,902 more in revenues than expenditures.
 - Other Governmental Funds, expenditures and transfers out exceeded revenues and transfers in by \$7,832,977.
 - The General Fund transferred to the capital projects fund \$8,606,058 for capital construction projects.

Overview of Financial Statements

This discussion and analysis are intended to serve as an introduction to Twin Falls County's basic financial statements. Twin Falls County's basic financial statements comprise 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 Twin Falls County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of Twin Falls County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Twin Falls County is improving or deteriorating.

The statement of activities presents information showing how the County'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 of the government-wide financial statements distinguish functions of Twin Falls County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Twin Falls County include general government, public safety, sanitation, health and welfare, recreational and cultural and education. The business-type activities of Twin Falls County include Solid Waste. Twin Falls County Fair Board is a component unit that reports as a business-type activity.

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. Twin Falls 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 Twin Falls County can be divided into three categories: government funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on 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 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 County'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.

Twin Falls County maintains fifty-nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, indigent fund, justice fund, and capital project fund, which are considered to be major funds. Data from the other sixty 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.

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

Proprietary funds. Twin Falls County maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its Solid Waste and Fair Board operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste and Fair Board operations, which is considered to be major funds of Twin Falls County.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Twin Falls County's own programs. The accounting used for fiduciary fund is much like that used for proprietary funds.

Notes to the financial statement. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

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 Twin Falls County, assets and deferred outflows exceeded liabilities and deferred inflows by \$125,994,681 at the close of the most recent fiscal year.

One of the largest portions of Twin Falls County's net position (47%) reflects its investment in capital position (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 its 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.

Twin Falls County's Net Position September 30, 2025

	Governmental Activities		Business Activities		Total	
	2025	2024	2025	2024	2025	2024
Current Assets	\$ 89,280,559	\$ 102,114,238	\$ 8,382,337	\$ 7,664,606	\$ 97,662,896	\$ 109,778,844
Non-Current Assets	59,684,604	39,961,228	1,691,800	1,768,700	61,376,404	41,729,928
Total Assets	148,965,163	142,075,466	10,074,137	9,433,306	159,039,300	151,508,772
Deferred Outflows	3,132,099	4,742,887	-	-	3,132,099	4,742,887
Current Liabilities	3,702,858	5,002,127	38,200	38,200	3,741,058	5,040,327
Non-Current Liabilities	16,290,926	21,686,714	1,999,580	1,942,059	18,290,506	23,628,773
Total Liabilities	19,993,784	26,688,841	2,037,780	1,980,259	22,031,564	28,669,100
Deferred Outflows	6,108,797	1,135,511	-	-	6,108,797	1,135,511
Net Position:						
Invested in capital assets, net of related debt	59,684,604	39,961,228	1,691,800	1,768,700	61,376,404	41,729,928
Restricted	26,878,416	22,587,451	1,999,580	1,942,059	28,877,996	24,529,510
Unrestricted	39,431,661	56,445,322	4,344,977	3,742,288	43,776,638	60,187,610
Total Net Position	\$ 125,994,681	\$ 118,994,001	\$ 8,036,357	\$ 7,453,047	\$ 134,031,038	\$ 126,447,048

An additional portion of Twin Falls County's net assets (21%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$39,431,661) may be used to meet the county's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, Twin Falls County is able to report positive balances in all categories of net assets, both for the government as a whole, as well as for its business-type activities.

The County's net position increased by \$9,631,705 during the fiscal year. This increase is attributable to use of American Rescue Plan Act (ARPA.) funding to construct significant capital assets for the County.

Financial Analysis of the Government as a Whole

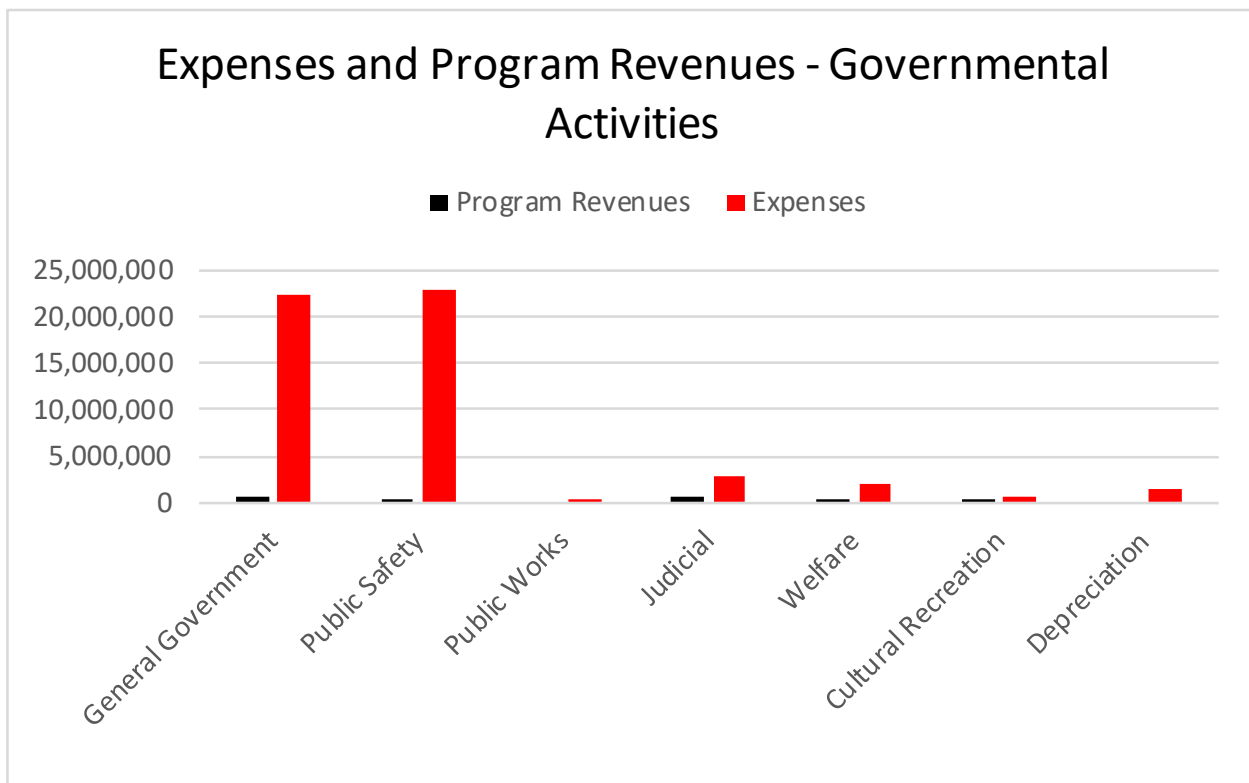
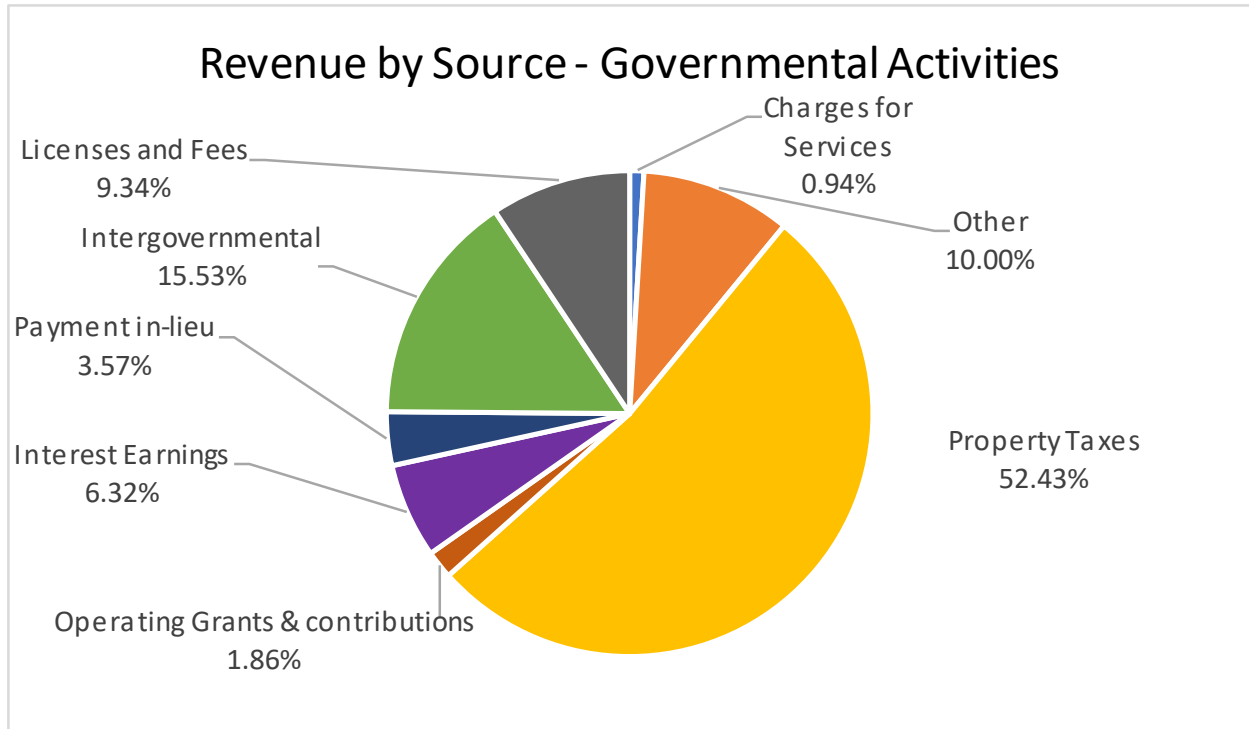
Governmental activities. Governmental activities increased Twin Falls County's total net position by \$9,048,394.

The following schedule outlines the changes in net position: (See page 22 of audit)

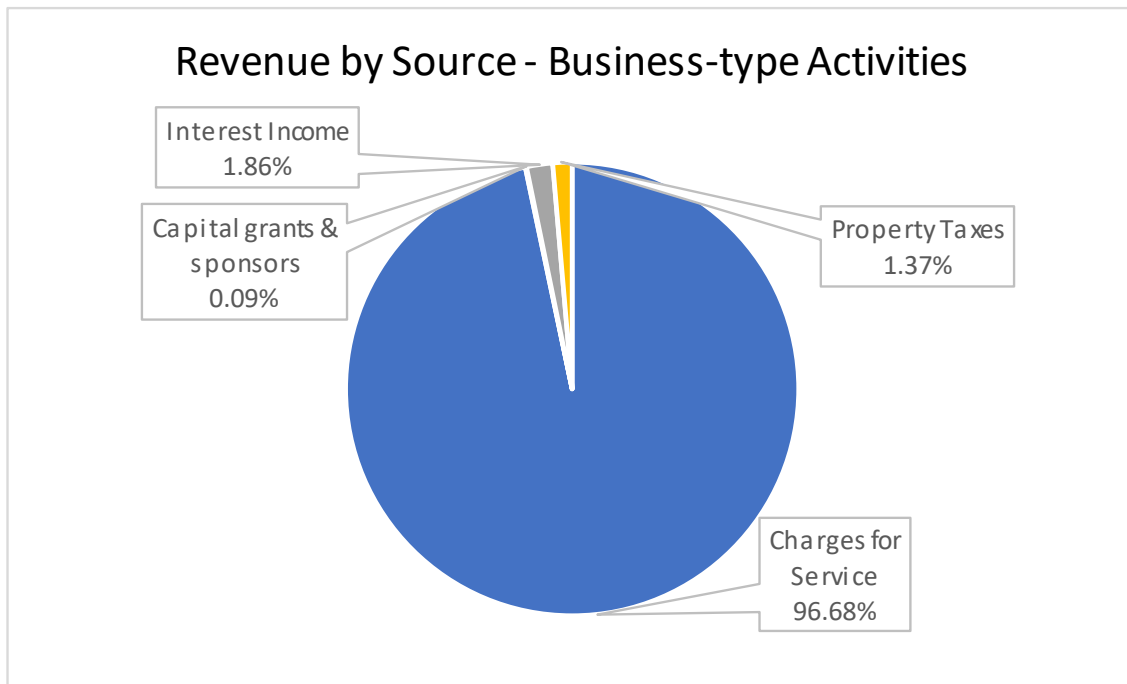
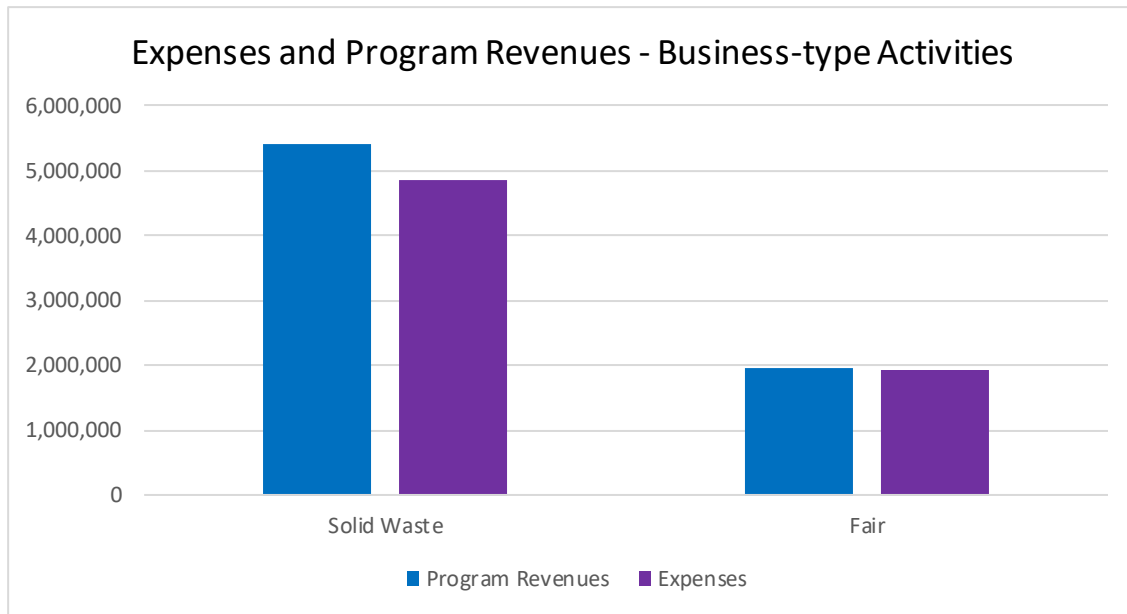
Twin Falls County's Changes in Net Position September 30, 2025

	Governmental Activities		Business Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues:						
Charges for Services	\$ 582,932	\$ 654,505	\$5,300,952	\$4,755,267	\$ 5,883,884	\$ 5,409,772
Operating Grants and contributions	1,148,909	1,702,318	-	-	1,148,909	1,702,318
General Revenue:						
Property Taxes	32,373,759	32,043,471	-	-	32,373,759	32,043,471
Payments In-Lieu	2,206,058	2,135,246	-	-	2,206,058	2,135,246
Intergovernmental	9,589,941	10,860,167	-	-	9,589,941	10,860,167
Licenses and Fees	5,765,074	6,087,230	-	-	5,765,074	6,087,230
Interest Earnings	3,901,638	6,651,647	126,163	25,013	4,027,801	6,676,660
Other	6,176,741	5,765,369	-	-	6,176,741	5,765,369
Total Revenues	<u>61,745,052</u>	<u>65,899,953</u>	<u>5,427,115</u>	<u>4,780,280</u>	<u>67,172,167</u>	<u>70,680,233</u>
Expenses:						
General Government	22,432,454	25,069,805	-	-	22,432,454	25,069,805
Public Safety	22,757,189	25,150,068	-	-	22,757,189	25,150,068
Public Works	387,893	448,765	-	-	387,893	448,765
Judicial	2,760,300	2,146,283	-	-	2,760,300	2,146,283
Welfare	1,945,782	1,871,068	-	-	1,945,782	1,871,068
Cultural and recreation	808,144	667,267	-	-	808,144	667,267
Depreciation	1,604,896	1,506,855	-	-	1,604,896	1,506,855
Solid Waste	-	-	4,843,804	4,794,308	4,843,804	4,794,308
Total Expenses	<u>52,696,658</u>	<u>56,860,111</u>	<u>4,843,804</u>	<u>4,794,308</u>	<u>57,540,462</u>	<u>61,654,419</u>
Increase (decrease) in net position	9,048,394	9,039,842	583,311	(14,028)	9,631,705	9,025,814
Net position - beginning	118,994,002	109,954,159	7,453,046	7,467,075	126,447,048	117,421,234
Prior Period Adjustment	(2,047,715)	-	-	-	(2,047,715)	-
Net position - ending	<u>\$ 125,994,681</u>	<u>\$ 118,994,001</u>	<u>\$ 8,036,357</u>	<u>\$ 7,453,047</u>	<u>\$ 134,031,038</u>	<u>\$ 126,447,048</u>

Governmental activities are funded by revenues from a variety of sources, including property taxes, revenues sharing and grants from other government entities, licenses and fees, rents, and other sources.



Business-type activities. Business-type activities (Solid Waste) net assets increased during the year by \$583,311. This was primarily due to an increase in revenue for fees charged to operate and maintain the landfill.



Financial Analysis of the County's Funds

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

Governmental funds. The focus of Twin Falls 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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Twin Falls County's governmental funds report combined ending fund balances of \$84,878,762 a decrease of \$11,588,541 in comparison with the prior year. \$17,519,989, of this constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of fund balance is committed (\$40,373,278) to indicate that it is not available for new spending because it has already been committed, restricted (\$26,878,416) to indicate that external restrictions have determined how funds can be spent, or non-spendable (\$107,079) to account for prepaid expenditures. (See page 24 of audit.)

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$17,775,197. As a measure of the general fund's liquidity, it may be useful to compare fund balance to the total fund expenditures.

The fund balance, of the County's general fund; decreased by \$653,348 during the current fiscal year. Revenue exceeded expenditures by \$8,202,710, but \$8,856,058 was transferred to other funds, primarily to the construction project fund. (See page 26 of audit) Key factors in this decrease are as follows:

The Justice Fund had a total fund balance of \$11,871,798, which is used for judicial services, the prosecutor, public defender, jail, TARC, juvenile probation and juvenile detention. The net increase in fund balance during the current year was \$1,404,251. (See page 26 of audit).

Proprietary funds. Twin Falls County's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position for the Solid Waste Fund at the end of the year were \$4,344,977, with total net position being \$8,036,357. The change in net position consisted of an increase of \$583,311.

Unrestricted net position for the Fair Board at the end of the year was \$315,802, with total net position being \$2,740,356. The change in net position consisted of an increase of \$43,077.

