

TWIN FALLS COUNTY, STATE OF IDAHO
September 30, 2019

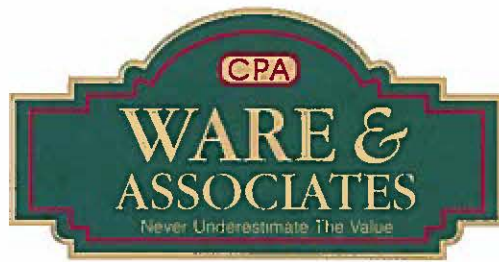
FINANCIAL STATEMENTS
AND REPORT OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

**Board of County Commissioners
Twin Falls County**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the blended component unit, each major fund, and the aggregate remaining fund information of the Twin Falls County, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standard applicable to financial audits contained in Government Auditing Standards, issued by the comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Twin Falls County, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The Twin Falls County has omitted historical pension information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of employer's share of net pension liability PERSI - base plan, and schedule of employer's contributions PERSI - base plan on pages 7 through 20 and 58 through 74 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 operation, 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.

Other information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise Twin Falls County basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non major fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2020, on our consideration of the Twin Falls County'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's internal control over financial reporting and compliance.

Ware & Associates

Twin Falls, Idaho
January 13, 2020



**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 GOVERNMENTS AUDITING STANDARDS**

**Board of County Commissioners
Twin Falls County**

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Twin Falls County, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Twin Falls County's basic financial statements, and have issued our report thereon dated January 13, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Twin Falls County'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 the Twin Falls County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Twin Falls County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of Twin Falls County'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 of 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. 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's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 Twin Falls County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Twin Falls County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ware & Associates

Twin Falls, Idaho
January 13, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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, 2019. We encourage readers to consider the information presented here in conjunction with our annual audit prepared by Ware & Associates.

Financial Highlights

- The assets of Twin Falls County exceeded its liabilities at the close of the most recent fiscal year by \$71,250,540 (net position). Of this amount, \$45,457,781 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. (see page 22 of audit)
- Twin Falls County's net position increased by \$4,942,686. This increase is attributable to more cash in the custody of the treasurer and more property and equipment.
- As of the close of the current fiscal year, Twin Falls County's governmental funds reported combined ending fund balances of \$48,974,257 an increase of \$4,269,976 in comparison with the prior year. The amount available for spending at the County's discretion is \$48,974,257, the total unreserved fund balance. (see page 24 and 26 of audit)
 - In the General Fund, revenue exceeded expenditures by \$3,452,981
 - In the Indigent Fund, revenue exceeded expenditures by \$170,437
 - In the Justice Fund, revenue exceeded expenditures by \$467,464
 - Other Governmental Funds, revenue exceeded expenditures by \$489,535
 - The general fund (current expense) transferred \$4,465,144 to the capital projects fund for future 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 and Fair Board.

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 sixty-six 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 exceeded liabilities by \$71,250,540 at the close of the most recent fiscal year.

One of the largest portions of Twin Falls County's net position (37%) 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, 2019

	Governmental activities		Business activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 54,746,319	\$ 49,983,136	\$ 5,276,501	\$ 4,739,744	\$ 60,022,820	\$ 54,722,880
Capital assets	20,452,841	20,233,440	3,962,163	3,974,808	24,415,004	24,208,248
Total assets	75,199,160	70,216,576	9,238,664	8,714,552	84,437,824	78,931,128
Current liabilities	1,515,211	1,245,586	17,272	55,224	1,532,483	1,300,810
Long-term liabilities	11,433,117	11,557,088	221,684	117,278	11,654,801	11,674,366
Total liabilities	12,948,328	12,802,674	238,956	172,502	13,187,284	12,975,176
Net position:						
Invested in capital assets, net of related debt	20,361,696	20,135,565	3,873,395	3,970,282	24,235,091	24,105,847
Restricted			1,557,668	1,523,486	1,557,668	1,523,486
Unrestricted	41,889,136	37,278,337	3,568,645	3,048,282	45,457,781	40,326,619
Total net position	\$ 62,250,832	\$ 57,413,902	\$ 8,999,708	\$ 8,542,050	\$ 71,250,540	\$ 65,955,952

An additional portion of Twin Falls County's net assets (0.0%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$45,457,781) 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 \$5,294,588 during the fiscal year. This increase is attributable to more cash in the custody of the treasurer and less property and equipment.

Financial Analysis of the Government as a Whole

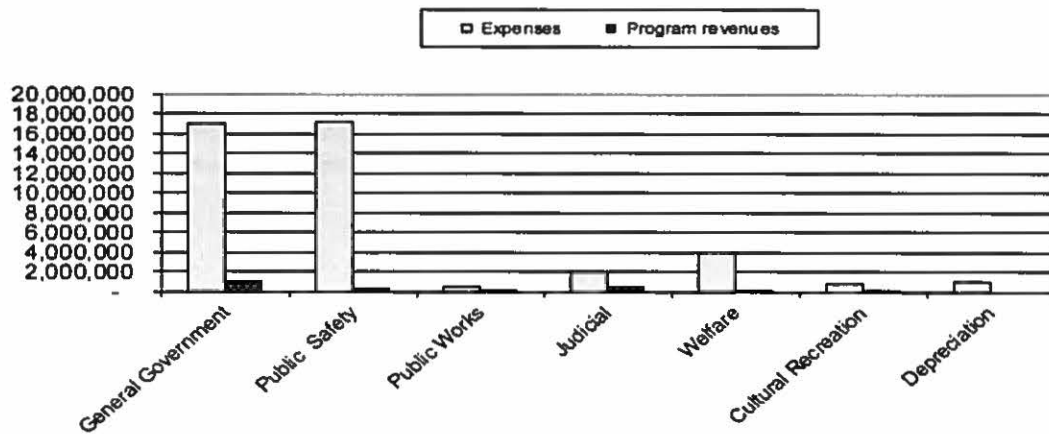
Governmental activities. Governmental activities increased Twin Falls County's total net position by \$4,836,930.

The following schedule outlines the changes in net position: (see page 23 and 29 of audit)

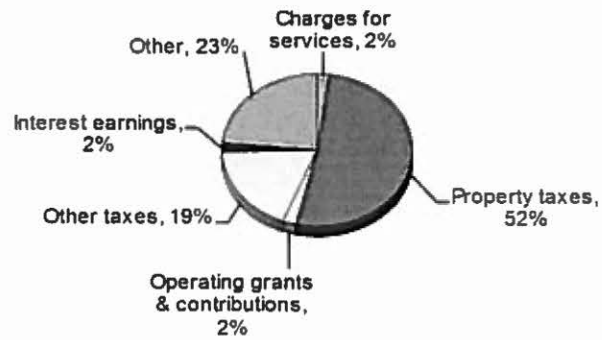
Twin Falls County's Changes in Net Position

	Governmental activities		Business activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 932,210	\$ 960,014	\$ 4,924,648	\$ 4,912,913	\$ 5,856,858	\$ 5,872,927
Operating grants and contributions	1,007,669	1,127,649	-	-	1,007,669	1,127,649
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	24,353,713	21,973,182	116,263	101,278	24,469,976	22,074,460
Other taxes	8,788,857	7,188,996	-	-	8,788,857	7,188,996
Grants and contributions not restricted to specific programs	653,682	619,813	-	-	653,682	619,813
Interest earnings	940,970	670,740	42,166	37,590	983,136	708,330
Other	10,404,313	8,487,139	9,640	-	10,413,953	8,487,139
Total revenues	47,081,414	41,027,533	5,092,717	5,051,781	52,174,131	46,079,314
Expenses:						
General Government	17,008,593	16,810,482	-	-	17,008,593	16,810,482
Public safety	17,206,540	16,130,274	-	-	17,206,540	16,130,274
Public works	380,159	216,488	-	-	380,159	216,488
Judicial	2,027,048	1,357,697	-	-	2,027,048	1,357,697
Welfare	3,972,287	3,833,881	-	-	3,972,287	3,833,881
Cultural and recreation	706,678	95,725	-	-	706,678	95,725
Depreciation	943,179	905,038	-	-	943,179	905,038
Solid waste	-	-	3,210,700	2,384,125	3,210,700	2,384,125
Twin Falls County Fair	-	-	1,424,359	1,411,720	1,424,359	1,411,720
Total expenses	42,244,484	39,349,585	4,635,059	3,795,845	46,879,543	43,145,430
Increase (decrease) in net position	4,836,930	1,677,948	457,658	1,255,936	5,294,588	2,933,884
Net position - beginning	57,413,902	55,735,954	8,542,050	7,286,114	65,955,952	63,022,068
Net position - ending	\$ 62,250,832	\$ 57,413,902	\$ 8,999,708	\$ 8,542,050	\$ 71,250,540	\$ 65,955,952

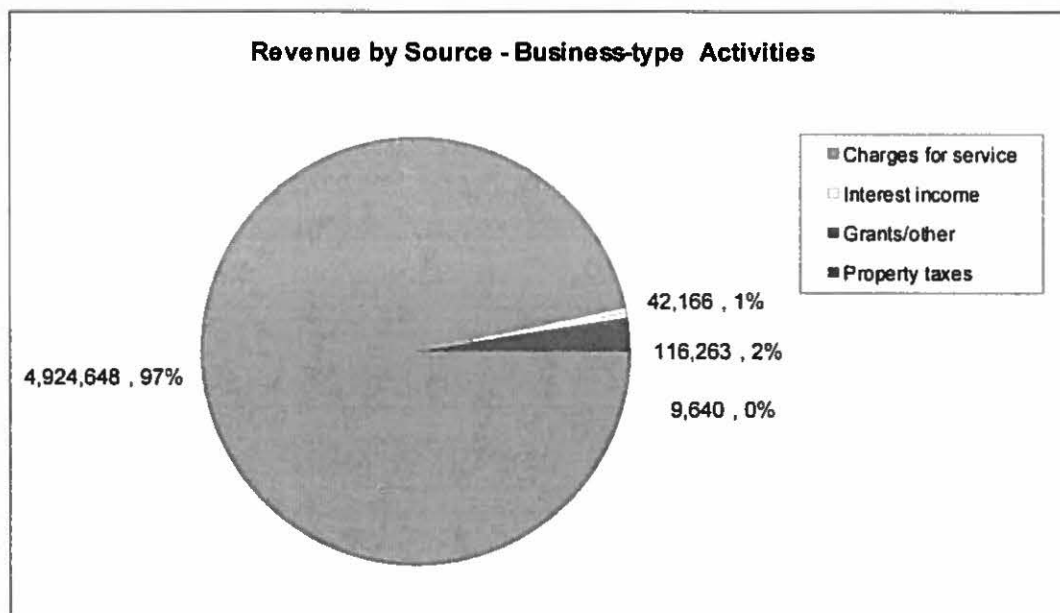
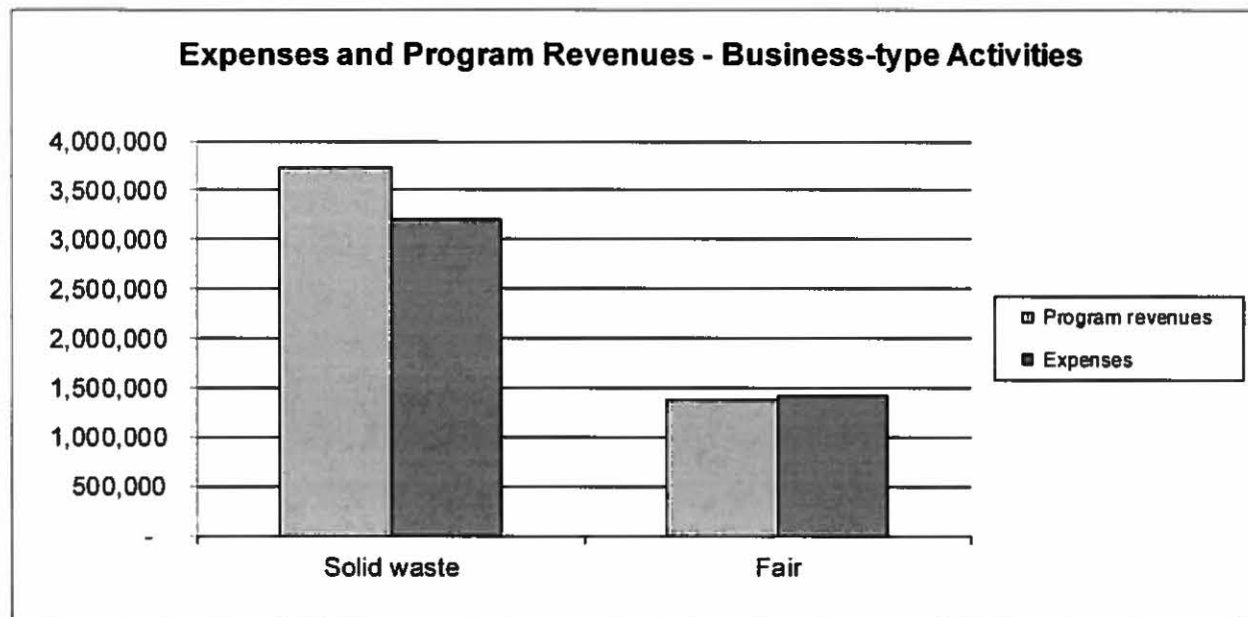
Expenses and Program Revenues - Governmental Activities



Revenue by Source - Governmental Activities



Business-type activities. Business-type activities (Solid Waste and Fair Board) net assets increased during the year by \$457,658. This was primarily due to an increase in revenue for fees charged to operate and maintain the landfill.



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 \$48,947,257 an increase of \$2,610,056 in comparison with the prior year. \$4,269,976, of this constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance (\$0) is reserved to indicate that it is not available for new spending because it has already been committed. (see page 24 and 26 of audit)

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the general fund was \$13,860,580, while the total fund balance reached \$13,860,580. As a measure of the general fund's liquidity, it may be useful to compare both the unreserved fund balance and total fund balance to the total fund expenditures.

The fund balance, of the County's general fund; decreased by \$1,012,163 during the current fiscal year. Revenue exceeded expenditures by \$3,452,981. (see page 26 of audit) Key factors in this decrease are as follows:

- Property tax revenues of the general fund decreased by \$94,018
- Intergovernmental revenue in the general fund increased by \$1,641,271
- The general fund (current expense) transferred \$4,465,144 to the capital projects fund for future capital construction projects.

The Indigent Fund has a total fund balance of \$3,383,672 which is to be used for providing services to indigent persons according to Idaho statute. Revenues in this fund increased by \$317,779 over the prior year, and total expenditures decreased \$208,342 over the prior year. (see page 24 and 26 of audit)

The Justice Fund had a total fund balance of \$8,241,987, 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 \$460,744. Revenues in this fund increased by \$1,513,875 over the prior year. Total expenditures increased by \$685,535, over the prior year. (see page 24 and 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 \$3,454,422. The change in net position consisted of an increase of \$513,752.

Unrestricted net position for the Fair Board at the end of the year were \$114,223. The change in net position consisted of a decrease of \$56,094.

Budgetary Highlights

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

- Increased the budgeted amount in the Sheriff's B budget by \$50,000 due to unforeseen upgrading of the records management software to Zuercher Suite Software. The increase was appropriated from the Current Expense fund general reserve.
- Increased the budgeted amount in the Solid Waste B budget by \$23,000 due to the purchase of property for the expansion at the Twin Falls Transfer Station. The increase was appropriated from the Solid Waste unexpended fund balance.
- Increased the budgeted amount in the Ad Valorem B budget by \$66,100 due to unforeseen expenses due to the purchase of Mobile Assessor software. The increase was appropriated from the Ad Valorem unexpended fund balance and salary savings.
- Increased the TARC B budget by \$20,000 due to additional drug testing expenses. The increase was appropriated from the Justice Fund general reserve.
- Increased the budgeted amount in the Criminal Justice Facility B budget by \$200,000 due to unforeseen expenses in the increased inmate population which caused 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

- 141 Morrison – water line/sidewalk repaired
- 136 6th; 162 6th; 142 6th; 152 6th Avenue North – demoed and removed houses
- Courthouse – repaired flooring on basement steps
- County West – installed TPO roof system on 3T section and A/C section
- County West – installed TPO roof system on Emergency Services
- County West – replaced steam boilers with aerco boilers
- County West – replaced carpet for DMV hallway
- County West – rebuilt one chiller
- County West – remodeled Annex conference room
- County West – asphalt patched
- County West – sewer line restoration 1st, 2nd, 3rd floor N
- County West – chip seal parking lots
- County West – installed fire sprinklers in 3 modular trailers

Capital Projects- continued

- Jail – completed space needs study with Lombard Conrad
- Judicial Building – repaired water line
- Judicial Building – completed space needs study with Lombard Conrad
- Judicial Building – fixed and replaced stucco
- Juvenile Detention – fixed and replaced stucco
- Magistrate Probation – built retaining wall
- Public Defender – built partition walls
- Rock Creek Park – replaced pavement
- TARC – handicap accessible ramp
- TARC – installed new furnace with A/C

Property purchased/transferred/sold in FY 2019

- The county sold the following county owned property:

<u>Date</u>	<u>Address</u>	<u>Amount</u>
1-22-19	526 Shoup Ave W, Suite M, TF	\$155,000
7-16-19	141 Morrison, TF	\$243,716

Capital assets. Twin Falls County's investment in capital assets for its governmental and business-type activities as of September 30, 2019 amounted to \$24,415,004 (Net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. (see page 45 and 46 of audit)

Twin Falls County's Capital Assets (Net of depreciation)

	Governmental activities		Business activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 2,087,444	\$ 2,087,444	\$ 178,260	\$ 178,260	\$ 2,265,704	\$ 2,265,704
Land improvement	-	-	111,327	111,327	111,327	111,327
Buildings	18,683,450	18,852,376	1,409,640	1,345,385	18,073,090	18,197,761
Machinery and equipment	1,701,947	1,293,820	109,736	109,736	1,811,683	1,403,556
Landfill	-	-	2,153,200	2,230,100	2,153,200	2,230,100
Construction in progress	-	-	-	-	-	-
	<u>\$ 20,452,841</u>	<u>\$ 20,233,440</u>	<u>\$ 3,962,163</u>	<u>\$ 3,974,808</u>	<u>\$ 24,415,004</u>	<u>\$ 24,208,248</u>

Long-term Debt

Contracts payable consisted of the following:

In January, 2019, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2019 Ford Transit van (Coroner). The interest rate on the contract is 4.24%. The contract is payable in annual installments of \$9,125. The present value is \$33,203.

In December, 2018, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2019 Ford Transit van (Coroner). The interest rate on the contract is 4.24%. The contract is payable in annual installments of \$6,505. The present value is \$18,061.

In April, 2018, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2018 Chevy Suburban (Jail). The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$14,937. The present value is \$14,082.

In April, 2018, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2018 Ford Transit (magistrate probation). The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$11,311. The present value is \$10,398.

In May, 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford F350 for the Weed's office. The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$8,289. The present value is \$15,401.

Twin Falls County Fair has a capital lease payable to Caterpillar Financial Services, Inc. The lease is due in monthly installments of \$969 including interest at 3.85% per annum until fiscal year 2023-24. The Capital lease is collateralized by a TH233C Caterpillar Telehandler. The present value is \$88,768.