Budgetary Highlights

Differences between the original budget and the final budget are summarized below:

- Increased the budgeted amount in the Veterans A budget by \$2,600 for unforeseen expenses due to hiring a part-time administrative assistant and entering into an agreement with Jerome County to reimburse Twin Falls County for this expense. The increase was appropriated from the Current Expense Fund general reserve.
- Increased the budgeted amount in the Capital Projects Budget by \$13,000,000 for unforeseen expenses due capital projects throughout the county. The increase was appropriated from the Capital Projects unexpended fund balance.
- Increased the budgeted amount in the Parks and Recreation A budget by \$5,000 for unforeseen expenses due to hiring additional seasonal help and budgeting for the transition of a new Parks Director. The increase was appropriated from the Parks and Recreation fund balance.
- Increased the budgeted amount in the Social Services B budget by \$17,000 for unforeseen expenses due to an increase in indigent burials and rental assistance. The increase was appropriated from the Social Services fund balance.
- Increased the budgeted amount in the Waterways A budget by \$1,000 for unforeseen expenses due to budgeting for the transition of a new Parks Director. The increase was appropriated from the Waterways fund balance.
- Increased the budgeted amount in the Criminal Justice Facility B budget by \$100,000 for unforeseen expenses due to the increased inmate population and the expense of housing inmates out of county. The increase was appropriated from the Justice Fund general reserve.

Capital Asset and Debt Administration

Description of significant capital asset and long-term debt activity during the year.

Capital Projects

- Coroner's office - Walk in Morge Cooler replacement
- County West - ADA entry and door
- County West - Pipe lining in basement
- County West – ADA door opener for Clerk's and Treasurer's office
- County West - Heating units installed in power plant
- County West - Cooling tower frequency drive addition
- County West - Central corridor heating loop circulation pump replacement
- County West - Roof drain and repair
- County West - Air dryers on pneumatic controls
- County West - AC unit for IT Servier Room
- County West - Power filter on chiller #1
- County West - Large generator overhead repair
- County West - AC #8 controls upgrade

- County West – Speed bumps
- County West - Fire alarm repairs
- County West - Fire sprinkler repairs
- County West - Juvenile Detention intake elevator modernization
- County West - Heating and Cooling upgrades
- Judicial building – Theron Ward Judicial Building Remodel/Expansion
- Misdemeanor Probation - New front door entrance
- Wright Avenue - Door access upgrade
- Wright Avenue – Parking lot repairs
- Wright Avenue – Jail remodel/expansion

Capital assets. Twin Falls County’s investment in capital assets for its governmental and business-type activities as of September 30, 2025 amounted to \$61,376,404 (Net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. (See page 21)

**Twin Falls County’s Capital Assets
(Net of Accumulated Depreciation)**

	Governmental Activities		Business Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 2,087,444	\$ 2,087,444	\$ -	\$ -	\$ 2,087,444	\$ 2,087,444
Construction in progress	34,454,317	14,518,660	-	-	34,454,317	14,518,660
Land Improvement	-	-	-	-	-	-
Buildings	19,961,884	20,738,407	-	-	19,961,884	20,738,407
Machinery and equipment	3,180,959	2,616,717	-	-	3,180,959	2,616,717
Landfill	-	-	1,691,800	1,768,700	1,691,800	1,768,700
	<u>\$ 59,684,604</u>	<u>\$ 39,961,228</u>	<u>\$ 1,691,800</u>	<u>\$ 1,768,700</u>	<u>\$ 61,376,404</u>	<u>\$ 41,729,928</u>

Long-term Liabilities

At the end of the current fiscal year, Twin Falls County had no bonded debt outstanding. Twin Falls County’s only long-term liabilities are \$3,573,622 in governmental activities and \$1,999,580 in business-type activities as of September 30, 2025, which represents compensated absences and landfill retirement obligations, respectively. The County also reports \$12,717,304 of Net Pension Liability, which represents the County’s proportionate share of the Public Employee Retirement System of Idaho (PERSI), of which the County is a cost-sharing participant.

Twin Falls County’s Outstanding Liabilities

	Governmental Activities		Business Activities		Total	
	2024	2024	2025	2024	2025	2024
Compensated Absences	\$ 3,573,622	\$ 4,346,321	\$ -	\$ -	\$ 3,573,622	\$ 4,346,321
Landfill Closure & Postclosure	-	-	1,999,580	1,999,580	1,999,580	1,999,580
	<u>3,573,622</u>	<u>4,346,321</u>	<u>1,999,580</u>	<u>1,999,580</u>	<u>5,573,202</u>	<u>6,345,901</u>

Economic Facts and Next Year's Budget

Description of currently known facts, decisions, or conditions that are expected to have a significant effect on financial position (net assets) or results of operations (revenues, expenses, and other changes in net assets)

Twin Falls County

- Twin Falls County Economic Overview Source: *Idaho Department of Labor*
 - Civilian Labor Force (September 2025) 47,924
 - Unemployment Rate (August 2025) 3.4%
 - Population (2024) 96,509
 - Median Household Income (2023) \$65,338
 - Per Capita Personal Income (2023) \$52,087
 - Poverty Rate (2023) 10.7%

Region overview

With the expansion of food processing, agriculture has grown to 16% of total rural employment in south central Idaho as of 2023. As the only region to have agriculture as a top industry, this sector is the lifeblood of south central Idaho.

The goods-producing industry employment share in the south central region increased from nearly 28% in 2003 to over 31% in 2023. Over the past two decades, additional large food processors such as Chobani and Clif Bar have settled in the Magic Valley.

Education and health services employment share for the region increased from 17% in 2003 to 19% in 2023. As south central's population grows and ages, demand for education and health services is a growing share of total employment.

- The preliminary unemployment rate in Twin Falls County over the past ten years:
 - November 2016 was at 3.3%
 - November 2017 was at 2.7%
 - October 2018 was at 2.5%
 - October 2019 was at 2.8%
 - October 2020 was at 4.6%
 - October 2021 was at 2.5%
 - October 2022 was at 3%
 - October 2023 was at 3.5%
 - October 2024 was at 3.7%
 - September 2025 was at 3.5%
- Net Taxable Market Value for Twin Falls County increased in 2025
 - Net Taxable Market Value for 2016 was \$4,841,942,687
 - Net Taxable Market Value for 2017 was \$5,441,307,547
 - Net Taxable Market Value for 2018 was \$5,736,890,180
 - Net Taxable Market Value for 2019 was \$6,156,637,279
 - Net Taxable Market Value for 2020 was \$6,643,000,204
 - Net Taxable Market Value for 2021 was \$7,705,562,932
 - Net Taxable Market Value for 2022 was \$10,495,392,269
 - Net Taxable Market Value for 2023 was \$11,310,614,206
 - Net Taxable Market Value for 2024 was \$11,466,780,834
 - Net Taxable Market Value for 2025 was \$11,905,044,734

- New construction value decreased in 2025
 - New Construction Value for 2016 was \$104,908,934
 - New Construction Value for 2017 was \$87,948,561
 - New Construction Value for 2018 was \$88,662,506
 - New Construction Value for 2019 was \$114,037,170
 - New Construction Value for 2020 was \$140,463,876
 - New Construction Value for 2021 was \$155,681,887
 - New Construction Value for 2022 was \$210,212,184
 - New Construction Value for 2023 was \$220,901,346
 - New Construction Value for 2024 was \$188,957,394
 - New Construction Value for 2025 was \$180,462,940

- The number of building permits issued decreased in 2025
 - 228 building permits were issued in 2016
 - 245 building permits were issued in 2017
 - 230 building permits were issued in 2018
 - 243 building permits were issued in 2019
 - 291 building permits were issued in 2020
 - 395 building permits were issued in 2021
 - 349 building permits were issues in 2022
 - 321 building permits were issued in 2023
 - 356 building permits were issued in 2024
 - 320 building permits were issued in 2025

- Twin Falls County's population continues to grow. The county's population in July of 2000 was at 64,325. Our population as of the 2010 Census was at 77,230 and our population as of the 2020 Census was at 90,046. Population Estimates as of July 1, 2024 put Twin Falls County at 96,509.

Requests for Information

This financial report is designed to provide a general overview of Twin Falls County's finances for all those with an interest in the County's finances. Questions concerning any of this information provided in this report or request for additional financial information should be addressed to Kristina Glascock, Twin Falls County Clerk, 630 Addison Avenue West, P. O. Box 126, Twin Falls, Idaho 83303-0126 (208) 736-4004.

BASIC FINANCIAL STATEMENTS

Twin Falls County, Idaho
Statement of Net Position
September 30, 2025

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Fair Board
Assets				
Cash and Investments	\$ 85,757,520	\$ 6,382,757	\$ 92,140,277	\$ 521,711
Receivables				
Property Taxes	777,100	-	777,100	2,479
Intergovernmental	2,101,863	-	2,101,863	-
Accounts	1,000	-	1,000	-
Interest	535,997	-	535,997	-
Prepaid Expense	107,079	-	107,079	-
Restricted Cash	-	1,999,580	1,999,580	-
Land	2,087,444	-	2,087,444	178,260
Construction in Progress	34,454,317	-	34,454,317	-
Property and Equipment, Net of Accumulated Depreciation	23,142,843	1,691,800	24,834,643	2,246,294
Total Assets	<u>148,965,163</u>	<u>10,074,137</u>	<u>159,039,300</u>	<u>2,948,744</u>
Deferred Outflows - Pension	<u>3,132,099</u>	<u>-</u>	<u>3,132,099</u>	<u>45,716</u>
Liabilities				
Accounts Payable	2,254,653	38,200	2,292,853	-
Salaries and Benefits Payable	1,448,205	-	1,448,205	813
Deferred income	-	-	-	23,986
Total Current Liabilities	<u>3,702,858</u>	<u>38,200</u>	<u>3,741,058</u>	<u>24,799</u>
Non-current Liabilities				
Accrued Vacation	3,573,622	-	3,573,622	10,490
Landfill closure & post closure care liability	-	1,999,580	1,999,580	-
Net Pension Liability	12,717,304	-	12,717,304	152,706
Total Non-current Liabilities	<u>16,290,926</u>	<u>1,999,580</u>	<u>18,290,506</u>	<u>163,196</u>
Total Liabilities	<u>19,993,784</u>	<u>2,037,780</u>	<u>22,031,564</u>	<u>187,995</u>
Deferred Inflows				
Pension	6,108,797	-	6,108,797	66,109
Total Deferred Inflows	<u>6,108,797</u>	<u>-</u>	<u>6,108,797</u>	<u>66,109</u>
Net Position				
Investment in Capital Assets, Net Related Debt	59,684,604	1,691,800	61,376,404	2,424,554
Restricted	26,878,416	1,999,580	28,877,996	-
Unrestricted	39,431,661	4,344,977	43,776,638	315,802
Total Net Position	<u>125,994,681</u>	<u>8,036,357</u>	<u>134,031,038</u>	<u>2,740,356</u>

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
Statement of Activities
For the Year Ended September 30, 2025

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-Type Activities	Total	Fair Board
Primary Government:								
Government Activities:								
General Government	\$ 22,432,454	\$ 582,932	\$ 19,554	\$ -	\$ (21,829,968)		\$ (21,829,968)	
Public Safety	22,757,189	-	90,571	-	(22,666,618)		(22,666,618)	
Public Works	387,893	-	-	-	(387,893)		(387,893)	
Judicial	2,760,300	-	670,055	-	(2,090,245)		(2,090,245)	
Welfare	1,945,782	-	297,420	-	(1,648,362)		(1,648,362)	
Culture and Recreation	808,144	-	71,309	-	(736,835)		(736,835)	
Depreciation	1,604,896	-	-	-	(1,604,896)		(1,604,896)	
Total Government Activities	<u>52,696,658</u>	<u>582,932</u>	<u>1,148,909</u>	<u>-</u>	<u>(50,964,817)</u>		<u>(50,964,817)</u>	
Business Type								
Solid Waste	4,843,804	5,300,952	-	-		457,148	457,148	
Total Business Type Activities	<u>4,843,804</u>	<u>5,300,952</u>	<u>-</u>	<u>-</u>				
Total Primary Government	<u>\$ 57,540,462</u>	<u>\$ 5,883,884</u>	<u>\$ 1,148,909</u>	<u>\$ -</u>	<u>(50,964,817)</u>	<u>457,148</u>	<u>(50,507,669)</u>	
Component Unit:								
Fair Board	\$ 1,923,412	\$ 1,847,292	\$ -	\$ 6,496				
Total Component Units	<u>\$ 1,923,412</u>	<u>\$ 1,847,292</u>	<u>\$ -</u>	<u>\$ 6,496</u>				<u>\$ (69,624)</u>
General Revenues:								
Taxes								
Property Taxes, Levied for General Purposes					32,373,759	-	32,373,759	101,314
Payment In-Lieu					2,206,058	-	2,206,058	-
Intergovernmental					9,589,941	-	9,589,941	-
Licenses and Fees					5,765,074	-	5,765,074	-
Interest and Investment Earnings					3,901,638	126,163	4,027,801	11,387
Miscellaneous					6,176,741	-	6,176,741	-
Total General Revenues					<u>60,013,211</u>	<u>126,163</u>	<u>60,139,374</u>	<u>112,701</u>
Change in Net Position					<u>9,048,394</u>	<u>583,311</u>	<u>9,631,705</u>	<u>43,077</u>
Net Position, Beginning of Year, Previously Stated					118,994,002	7,453,046	126,447,048	2,697,279
Prior Period Adjustment					(2,047,715)	-	(2,047,715)	-
Net Position, Beginning of Year					<u>116,946,287</u>	<u>7,453,046</u>	<u>124,399,333</u>	<u>2,697,279</u>
Net Position, End of Year					<u>\$ 125,994,681</u>	<u>\$ 8,036,357</u>	<u>\$ 134,031,038</u>	<u>\$ 2,740,356</u>

The accompanying notes are an integral part of the financial statements.

Twin Falls County, Idaho
 Balance Sheet -
 Governmental Funds
 September 30, 2025

	General Fund	Capital Projects Fund	Justice Fund
Assets			
Cash and Investments	\$ 16,025,298	\$ 41,436,054	\$ 12,581,875
Internal Balances	191,742	-	-
Receivables			
Property taxes	339,736	-	317,010
Due from other governments	2,101,863	-	-
Accounts	-	-	-
Interest	535,997	-	-
Prepaid Expenses	107,079	-	-
Total Assets	\$ 19,301,715	\$ 41,436,054	\$ 12,898,885
 Liabilities, Deferred Inflow of Resources and Fund Balances			
Liabilities			
Internal Balances	\$ -	\$ -	\$ -
Accounts Payable	475,407	1,062,776	148,381
Accrued Payroll	637,928	-	593,793
Total Liabilities	1,113,335	1,062,776	742,174
 Deferred Inflows			
Unearned Revenue - Property Taxes	306,104	-	284,913
Total Deferred Inflows	306,104	-	284,913
 Fund Balances			
Non-Spendable	107,079	-	-
Restricted	-	-	11,871,798
Committed	-	40,373,278	-
Unassigned	17,775,197	-	-
Total Fund Balances	17,882,276	40,373,278	11,871,798
 Total Liabilities, Deferred Inflows, and Fund Balances	 \$ 19,301,715	 \$ 41,436,054	 \$ 12,898,885

The accompanying notes are an integral
 part of the financial statements.

Twin Falls County, Idaho
Balance Sheet -
Governmental Funds (continued)
September 30, 2025

	Ambulance District Fund	Non Major Governmental Funds	Total Governmental Funds
Assets			
Cash and Investments	\$ 560,373	\$ 15,153,920	\$ 85,757,520
Internal Balances	-	-	191,742
Receivables			
Property Taxes	30,248	90,106	777,100
Sales Tax	-	-	2,101,863
Accounts	-	1,000	1,000
Interest	-	-	535,997
Prepaid Expense	-	-	107,079
Total Assets	<u>\$ 590,621</u>	<u>\$ 15,245,026</u>	<u>\$ 89,472,301</u>
 Liabilities, Deferred Inflow of Resources and Fund Balances			
Liabilities			
Internal Balances	\$ -	\$ 191,742	\$ 191,742
Accounts Payable	33,714	534,375	2,254,653
Accrued Payroll	-	216,484	1,448,205
Total Liabilities	<u>33,714</u>	<u>942,601</u>	<u>3,894,600</u>
 Deferred Inflows			
Unearned Revenue - Property Taxes	26,905	81,017	698,939
Total Deferred Inflows	<u>26,905</u>	<u>81,017</u>	<u>698,939</u>
 Fund Balances			
Non-Spendable	-	-	107,079
Restricted	530,002	14,476,616	26,878,416
Committed	-	-	40,373,278
Unassigned	-	(255,208)	17,519,989
Total Fund Balances	<u>530,002</u>	<u>14,221,408</u>	<u>84,878,762</u>
 Total Liabilities, Deferred Inflows, and Fund Balances	 <u>\$ 590,621</u>	 <u>\$ 15,245,026</u>	 <u>\$ 89,472,301</u>

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
 Reconciliation of the Balance Sheet of the
 Governmental Funds to the Statement of Net Position
 September 30, 2025

Total Governmental Fund Balances		\$ 84,878,762
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital Assets, Net of \$1,604,896 Accumulated Depreciation	<u>\$ 59,684,604</u>	59,684,604
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Some property taxes will not be collected for several months after the County's fiscal year end. They are not considered available revenues in the governments funds, but are recorded as deferred tax revenues. However, they are recorded as revenues in the statement of activities.		698,939
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Long-Term liabilities are not due and payable in the current period and therefore are not reported in the funds

Accrued Interest		
Accrued Vacation	\$ (3,573,622)	
Net Pension Liability (Asset)	<u>(12,717,304)</u>	(16,290,926)

Deferred Outflow of Resources related to pensions	\$ 3,132,099	
Deferred Inflow of Resources related to pensions	<u>(6,108,797)</u>	<u>(2,976,698)</u>

Net Position of Governmental Activities		<u><u>\$ 125,994,681</u></u>
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The accompanying notes are an integral
 part of the financial statements.

Twin Falls County, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2025

	General Fund	Capital Project Fund	Justice Fund
Revenues			
Property Taxes	\$ 13,996,902	\$ -	\$ 13,359,428
Licenses and Permits	2,199,668	-	1,358,375
Intergovernmental	11,355,037	-	-
Miscellaneous	1,527,376	1,583	2,140,171
Rents	582,932	-	-
Interest	3,901,638	-	-
Grants	-	-	-
Total Revenues	<u>33,563,553</u>	<u>1,583</u>	<u>16,857,974</u>
Expenditures			
Current Operating:			
General Government	18,871,497	13,141,010	298,164
Public Safety	6,413,991	-	15,155,559
Public Works	75,355	-	-
Judicial	-	-	-
Social Services	-	-	-
Culture and Recreation	-	-	-
Total Expenditures	<u>25,360,843</u>	<u>13,141,010</u>	<u>15,453,723</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,202,710</u>	<u>(13,139,427)</u>	<u>1,404,251</u>
Other Financing Sources (Uses)			
Transfers In	-	8,606,058	-
Transfers Out	(8,856,058)	-	-
Total Other Financing Sources (Uses)	<u>(8,856,058)</u>	<u>8,606,058</u>	<u>-</u>
Net Change in Fund Balances	(653,348)	(4,533,369)	1,404,251
Fund Balance - Beginning	18,535,624	44,906,647	10,467,547
Fund Balances - Ending	<u>\$ 17,882,276</u>	<u>\$ 40,373,278</u>	<u>\$ 11,871,798</u>

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds (continued)
For the Year Ended September 30, 2025

	Ambulance District Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues			
Property Taxes	\$ 1,229,851	\$ 3,733,417	\$ 32,319,598
Licenses and Permits	-	2,207,031	5,765,074
Intergovernmental	-	440,962	11,795,999
Miscellaneous	60,518	2,304,172	6,033,820
Rents	-	-	582,932
Interest	-	-	3,901,638
Grants	-	1,148,909	1,148,909
Total Revenues	<u>1,290,369</u>	<u>9,834,491</u>	<u>61,547,970</u>
Expenditures			
Current Operating:			
General Government	-	11,158,818	43,469,489
Public Safety	1,263,467	789,113	23,622,130
Public Works	-	308,234	383,589
Judicial	-	2,840,908	2,840,908
Social Services	-	1,969,075	1,969,075
Culture and Recreation	-	851,320	851,320
Total Expenditures	<u>1,263,467</u>	<u>17,917,468</u>	<u>73,136,511</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>26,902</u>	<u>(8,082,977)</u>	<u>(11,588,541)</u>
Other Financing Sources (Uses)			
Transfers In	-	385,784	8,991,842
Transfers Out	-	(135,784)	(8,991,842)
Total Other Financing Sources (Uses)	<u>-</u>	<u>250,000</u>	<u>-</u>
Net Change in Fund Balances	26,902	(7,832,977)	(11,588,541)
Fund Balance - Beginning	503,100	22,054,385	96,467,303
Fund Balances - Ending	<u>\$ 530,002</u>	<u>\$ 14,221,408</u>	<u>\$ 84,878,762</u>

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
 Reconciliation of the Statement of Revenues,
 Expenditures, and Changes in Fund Balances of the
 Governmental Funds to the Statement of Activities
 For the Year Ended September 30, 2025

Net Changes in Fund Balance - Total Governmental Funds \$ (11,588,541)

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

Government funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense.

	\$ 18,529,868	
Capital Outlay	21,328,272	
Depreciation Expense	<u>(1,604,896)</u>	
		19,723,376

Some property taxes will not be collected for several months after the County's fiscal year end. They are not considered available revenues in the governments funds, but are recorded as deferred tax revenues. However, they are recorded as revenues in the statement of activities. 54,161

Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the net change in compensated absences. 73,351

The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant, they are required to report their share of the Net Pension Liability (Asset) and the related deferred inflows and outflows on the Statement of Net Position. The changes in the Net Pension Liability (Asset) and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities. 786,047

Change in Net Position in Governmental Activities \$ 9,048,394

The accompanying notes are an integral
 part of the financial statements.

Twin Falls County, Idaho
Statement of Net Position - Proprietary Funds
For the Year Ended September 30, 2025

	Primary Government		Component Unit
	Solid Waste	Total	Fair Board
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 6,382,757	\$ 6,382,757	\$ 521,711
Taxes Receivable	-	-	2,479
Total Current Assets	<u>6,382,757</u>	<u>6,382,757</u>	<u>524,190</u>
Non-current Assets			
Restricted Cash	1,999,580	1,999,580	-
Property, Buildings, and Equipment, Net	1,691,800	1,691,800	2,424,554
Total Non-current Assets	<u>3,691,380</u>	<u>3,691,380</u>	<u>2,424,554</u>
Total Assets	<u>10,074,137</u>	<u>10,074,137</u>	<u>2,948,744</u>
Deferred Outflows of Resources - Pension	<u>-</u>	<u>-</u>	<u>45,716</u>
Liabilities			
Current Liabilities			
Accounts Payable	38,200	38,200	-
Salaries and Benefits Payable	-	-	813
Deferred income	-	-	23,986
Total Current Liabilities	<u>38,200</u>	<u>38,200</u>	<u>24,799</u>
Long-Term Liabilities			
Net Pension Liability	-	-	152,706
Accrued Vacation	-	-	10,490
Landfill closure and post closure care liability	1,999,580	1,999,580	-
Total Long-Term Liabilities	<u>1,999,580</u>	<u>1,999,580</u>	<u>163,196</u>
Total Liabilities	<u>2,037,780</u>	<u>2,037,780</u>	<u>187,995</u>
Deferred Inflows of Resources - Pension	<u>-</u>	<u>-</u>	<u>66,109</u>
Net Position			
Invested in Capital Assets, net of related debt	1,691,800	1,691,800	2,424,554
Restricted	1,999,580	1,999,580	-
Unrestricted	4,344,977	4,344,977	315,802
Total Net Position	<u>\$ 8,036,357</u>	<u>\$ 8,036,357</u>	<u>2,740,356</u>

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
For the Year Ended September 30, 2025

	Primary Government		Component Unit
	Solid Waste	Total	Fair Board
Operating Revenues			
Fees Charged	\$ 5,300,952	\$ 5,300,952	\$ 1,847,292
Total Operating Revenues	<u>5,300,952</u>	<u>5,300,952</u>	<u>1,847,292</u>
Operating Expenses			
Salaries and Benefits	-	-	451,248
Landfill Costs	4,671,183	4,671,183	-
Fair Costs	-	-	748,387
Other	95,721	95,721	513,031
Employee Pension Activity			(11,117)
Depreciation	76,900	76,900	221,009
Total Operating Expenses	<u>4,843,804</u>	<u>4,843,804</u>	<u>1,922,558</u>
Operating Income (Loss)	<u>457,148</u>	<u>457,148</u>	<u>(75,266)</u>
Nonoperating Income (Expenses)			
Capital grants & sponsors	-	-	6,496
Interest Income	126,163	126,163	11,387
Property Taxes	-	-	101,314
Interest Expenses	-	-	(854)
Total Non-Operating Revenues	<u>126,163</u>	<u>126,163</u>	<u>118,343</u>
Net Earnings	583,311	583,311	43,077
Net Position - Beginning	7,453,046	7,453,046	2,697,279
Net Position - Ending	<u>\$ 8,036,357</u>	<u>\$ 8,036,357</u>	<u>\$ 2,740,356</u>

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
Statement of Cash Flows -
Proprietary Funds
For the Year Ended September 30, 2025

	Primary Government Solid Waste	Component Unit Fair Board
Cash Flows From Operating Activities		
Cash Received from Customers	\$ 5,300,952	\$ 1,847,292
Cash Paid to Employees	-	(456,683)
Cash Paid to Suppliers	(4,709,383)	(1,247,867)
Net Cash Provided (Used) by Operating Activities	591,569	142,742
Cash Flows From Noncapital Related Financing Activities		
Tax Revenue	-	101,278
Net Cash Provided (Used) by Noncapital Financing Activities	-	101,278
Cash Flows From Capital and Related Financing Activities		
Property and Equipment (additions) deletions	-	(118,136)
Paid on Long-Term Debt	-	(854)
Capital Project Sponsors	-	6,496
Net Cash Used by Capital and Related Financing Activities	-	(112,494)
Cash Flows From Investing Activities		
Interest Received	126,163	11,387
Net Cash Used by Investing Activities	126,163	11,387
Net Increase in Cash and Cash Equivalents	717,732	142,913
Cash and Cash Equivalents, Beginning	7,664,605	378,798
Cash and Cash Equivalents, Ending	\$ 8,382,337	\$ 521,711
Cash Displayed As:		
Cash and Cash Equivalents	\$ 6,382,757	\$ 521,711
Restricted Cash	1,999,580	-
	\$ 8,382,337	\$ 521,711

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
Statement of Cash Flows -
Proprietary Funds (continued)
For the Year Ended September 30, 2025

	Primary Government	Component Unit
	Solid Waste	Fair Board
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ 457,148	\$ (75,266)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	76,900	221,009
Increase (Decrease) in Accrued Liabilities	-	8,116
Increase (Decrease) in Pension Balances	-	(11,117)
Increase (Decrease) in Landfill Closure & Closure Care Liability	57,521	
Net Cash Provided by Operating Activities	\$ 591,569	\$ 142,742

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
Statement of Fiduciary Net Position
September 30, 2025

	Custodial Funds
Assets	
Cash and Investments	\$ 2,557,574
Property Taxes Receivable	3,044,242
Total Assets	5,601,816
 Liabilities	
Due to Other Governments	966,695
Total Liabilities	966,695
 Net Position	
Restricted for:	
Individuals, Organizations, or Other Governments	4,635,121
Total Net Position	\$ 4,635,121

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
Statement of Changes in Fiduciary Net Position
For the Year Ended September 30, 2025

	<u>Custodial Funds</u>
Additions:	
Property and sales tax collected for other governments	\$ 218,628,940
Total Additions	218,628,940
Deductions:	
Distributions to other governments	225,555,573
Total Deductions	225,555,573
Change in Net Position	(6,926,633)
Net Position - Beginning	11,561,754
Net Position - Ending	\$ 4,635,121

The accompanying notes are an integral
part of the financial statements.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Twin Falls County, Idaho (the County) operates under the direction of a Board of Commissioners, who are responsible for the various operations of the County. The Commission is responsible for approving the budget, establishing spending limitations, funding any deficits and borrowing funds and/or issuing bonds to finance County systems operations and construction.

The accompanying basic financial statements present the County (the primary government) and its component units. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County. The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units.

Component Unit

Component units are legally separate organizations for which the County is financially accountable. Financial accountability exists if the County appoints a voting majority of the organization's governing board and either 1) is able to impose its will on the organization or 2) a potential exists for the organization to provide financial benefits to, or impose financial burdens on, the County. Based on the foregoing criteria, the following entities are considered component units of the County:

- *Discretely Presented Component Unit:* Twin Falls County Fair Board was created for the purpose of conducting fair activities within the County. The Fair Board is governed by a board appointed by the county commissioners and the County is able to impose its will on the organization. The Fair Board was audited separately from the County and its financial statements are presented as a discretely presented component unit.
- *Blended Component Unit:* Twin Falls County Ambulance District was created for the purpose of providing ambulance services within the County. The Board of Commissioners also serve as the governing board for the Ambulance District. The Ambulance District was audited separately from the County and is presented in the County's financial statements as a fund.

Fiduciary Funds

The County receives and disburses money from various custodial funds held for other entities. The accounts are maintained for others only in a fiduciary capacity and are presented as required by accounting standards. These custodial funds are not included in the County's fund or government-wide statements.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the financial activities of the overall County, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed primarily through user fees and other charges for services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental and business-type activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses - expenses of the County related to the administration and support of the County's programs, such as personnel and accounting, are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category – *governmental, business-type, and fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Justice fund.* This fund accounts for the specific revenue sources that are restricted or committed to expenditures for the law enforcement activities of the County.
- *Capital Projects Fund.* This fund accounts for revenues and expenditures for the construction of capital facilities for the County.
- *Ambulance District.* This fund accounts for all revenue sources restricted or committed for expenditures to provide ambulance and emergency services within the County.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

The County reports the following fiduciary fund types:

- *Custodial funds.* These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds.

The County reports the following business-type fund types:

- *Solid Waste Fund.* This fund accounts for revenues generated from the collection of solid waste and expenditures for management of solid waste.
- *Fair Board.* This fund accounts for the revenues generated by the County Fair and expenditures for the administration and operations of the Fair.

Basis of Accounting

The government-wide, business-type, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Property Taxes

In accordance with Idaho law, ad-valorem property taxes are levied in September for each calendar year. Taxes are recorded by the County using the modified accrual basis of accounting. Levies are made on or before the 2nd Monday of September. All of the personal property taxes and one-half of the real property taxes are due on or before the 20th of December. The remaining one-half of the real property tax is due on or before June 20th of the following year. A lien is filed on property three years from the date of delinquency. The property tax calendar is as follows:

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

Date property is valued	Second Monday of July
Date tax is levied	Second Monday of September
Date taxes are billed	November 20
Date taxes are collected	One half on December 20 and
one half on the following June 20	
Date taxes become a lien	First day of January of the succeeding year

Fund Balance Reporting in Governmental Funds

Different measurement focuses and bases of accounting are used in the government-wide Statement of Net Position and in the governmental fund Balance Sheet. The County uses the following fund balance categories in the governmental fund Balance Sheet:

- *Nonspendable*. Balances, for example, in permanent funds, prepaid expenses, and inventories that are permanently precluded from conversion to cash.
- *Restricted*. Balances constrained for a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Committed*. Balances that can only be used for specific purposes as a result of constraints imposed by the Board of Commissioners. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the Board. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- *Assigned*. Balances that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the Board of Commissioners, or (b) an appointed body (e.g., a budget or finance committee) or an official to which the Board has delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Assigned fund balance includes: (a) all remaining amounts that are reported in government funds (other than the general fund) that are not classified as non-spendable, restricted, or committed, and (b) amounts in the general fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital project, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.
- *Unassigned*. Balances available for any purpose.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position/fund balances available to finance the program. When both restricted and unrestricted resources are available for use, it is the government's intent to use restricted resources first, then unrestricted resources as they are needed.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

There is no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the County's intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the County considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

C. Assets and Liabilities

Cash Equivalents

The County requires all cash belonging to the County to be placed in custody of the Treasurer. A "Pooled Cash" concept is therefore used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in the pooled cash and investment accounts are considered to be cash and cash equivalents. See Note 2.

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are shown below:

	<u>Capitalization Policy</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	\$25,000	Straight-Line	20 – 50 Years
Equipment	\$25,000	Straight-Line	5 – 15 Years

The County has elected not to report major general infrastructure assets retroactively. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003. Since October 1, 2003, the County has acquired no new infrastructure assets.

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Accounts Receivable

Accounts receivable of the governmental activities consists of property taxes, sales taxes, use taxes, state grants, federal grants and other miscellaneous receivables. The allowance for doubtful accounts for the governmental activities is zero as of September 30, 2025.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

Warrants and Accounts Payable

Warrants, vouchers, and accounts payable represent debt obligations that will be paid within the next billing cycle. Amounts shown are not over 60 days past due.

Compensated Absences

The total portion of unpaid personal leave is budgeted in the next year's budget. Personal leave compensation is calculated on an individual basis according to an employee's total years worked and total hours worked per week. Unused leave is paid upon termination of the employee.

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.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Adoptions of New Accounting Standards

The District implemented GASB Statement No. 101, Compensated Absences, in the current fiscal year. This statement establishes a single model for accounting for compensated absences. The implementation of GASB Statement 101 required the retroactive restatement of prior periods to apply the new provisions to all periods presented in the financial statements. The nature of the change in accounting principle is described in Note 7.

For the year ended September 30, 2025, the Council early adopted Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*. The objective of this standard is to enhance the effectiveness of the financial reporting model by making targeted improvements. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2025, the carrying amount of the County's deposits was \$22,202,171 and the respective bank balances totaled \$22,027,211. All of the total bank balance was insured or collateralized with pooled securities held by the pledging institution in the name of the County.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2025, all of the County's deposits were covered

by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk. The County also had \$17,656 of cash on hand at the end of the year.

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The U.S. government bonds, the asset back securities, and all of the certificates of deposit are held by various financial institutions. The certificates of deposits are issued through FDIC insured banks and, therefore, are insured. The County does not have a formal policy limiting its custodial credit risk for investments.

Interest Rate Risk

The County does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Investments

The County voluntarily participates in the State of Idaho Investment Pool, which was not rated. The pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the State Treasurer, and Idaho Code defines allowable investments. The fair value of the County's investment in the pool is the same as the value of the pool shares.

The County also holds other investments. The County follows Idaho Statute that outlines qualifying investment options as follows:

Idaho Code authorizes the County to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

The County's investments at September 30, 2025, are summarized below:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)		
			Less than 1	1 - 5	>5
LGIP	None	\$33,773,670	\$ 33,773,670	\$ -	\$ -
Money Market	None	337,300	337,300	-	-
Certificates of Deposit	N/A	7,035,454	6,835,454	200,000	-
U.S. Treasuries	Aa1	17,269,277	1,544,514	15,724,763	-
U.S. Government Bonds	Aa1 / AA+	14,028,250	1,339,653	12,688,597	-
		<u>\$ 72,443,951</u>	<u>\$ 43,830,591</u>	<u>\$ 28,613,360</u>	<u>\$ -</u>

At year-end, the cash and cash equivalents reported in the basic financial statements are made up of the following categories:

	Governmental Activities	Business-type Activities	Component Unit	Total	Fiduciary Funds
Cash and cash equivalents	\$15,313,149	\$6,382,757	\$ 521,711	\$22,217,617	\$ 25,557,574
Investments categorized as deposits	70,444,371	\$1,999,580	-	72,443,951	-
	<u>\$ 85,757,520</u>	<u>\$8,382,337</u>	<u>\$ 521,711</u>	<u>\$ 94,661,568</u>	<u>\$ 25,557,574</u>

The following cash balances are formally committed by the Commissioners or are restricted by enabling legislation:

Capital projects fund - committed	\$40,373,278
Fair Board - committed	\$0
Landfill - restricted	\$1,999,580

3. DUE FROM OTHER GOVERNMENTS

Amounts due from other governmental units (State of Idaho) are for state revenue sharing, \$1,261,382 and sales tax, \$840,481.

4. RISK MANAGEMENT

The County is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e., errors and omissions, d) environmental damage, e) worker's compensation, i.e., employee injuries, and f) medical insurance costs of its employees. Commercial insurance policies are purchased to transfer the risk of loss for property and content damage, employee torts, and professional liabilities.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Balance 9/30/2024	Additions	Disposals	Balance 9/30/2025
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 2,087,444	\$ -	\$ -	\$ 2,087,444
Construction in Progress	<u>14,518,660</u>	<u>20,001,108</u>	<u>(65,451)</u>	<u>34,454,317</u>
Total Historical Cost	<u>16,606,104</u>	<u>20,001,108</u>	<u>(65,451)</u>	<u>36,541,761</u>
Capital Assets Being Depreciated:				
Buildings & Improvements	37,904,679	177,782	-	38,082,461
Equipment	<u>6,116,551</u>	<u>1,214,833</u>	<u>-</u>	<u>7,331,384</u>
Total Historical Cost	<u>44,021,230</u>	<u>1,392,615</u>	<u>-</u>	<u>45,413,845</u>
Less: Accumulated Depreciation				
Buildings & Improvements	17,166,272	954,305	-	18,120,577
Equipment	<u>3,499,834</u>	<u>650,591</u>	<u>-</u>	<u>4,150,425</u>
Total Acc. Depr.	<u>20,666,106</u>	<u>1,604,896</u>	<u>-</u>	<u>22,271,002</u>
Net Depreciable Assets	<u>23,355,124</u>	<u>(212,281)</u>	<u>-</u>	<u>23,142,843</u>
Governmental Activities				
Capital Assets - Net	<u>\$ 39,961,228</u>	<u>\$ 19,788,827</u>	<u>\$ (65,451)</u>	<u>\$ 59,684,604</u>

Depreciation expense for governmental activities for the County was \$1,604,896.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

Business-Type Activities:	Balance 9/30/2024	Additions	Disposals	Balance 9/30/2025
<u>Landfill</u>				
Capital Assets Being Depreciated:				
Buildings & Improvements	\$ 60,035	\$ -	\$ -	\$ 60,035
Landfill	6,689,226	-	-	6,689,226
Equipment	627,271	-	-	627,271
Total Historical Cost	<u>7,376,532</u>	<u>-</u>	<u>-</u>	<u>7,376,532</u>
Less: Accumulated Depreciation				
Buildings & Improvements	60,035	-	-	60,035
Landfill	4,920,526	76,900	-	4,997,426
Equipment	627,271	-	-	627,271
Total Acc. Depr.	<u>5,607,832</u>	<u>76,900</u>	<u>-</u>	<u>5,684,732</u>
Capital Assets - Net	<u>\$ 1,768,700</u>	<u>\$ (76,900)</u>	<u>\$ -</u>	<u>\$ 1,691,800</u>

Depreciation expense for the landfill was \$76,900.