Long-term debt. At the end of the current fiscal year, Twin Falls County had no bonded debt outstanding. Twin Falls County's only debt is \$1,360,981 as of September 30, 2019, represents accrued vacation, long-term notes, and capital leases.

Twin Falls County's Outstanding Debt

	Governmental activities		Business activities		Total	
	2019	2018	2019	2018	2019	2018
Accrued vacation	\$ 1,181,068	\$ 1,169,913	\$ -	\$ -	\$ 1,181,068	\$ 1,169,913
Contracts payable	91,145	97,875	88,768	4,526	179,913	102,401
	<u>\$ 1,272,213</u>	<u>\$ 1,267,788</u>	<u>\$ 88,768</u>	<u>\$ 4,526</u>	<u>\$ 1,360,981</u>	<u>\$ 1,272,314</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)

- The National Chamber of Commerce ranked Twin Falls eighth on a list of the top 15 places to live within Idaho. The ranking was based on five factors – employment, housing, quality of life, education and health. The top three cities were Moscow, Boise and Eagle, respectively. *Source: KMVT News*
- The second annual Twin Falls Old Town Criterium returned to downtown Twin Falls this summer. The bike-racing event is a collaboration between the city of Twin Falls, Cycle Therapy and Clif Bar. Former College of Southern Idaho dean, Terry Patterson, organized the inaugural event and stepped up again this year. This year the Twin Falls Criterium hosted the Idaho State Championship Criterium. Ketchum has hosted it in previous years. *Source: Times-News*
- A new Women's Center to encourage women entrepreneurial enterprise chose the Twin Falls Visitor's Center for its offices. The Small Business Administration is funding three of these centers — one in Nampa, one in Boise and one in the Magic Valley. *Source: Idaho Press*
- The Boys and Girls Club is expanding in Twin Falls. The facility has been successful on both sides of the supply and demand equation. Private industry is funding the new \$2.1 million addition of almost 8,000 square feet, which will alleviate the long waiting list of kids who want to participate. Enrollment will move from 300 to 500 children, growing by two-thirds of its current enrollment. Construction is anticipated to be finished within a year. *Source: Times-News*
- The preliminary unemployment rate in Twin Falls County for October 2019 is at 2.8% compared to the following years:
 - November 2009 was at 7.5%
 - November 2010 was at 8.7%
 - November 2011 was at 8.0%
 - November 2012 was at 6.5%
 - November 2013 was at 5.2%
 - November 2014 was at 3.6%
 - November 2015 was at 3.5%
 - November 2016 was at 3.3%
 - November 2017 was at 2.7%
 - October 2018 was at 2.5%
- Net Taxable Market Value for Twin Falls County increased in 2019
 - Net Taxable Market Value for 2009 was \$4,308,341,085
 - Net Taxable Market Value for 2010 was \$4,329,560,053
 - Net Taxable Market Value for 2011 was \$4,346,492,398
 - Net Taxable Market Value for 2012 was \$4,184,306,261
 - Net Taxable Market Value for 2013 was \$4,269,667,068

- **Net Taxable Market Value for Twin Falls County - continued**
 - Net Taxable Market Value for 2014 was \$4,525,926,389
 - Net Taxable Market Value for 2015 was \$4,723,136,990
 - 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
- **New construction value increased in 2019**
 - New Construction Value for 2009 was \$124,060,336
 - New Construction Value for 2010 was \$106,953,356
 - New Construction Value for 2011 was \$41,152,460
 - New Construction Value for 2012 was \$41,535,590
 - New Construction Value for 2013 was \$47,312,183
 - New Construction Value for 2014 was \$59,607,968
 - New Construction Value for 2015 was \$58,844,382
 - 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
- **The number of building permits issued increased in 2019**
 - 186 building permits were issued in 2009
 - 233 building permits were issued in 2010
 - 176 building permits were issued in 2011
 - 210 building permits were issued in 2012
 - 188 building permits were issued in 2013
 - 182 building permits were issued in 2014
 - 235 building permits were issued in 2015
 - 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
- **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 estimate as of July 1, 2018 is 86,081.**

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.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Twin Falls County, State of Idaho

STATEMENT OF NET POSITION

September 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and investments			
In custody of county treasurer	\$ 49,018,778	\$ 3,674,369	\$ 52,693,147
In custody of other county officials	20,259	0	20,259
Receivables			
Property taxes	577,746	3,140	580,886
Sales tax	564,442	0	564,442
State revenue sharing	847,333	0	847,333
Due from other governments	12,411	0	12,411
Accounts	15,000	4,681	19,681
Designated cash	0	1,557,668	1,557,668
Property and equipment	<u>20,452,841</u>	<u>3,962,163</u>	<u>24,415,004</u>
 Total assets	 <u>71,508,810</u>	 <u>9,202,021</u>	 <u>80,710,831</u>
DEFERRED OUTFLOW OF RESOURCES			
Pension obligations	<u>3,690,350</u>	<u>36,643</u>	<u>3,726,993</u>
LIABILITIES			
Cash deficit	83,233	0	83,233
Accounts payable	1,429,852	4,758	1,434,610
Due to other governments	0	12,514	12,514
Accrued interest	2,126	0	2,126
Accrued vacation	1,181,068	14,764	1,195,832
Notes & capital leases payable	91,145	88,768	179,913
Net pension liability	<u>8,565,552</u>	<u>94,469</u>	<u>8,660,021</u>
 Total liabilities	 <u>11,352,976</u>	 <u>215,273</u>	 <u>11,568,249</u>
DEFERRED INFLOW OF RESOURCES			
Employee pension obligations	1,595,352	20,866	1,616,218
Unavailable revenue	<u>0</u>	<u>2,817</u>	<u>2,817</u>
 Total deferred inflow of resources	 <u>1,595,352</u>	 <u>23,683</u>	 <u>1,619,035</u>
NET POSITION			
Investment in capital assets, net related debt	20,361,696	3,873,395	24,235,091
Restricted	0	1,557,668	1,557,668
Unrestricted	<u>41,889,136</u>	<u>3,568,645</u>	<u>45,457,781</u>
 Total net position	 <u>\$ 62,250,832</u>	 <u>\$ 8,999,708</u>	 <u>\$ 71,250,540</u>

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

STATEMENT OF ACTIVITIES

For the year ended September 30, 2019

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
FUNCTION/PROGRAMS							
Governments activities							
General government	\$ 17,008,593	\$ 932,210	\$ 0	\$ 0	(\$ 16,076,383)		(\$ 16,076,383)
Public safety	17,206,540	0	0	341,020	(16,865,520)		(16,865,520)
Public works	380,159	0	0	15,000	(365,159)		(365,159)
Judicial	2,027,048	0	0	502,730	(1,524,318)		(1,524,318)
Welfare	3,972,287	0	0	28,150	(3,944,137)		(3,944,137)
Cultural and recreation	706,678	0	0	120,769	(585,909)		(585,909)
Depreciation	943,179	0	0	0	(943,179)		(943,179)
Total governmental activities	42,244,484	932,210	0	1,007,669	(40,304,605)		(40,304,605)
Business type							
Solid waste	3,210,700	3,689,378	0	0	0	\$ 478,678	478,678
Fair board	1,424,359	1,235,270	0	0	0	(189,089)	(189,089)
Total business type activities	4,635,059	4,924,648	0	0	0	289,589	289,589
Total Primary government	\$ 46,879,543	\$ 5,856,858	\$ 0	\$ 1,007,669	(\$ 40,304,605)	289,589	(40,015,016)
General Revenues							
Taxes							
Property taxes, levied for general purpose					24,353,713	116,263	24,469,976
Sales tax					2,567,126	0	2,567,126
Payment in-lieu					1,767,402	0	1,767,402
Revenue sharing					4,454,329	0	4,454,329
Liquor control act funds					653,682	0	653,682
Grants and contributions not restricted to specific programs							
Other					0	11,000	11,000
Plan pension revenue					353,262	(1,360)	351,902
Interest and investment earnings					940,970	42,166	983,136
Miscellaneous					10,051,051	0	10,051,051
Total general revenues and special items					45,141,535	168,069	45,309,604
Changes in net position					4,836,930	457,658	5,294,588
Net position - beginning					57,413,902	8,542,050	65,955,952
Net position - ending					\$ 62,250,832	\$ 8,999,708	\$ 71,250,540

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho
BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2019

	General	Indigent Fund	Justice Fund	Capital Projects Fund	Non Major Governmental Funds	Total Governmental Funds
Assets and deferred outflow of resources						
Assets						
Cash and investments						
In custody of county treasurer	\$ 12,875,766	\$ 3,569,003	\$ 8,521,278	\$ 17,024,980	\$ 7,027,751	\$ 49,018,778
In custody of other county officials	20,259	0	0	0	0	20,259
Receivables						
Property taxes	233,658	48,819	209,977	0	85,292	577,746
Sales tax	564,442	0	0	0	0	564,442
State revenue sharing	847,333	0	0	0	0	847,333
Accounts	0	0	0	0	15,000	15,000
Due from other governments	0	2,378	10,033	0	0	12,411
Total assets	<u>14,541,458</u>	<u>3,620,200</u>	<u>8,741,288</u>	<u>17,024,980</u>	<u>7,128,043</u>	<u>51,055,969</u>
Deferred outflow of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets and deferred outflow of resources	<u>\$ 14,541,458</u>	<u>\$ 3,620,200</u>	<u>\$ 8,741,288</u>	<u>\$ 17,024,980</u>	<u>\$ 7,128,043</u>	<u>\$ 51,055,969</u>
Liabilities, deferred inflow of resources and fund balances						
Liabilities						
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 83,233	\$ 83,233
Accounts payable	<u>447,797</u>	<u>188,075</u>	<u>288,316</u>	<u>319,469</u>	<u>186,195</u>	<u>1,429,852</u>
Total liabilities	<u>447,797</u>	<u>188,075</u>	<u>288,316</u>	<u>319,469</u>	<u>269,428</u>	<u>1,513,085</u>
Deferred inflow of resources						
Unavailable revenue - property tax	<u>233,081</u>	<u>48,453</u>	<u>210,985</u>	<u>0</u>	<u>76,108</u>	<u>568,627</u>
Fund balances						
Non-spendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	<u>13,860,580</u>	<u>3,383,672</u>	<u>8,241,987</u>	<u>16,705,511</u>	<u>6,782,507</u>	<u>48,974,257</u>
Total fund balances	<u>13,860,580</u>	<u>3,383,672</u>	<u>8,241,987</u>	<u>16,705,511</u>	<u>6,782,507</u>	<u>48,974,257</u>
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 14,541,458</u>	<u>\$ 3,620,200</u>	<u>\$ 8,741,288</u>	<u>\$ 17,024,980</u>	<u>\$ 7,128,043</u>	<u>\$ 51,055,969</u>

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

September 30, 2019

Total Governmental Fund Balances **\$ 48,974,257**

**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.**

Governmental capital assets	\$ 31,431,210	
Less accumulated depreciation	(10,978,369)	
		20,452,841

**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 governmental funds, but are
recorded as deferred tax revenues. However, they are
recorded as revenues in the statement of activities.**

568,627

**Long-term liabilities are not due and payable in the current
period and therefore are not reported in the funds.**

Accrued interest	(2,126)	
Accrued vacation	(1,181,068)	
Net pension liability	(8,565,552)	
Long-term notes and capital leases payable	(91,145)	
		(9,839,891)

Deferred outflow of resources related to pensions **3,690,350**

Deferred inflow of resources related to pensions **(1,595,352)**

Net position of governmental activities **\$ 62,250,832**

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the year ended September 30, 2019

	General	Indigent Fund	Justice Fund	Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 9,387,717	\$ 2,006,957	\$ 9,650,781	\$ 0	\$ 3,308,951	\$ 24,354,406
Licenses and permits	1,526,353	1,110,151	846,037	0	2,260,559	5,743,100
Intergovernmental	9,642,000	0	19	0	1,172,678	10,814,697
Miscellaneous	2,696,589	54,022	1,872,688	0	1,193,163	5,816,462
Total revenues	<u>23,252,659</u>	<u>3,171,130</u>	<u>12,369,525</u>	<u>0</u>	<u>7,935,351</u>	<u>46,728,665</u>
Expenditures						
Current operating:						
General government	15,144,487	0	0	310,441	2,711,049	18,165,977
Public safety	4,588,667	0	11,902,061	0	715,812	17,206,540
Public works	66,524	0	0	0	313,635	380,159
Judicial	0	0	0	0	2,027,048	2,027,048
Welfare	0	3,000,693	0	0	971,594	3,972,287
Cultural and recreation	0	0	0	0	706,678	706,678
Total expenditures	<u>19,799,678</u>	<u>3,000,693</u>	<u>11,902,061</u>	<u>310,441</u>	<u>7,445,816</u>	<u>42,458,689</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,452,981</u>	<u>170,437</u>	<u>467,464</u>	<u>(310,441)</u>	<u>489,535</u>	<u>4,269,976</u>
Other financing sources (uses)						
Transfer in	0	0	0	4,465,144	27,336	4,492,480
Transfer out	(4,465,144)	0	(6,720)	0	(20,616)	(4,492,480)
Total other financing sources (uses)	<u>(4,465,144)</u>	<u>0</u>	<u>(6,720)</u>	<u>4,465,144</u>	<u>6,720</u>	<u>0</u>
Net change in fund balance	<u>(1,012,163)</u>	<u>170,437</u>	<u>460,744</u>	<u>4,154,703</u>	<u>496,255</u>	<u>4,269,976</u>
Fund balance, October 1, 2018	<u>14,872,743</u>	<u>3,213,235</u>	<u>7,781,243</u>	<u>12,550,808</u>	<u>6,286,252</u>	<u>44,704,281</u>
Fund balance, September 30, 2019	<u>\$ 13,860,580</u>	<u>\$ 3,383,672</u>	<u>\$ 8,241,987</u>	<u>\$ 16,705,511</u>	<u>\$ 6,782,507</u>	<u>\$ 48,974,257</u>

The accompanying notes are an integral part of this basic financial statement.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ACTIVITIES**

For the year ended September 30, 2019

Net changes in fund balances - total governmental funds \$ 4,269,976

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

Governmental 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.

Expenditures for capitalized assets	\$ 1,162,580	
Less current year depreciation	(943,179)	
		219,401

Repayment of bond principal and capital leases are expenditures
in the governmental funds, but the repayment reduces long-term
liabilities in the statement of net position

Accrued vacation FY18	1,169,913	
Accrued vacation FY19	(1,181,068)	
Notes and lease contract proceeds	(51,264)	
Note and lease principal retirement	57,994	
		(4,425)

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 governmental funds, but are
recorded as deferred tax revenues. However, they are
recorded as revenues in the statement of activities.

Deferred property taxes FY18	(569,320)	
Deferred property taxes FY19	568,627	
		(693)

In the governmental fund pension contributions are considered
expenditures while on the statement of activities the
contributions are considered a deferred outflow.

The amount of pension contributions in the current year	3,690,350	
The amount of pension contributions in the prior year	(3,465,304)	
Net increase (decrease) in pension contributions		225,046

In the government funds, employer pension obligations are considered
revenues while on the statement of activities the employer pension
obligations are considered a deferred inflow.

The amount of pension obligations in the current year	(1,595,352)	
The amount of pension obligations in the prior year	1,338,100	
Net increase (decrease) in revenues for pension obligations		(257,252)

In the governmental funds benefits earned net of employee
contributions are not recognized as revenue or as an expense

The amount of plan pension expense in the current year	(8,565,552)	
The amount of plan pension expense in the prior year	8,951,200	
Net increase (decrease) in plan pension		385,648

Interest on long-term debt in the statement of activities differs from
the amount reported in the governmental funds because interest
is recognized as an expenditure in the funds when it is due, this
requiring the use of current financial resources. In the statement of
activities interest expense is recognized as the interest
accrues regardless of when it is due.

Accrued interest FY18	1,355	
Accrued interest FY19	(2,126)	
		(771)

Change in net position in governmental activities	\$ 4,836,930	
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The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

September 30, 2019

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Assets			
Current assets			
Cash and cash equivalent	\$ 3,454,422	\$ 219,947	\$ 3,674,369
Taxes receivable	0	3,140	3,140
Accounts receivable	<u>0</u>	<u>4,681</u>	<u>4,681</u>
Total current assets	3,454,422	227,768	3,682,190
Property, buildings and equipment	2,153,200	1,808,963	3,962,163
Other assets			
Reserved cash and cash equivalents	<u>1,357,668</u>	<u>200,000</u>	<u>1,557,668</u>
Total assets	<u>6,965,290</u>	<u>2,236,731</u>	<u>9,202,021</u>
Deferred outflow of resources			
Pension obligations	<u>0</u>	<u>36,643</u>	<u>36,643</u>
Liabilities			
Current liabilities			
Accounts payable	0	4,758	4,758
Sales tax payable	0	12,514	12,514
Deferred compensation payable	0	4,815	4,815
Current portion of long-term debt	<u>0</u>	<u>8,067</u>	<u>8,067</u>
Total current liabilities	<u>0</u>	<u>30,154</u>	<u>30,154</u>
Long-term debt			
Net pension liability	0	94,469	94,469
Accrued vacation	0	9,949	9,949
Capital leases payable - Caterpillar	<u>0</u>	<u>80,701</u>	<u>80,701</u>
Total long-term liabilities	<u>0</u>	<u>185,119</u>	<u>185,119</u>
Total liabilities	<u>0</u>	<u>215,273</u>	<u>215,273</u>
Deferred inflow of resources			
Employer pension obligation	0	20,866	20,866
Unavailable revenue	<u>0</u>	<u>2,817</u>	<u>2,817</u>
Total deferred inflow of resources	<u>0</u>	<u>23,683</u>	<u>23,683</u>
Net position			
Invested in capital assets, net of related debt	2,153,200	1,720,195	3,873,395
Restricted	1,357,668	200,000	1,557,668
Unrestricted	<u>3,454,422</u>	<u>114,223</u>	<u>3,568,645</u>
Total net position	<u>\$ 6,965,290</u>	<u>\$ 2,034,418</u>	<u>\$ 8,999,708</u>

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS**

For the year ended September 30, 2019

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Operating revenues			
Fees Charged	\$ 3,689,378	\$ 1,213,659	\$ 4,903,037
Other	<u>0</u>	<u>21,611</u>	<u>21,611</u>
Total operating revenues	<u>3,689,378</u>	<u>1,235,270</u>	<u>4,924,648</u>
Operating expenses			
Salaries	0	264,043	264,043
Landfill costs	3,122,650	0	3,122,650
Fair costs	0	975,025	975,025
Other	11,150	42,433	53,583
Depreciation	<u>76,900</u>	<u>142,858</u>	<u>219,758</u>
Total operating expenses	<u>3,210,700</u>	<u>1,424,359</u>	<u>4,635,059</u>
Operating income	<u>478,678</u>	<u>(189,089)</u>	<u>289,589</u>
Nonoperating income (expenses)			
Plan pension expense	0 (1,360) (1,360)
Interest income	35,074	7,092	42,166
Property taxes	0	116,263	116,263
Grant revenue	<u>0</u>	<u>11,000</u>	<u>11,000</u>
Total nonoperating revenues	<u>35,074</u>	<u>132,995</u>	<u>168,069</u>
Net earnings	<u>513,752</u>	<u>(56,094)</u>	<u>457,658</u>
Total net position, October 1, 2018	<u>6,451,538</u>	<u>2,090,512</u>	<u>8,542,050</u>
Total net position, September 30, 2019	<u>\$ 6,965,290</u>	<u>\$ 2,034,418</u>	<u>\$ 8,999,708</u>