Component Unit:	Balance 9/30/2024	Additions	Disposals	Balance 9/30/2025
<u>Fair Board</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 178,260	\$ -	\$ -	\$ 178,260
Capital Assets Being Depreciated:				
Buildings & Improvements	\$ 5,198,704	\$ 96,979	\$ -	\$ 5,295,683
Vehicles & Equipment	614,137	21,157	-	635,294
Land Improvements	442,517	-	-	442,517
Total Historical Cost	<u>6,255,358</u>	<u>118,136</u>	<u>-</u>	<u>6,373,494</u>
Less: Accumulated Depreciation				
Buildings & Improvements	3,020,372	179,097	-	3,199,469
Vehicles & Equipment	525,361	27,161	-	552,522
Land Improvements	360,458	14,751	-	375,209
Total Acc. Depr.	<u>3,906,191</u>	<u>221,009</u>	<u>-</u>	<u>4,127,200</u>
Capital Assets - Net	<u>\$ 2,527,427</u>	<u>\$ (102,873)</u>	<u>\$ -</u>	<u>\$ 2,424,554</u>

Depreciation expense for the Fair Board was \$221,009.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

6. PENSION PLAN

Plan Description

Twin Falls 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 (5 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 within 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.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for public safety. As of June 30, 2025, it was 7.18% for general employees and 10.36% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.96% general employees and 13.48% for public safety. Twin Falls County's contributions were \$3,225,143 for the year ended September 30, 2025.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2025, Twin Falls County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Twin Falls County's proportion of the net pension liability was based on Twin Falls 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, 2025, Twin Falls County's proportion was 0.52590778 percent.

For the year ended September 30, 2025, Twin Falls County recognized pension expense (revenue) of \$2,434,255. At September 30, 2025, Twin Falls County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,396,497	\$ -
Changes in assumptions or other inputs	-	2,236,304
Net difference between projected and actual earnings on pension plan investments	-	3,269,189
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	603,304
Twin Falls County's contributions subsequent to the measurement date	735,602	-
Total	\$ 3,132,099	\$ 6,108,797

\$735,603 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 net pension liability in the year ending September 30, 2025.

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, 2025, the beginning of the measurement period ended June 30, 2024, is 4.6 and 4.6 for the measurement period June 30, 2025.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

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:

For the Year Ended	
September 30:	PERSI
2026	\$ 2,743,068
2027	(2,293,027)
2028	(2,112,618)
2029	(1,314,121)

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 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.15%
Salary inflation	3.15%
Investment rate of return	6.55%, net of investment expense
Cost-of-living adjustments	1%

Contributing Members, Service Retirement Members, and Beneficiaries

- General Employees & 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 & Police – Males Pub-2010 Safety Tables, increased 21%
 - Fire & Police – Females Pub-2010 Safety Tables, increased 26%
- 5% of Fire and Police active member deaths are assumed to be duty related. This assumptions was adopted July 1, 2021.
- Disabled Members – Males Pub-2010 Disabled Tables, increase 38%
 - Disabled Members – Females Pub-2010 Disabled Tables, increased 36%

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

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, 2025 is based on the results of an actuarial valuation date of July 1, 2025.

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

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

shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2025.

Asset Class	
Fixed Income	30.00%
US/Global Equity	55.00%
International Equity	15.00%
Cash	0.00%
Total	100.00%

Discount Rate

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.55 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.55 percent) or 1-percentage-point higher (7.55 percent) than the current rate:

	1% Decrease (5.55%)	Current Discount Rate (6.55%)	1% Increase (7.55%)
Employer's proportionate share of the net pension liability (asset)	\$ 30,597,900	\$ 12,717,304	\$ (1,890,345)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

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.

7. LESSOR COMMITMENTS

The County has entered into lease arrangements with external parties who rent office space in County owned buildings. The future minimum lease payments are as follows:

<u>Year Ended September 30,</u>	<u>Amount</u>
2026	\$ 522,381
2027	453,834
2028	291,388
2029	88,402
2030	25,541
	<u>\$ 1,381,546</u>

Rent revenues for the year ended September 30, 2025 totaled \$582,932.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

8. COMPENSATED ABSENCES

The County presently accumulates unused vacation days and compensatory time calculated on an individual basis according to an employee's total years worked and total hours per week worked. All accumulated vacation time and compensatory time represents a potential liability to the County.

Governmental Activities	<u>9/30/2024</u>	<u>Change</u>	<u>9/30/2025</u>	<u>Current</u>
Accrued Vacation	\$ 1,421,620	\$ 24,363	\$ 1,445,983	\$ 1,445,983
Accrued Sick Time	<u>2,924,701</u>	<u>(797,062)</u>	<u>2,127,639</u>	<u>2,127,639</u>
	<u>\$ 4,346,321</u>	<u>\$ (772,699)</u>	<u>\$ 3,573,622</u>	<u>\$ 3,573,622</u>

9. TRANSFERS

Transfers between funds were as follows:

\$ 8,606,058	From the General to the Capital Projects Fund to cover capital project expenditures
150,000	From the General Fund to various non-major funds to cover operating expenses
100,000	From the General to various non-major funds to cover capital project expenditures
<u>135,784</u>	From non-major funds to other non-major funds to cover operating expenses
<u>\$ 8,991,842</u>	

10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$284,000. As of September 30, 2025, \$54,903 of the available credit was in use.

11. TAX ABATEMENTS

Twin Falls County entered into property tax abatement agreements with local businesses under Idaho Code 63-602NN. Under the Idaho Code, the County granted property tax abatement per resolution for three businesses that were in effect for fiscal year 2025. The local businesses were granted abatements of taxes on its additional investment starting in the first year after investment is completed and continuing for an additional four years. Historically, the abatements the County has awarded have been front-weighted, meaning the abatement percentage is highest at the outset of the abatement with periodic decreases to the abatement percentage for the remainder of the abatement period.

For the fiscal year ended September 30, 2025, the County abated property taxes totaling \$97,405.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

12. LANDFILL CLOSURE AND POST CLOSURE COSTS

The County opened and operated the Hub Butte Landfill until 2000. The landfill stopped accepting waste and an intermediate cover was placed on Cells 1 and 2. Cells 3 through 9 were never constructed or opened to accept waste. Hub Butte Landfill is estimated to have used 22.2% of capacity. The County anticipates the landfill will not close until 2050. The County has recognized closure costs for Cells 1 and 2 and reports a long-term liability for the remaining costs for final closure and post-closure of the Hub Butte facility.

	Hub Butte Landfill
Total Costs	
Closure costs	\$ 999,200
Post-closure costs	773,000
	1,772,200
Less:	
Amount recognized thru September 30, 2025	-
Costs remaining	\$ 1,772,200
Liability at 9/30/2025	
Closure cells 1 and 2 - long term	\$ 1,127,401
Post closure - long term	872,179
	\$ 1,999,580

The County accounts for landfill activities at the Hub Butte facility in a special revenue fund. The County has established a sinking fund to accumulate resources to cover estimated future closure and post closure costs. These estimates are recorded at current costs and are management's best judgment of the minimum cost required to close and remediate open cells. These estimates are subject to periodic reevaluation, and actual costs may differ due to inflation, changes in technology, or changes in applicable laws and regulations. The closure reserves increased by \$25,013 to a total of \$1,999,580.

The County is required by state and federal laws and regulations to place a final cover when it closes and perform certain maintenance and monitoring functions at the site for 30 years after closure. The County must also demonstrate financial assurance for the closure and post closure care. To this end, the County is required to reserve funds and make annual contributions to the reserve account. As of September 30, 2025, the County is in compliance with financial assurance requirements.

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

13. PRIOR PERIOD RESTATEMENT

In compliance with GASB Statement No. 101, the statement requires the retroactive restatement of prior periods of compensated absences. This caused the compensated absence to be understated by \$2,047,715. This caused the Net Position of Governmental Funds to be understated as follows:

	Governmental Activities
Net Position, Beginning - As Previously Stated	\$ 118,994,002
Decrease in Net Position due to understated of accrued sick time	(2,047,715)
Net Position, Beginning - Restated	\$ 116,946,287

14. DEFICIT FUND BALANCE

The following funds had deficit fund balances of:

Fund	Deficit Amount
T.A.R.C Grants	\$ 5,720
Tobacco Tax Grant	8,569
ASAT - 2016	798
R.S.A.T Grant	57,140
ISDA Centennial Park	34,428
S.U.D. Funds	5,821
BCP Basic Safehouse Grant	17,548
IDJC Equine Therapy Grant	26,400
DOE EECBG Award	76,250
Sheriff's Vests	9,458
Prosecutor Drug Reimbursement	5,547
Cafeteria	6,000
VOCA ICDVVA Grant	1,529
Total	\$ 255,208

Twin Falls County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

15. INTERNAL BALANCES

The following reflect the internal balances as of September 30, 2025, all represent cash overdrafts due to the general fund:

<u>Fund</u>	<u>Internal Balance</u>
T.A.R.C Grants	\$ 4,120
ASAT - 2016	798
R.S.A.T Grant	38,945
ISDA Centennial Park	34,373
S.U.D. Funds	4,744
BCP Basic Safehouse Grant	6,143
IDJC Equine Therapy Grant	25,920
DOE EECBG Award	76,250
VOCA ICDVVA Grant	449
	<u>\$ 191,742</u>

REQUIRED SUPPLEMENTAL INFORMATION

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 General Fund
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendments	Final		
Revenues					
Property Taxes	\$ 14,471,870	\$ -	\$ 14,471,870	\$ 13,924,601	(547,269)
Auditor's Fees	75,000	-	75,000	83,791	8,791
County Administration Fee	400,000	-	400,000	409,019	9,019
Assessors Postage	-	-	-	183	183
Refund of Expenses	111,655	-	111,655	220,761	109,106
Drivers Licenses	270,000	-	270,000	328,028	58,028
SIRCOMM	338,479	-	338,479	340,475	1,996
Liquor Control Act Funds	675,000	-	675,000	785,374	110,374
Sales Tax	2,208,500	-	2,208,500	3,362,700	1,154,200
Payment-in-Lieu	600,000	-	600,000	2,206,058	1,606,058
Revenue Sharing	3,200,000	-	3,200,000	4,589,762	1,389,762
Investment Interest	1,550,000	-	1,550,000	3,901,638	2,351,638
Penalties and Interest	60,000	-	60,000	72,301	12,301
Licenses	49,500	-	49,500	52,232	2,732
Building Permits	480,000	-	480,000	633,544	153,544
Fees	521,100	-	521,100	679,504	158,404
Rents	529,000	-	529,000	582,932	53,932
Other	1,224,726	-	1,224,726	1,390,650	165,924
Total Revenues	26,764,830	-	26,764,830	33,563,553	6,798,723
Expenditures					
General Government:					
County Car Expense	5,000	-	5,000	4,325	675
Special Services	23,160	-	23,160	20,627	2,533
Telephone and Postage	15,000	-	15,000	11,591	3,409
Audit Expenses	49,000	-	49,000	49,000	-
IAC Dues	16,731	-	16,731	16,731	-
Dues and Administration	3,100	-	3,100	3,746	(646)
Public Land Assessment	11,514	-	11,514	11,513	1
Tax and Benefits	8,447,263	-	8,447,263	7,701,842	745,421
Guardian Ad Litem	55,000	-	55,000	54,668	332
Animal Control	88,227	-	88,227	88,227	-
Separation Fund	190,000	-	190,000	164,979	25,021
SIRCOMM (911)	600,262	-	600,262	600,262	-
Grant Expense	13,000	-	13,000	13,003	(3)
Airport	521,086	-	521,086	511,086	10,000
General Reserve	100,000	(2,600)	97,400	-	97,400
Soil Conservation	27,000	-	27,000	27,000	-
Computer Maintenance	-	-	-	-	-
County Museum	41,362	-	41,362	41,362	-
Drug Testing	13,000	-	13,000	11,747	1,253
Central Purchasing	1,000	-	1,000	3	997
Special Attorney Needs	50,000	-	50,000	5,203	44,797
Office on Aging	36,290	-	36,290	36,290	-
Interlink Caregivers	6,405	-	6,405	6,405	-
SIEDO	26,000	-	26,000	26,000	-
SCITRDA	11,773	-	11,773	11,653	120
Snake River Study	2,552	-	2,552	2,552	-
Vehicle Purchases	150,000	-	150,000	84,527	65,473
Capital Outlay	100,000	-	100,000	95,685	4,315
Benefits Buy-down	405,000	-	405,000	424,209	(19,209)
Total General	11,008,725	(2,600)	11,006,125	10,024,236	981,889

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 General Fund (continued)
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendments	Final		
Expenditures - Continued					
Assessor					
Salaries	\$ 1,080,843	\$ -	\$ 1,080,843	\$ 1,044,893	\$ 35,950
Hotel and Meals	5,500	-	5,500	2,478	3,022
Registrations	5,500	-	5,500	3,758	1,742
Records and Supplies	15,500	-	15,500	18,613	(3,113)
Postage	43,000	-	43,000	44,419	(1,419)
GIS Mapping System Expenses	5,000	-	5,000	6,698	(1,698)
Buhl Motor Vehicle Office	3,000	-	3,000	1,097	1,903
Equipment and Repairs	2,800	-	2,800	527	2,273
Total Assessor	1,161,143	-	1,161,143	1,122,483	38,660
Expenditures - Continued					
Auditor, Clerk, Recorder					
Salaries	2,030,120	-	2,030,120	2,013,869	16,251
Transportation	4,000	-	4,000	2,619	1,381
Hotels and Meals	3,500	-	3,500	2,359	1,141
Special Services	500	-	500	458	42
Registration	4,000	-	4,000	3,863	137
Records and Supplies	12,000	-	12,000	11,593	407
Postage	12,000	-	12,000	13,860	(1,860)
Equipment and Repairs	500	-	500	109	391
Lease Copier	1,000	-	1,000	306	694
Publication and Printing	1,000	-	1,000	696	304
Total Auditor, Clerk, Recorded	2,068,620	-	2,068,620	2,049,732	18,888
County Commissioners					
Salaries	466,856	-	466,856	473,693	(6,837)
District 1 Transportation	5,000	-	5,000	7,663	(2,663)
District 2 Transportation	5,000	-	5,000	8,938	(3,938)
District 3 Transportation	5,000	-	5,000	3,459	1,541
Training	1,000	-	1,000	517	483
Records and Supplies	5,500	-	5,500	2,880	2,620
Cell Phones	2,600	-	2,600	2,742	(142)
Postage	750	-	750	(13,811)	14,561
Equipment and Repair	3,000	-	3,000	2,820	180
Publication and Printing	8,000	-	8,000	3,827	4,173
Total Commissioners	502,706	-	502,706	492,728	9,978
Coroner					
Salaries	290,842	-	290,842	286,897	3,945
Transportation	4,500	-	4,500	3,766	734
Hotels and Meals	2,500	-	2,500	1,643	857
Registration	1,500	-	1,500	645	855
Other	1,000	-	1,000	1,050	(50)
Autopsies	35,000	-	35,000	32,200	2,800
Chemicals and Analysis and X-Rays	20,000	-	20,000	14,141	5,859
Uniforms and Equipment	1,000	-	1,000	2,230	(1,230)
Postage	100	-	100	12	88
Phones	2,000	-	2,000	1,945	55
Office	5,500	-	5,500	4,749	751
Total Coroner	363,942	-	363,942	349,278	14,664

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 General Fund (continued)
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendments	Final		
Expenditures - Continued					
County Agent					
Contract Services	\$ 237,401	\$ -	\$ 237,401	\$ 237,401	\$ -
Total County Agent	<u>237,401</u>	<u>-</u>	<u>237,401</u>	<u>237,401</u>	<u>-</u>
Maintenance					
Salaries	435,933	-	435,933	399,343	36,590
Lights, Power, Trash	768,726	-	768,726	592,171	176,555
Office Supplies	1,500	-	1,500	1,297	203
Vehicle Expense	4,500	-	4,500	3,838	662
Uniform Clothing	4,000	-	4,000	3,331	669
Cell Phones	3,800	-	3,800	4,846	(1,046)
Equipment and Repair	65,000	-	65,000	36,691	28,309
Building Maintenance	310,000	-	310,000	353,323	(43,323)
Contracted Maintenance	25,000	-	25,000	33,976	(8,976)
Capital Outlay	250,000	-	250,000	402,372	(152,372)
Contract Security	8,700	-	8,700	13,653	(4,953)
Total Maintenance	<u>1,877,159</u>	<u>-</u>	<u>1,877,159</u>	<u>1,844,841</u>	<u>32,318</u>
Sheriff					
Salaries	5,209,239	-	5,209,239	5,055,605	153,634
Contracted security	20,000	-	20,000	13,439	6,561
County car	345,000	-	345,000	295,306	49,694
Vehicle equipment	145,500	-	145,500	145,199	301
Hotel & meals	25,000	-	25,000	20,599	4,401
Crime prevention	3,000	-	3,000	3,682	(682)
Hire drug test	10,000	-	10,000	21,621	(11,621)
Records & supplies	21,000	-	21,000	33,628	(12,628)
Telephone & postage	39,000	-	39,000	41,683	(2,683)
Dues, fees	8,300	-	8,300	5,533	2,767
Victim services	1,000	-	1,000	1,918	(918)
Repairs	3,500	-	3,500	4,709	(1,209)
Equipment	45,000	-	45,000	46,847	(1,847)
Teletype rental	20,425	-	20,425	20,425	-
Weapons & equipment	18,860	-	18,860	18,640	220
Ammunition	48,000	-	48,000	46,975	1,025
Maintenance contracts	16,806	-	16,806	14,419	2,387
Publication and printing	3,000	-	3,000	1,555	1,445
Special investigation	20,400	-	20,400	11,445	8,955
Radio expense	15,000	-	15,000	14,610	390
Police education	28,160	-	28,160	14,172	13,988
Search and rescue	3,000	-	3,000	2,338	662
Forest service agreement	13,000	-	13,000	9,067	3,933
Boat & waterway	3,000	-	3,000	610	2,390
Uniforms and clothing	25,000	-	25,000	20,355	4,645
Reserve law enforcement	2,000	-	2,000	-	2,000
Crisis response	20,000	-	20,000	19,841	159
Body armor	20,000	-	20,000	17,360	2,640
Vehicle purchases	338,041	-	338,041	357,435	(19,394)
Computer program/equip	35,184	-	35,184	15,379	19,805
Other	12,000	-	12,000	8,620	3,380
Total Sheriff	<u>6,517,415</u>	<u>-</u>	<u>6,517,415</u>	<u>6,283,015</u>	<u>234,400</u>