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the year ended September 30, 2019

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Cash flows from operating activities			
Cash received from customers	\$ 3,689,378	\$ 1,235,270	\$ 4,924,648
Cash paid to employees	0	(1,030,370)	(1,030,370)
Cash paid to suppliers	(3,135,125)	(264,043)	(3,399,168)
Net cash provided by operating activities	<u>554,253</u>	<u>(59,143)</u>	<u>495,110</u>
Cash flows from noncapital related financing activities			
Tax and grant revenue	<u>0</u>	<u>116,263</u>	<u>116,263</u>
	<u>0</u>	<u>116,263</u>	<u>116,263</u>
Cash flows from capital and related financing activities			
Property and equipment (additions) deletions	0	(207,113)	(207,113)
Sale of equipment and capital project sponsors	0	11,000	11,000
Principal paid on long-term debt	0	(5,494)	(5,494)
Increase in long-term debt	0	89,737	89,737
Net pension long term liability	0	(1,117)	(1,117)
Deferred inflow - employer pension	<u>0</u>	<u>1,897</u>	<u>1,897</u>
Net cash provided by capital and and related financing activities	<u>0</u>	<u>(111,090)</u>	<u>(111,090)</u>
Cash flows from investing activities			
Deferred outflow - pension obligation	0	580	580
Pension plan expense	0	(1,359)	(1,359)
Interest received	<u>35,074</u>	<u>7,092</u>	<u>42,166</u>
Net cash provided from investing activities	<u>35,074</u>	<u>6,313</u>	<u>41,387</u>
Net increase (decrease) in cash	<u>589,327</u>	<u>(47,657)</u>	<u>541,670</u>
Cash, October 1, 2018	<u>4,222,763</u>	<u>467,604</u>	<u>4,690,367</u>
Cash, September 30, 2019	<u>\$ 4,812,090</u>	<u>\$ 419,947</u>	<u>\$ 5,232,037</u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	<u>\$ 478,678</u>	<u>(\$ 189,089)</u>	<u>\$ 289,589</u>
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	76,900	142,858	219,758
(Increase) decrease in accounts receivable	0	4,411	4,411
Increase (decrease) in accounts payable	(1,325)	(15,723)	(17,048)
Increase (decrease) in accrued liabilities	0	(1,615)	(1,615)
Increase (decrease) in interest paid and other	<u>0</u>	<u>15</u>	<u>15</u>
Total adjustments	<u>75,575</u>	<u>129,946</u>	<u>205,521</u>
Net cash provided by operating activities	<u>\$ 554,253</u>	<u>(\$ 59,143)</u>	<u>\$ 495,110</u>

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
FIDUCIARY FUNDS**

September 30, 2019

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 2,285,814
Property taxes receivable	1,732,457
Sales tax receivable	<u>1,012,045</u>
Total assets	<u><u>\$ 5,030,316</u></u>
LIABILITIES	
Warrants/voucher payable	\$ 84,359
Deferred revenue	1,554,876
Due to other governments	3,265,301
Due to recipients	<u>125,780</u>
Total liabilities	<u><u>\$ 5,030,316</u></u>

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended September 30, 2019

	<u>Agency Funds</u>
ADDITIONS	
Property and sales taxes collected for taxing authority	\$ 207,990,463
DEDUCTIONS	
Amounts paid to taxing authorities	(<u>208,633,082</u>)
Change in net position	(642,619)
Net position - October 1, 2018	<u>5,672,935</u>
Net position - September 30, 2019	<u><u>\$ 5,030,316</u></u>

The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE A - SUMMARY OF ACCOUNTING POLICIES

The County is governed by a three member elected commission. The Board of Commissioners possesses final decision making authority and is held primarily accountable for those decisions. The Commission is responsible for approving the budget, establishing spending limitations, funding any deficits and borrowing funds and/or issuing bonds to finance County system operations and construction.

The financial statements of Twin Falls County, State of Idaho have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The general purpose financial statements included herein present the financial position, results of operations and changes in fund balance/net position, changes in assets and liabilities of certain fiduciary fund types and changes in cash of the proprietary fund types of Twin Falls County. The scope of the reporting entity is intended to cover those funds under the direct jurisdiction of the Twin Falls County Board of Commissioners.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. The basic-but not the only-criterion for including a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight

The following is defined as a component unit of the reporting entity of Twin Falls County:

Blended Component Unit

Twin Falls County Fair Board

The County Commissioners appoint the Fair Board, approve the Fair Board's budgets, authorize all Fair Board borrowing, and attend Fair Board meetings.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

1. Reporting Entity - continued

In addition, the County receives and disburses money from various agency accounts held for other entities. These accounts are maintained for others only in a fiduciary capacity and beyond that capacity are not included in this report.

2. Government - Wide and Fund Financial Statement

The government - wide financial statements (i.e. the statements of net position and the statement of activities) present financial information about the County as a whole. The reported information includes all of the non-fiduciary activities of the County. For the most part, the effect of inter-fund activity has been removed from these statements. These statements are to distinguish between the *governmental* and *business type* activities of the County. *Governmental activities* normally are supported by taxes and intergovernmental revenues, and are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, state aid, and other items not included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for government and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual government funds are reported as separate columns in the fund financial statements.

3. Measurement Focus, Basic of Accounting, and Financial Statements Presentation

Government - Wide Financial Statements - The government - wide financial statements are reported using the economic resources measurement focus and the *accrual basis of accounting*, as is the fiduciary fund financial statement. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. As a general rule the effect of inter-fund activity has been eliminated from the government - wide financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

3. Measurement Focus, Basic of Accounting, and Financial Statements Presentation - continued

Fund Financial Statements - Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service resources are provided during the current year for payment of general long-term debt principal and interest due early in the following year and, therefore, the expenditures and related liabilities have been recognized. Compensated absences are recorded only when payment is due.

Property taxes, state aid, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Deferred revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

Delinquent property taxes and property taxes for which there is an enforceable legal claim as the fiscal year, have been recorded as deferred revenue. Receivables that will not be collected within the available period have also been reported as deferred revenue on the government fund financial statements.

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 reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The County reports the following major governmental funds:

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Indigent Fund - The Indigent Fund is a Special Revenue Fund that is used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Justice Fund - The Justice Fund is a Special Revenue Fund that is used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

3. Measurement Focus, Basic of Accounting, and Financial Statements Presentation - continued

Capital Projects Fund - The Capital Projects Fund is a Special Revenue Fund that is used to account for and report revenue sources that are restricted or committed to expenditures for capital projects.

Additionally, the County reports the following fund type:

Fiduciary Fund - The Fiduciary Fund accounts for assets held by the county on behalf of others and include the property tax collections of all taxing authorities in the county.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide and fiduciary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Government Accounting Standards Bureau.

When both restricted and unrestricted resources are available for use, it is the County's practice to use restricted resources first, then unrestricted resources as they are needed.

The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

4. Investments

Investments are deposited in the Idaho State Treasurer's Local Government Investment Pool (LGIP). State Statute authorizes the County to invest in obligations of the U.S. Treasury, The State of Idaho, or county, city or other taxing County of the State of Idaho, commercial paper, corporate bonds and repurchase agreements. Investments are stated at fair value which approximates market value. The State Treasurer LGIP funds are invested in FDIC and SLIC insured accounts. Interest earned from investments is allocated to major funds based on their average balances for the month interest is earned. Funds to which interest is always allocated include the General Fund, the Debt Service Fund and the Capital Projects funds.

5. Investment Income

Investment income is composed of interest and net changes in the fair market value of applicable investments. Investment income is reported as earnings on investment in the fund financial statements.

6. Receivables and Payables

Receivables as stated in the balance sheet are considered collectible by the County Commissioners; accordingly, an allowance for uncollectible accounts is not considered necessary nor is on applied to receivables.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

6. Receivables and Payables - continued

Idaho counties are responsible for collecting property taxes, assessing penalties and if necessary, sale of the property. In addition, the county maintains all the records and is responsible for remitting property tax amounts to the various taxing entities within the county boundaries.

All real property is assigned a parcel number in accordance with state law, with each parcel being subject to physical reappraisal every five years. The amount of tax levied is developed by multiplying the assessed value by the tax rate applicable to the area in which the property is located. Taxes on real property are a lien on the property and attach on July 1, of the year for which the taxes are levied.

Taxes on property for the county are due on the 20th of December; however, they may be paid in two installments with the second installment due June 20. Twelve percent APR interest is charged and two percent penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a three year waiting period, a tax deed is issued conveying the property to the county with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and costs before sale.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the Department of Taxation. The major classifications of personal property are commercial, mobile homes, marine, aircraft and agricultural.

The County's property tax is levied each September on the market value as of December 1st of the prior calendar year. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/due from" other funds.

7. Prepaid Supplies and Inventories

Prepaid supplies are valued at cost on a first-in, first-out basis. The County maintains a limited inventory of high volume items that are best purchased in large lots and are expensed when used. These are carried in current assets in fund financial statements and are always consumed within one year.

8. Capital Assets

Capital assets which include land and improvements, buildings and improvements, vehicles, furniture, equipment and construction in progress, are reported in the government - wide financial statements.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

8. Capital Assets - continued

Capital assets are defined by the County as assets with an initial, individual cost in excess of \$25,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost, or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight line method over the estimated useful life using the following as a guideline:

Land and improvements	20-25 years
Buildings and improvements	20-50 years
Vehicles, furniture and equipment	5- 15 years

9. Compensated Absences

Accumulated Employee Benefit Amounts - Employee benefit amounts are recognition of corresponding liabilities are as follows:

- a. Accumulated sick pay and employee benefits (vacation) amounts have been accrued. The county adopted a policy of paying for unused sick leave based on years of employment with the County. The unused leave would be paid upon termination of employment.

10. Pensions

The County participates in the Public Employee Retirement System of Idaho (PERSI). PERSI is a multiple employer retirement plan with cost-sharing arrangements shared equally. All risks and costs, including benefit costs, are shared proportionately by the participating entities.

11. Long-Term Obligations

In the government - wide financial statements, long-term debt and other long-term obligations are reported as liabilities on the statement of net assets. Bonds payable are reported net of the applicable bond premium or discount.

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

Notes and capital leases Payable - The long-term liability payments for the County's Notes and leases payable are recorded in the Governmental Funds as expenditures.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

12. Net Position

In the fund financial statements, government funds report reservations of net position for amounts that are not available for expenditures or are legally restricted by outside parties for use for a specific purpose. Designations of fund balances represent tentative management plans that are subject to change.

Reserved balances reported are: None

13. Inter-fund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as inter-fund transfers. Inter-fund transfers between government funds are eliminated in the statement of activities. Inter-fund financial statements are reported as a subset of other financing sources/uses.

14. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reporting amounts and disclosures. Accordingly, actual results could differ from those estimates.

15. Adopted Change in Accounting System

GASB has issued Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions.

16. Equity Classifications

- a. County-Wide Financial Statements - The County reports net position in three categories - invested in capital assets, restricted and unrestricted.
- b. Fund Financial Statements - The County has adopted GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" (GASB 54) which redefines how fund balances of the governmental funds are presented in the financial statements. There are five classifications of fund balance as presented below:

Non-spendable - These funds are not available for expenditures based on legal or contractual requirements. In this category, one would see inventory, long-term receivables, unless proceeds are restricted, committed, or assigned and legally or contractually required to be maintained intact (corpus or a permanent fund).

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

16. Equity Classifications - continued

Restricted - These funds are governed by externally enforceable restrictions. In this category, one would see restricted purpose grant funds, debt service or capital projects.

Committed - Fund balances in this category are limited by the government's highest level of decision making. Any changes of designation must be done in the same manner that it was implemented and should occur prior to end of fiscal year, though the exact amount may be determined subsequently.

Assigned - These funds are intended to be used for specific purposes, intent is expressed by: governing body or an official delegated by the governing body.

Unassigned - This classification is the default for all funds that do not fit into the other categories. This, however should not be a negative number for the general fund. If it is, the assigned fund balance must be adjusted.

Order of Use of Fund Balance - The County's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes are determined.

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information - Budgets are adopted on a basis consistent with governmental accounting principles utilizing the modified accrual basis of accounting. Annual appropriated revenue and expenditure budgets are adopted for general, special revenue, debt service and capital funds. All annual appropriations lapse at fiscal year end. Expenditures may not legally exceed budgeted appropriations at the fund total level.

Encumbrances represent commitments to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. At the end of the year these items are expensed and accrued to the balance sheet as liabilities to report them in the period they were actually committed.

Twin Falls County, State of Idaho adheres to County budget requirements in Title 31 of the Idaho Code. The provisions of this section include the following procedures to establish the budgetary data which is reflected in these financial statements.

- a) No later than the first Monday in August a tentative budget shall be adopted. The tentative budget shall be published prior to the third Monday in August.
- b) On the Tuesday following the first Monday in September the Commissioners shall hold a public meeting to adopt a final budget.
- c) Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - CONTINUED

- d) The Commissioners may make a general reserve not to exceed 5% of the current expense budget as finally adopted. Appropriations may be made therefrom upon unanimous vote of the commissioners.
- e) Budgets adjustments may be made by following the annual budget requirements.

Excess Expenditures Over Budget - The following individual major funds had expenditures that exceeded the revised budget for the year ended September 30, 2019.

NONE

NOTE C - CASH AND CASH EQUIVALENTS

Deposits and cash equivalents are carried at fair value. A reconciliation of cash and cash equivalents at September 30, 2019, as shown on the financial statements is as follows:

Carrying amount of deposits	\$ 33,198,426
Carrying amount of cash equivalents	<u>23,275,229</u>
 Total cash and cash equivalents	 <u><u>\$ 56,473,655</u></u>
 Statement of net position cash and cash equivalents	 \$ 0
Fiduciary funds cash	<u>0</u>
 Total cash and cash equivalents	 <u><u>\$ 56,473,655</u></u>

The County complies with the Idaho Code, Title 67, Chapter 12 in handling its depository and investing transactions. County funds are deposited in qualified depositories as defined by the Code. The Code also authorizes the County to invest.

Cash equivalents are deposited in the Idaho State Treasurer's Local Government Investment Pool (LGIP). State Statute authorizes the County to invest in obligations of the U.S. Treasury, the State of Idaho, or county, city or other taxing County of the State of Idaho, commercial paper, corporate bonds, and repurchase agreements. Cash equivalents are stated at fair value which approximates market value. The State Treasurer LGIP funds are invested in FDIC and SLIC insured accounts. The degree of risk of the LGIP depends upon the underlying portfolio.

The code governs the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of depository shall remain in effect. The County considers the actions of the State to be a helpful oversight for protection of its uninsured bank deposits.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE C - CASH AND CASH EQUIVALENTS - CONTINUED

1. Deposits:

At September 30, 2019, the County had the following deposits with financial institutions:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Amount Insured</u>
Twin Falls County	\$ 56,473,655	\$ 56,427,207	\$ 15,176,355

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of a bank failure, a governments' deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. At September 30, 2019, \$41,250,852 of the County's bank deposits was uninsured and uncollateralized.

2. Cash Equivalents:

At September 30, 2019, the County had the following cash equivalents summarized by investment type and maturities:

<u>Cash Equivalents Type</u>	<u>Fair Value</u>	<u>Cash Equivalents Maturities (in Years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>5-10</u>	<u>More Than 10</u>
Twin Falls County:					
Diversified Bond Fund	\$ 4,507,803	\$ 4,515,696	\$ 0	\$ 0	\$ 0
Idaho State Treasurer	<u>18,767,426</u>	<u>18,814,789</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash equivalents	<u>\$ 23,275,229</u>	<u>\$ 23,330,485</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

- a. **Interest Rate Risk** - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County manages its exposure to interest rate risk by complying with the Idaho code which requires that the remaining term to maturity of cash equivalents to not exceed the period of availability of the funds invested.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE C - CASH AND CASH EQUIVALENTS - CONTINUED

2. Cash Equivalents- continued

- b. **Credit Risk** - Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The County's policy for reducing its exposure to credit risk is to comply with the Idaho Code and related rules. The County has no investment policy that would further limit its investment choices. At September 30, 2019, the County has the following cash equivalents subject to credit risk:

<u>Cash Equivalents Type</u>	<u>Fair Value</u>	<u>Credit Quality Ratings</u>		
		<u>AA/A</u>	<u>Less Than A</u>	<u>Unrated</u>
Twin Falls County				
Diversified Bond Fund	\$ 4,507,803	\$ 0	\$ 0	\$ 4,507,803
Idaho State Treasurer	<u>18,767,426</u>	<u>0</u>	<u>0</u>	<u>18,767,426</u>
	<u>\$ 23,275,229</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 23,275,229</u>

- c. **Concentration of Credit Risk** - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's cash equivalent in a single issuer. The County's policy for managing this risk is to comply with the Code and related rules.
- d. **Custodial Credit Risk** - Custodial credit risk is the risk that, in the event of the failure of the counter party, a government will not be able to recover the value of cash equivalents or collateral securities that are in the possession of an outside party. The County's policy for managing this risk is to comply with the Idaho Code and related rules. The County places no other limit on the amount of cash equivalents to be held by counter parties. As of September 30, 2019, \$41,250,852 of the government's bank balance of \$56,427,207 was exposed to custodial credit risks as follows:

<u>Depository Account</u>	<u>Bank Balance</u>
Insured	\$ 250,000
Collateralized:	
Collateral held by County's agent in the County's name	4,926,355
Collateral held by pledging bank's trust department in the County's name	10,000,000
Collateral held by pledging bank's trust department not in the County's name	0
Uninsured and uncollateralized	<u>41,250,852</u>
Total deposits	<u>\$ 56,427,207</u>

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE D - DESIGNATED CASH

The Twin Falls County Fair Board, a component unit, has designated cash for the purpose of constructing new buildings on the fair grounds. The amount designated was \$ 200,000 at year end.

The Twin Falls County Solid Waste, an enterprise fund, has designated cash for the purpose of future post closure costs. The amount designated was \$1,357,668 at year end.

Designated (restricted) Cash at year end:

Twin Falls County Fair Board	\$ 200,000
Twin Falls County Solid Waste	<u>1,357,668</u>
Total	<u>\$ 1,557,668</u>

NOTE E - RECEIVABLES

Receivables as of year end for the County's governmental individual major funds and non-major funds in the aggregate are as follows:

	<u>General Fund</u>	<u>Indigent Fund</u>	<u>Justice Fund</u>	<u>Other Non-major Funds</u>	<u>Total Governmental Funds</u>
Property taxes	\$ 233,658	\$ 48,819	\$ 209,977	\$ 85,292	\$ 577,746
Sales tax	564,442	0	0	0	564,442
State revenue sharing	847,333	0	0	0	847,333
Due from other governments	0	2,378	10,033	0	12,411
Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
	<u>\$ 1,645,433</u>	<u>\$ 51,197</u>	<u>\$ 220,010</u>	<u>\$ 100,292</u>	<u>\$ 2,016,932</u>

Government funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate of the current period. At the end of the current fiscal year deferred revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>
Delinquent property taxes receivable	
General Fund	\$ 233,081
Indigent Fund	48,453
Justice Fund	210,985
Other Non-major Funds	<u>76,108</u>
Total deferred revenue for governmental funds	<u>\$ 568,627</u>

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE F - PROPERTY AND EQUIPMENT

During the 2003-04 fiscal year Valuations Northwest, Inc. made a cost appraisal of the capital assets of the County. The result of that valuation is reflected in these financial statements.

1. Governmental Activities

	<u>Balance 9/30/18</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/19</u>
Capital assets not being depreciated:				
Land	\$ 2,087,444	\$ 0	\$ 0	\$ 2,087,444
Capital assets being depreciated:				
Buildings and improvements	25,134,045	531,836	0	25,665,881
Equipment	<u>3,047,141</u>	<u>630,744</u>	<u>0</u>	<u>3,677,885</u>
Total capital assets, being depreciated	<u>28,181,186</u>	<u>1,162,580</u>	<u>0</u>	<u>29,343,766</u>
Less accumulated depreciation:				
Building and improvements	8,281,669	720,762	0	9,002,431
Equipment	<u>1,753,521</u>	<u>222,417</u>	<u>0</u>	<u>1,975,938</u>
Total accumulated depreciation	<u>10,035,195</u>	<u>943,179</u>	<u>0</u>	<u>10,978,369</u>
Total capital assets, being depreciated, net	<u>18,145,996</u>	<u>219,401</u>	<u>0</u>	<u>18,365,397</u>
Governmental activity capital assets, net	<u>\$ 20,233,440</u>	<u>\$ 219,401</u>	<u>\$ 0</u>	<u>\$ 20,452,841</u>

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE F - PROPERTY AND EQUIPMENT - CONTINUED

2. Business Activities

	<u>Balance 9/30/18</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/19</u>
Solid waste fund				
Buildings and improvements	\$ 60,035	\$ 0	\$ 0	\$ 60,035
Equipment	627,271	0	0	627,271
Landfill	<u>6,689,226</u>	<u>0</u>	<u>0</u>	<u>6,689,226</u>
	<u>\$ 7,376,532</u>	<u>\$ 0</u>	<u>\$ 0</u>	7,376,532
Less accumulated depreciation				(<u>5,223,332</u>)
Book value September 30, 2019				<u>2,153,200</u>
Fair Board				
Land	\$ 178,260	\$ 0	\$ 0	178,260
Land improvement	384,427	58,090	0	442,517
Buildings	3,489,042	59,286	0	3,548,328
Machinery and equipment	477,491	89,737	0	567,228
Construction in progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 4,529,220</u>	<u>\$ 207,113</u>	<u>\$ 0</u>	4,736,333
Less accumulated depreciation				(<u>2,927,370</u>)
Book value September 30, 2019				<u>1,808,963</u>
Total book value - enterprise funds				<u>\$ 3,962,163</u>

Buildings and land improvements are being depreciated on the straight-line basis over lives ranging from 10 to 30 years.

Equipment is being depreciated on the straight-line basis over lives ranging from 5 to 15 years.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE G - CONTRACTS PAYABLE

Contracts payable consisted of the following:

In January 2019 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2019 Ford Transit van (Coroner). The interest rate on the contract is 4.24%. The contract is payable in four annual installments of \$9,125.

\$ 33,203

In December 2018 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2019 Ford Transit van (Coroner). The interest rate on the contract is 4.24%. The contract is payable in three annual installments of \$6,505.

18,061

In April 2018 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2018 Chevy Suburban (Jail). The interest rate on the contract is 2.99%. The contract payable is three annual installments of \$14,937.

14,082

In April 2018 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2018 Ford Transit (Mag. Probation). The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$11,311.

10,398

In May 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford F-350 (Weeds). The interest rate on the contract is 2.99%. The contract is payable in five annual installments of \$8,289.

15,401

Capital Lease payable to Caterpillar Financial Services Corporation is due in monthly installments of \$969 with a final payment of \$45,000 including interest at 3.85% per annum until fiscal year 2023-24. The Capital lease is collateralized by a TH233C Caterpillar Telehandler.

88,768

\$ 179,913

Twin Falls County, State of Idaho
NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE G - CONTRACTS PAYABLE - CONTINUED

Future Minimum Lease Payments

<u>Year</u>	
2020	61,801
2021	35,553
2022	27,264
2023	20,759
2024	55,524
2025-2029	<u>0</u>
	200,901
Amount representing interest	(<u>20,988</u>)
	<u><u>\$ 179,913</u></u>
Current	\$ 50,425
Long-term	<u>129,488</u>
	<u><u>\$ 179,913</u></u>

Five year amortization of the net present value is as follows:

<u>Year ending September 30</u>	
2020	53,966
2021	30,536
2022	23,657
2023	18,123
2024	53,631
2025-2029	<u>0</u>
	<u><u>\$ 179,913</u></u>

Twin Falls County, State of Idaho
NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE H - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

During the year ended September 30, 2019, the following changes occurred in liabilities reported in the general long-term debt account group and all Enterprise funds.

	<u>Balance 10/01/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 09/30/19</u>
<u>General long-term debt account group</u>				
Accrued vacation	\$ 1,169,913	\$ 11,155	\$ 0	\$ 1,181,068
Contracts payable	<u>97,875</u>	<u>51,264</u>	<u>57,994</u>	<u>91,145</u>
	<u>1,267,788</u>	<u>62,419</u>	<u>57,994</u>	<u>1,272,213</u>
<u>Enterprise funds</u>				
Twin Falls County Fair				
Contracts payable-				
Wells Fargo	4,526	0	4,526	0
Caterpillar	<u>0</u>	<u>89,737</u>	<u>969</u>	<u>88,768</u>
	<u>4,526</u>	<u>89,737</u>	<u>54,495</u>	<u>88,768</u>
	<u>\$ 1,272,314</u>	<u>\$ 152,156</u>	<u>\$ 63,489</u>	<u>\$ 1,360,981</u>

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE I - PENSION PLAN

Plan Description

The 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.

Employee membership data related to the PERSI Base Plan as of June 30, 2018 was as follows:

Retirees and beneficiaries currently receiving benefits	46,907
Terminated employees entitled to but not yet receiving benefits	13,133
Active plan members	<u>71,112</u>
	<u>131,152</u>

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. Amounts in parenthesis represent police/firefighters.

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.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE I - PENSION PLAN-CONTINUED

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 and earnings from investments. 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.

The contribution rates for employees are set by statute at 60% (72%) of the employer rate. As of June 30, 2019 it was 6.79% (8.36%). The employer contribution rate is set by the Retirement Board and was 11.32% (11.66%) of covered compensation. The Twin Falls County's contributions were \$2,092,717, \$2,138,297, and \$2,023,613 for the three years ended September 30, 2019, 2018 and 2017 respectively.

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

At September 30, 2019, the 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, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Twin Falls County's proportion of the net pension liability was based on the 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, 2018, the Twin Falls County's proportion was 0.5871131 percent.

For the year ended September 30, 2019, the Twin Falls County recognized pension expense (revenue) of 1,736,765. At September 30, 2019, the Twin Falls County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 0	\$ 654,041
Changes of assumptions or other inputs	1,514,130	0
Net difference between projected and actual earnings on pension plan investments	0	962,177
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	120,146	0
Twin Falls County's contributions subsequent to the measurement date	<u>2,092,717</u>	<u>0</u>
	<u><u>\$ 3,726,993</u></u>	<u><u>\$ 1,616,218</u></u>

\$2,092,717 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, 2019.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE I - PENSION PLAN - CONTINUED

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

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, 2017 the beginning of the measurement period ended June 30, 2018 is 4.9 years and 5.5 for the measurement period June 30, 2018.

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

Year ended		
2019	\$	703,949
2020	\$	82,947
2021	(\$	709,627)
2022	(\$	179,358)
2023	\$	0

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, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary Increases	4.5% - 10.00%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1.00%

Mortality rates were based on the RP - 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE I - PENSION PLAN - CONTINUED

Actuarial Assumptions - continued

An experience study was performed for the period July 1, 2007 through June 30, 2013 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2018, is based on the results of an actuarial valuation date of July 1, 2018.

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, 2017.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE I - PENSION PLAN - CONTINUED

Actuarial Assumptions - continued

Capital Market Assumptions

<u>Asset Class</u>	<u>Expected Return</u>	<u>Expected Risk</u>	<u>Strategic Normal</u>	<u>Strategic Ranges</u>
Equities			70%	66%-77%
Broad Domestic equity	9.15%	19.00%	55%	50%-65%
International	9.25%	20.20%	15%	10%-20%
Fixed Income	3.05%	3.75%	30%	23%-33%
Cash	2.25%	0.90%	0%	0%-5%
	<u>Expected Return</u>	<u>Expected Inflation</u>	<u>Expected Real Return</u>	<u>Expected Risk</u>
Total Fund				
Actuary	7.00%	3.25%	3.75%	N/A
Portfolio	6.58%	2.25%	4.33%	12.67%

*Expected arithmetic return net of fees and expenses

Assumed Inflation - Mean	3.25%
Assumed Inflation - Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Rate of Return	7.50%
Assumed Investment Expenses	0.40%
Long-term Expected Rate of Return, Net of Investment Expenses	7.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.05. 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, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE I - PENSION PLAN - CONTINUED

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 7.05 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 (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	<u>1% Decrease (6.05%)</u>	<u>Current Discount Rate (7.05%)</u>	<u>1% Increase (8.05%)</u>
Employer's proportionate share of the net pension liability (asset)	<u>\$ 21,677,991</u>	<u>\$ 8,660,021</u>	<u>(\$ 2,119,393)</u>

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.

NOTE J - DEFICIT FUND BALANCE

The following major funds reported a deficit fund balance at fiscal year end:

NONE

NOTE K - COMPLIANCE WITH IDAHO CODE

The independent audit of the County's records for the fiscal year ended September 30, 2018, was made for the purposes of forming an opinion on the general purpose financial statements taken as a whole. The financial activities and records were reviewed for compliance with applicable Idaho regulations only to the extent needed to form an opinion on the financial statements. Based on the limited procedures performed no items of noncompliance were noted.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2019

NOTE L - RISK MANAGEMENT

The County purchases commercial insurance to cover the risk of property loss and legal liability through a local agent. The insurer, provides a full schedule of coverage to meet various risks of loss related to torts, theft of or damage to and destruction of assets, errors and omissions, and natural disasters.

The basic insurance agreements cover claims against municipalities for all government functions, utilities, and services covered in the Plan. These include bodily injury, property damage, wrongful acts, personal injury, and related torts under the State tort claims law and federal civil rights laws.

All public officials, employees, services, and municipal functions are covered unless they are specifically listed as exclusions in the Plan.

NOTE M - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which provide sanitary landfill services, and operate the County fair. Segment information for the year ended September 30, 2019 was as follows:

	<u>Solid Waste</u>	<u>Fairboard</u>	<u>Total Enterprise Funds</u>
Operating revenues	\$ 3,689,378	\$ 1,235,270	\$ 4,924,648
Depreciation expense	76,900	142,858	219,758
Operating income (loss)	478,678	(189,089)	289,589
Nonoperating revenues	35,074	132,995	168,069
Net earnings (loss)	513,752	(56,094)	457,658
Property and equipment additions	0	0	0
Net working capital	3,454,422	197,614	3,652,036
Total assets	6,965,290	2,236,731	9,202,021
Total net position	6,965,290	2,034,418	8,999,708

NOTE N - CONTINGENCIES

Amounts received or receivables from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Current				
Property taxes	\$ 10,338,730	\$ 10,338,730	\$ 9,387,717	(\$ 951,013)
Auditor's fees	120,000	120,000	116,400	(3,600)
County administration fee	355,000	355,000	368,454	13,454
Assessors postage	39,000	39,000	40,859	1,859
Refund of expenses	29,000	29,000	42,071	13,071
Drivers licenses	150,000	150,000	179,554	29,554
Court fees	0	0	3,599	3,599
SIRCOMM	206,868	206,868	199,461	(7,407)
Liquor control act funds	525,000	525,000	653,682	128,682
Sales tax	1,700,000	1,700,000	2,567,126	867,126
Payment-in-lieu	701,000	701,000	1,767,402	1,066,402
Revenue Sharing	2,500,000	2,500,000	4,454,329	1,954,329
Investment interest	375,000	375,000	940,970	565,970
Penalties and interest	60,000	60,000	57,949	(2,051)
Licenses	39,000	39,000	46,135	7,135
Building permits	299,000	299,000	345,866	46,866
Fees	396,000	396,000	466,345	70,345
Other	<u>2,022,481</u>	<u>2,022,481</u>	<u>1,614,740</u>	(<u>407,741</u>)
Total revenues	<u>19,856,079</u>	<u>19,856,079</u>	<u>23,252,659</u>	<u>3,396,580</u>
Expenditures				
General				
Current				
County car expense	2,000	2,000	2,233	(233)
Special services	24,000	24,000	18,073	5,927
Telephone and postage	15,000	15,000	11,971	3,029
County/City project	20,000	20,000	20,000	0
Audit expenses	49,500	49,500	49,500	0
IAC dues	15,976	15,976	15,976	0
Dues and administration	35,000	35,000	30,062	4,938
Public lands assessment	1,127	1,127	1,126	1
County share FICA	1,081,350	1,081,350	1,015,909	65,441
Guardian ad litem	47,380	47,380	46,131	1,249
Medicare	252,897	252,897	237,591	15,306
Retirement	2,015,317	2,015,317	1,914,684	100,633
Unemployment insurance	41,647	41,647	18,551	23,096
Group insurance	2,786,164	2,786,164	2,844,203	(58,039)
Workman's compensation	315,378	315,378	286,181	29,197
Wellness program	7,000	7,000	4,645	2,355
Animal control	65,000	65,000	65,000	0
Separation fund	128,000	128,000	178,809	(50,809)
SIRCOMM (911)	396,116	396,116	396,116	0

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
General - continued				
Current - continued				
Grant expense	\$ 28,000	\$ 28,000	\$ 24,598	\$ 3,402
Airport	355,274	355,274	351,715	3,559
Animal control	3,800	3,800	3,800	0
General reserve	110,000	50,000	50,000	0
Soil conservation	25,500	25,500	25,500	0
Computer maintenance	62,400	62,400	64,051	(1,651)
Computer supplies	15,000	15,000	7,121	7,879
Computer personnel	304,200	304,200	304,200	0
County museum	29,310	29,310	29,310	0
Drug testing	12,000	12,000	11,328	672
Central purchasing	1,000	1,000	(2)	1,002
TF Area trans committee	221,477	221,477	221,477	0
Special attorney needs	80,000	80,000	47,770	32,230
CARES	30,000	30,000	29,925	75
Transcripts	40,000	40,000	52,913	(12,913)
Interfaith caregivers	6,000	6,000	6,000	0
SECDO	12,100	12,100	12,100	0
SCITRDA	3,000	3,000	3,000	0
Snake River study	2,453	2,453	2,453	0
Capital outlay	<u>355,351</u>	<u>355,351</u>	<u>329,982</u>	<u>25,369</u>
Total general	<u>8,995,717</u>	<u>8,935,717</u>	<u>8,734,002</u>	<u>201,715</u>
Assessor				
Current				
Salaries	938,859	938,859	912,031	26,828
Mileage	100	100	57	43
Hotel and meals	3,500	3,500	2,984	516
Registrations	3,500	3,500	3,516	(16)
Records and supplies	16,500	16,500	22,905	(6,405)
Postage	46,500	46,500	40,308	6,192
GIS mapping system expenses	24,000	24,000	23,382	618
Buhl motor vehicle office	5,200	5,200	3,614	1,586
Equipment and repairs	9,800	9,800	1,679	8,121
Publication and printing	<u>1,800</u>	<u>1,800</u>	<u>0</u>	<u>1,800</u>
Total assessor	<u>1,049,759</u>	<u>1,049,759</u>	<u>1,010,476</u>	<u>39,283</u>
Auditor, Clerk, Recorder				
Current				
Salaries	1,489,274	1,539,274	1,481,810	57,464
Transportation	4,000	4,000	2,809	1,191
Hotels and meals	2,000	2,000	1,493	507
Special Services	1,000	1,000	908	92

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Auditor, Clerk, Recorder - continued				
Current - continued				
Registration	\$ 6,000	\$ 6,000	\$ 6,375	(\$ 375)
Records and supplies	10,000	10,000	11,808	(1,808)
Postage	8,000	8,000	8,526	(526)
Equipment and repairs	4,500	4,500	4,337	163
Lease copier	1,500	1,500	1,222	278
Publication and printing	1,500	1,500	1,004	496
Total Auditor, Clerk, Recorder	<u>1,527,774</u>	<u>1,577,774</u>	<u>1,520,292</u>	<u>57,482</u>
County Commissioners				
Current				
Salaries	338,541	338,541	337,244	1,297
District 1 transportation	3,000	3,000	3,199	(199)
District 2 transportation	3,000	3,000	4,650	(1,650)
District 3 transportation	3,000	3,000	3,458	(458)
Training	1,000	1,000	348	652
Records and supplies	5,000	5,000	5,016	(16)
Cell phones	3,200	3,200	2,959	241
Postage	750	750	343	407
Publication and printing	5,000	5,000	3,317	1,683
Total Commissioners	<u>362,491</u>	<u>362,491</u>	<u>360,534</u>	<u>1,957</u>
Coroner				
Current				
Salaries	210,351	210,351	201,674	8,677
Transportation	5,500	5,500	7,215	(1,715)
Hotels and meals	4,500	4,500	852	3,648
Registrations	2,000	2,000	450	1,550
Other	3,500	3,500	2,523	977
Phones	2,000	2,000	1,744	256
Postage	350	350	27	323
Office	2,500	2,500	2,309	191
Autopsies	25,000	35,000	30,000	5,000
Chemicals analysis and x-rays	25,000	25,000	10,726	14,274
Uniforms and equipment	5,000	5,000	4,057	943
Lease pickup	8,000	8,000	8,000	0
Total coroner	<u>293,701</u>	<u>303,701</u>	<u>269,577</u>	<u>34,124</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
County agent				
Current				
Contract Services	\$ 202,665	\$ 202,665	\$ 202,665	\$ 0
Total county agent	<u>202,665</u>	<u>202,665</u>	<u>202,665</u>	<u>0</u>
Janitor				
Current				
Salaries	397,242	397,242	394,658	2,584
Lights, power, water	369,000	369,000	376,527	(7,527)
Office supplies	1,000	1,000	1,028	(28)
Water/trash	50,000	50,000	52,139	(2,139)
Fuel	150,000	150,000	92,555	57,445
Vehicle Expense	4,000	4,000	2,545	1,455
Uniform Clothing	1,000	1,000	629	371
Cell Phones	6,731	6,731	6,693	38
Equipment and repair	40,000	40,000	31,122	8,878
Building maintenance	340,000	340,000	299,794	40,206
Repair	16,000	16,000	23,963	(7,963)
Capital outlay	<u>250,000</u>	<u>250,000</u>	<u>332,004</u>	<u>(82,004)</u>
Total janitor	<u>1,624,973</u>	<u>1,624,973</u>	<u>1,613,657</u>	<u>11,316</u>
Sheriff				
Current				
Salaries	3,645,104	3,645,104	3,597,764	47,340
Contracted security	12,000	12,000	13,169	(1,169)
Fund buys, training	6,000	6,000	11,014	(5,014)
County car	273,900	273,900	202,640	71,260
Transportation public	84,450	84,450	87,803	(3,353)
Hotel & meals	20,000	20,000	22,096	(2,096)
Crime prevention	5,000	5,000	3,859	1,141
Hire drug test	7,000	7,000	8,200	(1,200)
Rock Creek fire office	1,020	1,020	1,020	0
Records & supplies	22,000	22,000	20,051	1,949
Telephone & postage	28,000	28,000	34,843	(6,843)
Dues, fees	6,000	6,000	8,358	(2,358)
Victim services	1,000	1,000	741	259
Repairs	3,500	3,500	2,448	1,052
Equipment	40,000	40,000	36,468	3,532
Teletype rental	12,500	12,500	12,500	0
Weapons & equipment	5,000	5,000	5,121	(121)
Ammunition	30,000	30,000	30,324	(324)