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 General Fund (continued)
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendments	Final		
Expenditures - Continued					
Treasurer					
Salaries	\$ 356,628	\$ -	\$ 356,628	\$ 347,432	\$ 9,196
Transportation	600	-	600	752	(152)
Hotels and Meals	1,000	-	1,000	944	56
Special Services	1,800	-	1,800	1,181	619
Title Search	20,000	-	20,000	9,675	10,325
Registration	1,100	-	1,100	865	235
Records & Supplies	8,000	-	8,000	5,511	2,489
Postage	39,900	-	39,900	50,082	(10,182)
Equipment & Repair	5,000	-	5,000	1,904	3,096
Publication & Printing	3,500	-	3,500	1,611	1,889
Publication Administration	50	-	50	-	50
Total Treasurer	437,578	-	437,578	419,957	17,621
Zoning					
Salaries	601,266	-	601,266	503,449	97,817
Transportation - Private	8,000	-	8,000	3,954	4,046
Mileage	3,000	-	3,000	1,908	1,092
Hotels & Meals	5,000	-	5,000	1,507	3,493
Training	11,500	-	11,500	6,975	4,525
Postage	3,500	-	3,500	2,898	602
Advertisement	3,500	-	3,500	2,220	1,280
Office Expense	10,500	-	10,500	7,720	2,780
Equipment & Repair	5,500	-	5,500	3,851	1,649
Survey & Maps	26,000	-	26,000	33,600	(7,600)
Comprehensive Plan	2,500	-	2,500	2,310	190
Idaho Code	1,000	-	1,000	607	393
Transcribed Records	1,000	-	1,000	570	430
Capital Improvements	10,500	-	10,500	10,500	-
Total Zoning	692,766	-	692,766	582,069	110,697
Veterans					
Salaries	55,724	2,600	58,324	60,132	(1,808)
Travel & Expense	1,000	-	1,000	716	284
Vehicle Fuel & Maintenance	1,000	-	1,000	332	668
Equipment & Repair	4,050	-	4,050	4,723	(673)
Total Veterans	61,774	2,600	64,374	65,903	(1,529)
Human Resource					
Salaries	203,591	-	203,591	205,440	(1,849)
Travel & Expense	2,600	-	2,600	847	1,753
Supplies	3,550	-	3,550	2,531	1,019
Postage	300	-	300	306	(6)
Cell Phones	516	-	516	488	28
Publications	900	-	900	709	191
Total Human Resources	211,457	-	211,457	210,321	1,136
IT Support					
Salaries	186,961	-	186,961	173,646	13,315
Travel & Expense	2,000	-	2,000	1,891	109
Supplies	21,000	-	21,000	19,310	1,690
Equipment & Repair	461,775	-	461,775	431,256	30,519
Cell Phones	1,680	-	1,680	1,454	226
Contract Services	213,548	-	213,548	213,540	8
Vehicle Expense	1,800	-	1,800	2,133	(333)
Total IT Support	888,764	-	888,764	843,230	45,534

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 General Fund (continued)
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendment	Final		
Expenditures - Continued					
Emergency Services					
Salaries	\$ 96,159	\$ -	\$ 96,159	\$ 97,027	\$ (868)
Travel & Expense	1,500	-	1,500	2,224	(724)
Supplies	2,500	-	2,500	1,077	1,423
Equipment	500	-	500	-	500
Cell Phones	600	-	600	488	112
Vehicle Maintenance	2,500	-	2,500	1,469	1,031
Fringe Benefits	30,209	-	30,209	28,691	1,518
Total Emergency Services	133,968	-	133,968	130,976	2,992
Grant Administration					
Salaries	73,029	-	73,029	73,671	(642)
Transportation	250	-	250	-	250
Hotels & Meals	200	-	200	-	200
Registrations	150	-	150	-	150
Supplies	900	-	900	589	311
Equipment Maintenance & Repair	300	-	300	615	(315)
Postage	100	-	100	-	100
Cell Phones	480	-	480	480	-
Total Grant Administration	75,409	-	75,409	75,355	54
Housekeeping					
Salaries	474,883	-	474,883	459,592	15,291
Special Services	3,750	-	3,750	2,666	1,084
Equipment	22,080	-	22,080	17,405	4,675
Maintenance	84,000	-	84,000	78,885	5,115
Total Housekeeping	584,713	-	584,713	558,548	26,165
Telephone					
Telephone Expenses	53,200	-	53,200	37,197	16,003
Internet Point to Point	40,000	-	40,000	33,573	6,427
Total Telephone	93,200	-	93,200	70,770	22,430
Total Expenditures	26,916,740	-	26,916,740	25,360,843	1,510,363
Excess (Deficiency) of Revenues Over Expenditures	(151,910)	-	(151,910)	8,202,710	5,288,360
Other Financing Sources (Uses)					
Transfers Out	(150,000)	-	(150,000)	(8,856,058)	(8,706,058)
Total Other Financing Sources (Uses)	(150,000)	-	(150,000)	(8,856,058)	(8,706,058)
Excess Revenue and Other Financing Sources (Uses) Over (Under) Expenditures	(301,910)	-	(301,910)	(653,348)	(3,417,698)
Fund Balances - Beginning	301,910	-	301,910	18,535,624	18,233,714
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 17,882,276	\$ 14,816,016

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Capital Projects Fund
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendments	Final		
Revenues					
Other Income	\$ -	\$ -	\$ -	\$ 1,583	\$ 1,583
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,583</u>	<u>1,583</u>
Expenditures					
Capital Outlay	600,000	13,000,000	13,600,000	13,141,010	458,990
Other Expenses					
Total Expenditures	<u>600,000</u>	<u>13,000,000</u>	<u>13,600,000</u>	<u>13,141,010</u>	<u>458,990</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(600,000)</u>	<u>(13,000,000)</u>	<u>(13,600,000)</u>	<u>(13,139,427)</u>	<u>(457,407)</u>
Other Financing Sources (Uses)					
Transfers In	600,000	-	600,000	8,606,058	8,006,058
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>-</u>	<u>600,000</u>	<u>8,606,058</u>	<u>8,006,058</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	(13,000,000)	(13,000,000)	(4,533,369)	7,548,651
Fund Balances - Beginning	-	(13,000,000)	13,000,000	44,906,647	31,906,647
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (26,000,000)</u>	<u>\$ -</u>	<u>\$ 40,373,278</u>	<u>\$ 39,455,298</u>

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Justice Fund
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendment	Final		
Revenues					
Property taxes	\$ 13,172,779	\$ -	\$ 13,172,779	\$ 13,291,245	\$ 118,466
Refund of expense	74,000	-	74,000	141,216	67,216
Penalty & interest	50,000	-	50,000	68,183	18,183
Board of outside prisoner	625,000	-	625,000	734,687	109,687
Board of outside juveniles	326,500	-	326,500	278,918	(47,582)
Treatment income	400	-	400	-	(400)
Bond and Undertaking	14,000	-	14,000	14,205	205
Work release	62,000	-	62,000	45,199	(16,801)
Food	25,000	-	25,000	20,483	(4,517)
Justice fund	30,000	-	30,000	40,795	10,795
Fees	148,700	-	148,700	289,770	141,070
Other	1,690,607	-	1,690,607	1,933,273	242,666
Total Revenues	16,218,986	-	16,218,986	16,857,974	638,988
Expenditures					
Public Defender					
Salaries	-	-	-	(69,338)	69,338
Total Public Defender	-	-	-	(69,338)	69,338
Prosecuting Attorney					
Salaries	2,741,558	-	2,741,558	2,554,652	186,906
Travel	1,000	-	1,000	575	425
Special Services	136,300	-	136,300	132,300	4,000
Records & Supplies	57,500	-	57,500	56,024	1,476
Postage	2,000	-	2,000	2,537	(537)
Equipment & Repair	7,000	-	7,000	534	6,466
Publications & Printing	10,000	-	10,000	12,521	(2,521)
Continuing Legal Education	8,000	-	8,000	8,949	(949)
Professional Dues	20,000	-	20,000	18,764	1,236
Cell Phones	10,000	-	10,000	7,752	2,248
Witness Fees	15,000	-	15,000	24,770	(9,770)
Capital Outlay	10,000	-	10,000	11,093	(1,093)
Total Prosecuting Attorney	3,018,358	-	3,018,358	2,830,471	187,887

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Justice Fund (continued)
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendments	Final		
Expenditures					
Juvenile Probation					
Salaries	\$ 537,801	\$ -	\$ 537,801	\$ 525,648	\$ 12,153
Transportation	8,000	-	8,000	4,172	3,828
Misc. & charity	43,920	-	43,920	41,945	1,975
Equip & repair	10,000	-	10,000	9,840	160
Electronic monitor	10,000	-	10,000	3,370	6,630
Vehicle expense	10,000	-	10,000	5,122	4,878
Cell phones	6,960	-	6,960	6,697	263
Volunteers	4,500	-	4,500	4,615	(115)
Tobacco Tax Transfer	5,500	-	5,500	2,047	3,453
Food	12,000	-	12,000	8,463	3,537
Total Juvenile Probation	648,681	-	648,681	611,919	36,762
Magistrate Probation					
Salaries	580,757	-	580,757	576,714	4,043
Tax & benefits	250,195	-	250,195	216,268	33,927
Travel & training	3,500	-	3,500	5,964	(2,464)
Records & supplies	5,000	-	5,000	5,401	(401)
Postage	250	-	250	68	182
Office equipment	5,000	-	5,000	928	4,072
Ankle supplies	25,000	-	25,000	22,042	2,958
Work detail program	20,000	-	20,000	18,488	1,512
Cell phones	4,500	-	4,500	4,388	112
Vehicle/maintenance	11,500	-	11,500	8,850	2,650
Safety equipment	2,500	-	2,500	1,062	1,438
Drug testing supplies	3,000	-	3,000	3,632	(632)
Interpreter services	3,500	-	3,500	3,783	(283)
Professional dues	480	-	480	470	10
Total Magistrate Probation	915,182	-	915,182	868,058	47,124
Staff Secure Facility					
Salaries - Juvenile Justice Workers	1,241,316	-	1,241,316	1,209,918	31,398
Training	12,900	-	12,900	4,003	8,897
Lodging	4,000	-	4,000	(491)	4,491
Meals	2,000	-	2,000	72	1,928
Mileage	150	-	150	71	79
Office	22,000	-	22,000	21,818	182
Copier	1,100	-	1,100	499	601
Cell Phones	2,560	-	2,560	1,625	935
Equipment	14,230	-	14,230	15,224	(994)
Employee Testing	261,000	-	261,000	246,495	14,505
BOCG	1,350	-	1,350	224	1,126
DV Supervision	1,500	-	1,500	596	904
Transportation	1,000	-	1,000	185	815
Transportation	2,000	-	2,000	194	1,806
Transportation	1,000	-	1,000	977	23
Transportation	106,500	(100,000)	6,500	6,200	300
Vehicle Maintenance	500	-	500	1,063	(563)
Total Staff Secure Facility	1,675,106	(100,000)	1,575,106	1,508,673	66,433

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Justice Fund (continued)
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendment	Final		
Expenditures					
Criminal Justice					
Salaries	\$ 4,843,519	\$ -	\$ 4,843,519	\$ 4,715,640	\$ 127,879
Hotel & meals	15,000	-	15,000	10,317	4,683
Special services	37,000	-	37,000	22,435	14,565
Finger print equip	48,773	-	48,773	45,397	3,376
Utilities	144,000	-	144,000	116,265	27,735
Records & supplies	12,000	-	12,000	12,481	(481)
Telephone & postage	4,000	-	4,000	4,034	(34)
Maintenance & repair	150,000	-	150,000	130,932	19,068
Equip purchase	60,000	-	60,000	75,050	(15,050)
Inmate supplies	1,685,000	100,000	1,785,000	1,752,222	32,778
Housing	893,875	-	893,875	873,528	20,347
Cleaning equip & supplies	22,000	-	22,000	14,516	7,484
Intoximeter	1,500	-	1,500	578	922
Copy machine	4,000	-	4,000	4,239	(239)
Extraditions	65,000	-	65,000	26,372	38,628
Training	20,000	-	20,000	19,916	84
Inmate board	600,000	-	600,000	701,039	(101,039)
New & used vehicles	57,007	-	57,007	56,986	21
Total Criminal Justice	8,662,674	100,000	8,762,674	8,581,947	180,727
Juvenile Detention Center					
Salaries	1,124,277	-	1,124,277	951,124	173,153
Training	5,500	-	5,500	1,807	3,693
Lodging	1,800	-	1,800	2,475	(675)
Meals	1,600	-	1,600	465	1,135
Mileage	300	-	300	-	300
Special services	5,000	-	5,000	4,194	806
Office	11,000	-	11,000	12,206	(1,206)
Juvenile hygiene	2,000	-	2,000	1,287	713
Juvenile clothing	2,500	-	2,500	1,146	1,354
Detention supplies	5,500	-	5,500	4,667	833
Cleaning supplies	5,350	-	5,350	5,078	272
Equipment	22,708	-	22,708	21,808	900
Telephone	2,800	-	2,800	2,808	(8)
Dues - memberships	1,350	-	1,350	870	480
Employee testing	900	-	900	-	900
Food	154,400	-	154,400	80,316	74,084
Juvenile detention transportation	2,000	-	2,000	1,696	304
Total Juvenile Detention Center	1,348,985	-	1,348,985	1,091,947	257,038

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Justice Fund (continued)
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendments	Final		
Expenditures					
Justice Fund Expenses					
Conflict Public Defender	\$ 25,000	\$ -	\$ 25,000	\$ 6,868	\$ 18,132
Public Defense Miscellaneous	10,000	-	10,000	17,646	(7,646)
Transcripts	15,000	-	15,000	5,532	9,468
Total Justice Fund Expenses	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>30,046</u>	<u>19,954</u>
 Total Expenditures	 <u>16,318,986</u>	 <u>-</u>	 <u>16,318,986</u>	 <u>15,453,723</u>	 <u>865,263</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(100,000)</u>	 <u>-</u>	 <u>(100,000)</u>	 <u>1,404,251</u>	 <u>(226,275)</u>
 Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	 (100,000)	 -	 (100,000)	 1,404,251	 (226,275)
 Fund Balances - Beginning, Previous Prior Period Adjustment	 100,000	 -	 100,000	 9,264,760	 10,367,547
Fund Balances - Beginning	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>1,202,787</u>	<u>10,467,547</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,871,798</u>	<u>\$ 10,141,272</u>

Twin Falls County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Ambulance District Fund
 For the Year Ended September 30, 2025

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Admendments	Final		
Revenues					
Property Taxes	\$ 1,224,734	\$ -	\$ 1,224,734	\$ 1,229,851	\$ 5,117
EMS Fees	-	-	-	26,723	26,723
Other	49,606	-	49,606	33,795	(15,811)
Total Revenues	1,274,340	-	1,274,340	1,290,369	16,029
Expenditures					
Magic Valley Paramedics	1,154,340	-	1,154,340	1,154,340	-
Quick Response Units	35,000	-	35,000	34,981	19
QRU Capital Outlay	50,000	-	50,000	49,691	309
Administrative Costs	11,500	-	11,500	6,466	5,034
Training	7,500	-	7,500	3,637	3,863
Tort	16,000	-	16,000	14,352	1,648
Total Expenditures	1,274,340	-	1,274,340	1,263,467	10,873
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	26,902	5,156
Fund Balances - Beginning	-	-	-	503,100	(503,100)
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 530,002	\$ (497,944)

Twin Falls County, Idaho
Notes to Budgetary Comparison Schedule
For the Year Ended September 30, 2025

1. **BUDGETS AND BUDGETARY ACCOUNTING**

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Prior to September 1, the County Clerk and County Commissioners prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.
- C. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- D. The County is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The County, however, must follow the same budgetary procedures as they followed when the original budget was approved.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.
- F. The budget for the General fund and Special Revenue funds are adopted on a basis consistent with generally accepted accounting principles.
- G. Expenditures may not legally exceed budgeted appropriations at the fund level.
- H. The County does not use the encumbrance method of accounting.

2. **Actual Budget Results**

BUDGETARY REVENUES

Variance – final budget to actual

General Fund:

The County is conservative when they budget for revenues like Sales Tax, Payment-in-Lieu of Taxes, Revenue Sharing, and Investment Income. This causes actual revenues to regularly exceed budget amounts. In fiscal year 2025, actual receipts exceed budgeted revenues by a total of \$6,501,658.

Capital Projects Fund

There were no major variances in this fund.

Justice Fund

There were no major variances in this fund.

Ambulance Fund

There were no major variances in this fund.

Twin Falls County, Idaho
Notes to Budgetary Comparison Schedule (continued)
For the Year Ended September 30, 2025

Amendments – original budget to final budget

Capital Projects Fund

The amended the budget in this fund to us \$13,000,000 of cash reserves to cover capital expenditures during the year.

BUDGETARY EXPENDITURES

General Fund:

The County budgeted expenditures came in \$1,510,363 under budget. This was mainly due to salaries, and related taxes and benefits, coming in under budget, due to not all open positions being filled.

Capital Projects Fund

The County budgeted for the full capital project, but did not complete it all during the year. This caused them to be \$458,990 under budget.

Justice Fund

The County budgeted expenditures came in \$865,263 under budget. This was mainly due to salaries, and related taxes and benefits, coming in under budget, due to not all open positions being filled.

Ambulance Fund

There were no major variances in this fund.

Amendments – original budget to final budget

Capital Projects Fund

The amended the budget in this fund to us \$13,000,000 of cash reserves to cover capital expenditures during the year.

Twin Falls County, Idaho
 Schedule of Required Supplemental Information
 Public Employee Retirement System of Idaho
 Last 10 - Fiscal Years*

Schedule of the Employer's Proportionate Share of Net Pension Liability

Year	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2025	0.52590780%	\$ 12,717,304	\$ 24,933,611	51.00%	90.89%
2024	0.53700434%	20,087,425	25,105,080	80.01%	85.54%
2023	0.56739143%	22,642,723	23,082,052	98.10%	83.83%
2022	0.55839367%	21,993,776	22,575,037	97.43%	83.09%
2021	0.55289653%	(436,666)	20,631,110	-2.12%	100.36%
2020	0.56740290%	6,476,745	21,069,224	30.74%	88.22%
2019	0.58711310%	8,660,021	20,902,432	41.43%	93.79%
2018	0.57555820%	9,046,786	17,689,542	51.14%	91.69%
2017	0.45499590%	9,223,466	17,196,426	53.64%	90.68%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Twin Falls County will present information for those years for which information is available.

Schedule of County Contributions

Year	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution (Deficiency) Excess	Employer Covered - Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2025	\$ 3,225,143	\$ 3,225,143	-	\$ 24,933,611	12.93%
2024	3,041,904	3,041,904	-	25,105,080	12.12%
2023	2,776,134	2,776,134	-	23,082,052	12.03%
2022	2,717,937	2,717,937	-	22,575,037	12.04%
2021	2,482,820	2,482,820	-	20,631,110	12.03%
2020	2,534,904	2,534,904	-	21,069,224	12.03%
2019	2,412,423	2,412,423	-	20,902,432	11.54%
2018	2,138,297	2,138,297	-	17,689,542	12.09%
2017	2,023,613	2,023,613	-	17,196,426	11.77%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Twin Falls County will present information for those years for which information is available.

SUPPLEMENTAL INFORMATION

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025

	Tort	Safehouse	Weeds	Parks and Recreation	Ad Valorem
Assets					
Cash	\$ 1,336,076	\$ 260,464	\$ 172,710	\$ 826,987	\$ 765,165
Property Tax Receivable	21,637	-	6,052	9,237	29,572
Accounts Receivable	-	-	1,000	-	-
Total Assets	\$ 1,357,713	\$ 260,464	\$ 179,762	\$ 836,224	\$ 794,737
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	166	4,091	9,665	28,909	6,061
Accrued Payroll	-	18,104	11,553	16,239	47,336
Total Liabilities	166	22,195	21,218	45,148	53,397
Deferred Inflows					
Deferred Taxes	19,478	-	5,436	8,315	26,603
Total Deferred Inflows	19,478	-	5,436	8,315	26,603
Fund Balances					
Restricted	1,338,069	238,269	153,108	782,761	714,737
Committed	-	-	-	-	-
Undesignated	-	-	-	-	-
Total Fund Balances	1,338,069	238,269	153,108	782,761	714,737
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 1,357,713	\$ 260,464	\$ 179,762	\$ 836,224	\$ 794,737

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	District Court	Court Interlock Device	Reserved Cash-Fair Grandstands	Indigent Fund	Public Health
Assets					
Cash	\$ 1,490,109	\$ 127,185	\$ 200,000	\$ 2,994,126	\$ 216,275
Property Tax Receivable	1,000	-	-	761	21,847
Accounts Receivable	-	-	-	-	-
Total Assets	\$ 1,491,109	\$ 127,185	\$ 200,000	\$ 2,994,887	\$ 238,122
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	47,174	217	-	12,144	6,580
Accrued Payroll	36,616	-	-	4,470	-
Total Liabilities	83,790	217	-	16,614	6,580
Deferred Inflows					
Deferred Taxes	838	-	-	716	19,631
Total Deferred Inflows	838	-	-	716	19,631
Fund Balances					
Restricted	1,406,481	126,968	200,000	2,977,557	211,911
Committed	-	-	-	-	-
Undesignated	-	-	-	-	-
Total Fund Balances	1,406,481	126,968	200,000	2,977,557	211,911
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 1,491,109	\$ 127,185	\$ 200,000	\$ 2,994,887	\$ 238,122

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	Revenue Sharing	Election Consolidation	County Boat License Fund	Snowmobiles	T.A.R.C. Grants
Assets					
Cash	\$ 7,836	\$ 631,907	\$ 46,773	\$ 166,164	\$ -
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 7,836</u>	<u>\$ 631,907</u>	<u>\$ 46,773</u>	<u>\$ 166,164</u>	<u>\$ -</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ 4,120
Accounts Payable	-	22,893	18,931	4,986	1,600
Accrued Payroll	-	9,647	-	-	-
Total Liabilities	<u>-</u>	<u>32,540</u>	<u>18,931</u>	<u>4,986</u>	<u>5,720</u>
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	7,836	599,367	27,842	161,178	-
Committed	-	-	-	-	-
Undesignated	-	-	-	-	(5,720)
Total Fund Balances	<u>7,836</u>	<u>599,367</u>	<u>27,842</u>	<u>161,178</u>	<u>(5,720)</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 7,836</u>	<u>\$ 631,907</u>	<u>\$ 46,773</u>	<u>\$ 166,164</u>	<u>\$ -</u>

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	IDJC Safe Teen FY2025	Board of Commissioner Guardians	Federal Drug Seizures	Safe Teen Assessment	Juvenile Correction Act Funds
Assets					
Cash	\$ -	\$ 554	\$ 20,992	\$ 179,959	\$ 27,000
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	\$ -	\$ 554	\$ 20,992	\$ 179,959	\$ 27,000
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	1,648	834
Accrued Payroll	-	-	-	3,008	6,948
Total Liabilities	-	-	-	4,656	7,782
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	-	554	20,992	175,303	19,218
Committed	-	-	-	-	-
Undesignated	-	-	-	-	-
Total Fund Balances	-	554	20,992	175,303	19,218
Total Liabilities, Deferred Inflows, and Fund Balances	\$ -	\$ 554	\$ 20,992	\$ 179,959	\$ 27,000

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	Tobacco Tax Grant	Boat Grant Waterways Match	Adult Probation Grants	ASAT - 2016	R.S.A.T. Grant
Assets					
Cash	\$ 413	\$ 107,543	\$ 320	\$ -	\$ -
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 413</u>	<u>\$ 107,543</u>	<u>\$ 320</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ 798	\$ 38,945
Accounts Payable	478	493	-	-	5,476
Accrued Payroll	8,504	-	-	-	12,719
Total Liabilities	<u>8,982</u>	<u>493</u>	<u>-</u>	<u>798</u>	<u>57,140</u>
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	107,050	320	-	-
Committed	-	-	-	-	-
Undesignated	(8,569)	-	-	(798)	(57,140)
Total Fund Balances	<u>(8,569)</u>	<u>107,050</u>	<u>320</u>	<u>(798)</u>	<u>(57,140)</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 413</u>	<u>\$ 107,543</u>	<u>\$ 320</u>	<u>\$ -</u>	<u>\$ -</u>

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	ISDA Centennial Park	S.U.D Funds	SCAAP	OHV Law Enforcement	BCP Basic Safehouse Grant
Assets					
Cash	\$ -	\$ -	\$ 22,901	\$ 67,118	\$ -
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,901</u>	<u>\$ 67,118</u>	<u>\$ -</u>
Liabilities					
Internal Balances	\$ 34,373	\$ 4,744	\$ -	\$ -	\$ 6,143
Accounts Payable	55	-	-	16	385
Accrued Payroll	-	1,077	-	-	11,020
Total Liabilities	<u>34,428</u>	<u>5,821</u>	<u>-</u>	<u>16</u>	<u>17,548</u>
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	-	22,901	67,102	-
Committed	-	-	-	-	-
Undesignated	(34,428)	(5,821)	-	-	(17,548)
Total Fund Balances	<u>(34,428)</u>	<u>(5,821)</u>	<u>22,901</u>	<u>67,102</u>	<u>(17,548)</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,901</u>	<u>\$ 67,118</u>	<u>\$ -</u>

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	IDJC Equine Therapy Grant	DOE EECBG Award	ARPA - Revenue	ARPA - Revenue Replacement	Opioid Abatement
Assets					
Cash	\$ -	\$ -	\$ 43,083	\$ 230,628	\$ 793,595
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,083</u>	<u>\$ 230,628</u>	<u>\$ 793,595</u>
Liabilities					
Internal Balances	\$ 25,920	\$ 76,250	\$ -	\$ -	\$ -
Accounts Payable	480	-	39,890	230,628	3,864
Accrued Payroll	-	-	-	-	8,613
Total Liabilities	<u>26,400</u>	<u>76,250</u>	<u>39,890</u>	<u>230,628</u>	<u>12,477</u>
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	-	3,193	-	781,118
Committed	-	-	-	-	-
Undesignated	(26,400)	(76,250)	-	-	-
Total Fund Balances	<u>(26,400)</u>	<u>(76,250)</u>	<u>3,193</u>	<u>-</u>	<u>781,118</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,083</u>	<u>\$ 230,628</u>	<u>\$ 793,595</u>

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	Parks Grant	District Court Capital Reserve	S.O.R. Sheriff	Jag Grant	Sheriff Donation Fund
Assets					
Cash	\$ 349,275	\$ 150,000	\$ 104,841	\$ -	\$ 1,288
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 349,275</u>	<u>\$ 150,000</u>	<u>\$ 104,841</u>	<u>\$ -</u>	<u>\$ 1,288</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	2,284	-	-	-	-
Accrued Payroll	-	-	-	-	-
Total Liabilities	<u>2,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	346,991	150,000	104,841	-	1,288
Committed	-	-	-	-	-
Undesignated	-	-	-	-	-
Total Fund Balances	<u>346,991</u>	<u>150,000</u>	<u>104,841</u>	<u>-</u>	<u>1,288</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 349,275</u>	<u>\$ 150,000</u>	<u>\$ 104,841</u>	<u>\$ -</u>	<u>\$ 1,288</u>

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	Sheriff Drug Seizure Money	Prosecutor's Drug Seizure Money	CRT Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund
Assets					
Cash	\$ 74,298	\$ 150,055	\$ 1,970,542	\$ 50,629	\$ 40,744
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	\$ 74,298	\$ 150,055	\$ 1,970,542	\$ 50,629	\$ 40,744
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	13,558	129	-
Accrued Payroll	-	-	-	-	-
Total Liabilities	-	-	13,558	129	-
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	74,298	150,055	1,956,984	50,500	40,744
Committed	-	-	-	-	-
Undesignated	-	-	-	-	-
Total Fund Balances	74,298	150,055	1,956,984	50,500	40,744
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 74,298	\$ 150,055	\$ 1,970,542	\$ 50,629	\$ 40,744

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimbursement	Coroner Property Fund	Cafeteria
Assets					
Cash	\$ 5,588	\$ 4,400	\$ 63	\$ 1,550	\$ 3,254
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 5,588</u>	<u>\$ 4,400</u>	<u>\$ 63</u>	<u>\$ 1,550</u>	<u>\$ 3,254</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	13,858	63	-	9,254
Accrued Payroll	-	-	5,547	-	-
Total Liabilities	<u>-</u>	<u>13,858</u>	<u>5,610</u>	<u>-</u>	<u>9,254</u>
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	5,588	-	-	1,550	-
Committed	-	-	-	-	-
Undesignated	-	(9,458)	(5,547)	-	(6,000)
Total Fund Balances	<u>5,588</u>	<u>(9,458)</u>	<u>(5,547)</u>	<u>1,550</u>	<u>(6,000)</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 5,588</u>	<u>\$ 4,400</u>	<u>\$ 63</u>	<u>\$ 1,550</u>	<u>\$ 3,254</u>

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	TF Co Sheriff Search & Rescue	Juvenile Probation Miscellaneous	Twin Falls County Insurance	VOCA ICDVVA Grant	Problem Solving Courts
Assets					
Cash	\$ 200,946	\$ 165,277	\$ 250,870	\$ -	\$ 584,497
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 200,946</u>	<u>\$ 165,277</u>	<u>\$ 250,870</u>	<u>\$ -</u>	<u>\$ 584,497</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ 449	\$ -
Accounts Payable	3,543	2,449	-	98	34,742
Accrued Payroll	-	-	-	982	12,217
Total Liabilities	<u>3,543</u>	<u>2,449</u>	<u>-</u>	<u>1,529</u>	<u>46,959</u>
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	197,403	162,828	250,870	-	537,538
Committed	-	-	-	-	-
Undesignated	-	-	-	(1,529)	-
Total Fund Balances	<u>197,403</u>	<u>162,828</u>	<u>250,870</u>	<u>(1,529)</u>	<u>537,538</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 200,946</u>	<u>\$ 165,277</u>	<u>\$ 250,870</u>	<u>\$ -</u>	<u>\$ 584,497</u>

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2025
(continued)

	District Court CAO	District Court FCS	Sheriff's Grants	Totals
Assets				
Cash	\$ 108,943	\$ 147,328	\$ 53,649	\$ 15,153,920
Property Tax Receivable	-	-	-	90,106
Accounts Receivable	-	-	-	1,000
Total Assets	\$ 108,943	\$ 147,328	\$ 53,649	\$ 15,245,026
Liabilities				
Internal Balances	\$ -	\$ -	\$ -	\$ 191,742
Accounts Payable	454	5,924	355	534,375
Accrued Payroll	-	1,884	-	216,484
Total Liabilities	454	7,808	355	942,601
Deferred Inflows				
Deferred Taxes	-	-	-	81,017
Total Deferred Inflows	-	-	-	81,017
Fund Balances				
Restricted	108,489	139,520	53,294	14,476,616
Committed	-	-	-	-
Unassigned	-	-	-	(255,208)
Total Fund Balances	108,489	139,520	53,294	14,221,408
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 108,943	\$ 147,328	\$ 53,649	\$ 15,245,026

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	Tort	Safehouse	Weeds	Parks and Recreation	Ad Valorem
Revenues					
Property Tax	\$ 949,482	\$ -	\$ 269,426	\$ 365,773	\$ 1,242,337
Licenses and fees	-	513,475	-	200,755	-
Intergovernmental	-	-	38,463	-	-
Miscellaneous	120,627	10,428	32,036	7,194	24,683
Grants	-	-	-	-	-
Total Revenues	<u>1,070,109</u>	<u>523,903</u>	<u>339,925</u>	<u>573,722</u>	<u>1,267,020</u>
Expenditures					
Current:					
General Government	866,413	-	-	-	1,224,486
Public Safety	-	-	-	-	-
Public Works	-	-	308,234	-	-
Judicial	-	-	-	-	-
Social Services	-	497,144	-	-	-
Culture and Recreation	-	-	-	562,071	-
Total Expenditures	<u>866,413</u>	<u>497,144</u>	<u>308,234</u>	<u>562,071</u>	<u>1,224,486</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>203,696</u>	<u>26,759</u>	<u>31,691</u>	<u>11,651</u>	<u>42,534</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	203,696	26,759	31,691	11,651	42,534
Fund Balance - Beginning	1,134,373	211,510	121,417	771,110	672,203
Fund Balances - Ending	<u>\$ 1,338,069</u>	<u>\$ 238,269</u>	<u>\$ 153,108</u>	<u>\$ 782,761</u>	<u>\$ 714,737</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	District Court	Court Interlock Device	Reserved Cash - fair Grandstands	Indigent Funds	Public Health
Revenues					
Property Tax	\$ 2,635	\$ -	\$ -	\$ 3,167	\$ 900,597
Licenses and fees	765,853	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	664,677	10,023	-	-	17,861
Grants	-	-	-	-	-
Total Revenues	1,433,165	10,023	-	3,167	918,458
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Judicial	1,064,071	7,369	-	-	-
Social Services	-	-	-	156,301	1,006,068
Culture and Recreation	-	-	-	-	-
Total Expenditures	1,064,071	7,369	-	156,301	1,006,068
Excess (Deficiency) of Revenues Over Expenditures	369,094	2,654	-	(153,134)	(87,610)
Other Financing Sources (Uses)					
Transfers In	-	-	100,000	-	100,000
Transfers Out	-	-	-	(100,000)	-
Total Other Financing Sources (Uses)	-	-	100,000	(100,000)	100,000
Net Change in Fund Balances	369,094	2,654	100,000	(253,134)	12,390
Fund Balance - Beginning	1,037,387	124,314	100,000	3,230,691	199,521
Fund Balances - Ending	\$ 1,406,481	\$ 126,968	\$ 200,000	\$ 2,977,557	\$ 211,911