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Sheriff - continued				
Current - continued				
Maintenance contracts	\$ 15,100	\$ 15,100	\$ 8,516	\$ 6,584
Publication & printing	3,000	3,000	1,901	1,099
Special investigation	5,500	5,500	4,023	1,477
Radio expense	15,000	15,000	15,554	(554)
Cable television	1,300	1,300	1,247	53
Special investigation	9,000	9,000	6,356	2,644
Police education	22,000	22,000	22,313	(313)
Search & rescue	5,000	5,000	4,999	1
Forest service agreement	18,000	18,000	10,337	7,663
Boat & waterway expense	3,000	3,000	1,402	1,598
Uniform & clothing	20,000	20,000	27,845	(7,845)
Reserve law enforcement	500	500	461	39
Crisis response	20,000	20,000	21,356	(1,356)
Body armor	15,000	15,000	14,662	338
New and used vehicles	159,000	159,000	161,814	(2,814)
Computer equipment/program	70,000	70,000	83,801	(13,801)
Total sheriff	<u>4,583,874</u>	<u>4,583,874</u>	<u>4,485,006</u>	<u>98,868</u>
Treasurer				
Current				
Salaries	280,089	280,089	267,445	12,644
Transportation	2,000	2,000	466	1,534
Hotels & meals	2,500	2,500	821	1,679
Special services	1,500	1,500	620	880
Bank fees	1,000	1,000	230	770
Title search	21,000	21,000	14,600	6,400
Registration	1,250	1,250	560	690
Records & supplies	5,000	5,000	5,806	(806)
Postage	24,000	24,000	21,810	2,190
Equipment & repair	2,500	2,500	1,260	1,240
Publication & printing	6,000	6,000	3,309	2,691
Publication Administration	1,000	1,000	0	1,000
Total treasurer	<u>347,839</u>	<u>347,839</u>	<u>316,927</u>	<u>30,912</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Zoning				
Current				
Salaries	\$ 387,837	\$ 387,837	\$ 352,492	\$ 35,345
Transportation - private	5,000	5,000	3,925	1,075
Mileage	2,000	2,000	1,838	162
Hotels & meals	3,500	3,500	2,990	510
Training	6,500	6,500	5,456	1,044
Postage	1,000	1,000	1,181	(181)
Advertising	2,000	2,000	2,301	(301)
Office expense	6,000	6,000	6,152	(152)
Equipment & repair	1,700	1,700	3,542	(1,842)
Survey & maps	12,500	12,500	19,199	(6,699)
Comp plan	4,000	4,000	0	4,000
Idaho code	1,000	1,000	496	504
Transcribed records	300	300	75	225
Contract labor	3,500	3,500	3,896	(396)
Comprehensive plan	50,000	50,000	48,023	1,977
Capital improvements	17,000	17,000	2,500	14,500
Total zoning	<u>503,837</u>	<u>503,837</u>	<u>454,066</u>	<u>49,771</u>
Veterans				
Current				
Salaries	41,247	41,247	41,247	0
Travel & expense	1,000	1,000	212	788
Vehicle fuel & maintenance	650	650	106	544
Equipment & repair	4,100	4,100	3,854	246
Total veterans	<u>46,997</u>	<u>46,997</u>	<u>45,419</u>	<u>1,578</u>
Human resource				
Current				
Salaries	128,555	128,555	123,998	4,557
Travel & expense	2,500	2,500	147	2,353
Special services	2,500	2,500	1,521	979
Supplies	4,300	4,300	4,304	(4)
Postage	250	250	221	29
Cell phones	636	636	513	123
Publications	483	483	274	209
Total human resource	<u>139,224</u>	<u>139,224</u>	<u>130,978</u>	<u>8,246</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Emergency services				
Current				
Salaries	\$ 75,979	\$ 75,979	\$ 75,835	\$ 144
Travel & expenses	3,500	3,500	833	2,667
Supplies	2,170	2,170	2,878	(708)
Equipment	1,500	1,500	0	1,500
Cell phones	650	650	513	137
Vehicle maintenance	3,500	3,500	1,657	1,843
Fringe benefits	<u>22,065</u>	<u>22,065</u>	<u>21,945</u>	<u>120</u>
Total emergency services	<u>109,364</u>	<u>109,364</u>	<u>103,661</u>	<u>5,703</u>
Grant Administration				
Current				
Salaries	62,250	65,250	65,249	1
Transportation	200	200	139	61
Hotels & meals	200	200	0	200
Special services	2,000	2,000	500	1,500
Registrations	150	150	0	150
Supplies	900	900	472	428
Equipment maintenance & repair	300	300	0	300
Postage	250	250	16	234
Cell phones	300	300	148	152
Capital outlay	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>
Total Grant Administration	<u>69,950</u>	<u>69,950</u>	<u>66,524</u>	<u>3,426</u>
Housekeeping				
Current				
Salaries	319,800	319,800	318,902	898
Equipment	4,000	4,000	4,561	(561)
Maintenance	<u>66,000</u>	<u>66,000</u>	<u>62,163</u>	<u>3,837</u>
Total housekeeping	<u>389,800</u>	<u>389,800</u>	<u>385,626</u>	<u>4,174</u>
Telephone				
Current				
Telephone expenses	85,000	85,000	55,734	29,266
Internet-point to point	<u>40,000</u>	<u>40,000</u>	<u>44,534</u>	<u>(4,534)</u>
Total telephone	<u>125,000</u>	<u>125,000</u>	<u>100,268</u>	<u>24,732</u>
Total expenditures	<u>20,372,965</u>	<u>20,372,965</u>	<u>19,799,678</u>	<u>573,287</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	(516,886)	(516,886)	3,452,981	3,969,867

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Other financing sources (uses)				
Transfers out	\$ 0	\$ 0	(\$ 4,465,144)	(\$ 4,465,144)
 EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	(516,886)	(516,886)	(1,012,163)	(495,277)
Fund balance, Oct. 1, 2018	<u>14,872,743</u>	<u>14,872,743</u>	<u>14,872,743</u>	<u>0</u>
Fund balance, Sept. 30, 2019	<u>\$ 14,355,857</u>	<u>\$ 14,355,857</u>	<u>\$ 13,860,580</u>	(<u>\$ 495,277</u>)

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - INDIGENT FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,996,088	\$ 1,996,088	\$ 2,006,957	\$ 10,869
Indigent fund	800,000	800,000	1,110,151	310,151
Penalties & interest	0	0	2,079	2,079
Other	438,500	438,500	51,943	(386,557)
Total revenues	<u>3,234,588</u>	<u>3,234,588</u>	<u>3,171,130</u>	<u>(63,458)</u>
Expenditures				
Current				
Poor fund - salaries	208,094	208,094	161,779	46,315
Fringe benefits	74,315	74,315	60,166	14,149
Transportation	2,500	2,500	375	2,125
Hotels & meals	4,500	4,500	3,770	730
Registrations	1,600	1,600	1,350	250
Records & supplies	6,000	6,000	5,819	181
Postage	9,000	9,000	7,107	1,893
Equipment & repair	4,000	4,000	299	3,701
Indigent expense	15,000	15,000	11,290	3,710
Indigent burial	30,000	30,000	14,263	15,737
Physicians	800,000	800,000	414,780	385,220
Court ordered evaluation	90,000	90,000	91,038	(1,038)
St. Lukes/MVRMC	1,007,579	1,007,579	1,192,052	(184,473)
Medical	882,000	882,000	920,138	(38,138)
Mental health	100,000	100,000	116,467	(16,467)
Total expenditures	<u>3,234,588</u>	<u>3,234,588</u>	<u>3,000,693</u>	<u>233,895</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	170,437	170,437
Fund balance, October 1, 2018	<u>3,213,235</u>	<u>3,213,235</u>	<u>3,213,235</u>	<u>0</u>
Fund balance, September 30, 2019	<u>\$ 3,213,235</u>	<u>\$ 3,213,235</u>	<u>\$ 3,383,672</u>	<u>\$ 170,437</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 9,569,644	\$ 9,569,644	\$ 9,650,781	\$ 81,137
Refund of expense	36,000	36,000	40,834	4,834
Penalties & interest	50,000	50,000	50,616	616
Board of outside prisoner	360,000	360,000	397,955	37,955
Board of outside juveniles	210,000	210,000	233,212	23,212
Treatment income	500	500	915	415
Bond and Undertaking	16,000	16,000	14,430	(1,570)
Work release	59,000	59,000	86,453	27,453
Sild sheriff inmate labor	238,747	238,747	238,748	1
Grants	0	0	19	19
Food	20,000	20,000	22,532	2,532
Justice fund	40,000	40,000	27,880	(12,120)
Fees	125,500	125,500	171,645	46,145
Other	<u>1,978,800</u>	<u>1,978,800</u>	<u>1,433,505</u>	(<u>545,295</u>)
Total revenues	<u>12,704,191</u>	<u>12,704,191</u>	<u>12,369,525</u>	(<u>334,666</u>)
Expenditures				
Public defender				
Current				
Salaries	1,292,754	1,292,754	1,168,325	124,429
Travel	3,700	3,700	2,415	1,285
Hotels & meals	10,525	10,525	5,925	4,600
Records & supplies	31,100	31,100	13,767	17,333
Postage	4,950	4,950	4,511	439
Equipment & repair	1,000	1,000	6,975	(5,975)
Continuing legal education	6,200	6,200	2,462	3,738
Cell phones	1,000	1,000	898	102
Miscellaneous defense	6,000	6,000	11,885	(5,885)
Murder cases	4,000	4,000	0	4,000
Witness fees	500	500	20	480
Capital outlay	<u>1,400</u>	<u>1,400</u>	<u>1,146</u>	<u>254</u>
Total public defender	<u>1,363,129</u>	<u>1,363,129</u>	<u>1,218,329</u>	<u>144,800</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Prosecuting attorney				
Current				
Salaries	\$ 2,007,180	\$ 2,007,180	\$ 2,005,153	\$ 2,027
Travel	3,000	3,000	1,791	1,209
Special services	4,000	4,000	0	4,000
Records & supplies	32,000	32,000	39,934	(7,934)
Postage	3,000	3,000	2,107	893
Equipment & repair	7,000	7,000	6,589	411
Publications & printing	6,000	6,000	46	5,954
Continuing legal education	10,000	10,000	9,328	672
Professional dues	100	100	0	100
Cell phones	11,000	11,000	10,342	658
Witness fees	15,000	15,000	10,794	4,206
Subscriptions	500	500	633	(133)
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>18,675</u>	<u>(8,675)</u>
Total prosecuting attorney	<u>2,108,780</u>	<u>2,108,780</u>	<u>2,105,392</u>	<u>3,388</u>
Juvenile probation				
Current				
Salaries	438,739	438,739	432,731	6,008
Transportation	7,032	7,032	6,172	860
Misc & charity	69,645	69,645	68,057	1,588
Equipment & repair	7,343	7,343	7,333	10
Electronic monitor	12,000	12,000	8,262	3,738
Vehicles Expense	5,950	5,950	6,397	(447)
Cell phones	10,000	10,000	8,370	1,630
Volunteers	4,000	4,000	3,748	252
Tobacco Tax Transfer	5,000	5,000	2,839	2,161
Restitution for community service	15,000	15,000	8,850	6,150
Food	<u>7,500</u>	<u>7,500</u>	<u>9,820</u>	<u>(2,320)</u>
Total juvenile probation	<u>582,209</u>	<u>582,209</u>	<u>562,579</u>	<u>19,630</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Magistrate probation				
Current				
Salaries	\$ 411,719	\$ 411,719	\$ 393,964	\$ 17,755
C.I.P. project	7,800	7,800	3,802	3,998
Travel & training	8,500	8,500	8,412	88
Records & supplies	1,000	1,000	110	890
Postage	3,000	3,000	5,628	(2,628)
Office equipment	18,000	18,000	17,123	877
Ankle supplies	10,500	10,500	5,356	5,144
Work detail program	4,400	4,400	3,782	618
Cell phones	25,527	25,527	23,968	1,559
FICA	5,970	5,970	5,605	365
Medicare	47,245	47,245	45,037	2,208
Retirement	1,030	1,030	459	571
Unemployment	68,516	68,516	56,514	12,002
Group Ins.-health & life	13,916	13,916	13,152	764
Work comp	3,000	3,000	1,166	1,834
Vehicle/maintenance	7,000	7,000	3,278	3,722
Drug testing supplies	2,000	2,000	1,511	489
Interpreter services	12,000	12,000	11,385	615
LSI expense	3,000	3,000	0	3,000
Total Magistrate probation	<u>654,123</u>	<u>654,123</u>	<u>600,252</u>	<u>53,871</u>
Staff secure facility				
Current				
Salaries - juvenile justice workers	1,165,390	1,165,390	1,113,578	51,812
Training	17,400	17,400	16,648	752
Lodging	5,000	5,000	1,889	3,111
Meals	4,000	4,000	1,628	2,372
Mileage	500	500	1,667	(1,167)
Office	13,000	13,000	10,931	2,069
Copier	1,200	1,200	898	302
Cell phones	2,000	2,000	1,472	528
Equipment	4,500	4,500	696	3,804
Employee testing	286,400	286,400	289,047	(2,647)
BOCG	2,750	2,750	423	2,327
Transportation	1,200	1,200	1,016	184
Vehicle maintenance	800	800	717	83
Total staff security facility	<u>1,504,140</u>	<u>1,504,140</u>	<u>1,440,610</u>	<u>63,530</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Criminal justice				
Current				
Salaries	\$ 3,238,796	\$ 3,238,796	\$ 2,868,352	\$ 370,444
Special services	7,000	7,000	2,077	4,923
Finger print equipment	40,000	40,000	40,346	(346)
Water	22,000	22,000	20,640	1,360
Lights, power	58,000	58,000	49,664	8,336
Fuel & heating	28,500	28,500	21,641	6,859
Sanitation	5,000	5,000	3,531	1,469
Records & supplies	20,000	20,000	16,796	3,204
Telephone & postage	6,000	6,000	4,178	1,822
Maintenance & repair	90,000	90,000	75,657	14,343
Equipment purchase	50,000	50,000	55,982	(5,982)
Inmate supplies	80,000	80,000	82,198	(2,198)
Housing	800,000	800,000	780,243	19,757
Cleaning equipment & supply	25,000	25,000	24,721	279
Intoximeter	5,000	5,000	690	4,310
Copy machine	3,000	3,000	3,646	(646)
Extraditions	38,000	38,000	49,518	(11,518)
Car fuel	12,000	12,000	12,768	(768)
Training	20,000	20,000	17,584	2,416
Inmate board	380,000	380,000	399,340	(19,340)
New & used vehicles	15,004	15,004	14,937	67
Total criminal justice	<u>4,943,300</u>	<u>4,943,300</u>	<u>4,544,509</u>	<u>398,791</u>
Juvenile detention center				
Current				
Salaries	878,135	878,135	824,048	54,087
Training	5,000	5,000	3,913	1,087
Lodging	1,625	1,625	3,238	(1,613)
Meals	1,500	1,500	1,075	425
Mileage	750	750	0	750
Special Services	4,700	4,700	2,119	2,581
Electricity	12,000	12,000	9,760	2,240
Water garbage	4,250	4,250	3,564	686
Heat	5,000	5,000	4,106	894
Office	7,250	7,250	10,993	(3,743)
Copier	500	500	210	290
Housekeeping	6,250	6,250	4,978	1,272
Juvenile Hygiene	3,250	3,250	1,407	1,843
Juvenile clothing	2,950	2,950	3,596	(646)

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>			Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures - continued				
Juvenile detention center - continued				
Current				
Detention supplies	\$ 1,500	\$ 1,500	\$ 2,194	\$ 694
Cleaning supplies	4,500	4,500	2,461	2,039
Building-grounds	11,500	11,500	7,023	4,477
Equipment	8,600	8,600	2,611	5,989
Telephone	1,950	1,950	1,804	146
Dues - memberships	700	700	924	(224)
Printing	850	850	0	850
Employee testing	2,500	2,500	1,147	1,353
Food	145,000	145,000	125,253	19,747
Juv Dtn - transport	7,250	7,250	7,704	(454)
Juv Dtn - transport	4,000	4,000	2,985	1,015
Total juvenile detention center	<u>1,121,510</u>	<u>1,121,510</u>	<u>1,027,113</u>	<u>94,397</u>
Status offender				
Current				
Reserved	30,000	30,000	0	30,000
Conflict public defender	377,000	377,000	368,589	8,411
Public defense misc.	20,000	20,000	34,688	(14,688)
Total Justice fund expenses	<u>427,000</u>	<u>427,000</u>	<u>403,277</u>	<u>23,723</u>
Total expenditures	<u>12,704,191</u>	<u>12,704,191</u>	<u>11,902,061</u>	<u>802,130</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	467,464	467,464
Other financing sources (uses)				
Transfers in-out	<u>0</u>	<u>0</u>	(<u>6,720</u>)	(<u>6,720</u>)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	0	460,744	460,744
Fund balance, October 1, 2018	<u>7,781,243</u>	<u>7,781,243</u>	<u>7,781,243</u>	<u>0</u>
Fund balance, September 30, 2019	<u>\$ 7,781,243</u>	<u>\$ 7,781,243</u>	<u>\$ 8,241,987</u>	<u>\$ 460,744</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - CAPITAL PROJECTS FUND

For the year ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Carry forward	\$ 0	\$ 0	\$ 0	\$ 0
SRBA and other leases	0	0	0	0
Other	0	0	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
CW - remodel	0	0	0	0
CW - Capital	600,000	600,000	310,441	289,559
CW - office supplies	0	0	0	0
CW - signs	0	0	0	0
CW - cell phones	0	0	0	0
CW - electricity	0	0	0	0
CW - gas	0	0	0	0
CW - trash	0	0	0	0
CW - water	0	0	0	0
CW - service contracts/ repairs	0	0	0	0
CW - telephone (pmt)	0	0	0	0
Other expenses	0	0	0	0
Total expenditures	<u>600,000</u>	<u>600,000</u>	<u>310,441</u>	<u>289,559</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(600,000)	(600,000)	(310,441)	289,559
Other financing sources (uses)				
Transfers in	<u>600,000</u>	<u>600,000</u>	<u>4,465,144</u>	<u>3,865,144</u>
EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	0	0	4,154,703	4,154,703
Fund balance, October 1, 2018	<u>12,550,808</u>	<u>12,550,808</u>	<u>12,550,808</u>	<u>0</u>
Fund balance, September 30, 2019	<u>\$ 12,550,808</u>	<u>\$ 12,550,808</u>	<u>\$ 16,705,511</u>	<u>\$ 4,154,703</u>

Twin Falls County, State of Idaho

**SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
PERSI - BASE PLAN**

Last 10 - Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employer's portion of net pension liability	0.5871131%	0.5755582%	0.4549959%
Employer's proportionate share of the net pension liability	\$ 8,660,021	\$ 9,046,786	\$ 9,223,466
Employer's covered-employee payroll	\$ 18,132,432	\$ 17,689,542	\$ 17,196,426
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	47.76%	51.14%	53.64%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	90.68%	87.26%

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

Data reported is measured as of July 1, 2018.

Twin Falls County, State of Idaho

**SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
PERSI - BASE PLAN**

Last 10 - Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Statutorily required contribution	\$ 2,092,717	\$ 2,138,297	\$ 2,023,613
Contributions in relation to the statutorily required contribution	(\$ 2,092,717)	(\$ 2,138,297)	(\$ 2,023,613)
Contribution (deficiency) excess	\$ 0	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 18,132,432	\$ 17,689,542	\$ 17,196,426
Contributions as a percentage of covered-employee payroll	11.54%	12.09%	11.77%

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

Data reported is measured as of September 30, 2019.

**SUPPLEMENTARY INFORMATION
OPTIONAL**

Twin Falls County, State of Idaho
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2019

	Tort	Safe Place	Twin Falls County Extension	Weeds	Parks and Recreation	Ad Valorem	District Court	Court Interlock Device	Public Health
ASSETS									
Cash	\$ 895,447	\$ 49,293	\$ 0	\$ 269,567	\$ 527,355	\$ 710,971	\$ 720,549	\$ 115,241	\$ 177,436
Property taxes receivable	15,230	0	0	5,570	10,576	25,218	18,046	0	10,653
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 910,677</u>	<u>\$ 49,293</u>	<u>\$ 0</u>	<u>\$ 275,137</u>	<u>\$ 537,931</u>	<u>\$ 736,189</u>	<u>\$ 738,595</u>	<u>\$ 115,241</u>	<u>\$ 188,089</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	4,180	4,747	0	2,408	12,227	19,766	17,943	0	0
Total liabilities	<u>4,180</u>	<u>4,747</u>	<u>0</u>	<u>2,408</u>	<u>12,227</u>	<u>19,766</u>	<u>17,943</u>	<u>0</u>	<u>0</u>
Deferred inflow of resources									
Unavailable revenue									
Property tax	15,238	0	0	5,577	10,531	25,784	8,317	0	10,660
Total deferred inflow of resources	<u>15,238</u>	<u>0</u>	<u>0</u>	<u>5,577</u>	<u>10,531</u>	<u>25,784</u>	<u>8,317</u>	<u>0</u>	<u>10,660</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	891,259	44,546	0	267,152	515,173	690,639	712,335	115,241	177,429
Total fund equity	<u>891,259</u>	<u>44,546</u>	<u>0</u>	<u>267,152</u>	<u>515,173</u>	<u>690,639</u>	<u>712,335</u>	<u>115,241</u>	<u>177,429</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 910,677</u>	<u>\$ 49,293</u>	<u>\$ 0</u>	<u>\$ 275,137</u>	<u>\$ 537,931</u>	<u>\$ 736,189</u>	<u>\$ 738,595</u>	<u>\$ 115,241</u>	<u>\$ 188,089</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2019

	Revenue Sharing	Election Consolidation	County Boat License Fund	Snowmobile	T.A.R.C. Grant	Board of Comm. Guardians	Federal Drug Seizures	Juvenile Correction Act Funds	Tobacco Tax Grant
ASSETS									
Cash	\$ 9,203	\$ 464,200	\$ 94,359	\$ 145,571	\$ 0	\$ 2,250	\$ 82,793	\$ 84,135	\$ 2,212
Property taxes receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	15,000	0	0	0	0	0	0	0	0
Total assets	<u>\$ 24,203</u>	<u>\$ 464,200</u>	<u>\$ 94,359</u>	<u>\$ 145,571</u>	<u>\$ 0</u>	<u>\$ 2,250</u>	<u>\$ 82,793</u>	<u>\$ 84,135</u>	<u>\$ 2,212</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	0	7,039	13,635	0	4,800	20	0	1,060	2,212
Total liabilities	<u>0</u>	<u>7,039</u>	<u>13,635</u>	<u>0</u>	<u>4,800</u>	<u>20</u>	<u>0</u>	<u>0</u>	<u>2,212</u>
Deferred inflow of resources									
Unavailable revenue									
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow Of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	24,203	457,161	80,724	145,571	(4,800)	2,230	82,793	83,075	0
Total fund equity	<u>24,203</u>	<u>457,161</u>	<u>80,724</u>	<u>145,571</u>	<u>(4,800)</u>	<u>2,230</u>	<u>82,793</u>	<u>83,075</u>	<u>0</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 24,203</u>	<u>\$ 464,200</u>	<u>\$ 94,359</u>	<u>\$ 145,571</u>	<u>\$ 0</u>	<u>\$ 2,250</u>	<u>\$ 82,793</u>	<u>\$ 84,135</u>	<u>\$ 2,212</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2019

	Boat Grant Waterways Match	Asat 2016	R.S.A.T. Grant	Invasive Check Station	S.U.D Funds	Scaap	Ohv Law Enforcement	Bcp Basic Safehouse Grant	Restorative Alternative Program
ASSETS									
Cash	\$ 83,055	\$ 0	\$ 0	\$ 4,074	\$ 0	\$ 9,838	\$ 11,668	\$ 0	\$ 0
Property taxes receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 83,055</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,074</u>	<u>\$ 0</u>	<u>\$ 9,838</u>	<u>\$ 11,668</u>	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 5,058	\$ 31,285	\$ 0	\$ 1,957	\$ 0	\$ 0	\$ 11,632	\$ 0
Accounts payable	<u>1,172</u>	<u>0</u>	<u>734</u>	<u>148</u>	<u>476</u>	<u>0</u>	<u>7</u>	<u>753</u>	<u>0</u>
Total liabilities	<u>1,172</u>	<u>5,058</u>	<u>32,019</u>	<u>148</u>	<u>2,433</u>	<u>0</u>	<u>7</u>	<u>12,385</u>	<u>0</u>
Deferred inflow of resources									
Unavailable revenue									
Property tax	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total deferred inflow Of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	<u>81,883</u>	<u>(5,058)</u>	<u>(32,019)</u>	<u>3,926</u>	<u>(2,433)</u>	<u>9,838</u>	<u>11,661</u>	<u>(12,385)</u>	<u>0</u>
Total fund equity	<u>81,883</u>	<u>(5,058)</u>	<u>(32,019)</u>	<u>3,926</u>	<u>(2,433)</u>	<u>9,838</u>	<u>11,661</u>	<u>(12,385)</u>	<u>0</u>
Total liabilities, inflow of resources and fund equity	<u>\$ 83,055</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,074</u>	<u>\$ 0</u>	<u>\$ 9,838</u>	<u>\$ 11,668</u>	<u>\$ 0</u>	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2019

	Status Offender Services	Museum Grants	Juvenile Accountability Grants	Park Grants	Sfp Twin Falls	Strength Fam Pro (Burley)	District Court Capital Reserve	G.T.F.A.T.C.	S.O.R. Sheriff
ASSETS									
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 0	\$ 67,168
Property taxes receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>\$ 67,168</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,125	\$ 4,803	\$ 0	\$ 0	\$ 0
Accounts payable	0	5,597	0	0	1,517	18	0	0	68
Total liabilities	<u>0</u>	<u>5,597</u>	<u>0</u>	<u>0</u>	<u>6,642</u>	<u>4,821</u>	<u>0</u>	<u>0</u>	<u>68</u>
Deferred inflow of resources									
Unavailable revenue									
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow Of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	0 (5,597)	0	0 (6,642)	(4,821)	150,000	0	67,100
Total fund equity	<u>0 (</u>	<u>5,597)</u>	<u>0</u>	<u>0 (</u>	<u>6,642)</u>	<u>(4,821)</u>	<u>150,000</u>	<u>0</u>	<u>67,100</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>\$ 67,168</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2019

	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Court Trust-Odyssey 2015	Court Bonds 2015	Restitution 2015	Prosecutor's Drug Seizure Money	CRT Facility Fund	Sheriff's Evidence Trust Fund
ASSETS									
Cash	\$ 0	\$ 419	\$ 79,135	\$ 255,074	\$ 275,453	\$ 34,823	\$ 105,767	\$ 399,923	\$ 28,014
Property taxes receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 0</u>	<u>\$ 419</u>	<u>\$ 79,135</u>	<u>\$ 255,074</u>	<u>\$ 275,453</u>	<u>\$ 34,823</u>	<u>\$ 105,767</u>	<u>\$ 399,923</u>	<u>\$ 28,014</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	0	0	0	1,886	6,592	17,208	0	0	0
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,886</u>	<u>6,592</u>	<u>17,208</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred inflow of resources									
Unavailable revenue									
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow Of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	0	419	79,135	253,188	268,861	17,615	105,767	399,923	28,014
Total fund equity	<u>0</u>	<u>419</u>	<u>79,135</u>	<u>253,188</u>	<u>268,861</u>	<u>17,615</u>	<u>105,767</u>	<u>399,923</u>	<u>28,014</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 0</u>	<u>\$ 419</u>	<u>\$ 79,135</u>	<u>\$ 255,074</u>	<u>\$ 275,453</u>	<u>\$ 34,823</u>	<u>\$ 105,767</u>	<u>\$ 399,923</u>	<u>\$ 28,014</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2019

	Prosecutor's Trust-Seizure Fund	Sheriff's Youth Plate	Sheriff Vests	Prosecutor Drug Reimbursement	Coroner Property Fund	Cafeteria	Twin Falls County Sheriff Search & Rescue	Juvenile Probation Miscellaneous	Twin Falls County Insurance
ASSETS									
Cash	\$ 2,541	\$ 3,702	\$ 0	172,832	\$ 175	\$ 0	\$ 53,496	\$ 60,363	\$ 250,870
Property taxes receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 2,541</u>	<u>\$ 3,702</u>	<u>\$ 0</u>	<u>\$ 172,832</u>	<u>\$ 175</u>	<u>\$ 0</u>	<u>\$ 53,496</u>	<u>\$ 60,363</u>	<u>\$ 250,870</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 3,006	\$ 0	\$ 0	\$ 7,215	\$ 0	\$ 0	\$ 0
Accounts payable	378	0	13,858	312	2	0	6,734	2,929	0
Total liabilities	<u>378</u>	<u>0</u>	<u>16,864</u>	<u>312</u>	<u>2</u>	<u>7,215</u>	<u>6,734</u>	<u>2,929</u>	<u>0</u>
Deferred inflow of resources									
Unavailable revenue									
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow Of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	2,163	3,702	(16,864)	172,520	173	(7,215)	46,762	57,434	250,870
Total fund equity	<u>2,163</u>	<u>3,702</u>	<u>(16,864)</u>	<u>172,520</u>	<u>173</u>	<u>(7,215)</u>	<u>46,762</u>	<u>57,434</u>	<u>250,870</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 2,541</u>	<u>\$ 3,702</u>	<u>\$ 0</u>	<u>\$ 172,832</u>	<u>\$ 175</u>	<u>\$ 0</u>	<u>\$ 53,496</u>	<u>\$ 60,363</u>	<u>\$ 250,870</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2019

	<u>VOCA/ICDVVA Grant</u>	<u>Problem Solving Courts</u>	<u>Millenium Fund Projects</u>	<u>District Court CAO</u>	<u>District Court FCS</u>	<u>Sheriff's Grants</u>	<u>Total</u>
ASSETS							
Cash	\$ 0	\$ 286,802	\$ 101,310	\$ 115,945	\$ 108,619	\$ 16,099	\$ 7,027,751
Property taxes receivable	0	0	0	0	0	0	85,292
Accounts receivable	0	0	0	0	0	0	15,000
Total assets	<u>\$ 0</u>	<u>\$ 286,802</u>	<u>\$ 101,310</u>	<u>\$ 115,945</u>	<u>\$ 108,619</u>	<u>\$ 16,099</u>	<u>\$ 7,128,043</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY							
Liabilities							
Cash deficit	\$ 13,149	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 83,233
Accounts payable	468	23,760	0	0	11,164	380	186,195
Total liabilities	<u>13,617</u>	<u>23,760</u>	<u>0</u>	<u>0</u>	<u>11,164</u>	<u>380</u>	<u>269,428</u>
Deferred inflow of resources							
Unavailable revenue							
Property tax	0	0	0	0	0	0	76,108
Total deferred inflow Of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>76,108</u>
Fund equity							
Designated	0	0	0	0	0	0	0
Undesignated	(13,617)	263,042	101,310	115,945	97,455	15,719	6,782,507
Total fund equity	<u>(13,617)</u>	<u>263,042</u>	<u>101,310</u>	<u>115,945</u>	<u>97,455</u>	<u>15,719</u>	<u>6,782,507</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 0</u>	<u>\$ 286,802</u>	<u>\$ 101,310</u>	<u>\$ 115,945</u>	<u>\$ 108,619</u>	<u>\$ 16,099</u>	<u>\$ 7,128,043</u>

Twin Falls County, State of Idaho

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - NON-MAJOR SPECIAL REVENUE FUNDS**

For the year ended September 30, 2019

	<u>Tort</u>	<u>Safe Place</u>	<u>Twin Falls County Extension</u>	<u>Weeds</u>	<u>Parks and Recreation</u>	<u>Ad Valorem</u>	<u>District Court</u>	<u>Court Interlock Device</u>	<u>Public Health</u>
Revenues									
Property taxes	\$ 668,241	\$ 0	\$ 0	\$ 248,044	\$ 444,581	\$ 1,108,989	\$ 373,438	\$ 0	\$ 465,657
Penalties and interest	3,732	0	0	1,327	2,654	6,119	1,935	0	2,577
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	266,302	0	3,228	0	0	396,543	0	0
Grants	0	23,050	0	0	77,550	0	0	0	0
Other	64,693	73,217	176	32,380	5,632	0	35,480	11,020	0
Total revenues	<u>736,666</u>	<u>362,569</u>	<u>176</u>	<u>284,979</u>	<u>530,417</u>	<u>1,115,108</u>	<u>807,396</u>	<u>11,020</u>	<u>468,234</u>
Expenditures									
General government	653,716	0	0	0	0	1,142,932	0	0	0
Public safety	0	0	0	0	0	0	0	0	0
Public works	0	0	0	313,635	0	0	0	0	0
Judicial	0	0	0	0	0	0	675,008	5,866	0
Welfare	0	431,162	0	0	0	0	0	0	466,457
Cultural and recreation	0	0	0	0	495,524	0	0	0	0
Total expenditures	<u>653,716</u>	<u>431,162</u>	<u>0</u>	<u>313,635</u>	<u>495,524</u>	<u>1,142,932</u>	<u>675,008</u>	<u>5,866</u>	<u>466,457</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	82,950 (68,593)	176 (28,656)	34,893 (27,824)	132,388	5,154	1,777
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	82,950 (68,593)	176 (28,656)	34,893 (27,824)	132,388	5,154	1,777
Fund balance, Oct. 1, 2018	<u>808,309</u>	<u>113,139</u>	<u>(176)</u>	<u>295,808</u>	<u>480,280</u>	<u>718,463</u>	<u>579,947</u>	<u>110,087</u>	<u>175,652</u>
Fund balance, Sept. 30, 2019	<u>\$ 891,259</u>	<u>\$ 44,546</u>	<u>\$ 0</u>	<u>\$ 267,152</u>	<u>\$ 515,173</u>	<u>\$ 690,639</u>	<u>\$ 712,335</u>	<u>\$ 115,241</u>	<u>\$ 177,429</u>

Twin Falls County, State of Idaho

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - NON-MAJOR SPECIAL REVENUE FUNDS**

For the year ended September 30, 2019

	Revenue Sharing	Election Consolidation	County Boat License Fund	Snowmobile	T.A.R.C. Grant	Board of Comm. Guardians	Federal Drug Seizures	Juvenile Correction Act Funds	Tobacco Tax Grant
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	171,729	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	104,083	30,222	0	0	0	0	0
Grants	15,000	0	0	0	20,000	0	2,301	149,412	213,317
Other	0	223,732	0	0	0	0	0	0	0
Total revenues	15,000	395,461	104,083	30,222	20,000	0	2,301	149,412	213,317
Expenditures									
General government	14,360	325,019	0	0	0	0	0	0	0
Public safety	0	0	0	0	46,903	280	56,979	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	118,459	233,286
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	0	0	69,689	21,146	0	0	0	0	0
Total expenditures	14,360	325,019	69,689	21,146	46,903	280	56,979	118,459	233,286
EXCESS REVENUES OVER (UNDER) EXPENDITURES	640	70,442	34,394	9,076	(26,903)	(280)	(54,678)	30,953	(19,969)
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	20,616
Transfers out	0	0	0	0	0	0	0	(20,616)	0
Total other financing sources (uses)	0	0	0	0	0	0	0	(20,616)	20,616
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	640	70,442	34,394	9,076	(26,903)	(280)	(54,678)	10,337	647
Fund balance, Oct. 1, 2018	23,563	386,719	46,330	136,495	22,103	2,510	137,471	72,738	(647)
Fund balance, Sept. 30, 2019	\$ 24,203	\$ 457,161	\$ 80,724	\$ 145,571	(\$ 4,800)	\$ 2,230	\$ 82,793	\$ 83,075	\$ 0

Twin Falls County, State of Idaho

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - NON-MAJOR SPECIAL REVENUE FUNDS**

For the year ended September 30, 2019

	<u>Boat Grant Waterways Match</u>	<u>Asat 2016</u>	<u>R.S.A.T. Grant</u>	<u>Invasive Check Station</u>	<u>S.U.D Funds</u>	<u>Scaap</u>	<u>Ohv Law Enforcement</u>	<u>Bcp Basic Safehouse Grant</u>	<u>Restorative Alternative Program</u>
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	72,384	98,374	14,789	0	9,544	0	0
Grants	43,219	0	0	0	0	13,714	0	78,638	8,150
Other	0	174,777	11,842	0	0	0	0	0	0
Total revenues	<u>43,219</u>	<u>174,777</u>	<u>84,226</u>	<u>98,374</u>	<u>14,789</u>	<u>13,714</u>	<u>9,544</u>	<u>78,638</u>	<u>8,150</u>
Expenditures									
General government	0	0	0	99,211	0	0	0	0	0
Public safety	0	137,208	111,268	0	15,411	13,017	13,450	91,023	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0	1,700
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	30,689	0	0	0	0	0	0	0	0
Total expenditures	<u>30,689</u>	<u>137,208</u>	<u>11,268</u>	<u>99,211</u>	<u>15,411</u>	<u>13,017</u>	<u>13,450</u>	<u>91,023</u>	<u>1,700</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	12,530	37,569	(27,042)	(837)	(622)	697	(3,906)	(12,385)	6,450
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	12,530	37,569	(27,042)	(837)	(622)	697	(3,906)	(12,385)	6,450
Fund balance, Oct. 1, 2018	<u>69,353</u>	(<u>42,627</u>)	(<u>4,977</u>)	<u>4,763</u>	(<u>1,811</u>)	<u>9,141</u>	<u>15,567</u>	<u>0</u>	(<u>6,450</u>)
Fund balance, Sept. 30, 2019	<u>\$ 81,883</u>	(<u>\$ 5,058</u>)	(<u>\$ 32,019</u>)	<u>\$ 3,926</u>	(<u>\$ 2,433</u>)	<u>\$ 9,838</u>	<u>\$ 11,661</u>	(<u>\$ 12,385</u>)	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - NON-MAJOR SPECIAL REVENUE FUNDS