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	Revenue Sharing	Election Consolidation	County Boat License Fund	Snowmobiles	T.A.R.C. Grants
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	-	61,055	-	-
Intergovernmental	20,000	229,541	-	-	-
Miscellaneous	-	287	-	-	-
Grants	-	-	-	-	-
Total Revenues	<u>20,000</u>	<u>229,828</u>	<u>61,055</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government	17,756	428,123	-	-	-
Public Safety	-	-	-	-	3,319
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	56,670	36,585	-
Total Expenditures	<u>17,756</u>	<u>428,123</u>	<u>56,670</u>	<u>36,585</u>	<u>3,319</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,244</u>	<u>(198,295)</u>	<u>4,385</u>	<u>(36,585)</u>	<u>(3,319)</u>
Other Financing Sources (Uses)					
Transfers In	-	150,000	-	-	-
Transfers Out	-	-	(24,314)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>150,000</u>	<u>(24,314)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,244	(48,295)	(19,929)	(36,585)	(3,319)
Fund Balance - Beginning	5,592	647,662	47,771	197,763	(2,401)
Fund Balances - Ending	<u>\$ 7,836</u>	<u>\$ 599,367</u>	<u>\$ 27,842</u>	<u>\$ 161,178</u>	<u>\$ (5,720)</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	IDJC Safe Teen FY2025	Board of Commissioner Guardians	Federal Drug Seizures	Safe Teen Assessment	Juvenile Correction Act Funds
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Grants	2,150	-	-	-	155,404
Total Revenues	<u>2,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,404</u>
Expenditures					
Current:					
General Government	-	-	-	91,564	-
Public Safety	-	249	-	-	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	169,117
Social Services	2,150	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	<u>2,150</u>	<u>249</u>	<u>-</u>	<u>91,564</u>	<u>169,117</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(249)</u>	<u>-</u>	<u>(91,564)</u>	<u>(13,713)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(11,470)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,470)</u>
Net Change in Fund Balances	-	(249)	-	(91,564)	(25,183)
Fund Balance - Beginning	-	803	20,992	266,867	44,401
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 554</u>	<u>\$ 20,992</u>	<u>\$ 175,303</u>	<u>\$ 19,218</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	Tobacco Tax Grant	Boat Grant Waterways Match	Adult Probation Grants	ASAT - 2016	R.S.A.T. Grant
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	-	-	-	255,860
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	31,307	-
Grants	199,086	71,309	4,000	-	-
Total Revenues	<u>199,086</u>	<u>71,309</u>	<u>4,000</u>	<u>31,307</u>	<u>255,860</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	6,492	19,864	291,452
Public Works	-	-	-	-	-
Judicial	212,208	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	61,730	-	-	-
Total Expenditures	<u>212,208</u>	<u>61,730</u>	<u>6,492</u>	<u>19,864</u>	<u>291,452</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(13,122)</u>	<u>9,579</u>	<u>(2,492)</u>	<u>11,443</u>	<u>(35,592)</u>
Other Financing Sources (Uses)					
Transfers In	11,470	24,314	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>11,470</u>	<u>24,314</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,652)	33,893	(2,492)	11,443	(35,592)
Fund Balance - Beginning	(6,917)	73,157	2,812	(12,241)	(21,548)
Fund Balances - Ending	<u>\$ (8,569)</u>	<u>\$ 107,050</u>	<u>\$ 320</u>	<u>\$ (798)</u>	<u>\$ (57,140)</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	ISDA Centennial Park	S.U.D Funds	SCAAP	OHV Law Enforcement	BCP Basic Safehouse Grant
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	25,541	-	73,174	-
Intergovernmental	-	-	-	-	-
Miscellaneous	450,405	-	-	-	-
Grants	-	-	19,554	-	259,203
Total Revenues	<u>450,405</u>	<u>25,541</u>	<u>19,554</u>	<u>73,174</u>	<u>259,203</u>
Expenditures					
Current:					
General Government	442,594	-	-	-	-
Public Safety	-	25,162	4,302	32,752	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	251,322
Culture and Recreation	-	-	-	-	-
Total Expenditures	<u>442,594</u>	<u>25,162</u>	<u>4,302</u>	<u>32,752</u>	<u>251,322</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,811</u>	<u>379</u>	<u>15,252</u>	<u>40,422</u>	<u>7,881</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	7,811	379	15,252	40,422	7,881
Fund Balance - Beginning	(42,239)	(6,200)	7,649	26,680	(25,429)
Fund Balances - Ending	<u>\$ (34,428)</u>	<u>\$ (5,821)</u>	<u>\$ 22,901</u>	<u>\$ 67,102</u>	<u>\$ (17,548)</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	IDJC Equine Therapy Grant	DOE EECBG Award	ARPA Recovery	ARPA - Revenue Replacement	Opioid Abatement
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	190,917
Grants	960	-	-	-	-
Total Revenues	<u>960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,917</u>
Expenditures					
Current:					
General Government	-	76,250	5,632,021	2,040,697	187,714
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	27,360	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	<u>27,360</u>	<u>76,250</u>	<u>5,632,021</u>	<u>2,040,697</u>	<u>187,714</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(26,400)</u>	<u>(76,250)</u>	<u>(5,632,021)</u>	<u>(2,040,697)</u>	<u>3,203</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(26,400)	(76,250)	(5,632,021)	(2,040,697)	3,203
Fund Balance - Beginning	-	-	5,635,214	2,040,697	777,915
Fund Balances - Ending	<u>\$ (26,400)</u>	<u>\$ (76,250)</u>	<u>\$ 3,193</u>	<u>\$ -</u>	<u>\$ 781,118</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	Parks Grant	District Court Capital Reserve	S.O.R. Sheriff	Jag Grant	Sheriff Donation Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	-	22,755	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	127,528	-	-	-	-
Grants	-	-	-	36,731	-
Total Revenues	<u>127,528</u>	<u>-</u>	<u>22,755</u>	<u>36,731</u>	<u>-</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	29,838	36,731	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	134,264	-	-	-	-
Total Expenditures	<u>134,264</u>	<u>-</u>	<u>29,838</u>	<u>36,731</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,736)</u>	<u>-</u>	<u>(7,083)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(6,736)	-	(7,083)	-	-
Fund Balance - Beginning	353,727	150,000	111,924	-	1,288
Fund Balances - Ending	<u>\$ 346,991</u>	<u>\$ 150,000</u>	<u>\$ 104,841</u>	<u>\$ -</u>	<u>\$ 1,288</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	Sheriff Drug Seizure Money	Prosecutor's Drug Seizure Money	CRT Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	7,285
Miscellaneous	44,033	2,022	46,580	(5,166)	-
Grants	-	-	-	-	-
Total Revenues	<u>44,033</u>	<u>2,022</u>	<u>46,580</u>	<u>(5,166)</u>	<u>7,285</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	6,787	25,858	-	-	-
Public Works	-	-	-	-	-
Judicial	-	-	620,503	9,809	7,285
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	<u>6,787</u>	<u>25,858</u>	<u>620,503</u>	<u>9,809</u>	<u>7,285</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>37,246</u>	<u>(23,836)</u>	<u>(573,923)</u>	<u>(14,975)</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	37,246	(23,836)	(573,923)	(14,975)	-
Fund Balance - Beginning	37,052	173,891	2,530,907	65,475	40,744
Fund Balances - Ending	<u>\$ 74,298</u>	<u>\$ 150,055</u>	<u>\$ 1,956,984</u>	<u>\$ 50,500</u>	<u>\$ 40,744</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimbursement	Coroner Property Fund	Cafeteria
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	745	-	-	-	-
Miscellaneous	-	-	97,566	1	145,665
Grants	-	12,495	-	-	-
Total Revenues	<u>745</u>	<u>12,495</u>	<u>97,566</u>	<u>1</u>	<u>145,665</u>
Expenditures					
Current:					
General Government	-	-	-	-	151,200
Public Safety	1,210	17,360	122,133	-	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	<u>1,210</u>	<u>17,360</u>	<u>122,133</u>	<u>-</u>	<u>151,200</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(465)</u>	<u>(4,865)</u>	<u>(24,567)</u>	<u>1</u>	<u>(5,535)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(465)	(4,865)	(24,567)	1	(5,535)
Fund Balance - Beginning	6,053	(4,593)	19,020	1,549	(465)
Fund Balances - Ending	<u>\$ 5,588</u>	<u>\$ (9,458)</u>	<u>\$ (5,547)</u>	<u>\$ 1,550</u>	<u>\$ (6,000)</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	TF Co Sheriff Search & Rescue	Juvenile Probation Miscellaneous	Twin Falls County Insurance	VOCA ICDVVA Grant	Problem Solving Courts
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	-	-	-	282,616
Intergovernmental	-	-	-	-	-
Miscellaneous	67,571	33,020	-	-	70,296
Grants	-	-	-	35,107	315,565
Total Revenues	<u>67,571</u>	<u>33,020</u>	<u>-</u>	<u>35,107</u>	<u>668,477</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	27,322	-	-	-	-
Public Works	-	-	-	-	-
Judicial	-	16,307	-	-	540,622
Social Services	-	-	-	28,730	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	<u>27,322</u>	<u>16,307</u>	<u>-</u>	<u>28,730</u>	<u>540,622</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>40,249</u>	<u>16,713</u>	<u>-</u>	<u>6,377</u>	<u>127,855</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	40,249	16,713	-	6,377	127,855
Fund Balance - Beginning	157,154	146,115	250,870	(7,906)	409,683
Fund Balances - Ending	<u>\$ 197,403</u>	<u>\$ 162,828</u>	<u>\$ 250,870</u>	<u>\$ (1,529)</u>	<u>\$ 537,538</u>

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025
(continued)

	District Court CAO	District Court FCS	Sheriff's Grants	Totals
Revenues				
Property Tax	\$ -	\$ -	\$ -	\$ 3,733,417
Licenses and fees	5,947	-	-	2,207,031
Intergovernmental	45,000	-	99,928	440,962
Miscellaneous	-	114,611	-	2,304,172
Interest Revenue	-	-	-	-
Grants	-	-	37,345	1,148,909
Total Revenues	<u>50,947</u>	<u>114,611</u>	<u>137,273</u>	<u>9,834,491</u>
Expenditures				
Current:				
General Government	-	-	-	11,158,818
Public Safety	-	-	138,282	789,113
Public Works	-	-	-	308,234
Judicial	65,076	128,541	-	2,840,908
Social Services	-	-	-	1,969,075
Culture and Recreation	-	-	-	851,320
Total Expenditures	<u>65,076</u>	<u>128,541</u>	<u>138,282</u>	<u>17,917,468</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(14,129)</u>	<u>(13,930)</u>	<u>(1,009)</u>	<u>(8,082,977)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	385,784
Transfers Out	-	-	-	(135,784)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Net Change in Fund Balances	<u>(14,129)</u>	<u>(13,930)</u>	<u>(1,009)</u>	<u>(7,832,977)</u>
Fund Balance - Beginning	122,618	153,450	54,303	22,054,385
Fund Balances - Ending	<u>\$ 108,489</u>	<u>\$ 139,520</u>	<u>\$ 53,294</u>	<u>\$ 14,221,408</u>

FEDERAL REPORTS

Twin Falls County, Idaho
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Flow Through Number</u>	<u>Expenditures</u>
<u>U.S Department of Justice</u>			
Direct Awards			
State Criminal Alien Assistance Program	16.606		\$ 19,554
Crime Victim Assistance	16.575	2020-V2-GX-0065	30,042
Treatment court Discretionary Grant	16.585		31,307
Residential Substance Abuse Treatment for State Prisoners	16.593		255,860
Edward Byrne Memorial Justice Assistance Grant	16.738		257,360
Total U.S. Department of Justice			<u>594,123</u>
<u>U.S. Department of Energy</u>			
Passed through Idaho Department of Energy			
State Energy Program	81.041		76,250
Total U.S. Department of Energy			<u>76,250</u>
Highway Safety Cluster			
State and Community Highway Safety	20.600		19,868
National Priority Safety Programs	20.616		18,486
Total Highway Safety Cluster			<u>38,354</u>
Total US Department of Transportation			<u>38,354</u>
<u>U.S. Department of the Treasury</u>			
Direct Awards			
Coronavirus State & Local Fiscal recovery Funds - SLFRF	21.027		5,632,021
Local Assistance and Tribal consistency Fund	21.032		2,040,697
Total U.S. Department of the Treasury			<u>7,672,718</u>
<u>U.S. Department of Health and Human Services</u>			
Direct Awards			
Basic Center Grant	93.623		250,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959		25,541
Total U.S. Department of Health and Human Services			<u>275,541</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Idaho Military Division			
Emergency Management Performance Grants	97.042		55,704
Total U.S. Department of Homeland Security			<u>55,704</u>
<u>U.S. Department of Agriculture</u>			
Passed through Idaho Supt. Public Instruction			
Child Nutrition Cluster			
School Breakfast Program	10.553	202222N119947	20,483
Total Child Nutrition Cluster			<u>20,483</u>
Passed through Idaho Department of Agriculture			
Total U.S. Department of Agriculture			<u>20,483</u>
Total Federal Financial Assistance Expended			<u>\$ 8,733,173</u>

Twin Falls County, Idaho
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Twin Falls County, Idaho under programs of the Federal Government for the year ended September 30, 2025. The information in the Schedule 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 Twin Falls County, Idaho, it is not intended to and does not present the financial position or changes in Net Position of Twin Falls County, Idaho.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

Twin Falls County, Idaho has elected to use the 15-percent de minimis indirect cost rate on select programs.



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

Board of Commissioners
Twin Falls County
Twin Falls, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Twin Falls County, Idaho's basic financial statements and have issued our report thereon dated February 24, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Twin Falls County, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Twin Falls County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Twin Falls County, Idaho'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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Twin Falls County, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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.

Zwyzart John & Associates CPAS, PLLC

Nampa, Idaho
February 24, 2026



Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

Board of Commissioners
Twin Falls County
Twin Falls, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Twin Falls County, Idaho's 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 Twin Falls County, Idaho's major federal programs for the year ended September 30, 2025. Twin Falls County, Idaho'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, Twin Falls County, Idaho, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

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 Twin Falls County, Idaho 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 Twin Falls County, Idaho'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 laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Twin Falls County, Idaho'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 Twin Falls County, Idaho'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 Twin Falls County, Idaho'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 Twin Falls County, Idaho'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 Twin Falls County, Idaho'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 Twin Falls County, Idaho'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 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.

Zwygart John & Associates CPAS, PLLC

Nampa, Idaho
February 24, 2026

Twin Falls County, Idaho
 Schedule of Findings and Questioned Costs
 For the Year Ended September 30, 2025

Section I - Summary of Auditor's Results

The auditor's report expresses an unmodified opinion on the general purpose financial statements of Twin Falls County.

Internal control over financial reporting:

Material weakness(es) identified? yes none reported

Reportable Condition(s) identified that are not considered to be a material weakness? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Significant deficiencies disclosed? yes none reported

Material weaknesses disclosed? yes none reported

Type of auditor's report issued on compliance for major programs:

Material weakness(es) identified? yes none reported

Reportable Condition(s) identified that are not considered to be a material weakness? yes none reported

Any audit findings disclosed that are required to be reported in accordance with 2CFR SECTION 200.516(A)? yes no

The programs tested as major programs include

Federal Assistance Listing Numbers	Name of Federal Program
21.032	Local Assitance and Tribal Consistency Fund
21.027	Coronavirus State & Local Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$1,000,000

Auditee qualified as low-risk auditee? yes no

Twin Falls County, Idaho
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended September 30, 2025

Section II - Financial Statement Findings

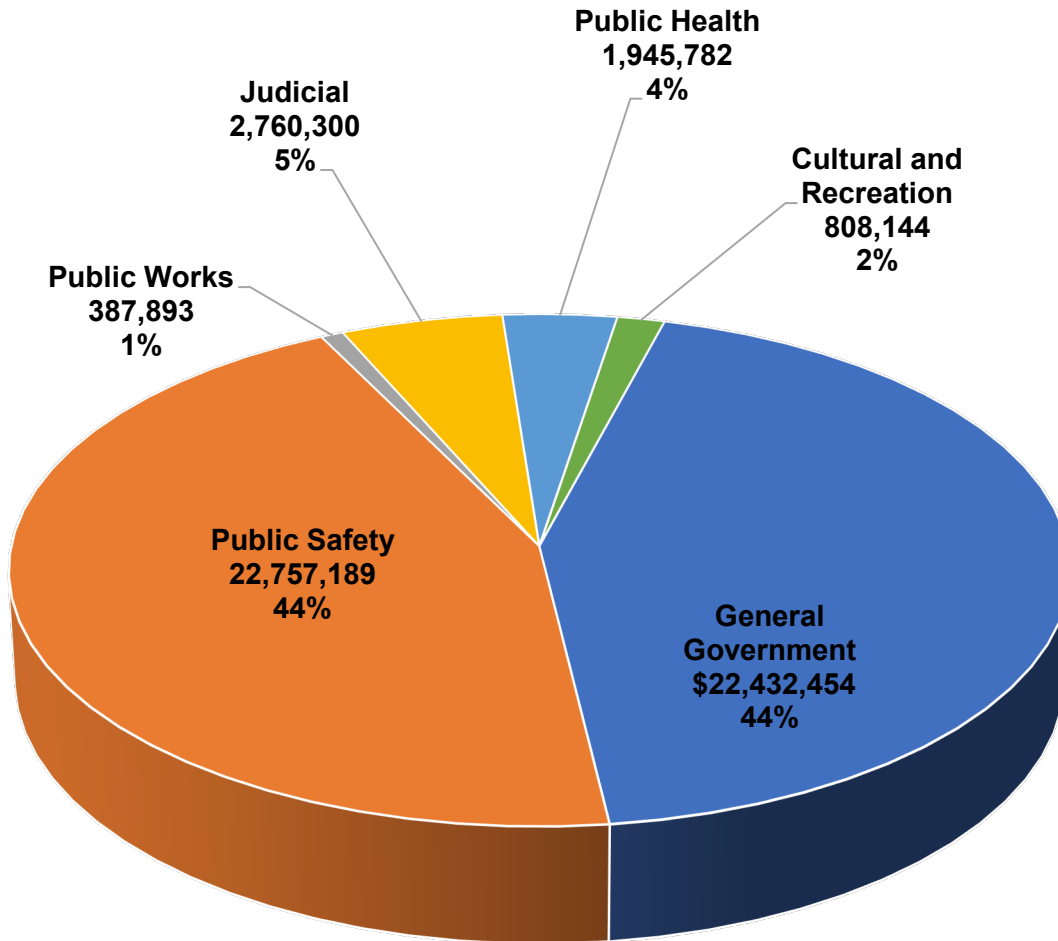
No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