For the year ended September 30, 2019

	Status Offender Services	Museum Grants	Juvenile Accountability Grants	Park Grants	Sfp Twin Falls	Strength Fam Pro (Burley)	District Court Capital Reserve	G.T.F.A.T.C.	S.O.R. Sheriff
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	140	0	0	69,028	0	0	0	0	19,302
Grants	0	0	0	0	21,298	0	0	0	0
Other	0	0	0	20,602	0	0	0	0	163
Total revenues	<u>140</u>	<u>0</u>	<u>0</u>	<u>89,630</u>	<u>21,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,465</u>
Expenditures									
General government	0	0	0	0	0	0	0	261	0
Public safety	0	0	0	0	0	0	0	0	14,149
530 blic works	0	0	0	0	0	0	0	0	0
Judicial	97	0	5,765	0	0	0	0	0	0
Welfare	0	0	0	0	22,918	4,821	0	0	0
Cultural and recreation	0	0	0	89,630	0	0	0	0	0
Total expenditures	<u>97</u>	<u>0</u>	<u>5,765</u>	<u>89,630</u>	<u>22,918</u>	<u>4,821</u>	<u>0</u>	<u>261</u>	<u>14,149</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	43	0	(5,765)	0	(1,620)	(4,821)	0	(261)	5,316
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	43	0	(5,765)	0	(1,620)	(4,821)	0	(261)	5,316
Fund balance, Oct. 1, 2018	(<u>43</u>)	(<u>5,597</u>)	<u>5,765</u>	<u>0</u>	(<u>5,022</u>)	<u>0</u>	<u>150,000</u>	<u>261</u>	<u>61,784</u>
Fund balance, Sept. 30, 2019	<u>\$ 0</u>	(<u>\$ 5,597</u>)	<u>\$ 0</u>	<u>\$ 0</u>	(<u>\$ 6,642</u>)	(<u>\$ 4,821</u>)	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>\$ 67,100</u>

Twin Falls County, State of Idaho

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - NON-MAJOR SPECIAL REVENUE FUNDS

For the year ended September 30, 2019

	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Court Trust Odyssey 2015	Court Bonds 2015	Restitution 2015	Prosecutor's Drug Seizure Money	CRT Facility Fund	Sheriff's Evidence Trust Fund
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	57	10,295	0	318,554	424,564	0	122,392	19,602
Grants	12,983	0	0	0	0	0	0	0	0
Other	0	0	9,813	18,914	0	0	10,909	41,621	0
Total revenues	<u>12,983</u>	<u>57</u>	<u>20,108</u>	<u>18,914</u>	<u>318,554</u>	<u>424,564</u>	<u>10,909</u>	<u>164,013</u>	<u>19,602</u>
Expenditures									
General government	0	0	0	0	329,380	0	0	0	0
Public safety	4,298	0	43,784	0	0	0	0	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	436,706	0	0	10,954
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	<u>4,298</u>	<u>0</u>	<u>43,784</u>	<u>0</u>	<u>329,380</u>	<u>436,706</u>	<u>0</u>	<u>0</u>	<u>10,954</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	8,685	57	(23,676)	18,914	(10,826)	(12,142)	10,909	164,013	8,648
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	8,685	57	(23,676)	18,914	(10,826)	(12,142)	10,909	164,013	8,648
Fund balance, Oct. 1, 2018	(8,685)	362	102,811	234,274	279,687	29,757	94,858	235,910	19,366
Fund balance, Sept. 30, 2019	\$ 0	\$ 419	\$ 79,135	\$ 253,188	\$ 268,861	\$ 17,615	\$ 105,767	\$ 399,923	\$ 28,014

Twin Falls County, State of Idaho

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - NON-MAJOR SPECIAL REVENUE FUNDS**

For the year ended September 30, 2019

	Prosecutor's Trust Seizure Fund	Sheriff's Youth Plate	Sheriff Vests	Prosecutor Drug Reimbursement	Coroner Property Fund	Cafeteria	Twin Falls County Sheriff Search & Rescue	Juvenile Probation Miscellaneous	Twin Falls County Insurance
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	0	0	0	0	0	0	0
Grants	22,984	940	0	0	0	0	10,000	0	0
Other	0	0	0	54,025	0	157,735	27,004	27,811	0
Total revenues	<u>22,984</u>	<u>940</u>	<u>0</u>	<u>54,025</u>	<u>0</u>	<u>157,735</u>	<u>37,004</u>	<u>27,811</u>	<u>0</u>
Expenditures									
General government	0	0	0	0	0	146,170	0	0	0
Public safety	0	0	0	60,699	0	0	48,194	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	22,984	0	0	0	0	0	0	14,325	0
Welfare	0	695	0	0	0	0	0	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	<u>22,984</u>	<u>695</u>	<u>0</u>	<u>60,699</u>	<u>0</u>	<u>146,170</u>	<u>48,194</u>	<u>14,325</u>	<u>0</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	245	0	(6,674)	0	11,565	(11,190)	13,486	0
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	245	0	(6,674)	0	11,565	(11,190)	13,486	0
Fund balance, Oct. 1, 2018	<u>2,163</u>	<u>3,457</u>	(<u>16,864</u>)	<u>179,194</u>	<u>173</u>	(<u>18,780</u>)	<u>57,952</u>	<u>43,948</u>	<u>250,870</u>
Fund balance, Sept. 30, 2019	<u>\$ 2,163</u>	<u>\$ 3,702</u>	(<u>\$ 16,864</u>)	<u>\$ 172,520</u>	<u>\$ 173</u>	(<u>\$ 7,215</u>)	<u>\$ 46,762</u>	<u>\$ 57,434</u>	<u>\$ 250,870</u>

Twin Falls County, State of Idaho

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - NON-MAJOR SPECIAL REVENUE FUNDS**

For the year ended September 30, 2019

	<u>VOCA/ICDVVA Grant</u>	<u>Problem Solving Courts</u>	<u>Millenium Fund Projects</u>	<u>District Court CAO</u>	<u>District Court FCS</u>	<u>Sheriff's Grants</u>	<u>Total</u>
Revenue							
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,308,951
Penalties and interest	0	0	0	0	0	0	18,343
Sales tax	0	0	0	0	0	0	171,729
Licenses, fines and fees	0	202,523	0	0	0	0	2,260,559
Grants	27,051	227,929	0	33,412	0	76,633	1,000,949
Other	6,360	103,181	0	0	63,734	0	1,174,820
Total revenues	<u>33,411</u>	<u>533,633</u>	<u>0</u>	<u>33,412</u>	<u>63,734</u>	<u>76,633</u>	<u>7,935,351</u>
Expenditures							
General government	0	0	0	0	0	0	2,711,049
Public safety	0	0	0	0	0	59,150	715,812
Public works	0	0	0	0	0	0	313,635
Judicial	0	429,345	232	21,087	51,236	0	2,027,048
Welfare	45,541	0	0	0	0	0	971,594
Cultural and recreation	0	0	0	0	0	0	706,678
Total expenditures	<u>45,541</u>	<u>429,345</u>	<u>232</u>	<u>21,087</u>	<u>51,236</u>	<u>59,150</u>	<u>7,445,816</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(12,130)	104,288	(232)	12,325	12,498	19,483	489,535
Other financing sources (uses)							
Transfers in	6,720	0	0	0	0	0	27,336
Transfers out	0	0	0	0	0	0	(20,616)
Total other financing sources (uses)	<u>6,720</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,720</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(5,410)	104,288	(232)	12,325	12,498	19,483	496,255
Fund balance, Oct. 1, 2018	(8,207)	158,754	101,542	103,620	84,957	(3,764)	6,286,252
Fund balance, Sept. 30, 2019	(\$ 13,617)	\$ 263,042	\$ 101,310	\$ 115,945	\$ 97,455	15,719	\$ 6,782,507

SINGLE AUDIT SECTION



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners
Twin Falls County

Report on Compliance for Each Major Federal Program

We have audited Twin Falls County's with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Twin Falls County's major federal programs for the year ended September 30, 2019. Twin Falls County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Twin Falls County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Twin Falls County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Twin Falls County's compliance.

Opinion on Each Major Federal Program

In our opinion, Twin Falls County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year September 30, 2019.

Report on Internal Control Over Compliance

Management of Twin Falls County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Twin Falls County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Twin Falls County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of Twin Falls County as of and for the year ended September 30, 2019, and have issued our report thereon dated January 13, 2020, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance,, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Ware & Associates

Twin Falls, Idaho
January 13, 2020

Twin Falls County, State of Idaho

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2019

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<u>U.S. Department of the Interior</u>			
Direct Award			
Payments in Lieu of Taxes	15.226		\$ <u>1,767,402</u>
Passed through State Historical Society			
Historic Preservation Fund Grants			<u>16,026</u>
Total U.S. Department of the Interior			<u>1,783,427</u>
<u>U.S. Department of Justice</u>			
Passed through Idaho Health and Welfare			
Crime Victim Assistance	16.575	2016-VA-GX-0060	<u>20,202</u>
Passed through Idaho State Police			
Residential Substance Abuse Treatment for State Prisoners	16.593	2016-RT-BX-0013	28,685
Residential Substance Abuse Treatment for State Prisoners	16.593	2017-RT-BX-0038	41,706
Residential Substance Abuse Treatment for State Prisoners	16.593	2018-RT-BX-0034	<u>30,678</u>
			<u>101,069</u>
Direct Award			
Edward Byrne Memorial Justice Assistance Grant	16.738	2018-DJ-BX-0274	1,862
Passed through Idaho State Police			
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-DJ-BX-0758	8,150
Edward Byrne Memorial Justice Assistance Grant	16.738	2016-DJ-BX-0758	74,169
Edward Byrne Memorial Justice Assistance Grant	16.738	2017-DJ-BX-0758	<u>98,222</u>
			<u>182,403</u>
Passed through Idaho State Police			
Adam Walsh Act Implementation Grant Program	16.750	2017-AW-BX-0040	<u>20,412</u>
Total U.S. Department of Justice			<u>324,086</u>
<u>U.S. Department of Transportation</u>			
Passed through Idaho Department Transportation			
State and Community Highway Safety	20.600		15,914
National Priority Safety Programs	20.616		<u>7,256</u>
Total U.S. Department of Transportation			<u>23,170</u>

See accompanying notes to schedule of expenditures of federal awards.
Twin Falls County, State of Idaho

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

Year ended September 30, 2018

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Office of Drug Police Substance Abuse and Mental Health Services	93.243	1H79SP080981-01	\$ 8,036
Direct Award Basic Center Grant	93.623	90CY6965-01-00	91,023
Passed through State Dept of Health & Welfare Family Violence Protection	93.671	G1701IDFVPS	8,609
Passed through State Office of Drug Policy Block Grants for Prevention & Treatment of Substance Abuse	93.959		<u>21,298</u>
Total U.S. Department of Health and Human Services			<u>128,966</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Idaho Department of Parks & Recreation Boating Safety Financial Assistance	97.012	14.01.16	18,909
Passed through Idaho Military Division Emergency Management Performance Grants	97.042	EMS2017EPOOOO3	3,649
Emergency Management Performance Grants	97.042	EMS2018EPOOOO3	<u>34,266</u>
			<u>37,915</u>
Homeland Security Grant	97.067	EMW2017SS00028	1,123
Homeland Security Grant	97.067	EMW2018SS00054	<u>93,913</u>
			<u>95,036</u>
Total U.S. Department of Homeland Security			<u>151,860</u>
<u>U.S. Department of Agriculture</u>			
Passed through Idaho Supt. of Public Instruction School Breakfast Program	10.553	201919IN109947	7,404
National School Lunch Program	10.555	201919IN109947	<u>13,262</u>
Total U.S. Department of Agriculture			<u>20,666</u>
			<u>\$ 2,432,175</u>

See accompanying notes to schedule of expenditures of federal awards.

Twin Falls County, State of Idaho

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2019

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Twin Falls County for the year ended September 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed at September 30, 2019.

NOTE C - INDIRECT COST RATE

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR 200.414.

Twin Falls County, State of Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended September 30, 2019

SECTION I - SUMMARY OF AUDIT RESULTS

1. 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 ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

2. Noncompliance material to financial statements noted? ☐ yes ☒ no

3. The auditor's report on compliance for the major federal award programs for Twin Falls County expresses an unqualified opinion on all major federal programs.

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

4. The auditor's report expresses an unmodified opinion on compliance for major programs on general purpose financial statements of Twin Falls County.

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a).

☐ yes ☒ no

5. The programs tested as major programs include:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
15.226	Payments in Lieu of Taxes

Twin Falls County, State of Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended September 30, 2019

SECTION I - SUMMARY OF AUDIT RESULTS - CONTINUED

6. The threshold for distinguishing Types A and B programs was 750,000.
7. The Auditee qualified as low-risk auditee? ☐ yes ☒ no

SECTION II - FINDINGS - FINANCIAL STATEMENT FINDINGS

Findings and Reportable Conditions:
No matters were reported

Condition:	None
Effect:	Not Applicable
Recommendation:	Not Applicable

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Findings Questioned Cost:
No matters were reported

Condition:	None
Effect:	Not Applicable
Findings :	None
Recommendation:	Not Applicable
Current Status:	Not Applicable

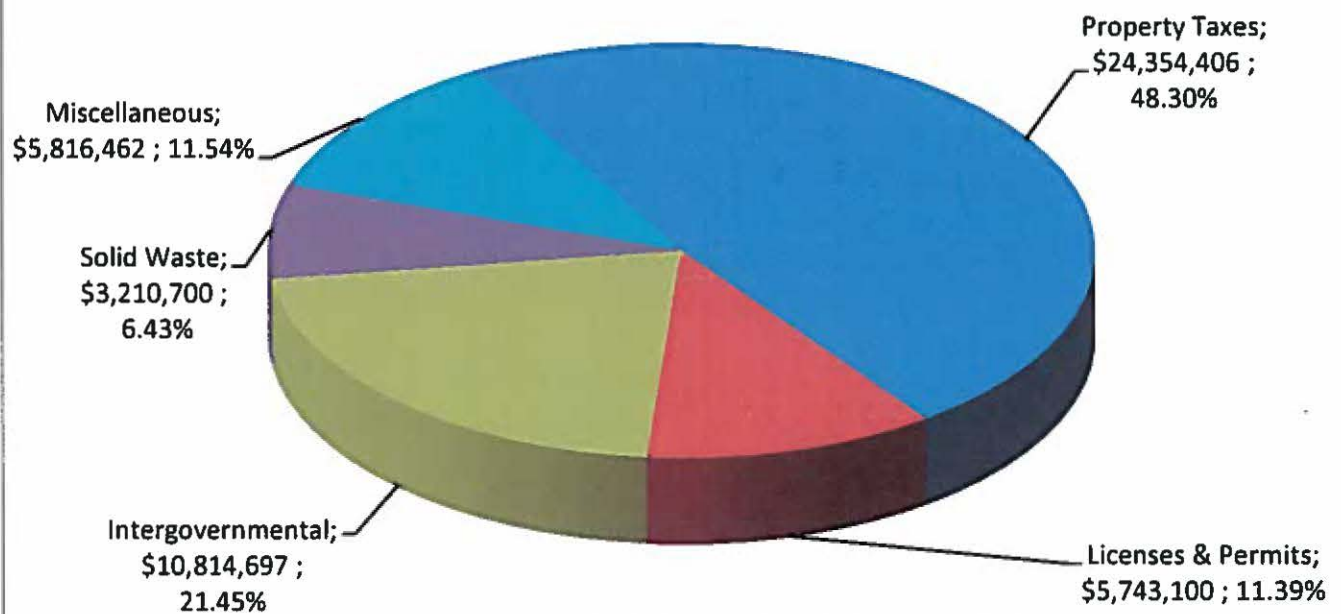
Twin Falls County, State of Idaho
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year ended September 30, 2019

U.S. DEPARTMENT OF THE INTERIOR

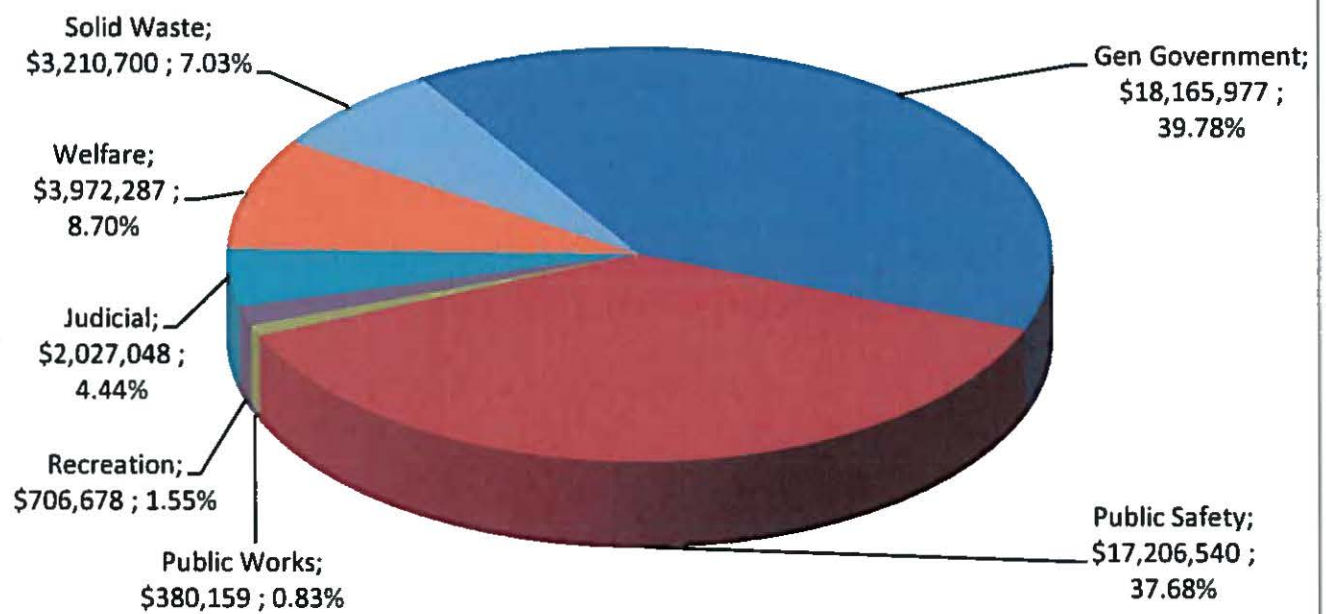
Findings:	None
Condition:	Not Applicable
Recommendation:	Not Applicable
Current Status:	Not Applicable