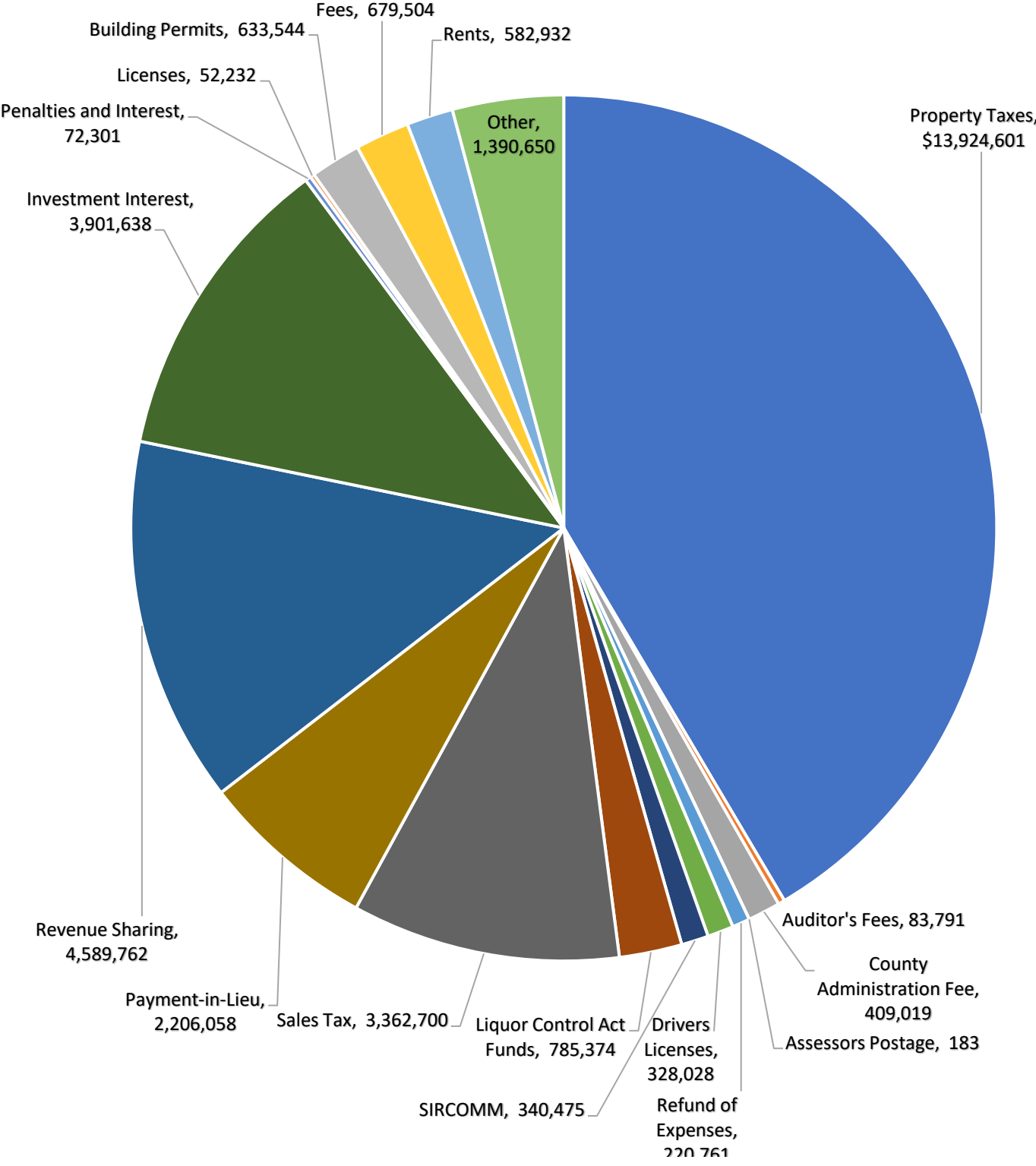
No Matters Reported

OTHER INFORMATION

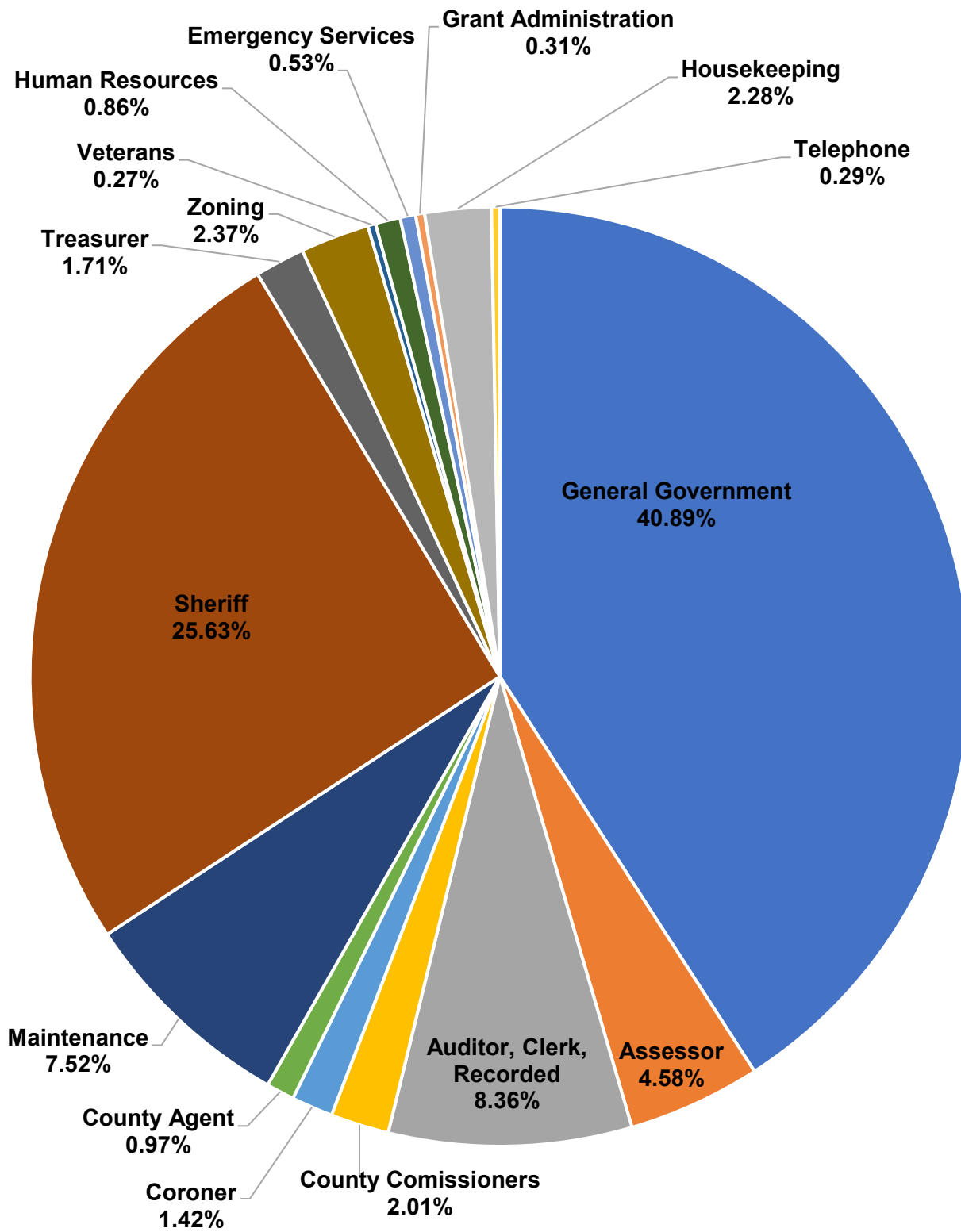
Twin Falls County Expenditures (All Governmental Funds)



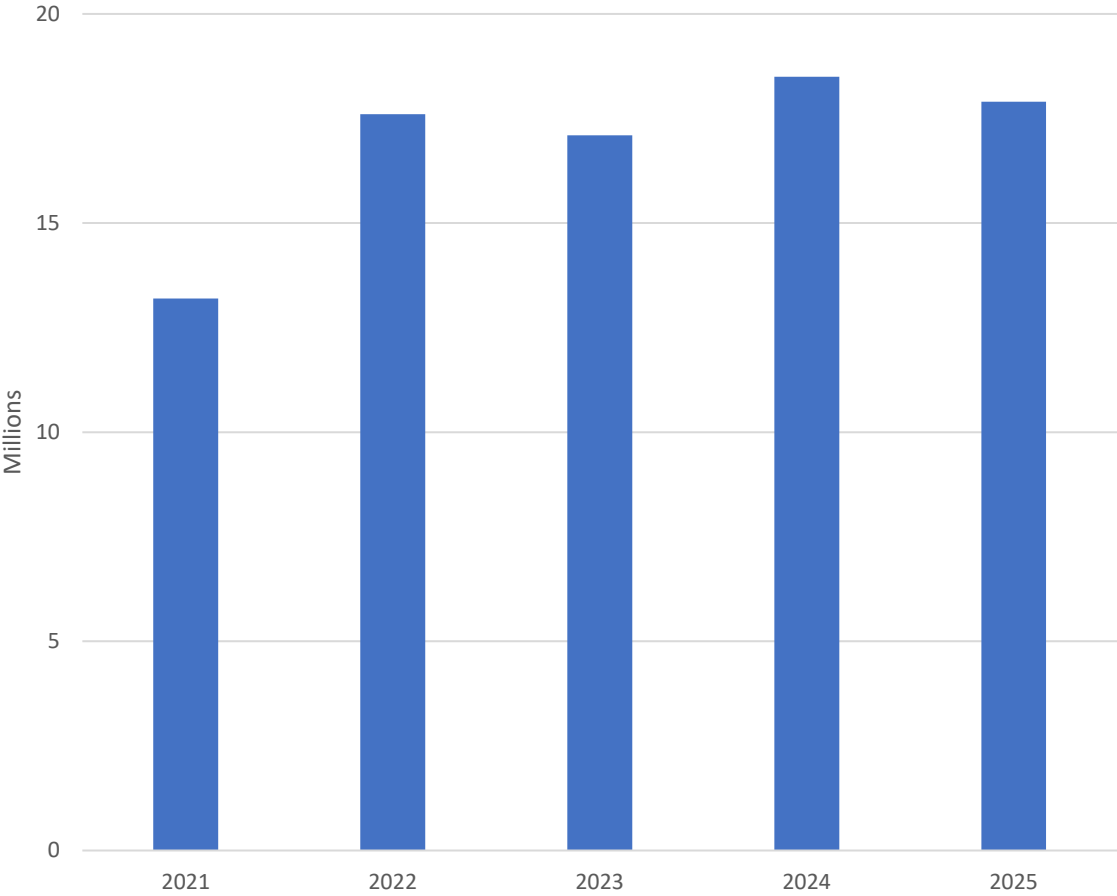
Twin Falls County General Fund Revenues



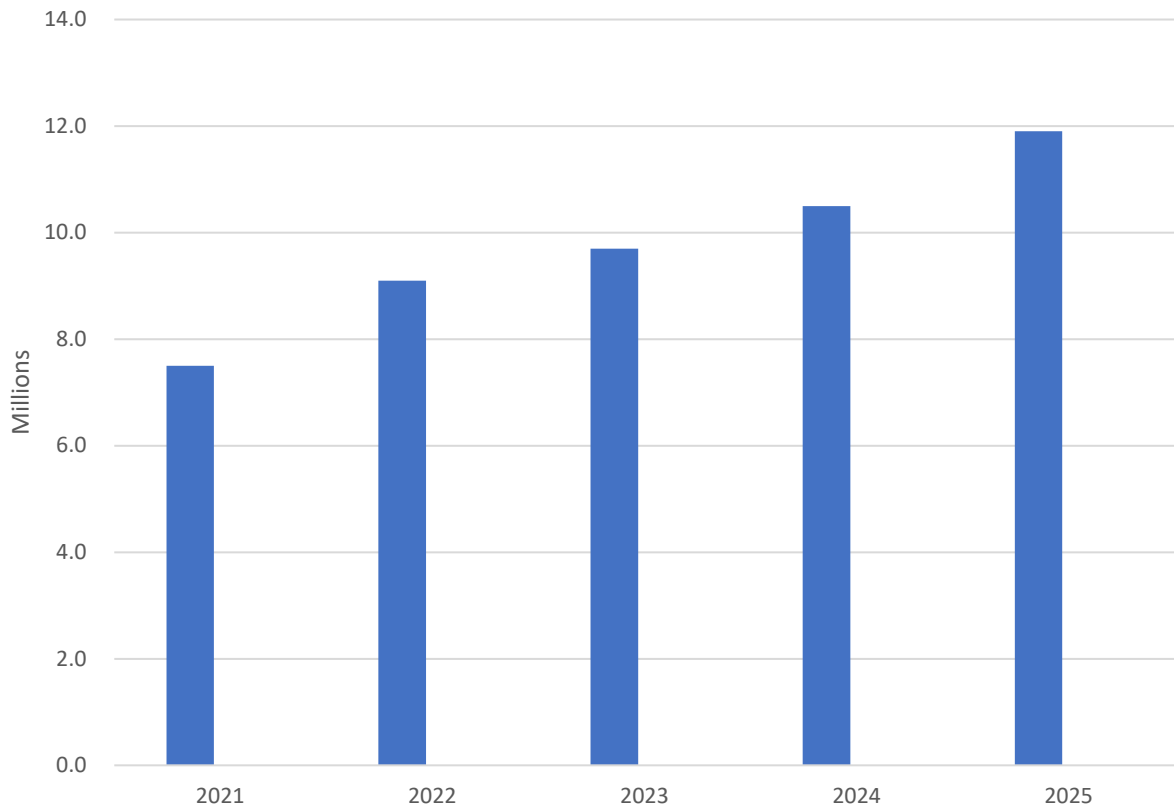
Twin Falls County General Fund Expenditures



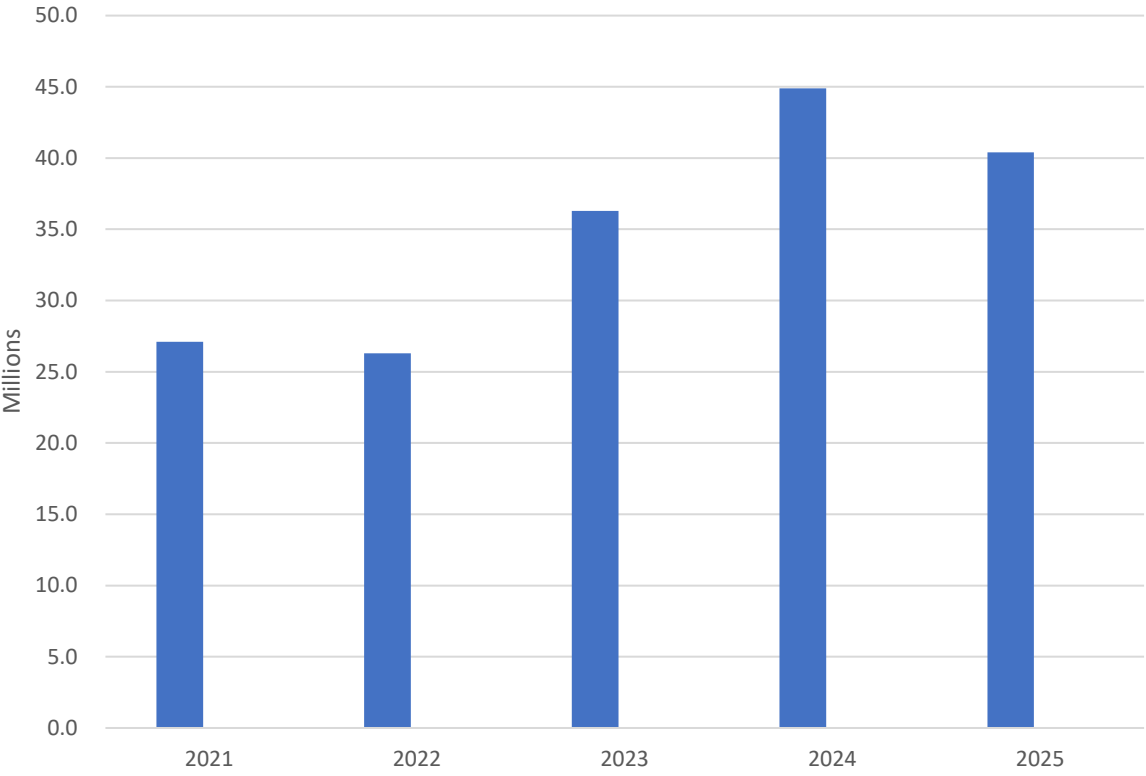
Twin Falls County General Fund Balance (\$millions)



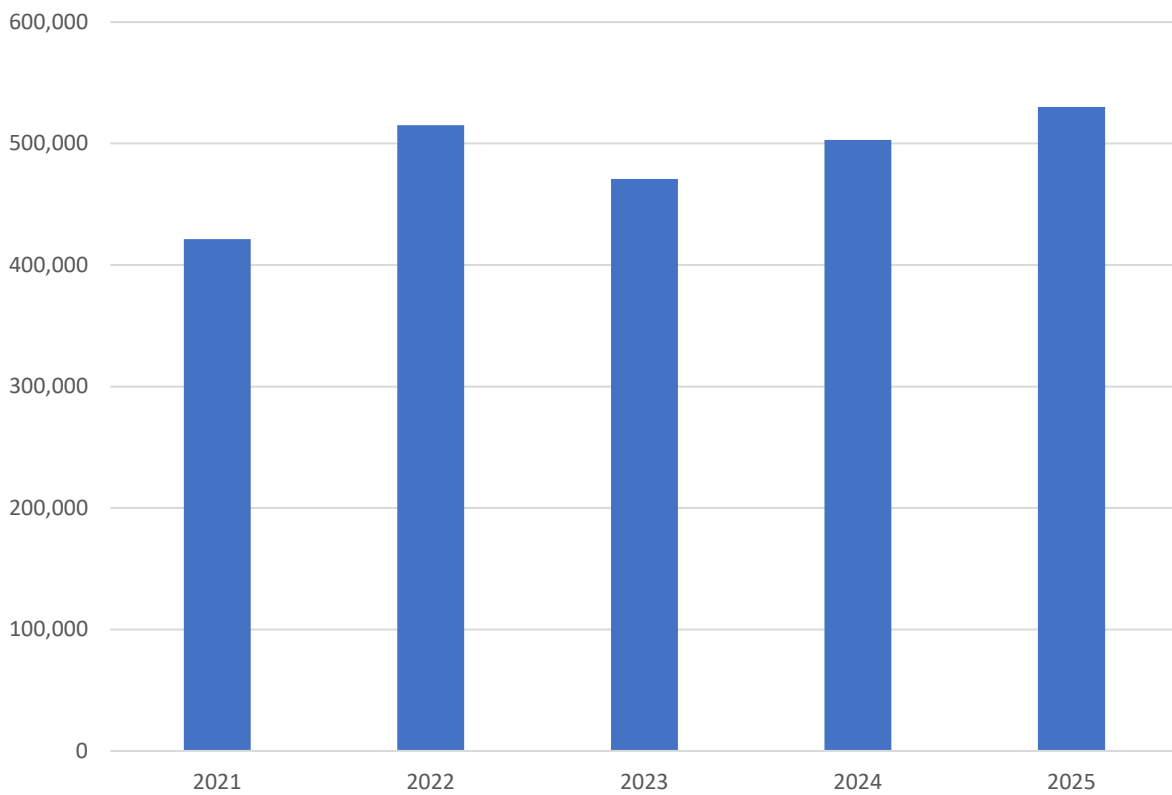
Twin Falls County Justice Fund Balance (\$millions)



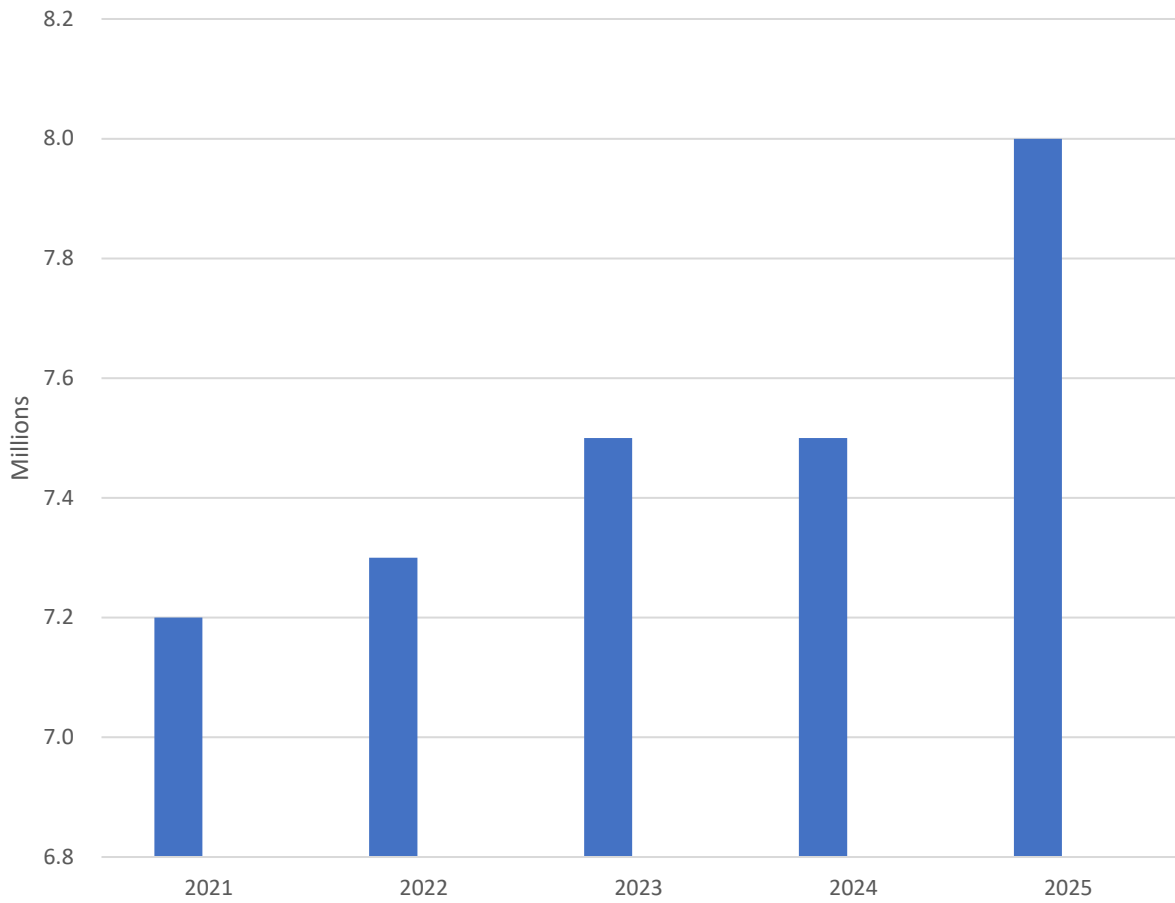
Twin Falls County Capital Projects Fund Balance (\$millions)



Twin Falls County Ambulance District Fund Balance (\$)



Twin Falls County Solid Waste Net Position (\$millions)



Twin Falls County Fair Board Net Position (\$millions)