OTHER INFORMATION

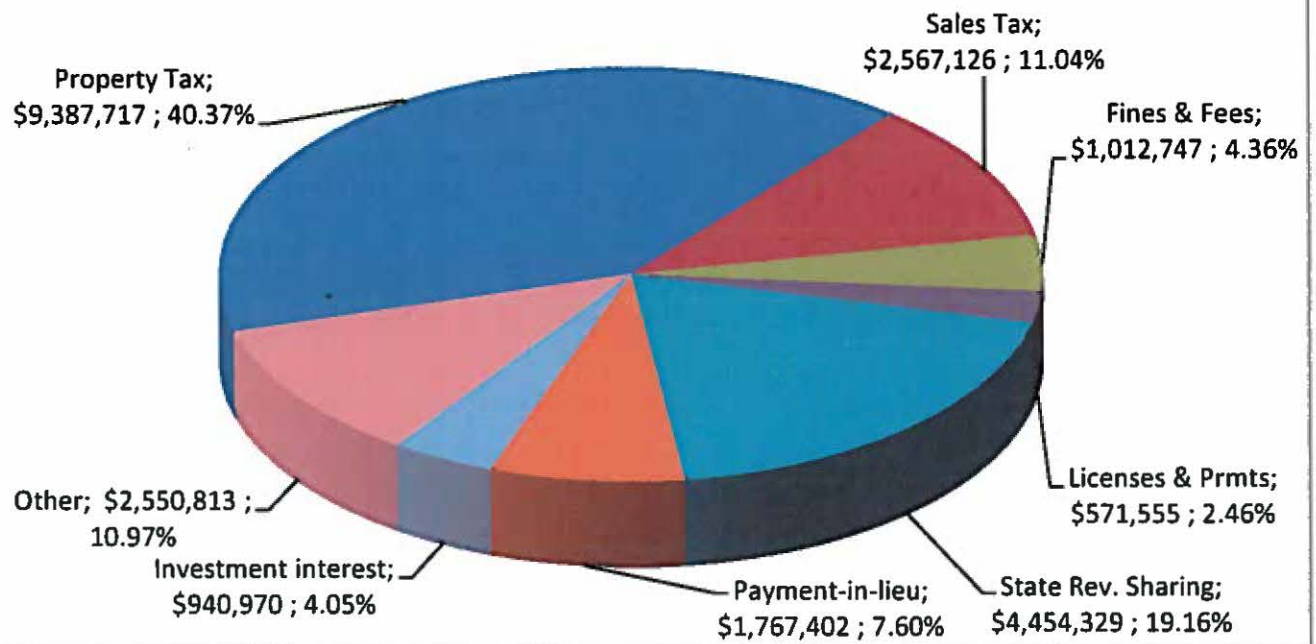
Twin Falls County Revenues 9-30-2019



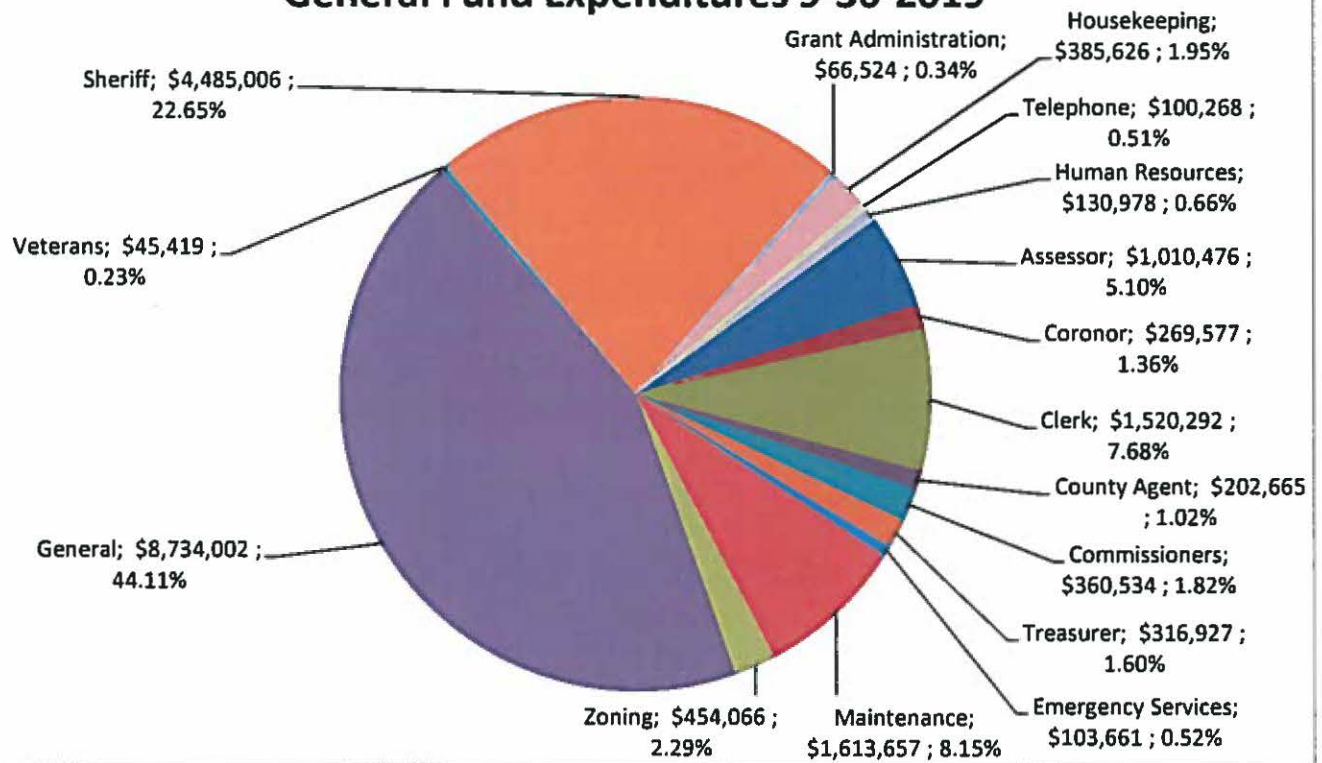
Twin Falls County Expenditures 9-30-2019



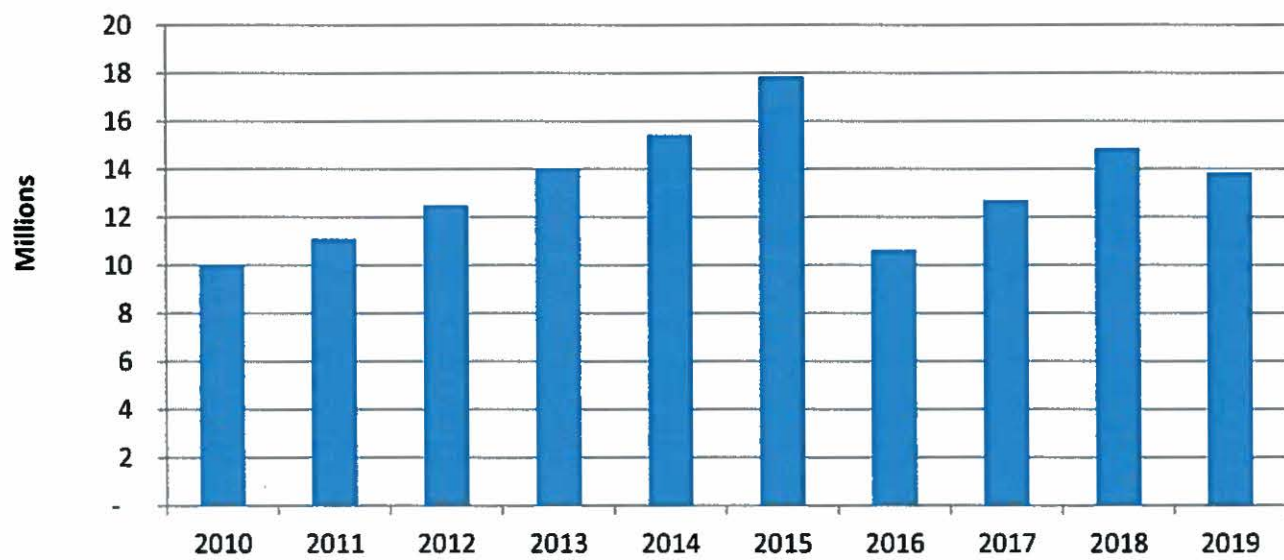
Twin Falls County General Fund Revenues 9-30-2019



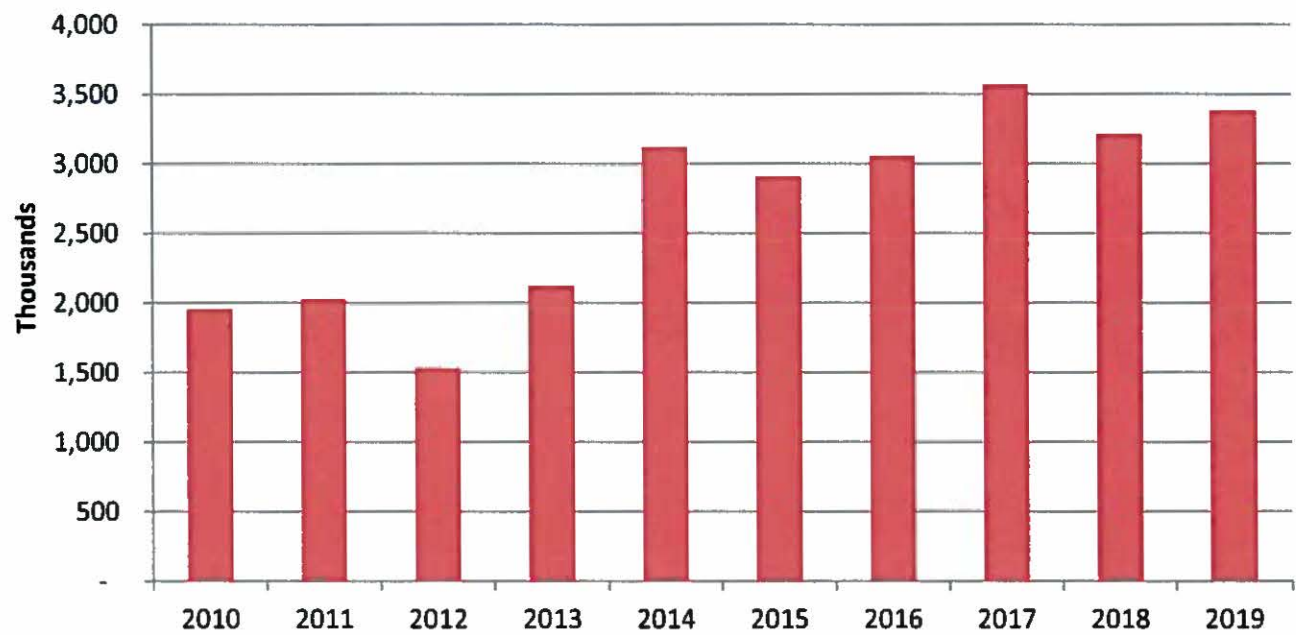
Twin Falls County General Fund Expenditures 9-30-2019



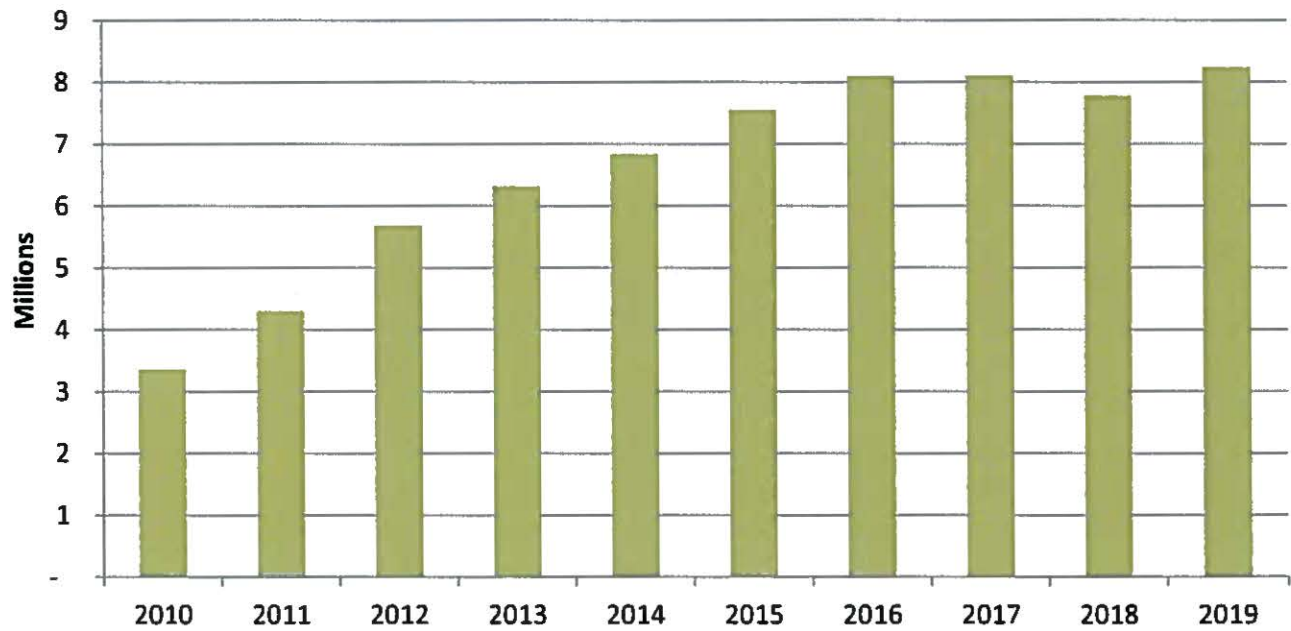
Twin Falls County General Fund - Fund Balance



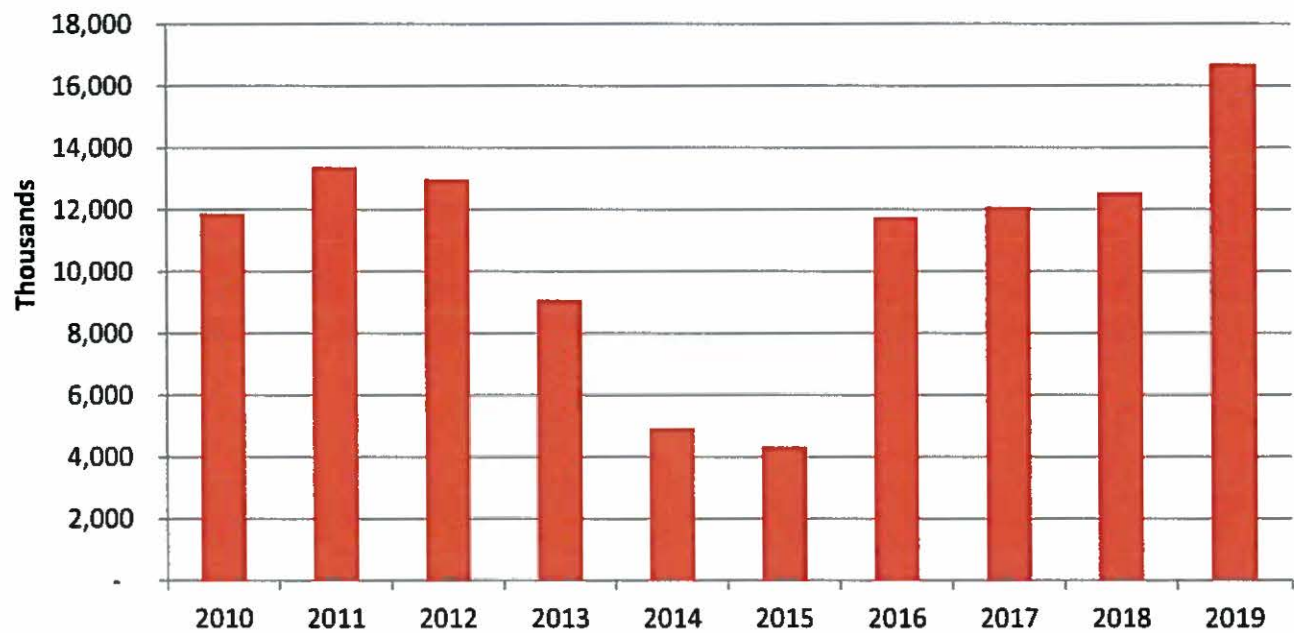
Twin Falls County Indigent Fund Balance



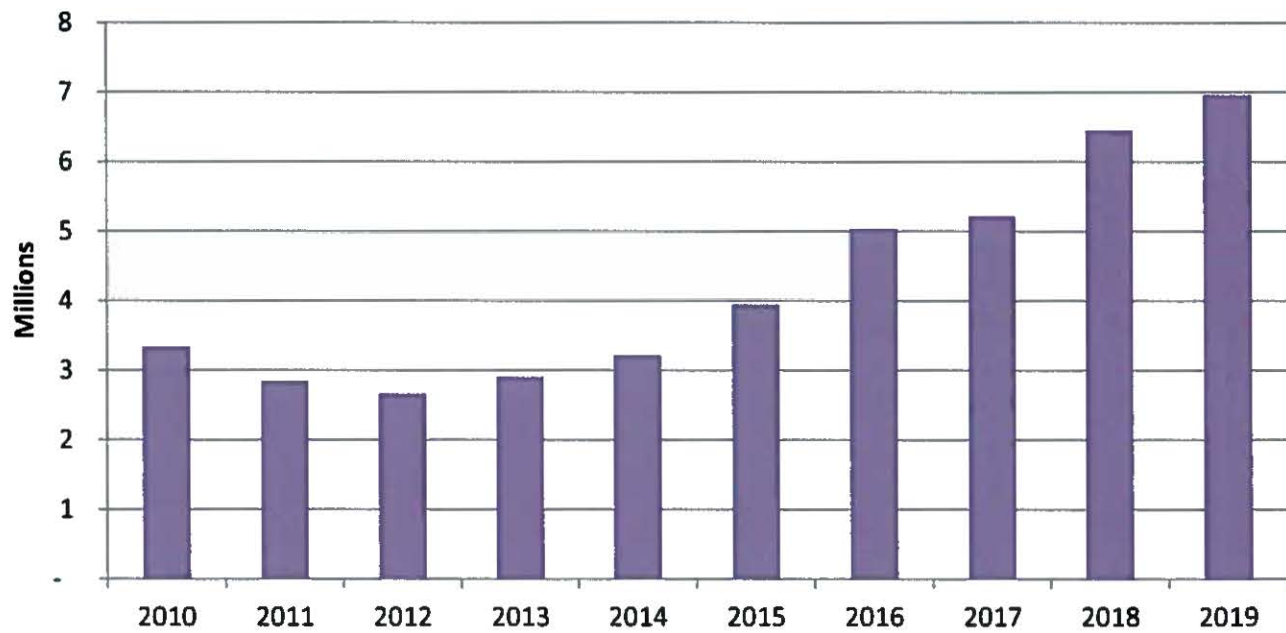
Twin Falls County Justice Fund Balance



Twin Falls County Capital Projects Fund Balance



Twin Falls County Solid Waste Net Position



Twin Falls County Fair Board Net Position

