

**TWIN FALLS COUNTY, IDAHO**

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Report on Audited  
Basic  
Financial Statements  
and  
Supplemental Information

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For the Year Ended September 30, 2024

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## **Independent Auditor's Report**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho (the County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### **Qualified Opinion**

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Twin Falls County, Idaho as of September 30, 2024, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho, as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America

#### ***Basis for Opinions***

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

#### ***Basis for Qualified Opinion on Governmental Activities***

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

## ***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Twin Falls County, Idaho's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Twin Falls County, Idaho's ability to continue as a going concern for a reasonable period of time.

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

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 to 19, budgetary comparison information, schedule of the County's proportionate share of the net pension liability, and schedule of County contributions on pages 54 through 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it

to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Twin Falls County, Idaho's basic financial statements. The combining and individual nonmajor fund financial statements, the combining and individual fiduciary fund financial statements, and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U. S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2025 on our consideration of Twin Falls County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Twin Falls County, Idaho's internal control over financial reporting and compliance.

*Zwyzart John & Associates CPAS, PLLC*

Nampa, Idaho  
January 23, 2025

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# **Twin Falls County's Management's Discussion and Analysis**

As Management of Twin Falls County, we offer readers of the Twin Falls County's financial statement this narrative overview and analysis of the financial activities of Twin Falls County for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with our annual audit prepared by Zwygart John & Associates CPAs.

## **Financial Highlights**

- The assets of Twin Falls County exceeded its liabilities at the close of the most recent fiscal year by \$126,447,048 (net position). Of this amount, \$60,039,641 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. (See page 21 of audit)
- Twin Falls County's net position increased by \$9,025,814. This increase is attributable to more cash in the custody of the treasurer due to American Rescue Plan Act (ARPA.) funding.
- As of the close of the current fiscal year, Twin Falls County's governmental funds reported combined ending fund balances of \$96,467,333 an increase of \$1,523,085 in comparison with the prior year. The amount available for spending at the County's discretion is \$28,827,947, the total spendable fund balance. (See page 23, 24, 26, and 27 of audit)
  - In the General Fund, revenues exceeded expenditures and transfers out by \$1,412,965
  - In the Capital Project Fund, revenues exceeded expenditures by \$8,609,972
  - In the Justice Fund, revenues and transfers in exceeded expenditures by \$776,254
  - In the ARPA-Recovery Fund, revenues were deficient of expenditures by \$10,358,963
  - Other Governmental Funds, revenues and transfers in exceeded expenditures and transfers out by \$1,523,085
  - The General and Non-Major funds transferred 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. Twin Falls County Fair Board is a component unit that reports as a business-type activity.

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

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Twin Falls County maintains fifty-nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, indigent fund, justice fund, and capital project fund, which are considered to be major funds. Data from the other sixty governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

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

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Twin Falls County, assets and deferred outflows exceeded liabilities and deferred inflows by \$126,351,699 at the close of the most recent fiscal year.

One of the largest portions of Twin Falls County's net position (33%) 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, 2024

|  | Governmental Activities |                | Business Activities |              | Total          |                |
|--|-------------------------|----------------|---------------------|--------------|----------------|----------------|
|  | 2024                    | 2023           | 2024                | 2023         | 2024           | 2023           |
| Current Assets                                     | \$ 102,114,238          | \$ 97,920,404  | \$ 7,664,606        | \$ 7,506,582 | \$ 109,778,844 | \$ 105,426,986 |
| Non-Current Assets                                 | 39,961,228              | 29,630,387     | 1,768,700           | 1,845,600    | 41,729,928     | 31,475,987     |
| Total Assets                                       | 142,075,466             | 127,550,791    | 9,433,306           | 9,352,182    | 151,508,772    | 136,902,973    |
| Deferred Outflows                                  | 4,742,887               | 8,907,408      | -                   | -            | 4,742,887      | 8,907,408      |
| Current Liabilities                                | 5,002,127               | 2,345,162      | 38,200              | -            | 5,040,327      | 2,345,162      |
| Non-Current Liabilities                            | 21,686,714              | 24,078,959     | 1,942,059           | 1,885,107    | 23,628,773     | 25,964,066     |
| Total Liabilities                                  | 26,688,841              | 26,424,121     | 1,980,259           | 1,885,107    | 28,669,100     | 28,309,228     |
| Deferred Outflows                                  | 1,135,511               | 79,927         | -                   | -            | 1,135,511      | 79,927         |
| Net Position:                                      |                         |                |                     |              |                |                |
| Invested in capital assets,<br>net of related debt | 39,961,228              | 29,630,387     | 1,768,700           | 1,845,600    | 41,729,928     | 31,475,987     |
| Restricted   | 22,587,451              | 41,731,858     | 1,942,059           | 1,885,107    | 24,529,510     | 43,616,965     |
| Unrestricted                                       | 56,445,322              | 38,591,906     | 3,742,288           | 3,736,368    | 60,187,610     | 42,328,274     |
| Total Net Position                                 | \$ 118,994,001          | \$ 109,954,151 | \$ 7,453,047        | \$ 7,467,075 | \$ 126,447,048 | \$ 117,421,226 |

An additional portion of Twin Falls County's net assets (19%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$60,039,641) may be used to meet the county's ongoing obligation to citizens and creditors.

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

The County's net position increased by \$9,025,814 during the fiscal year. This increase is attributable to more cash in the custody of the treasurer due to American Rescue Plan Act (ARPA.) funding.

## Financial Analysis of the Government as a Whole

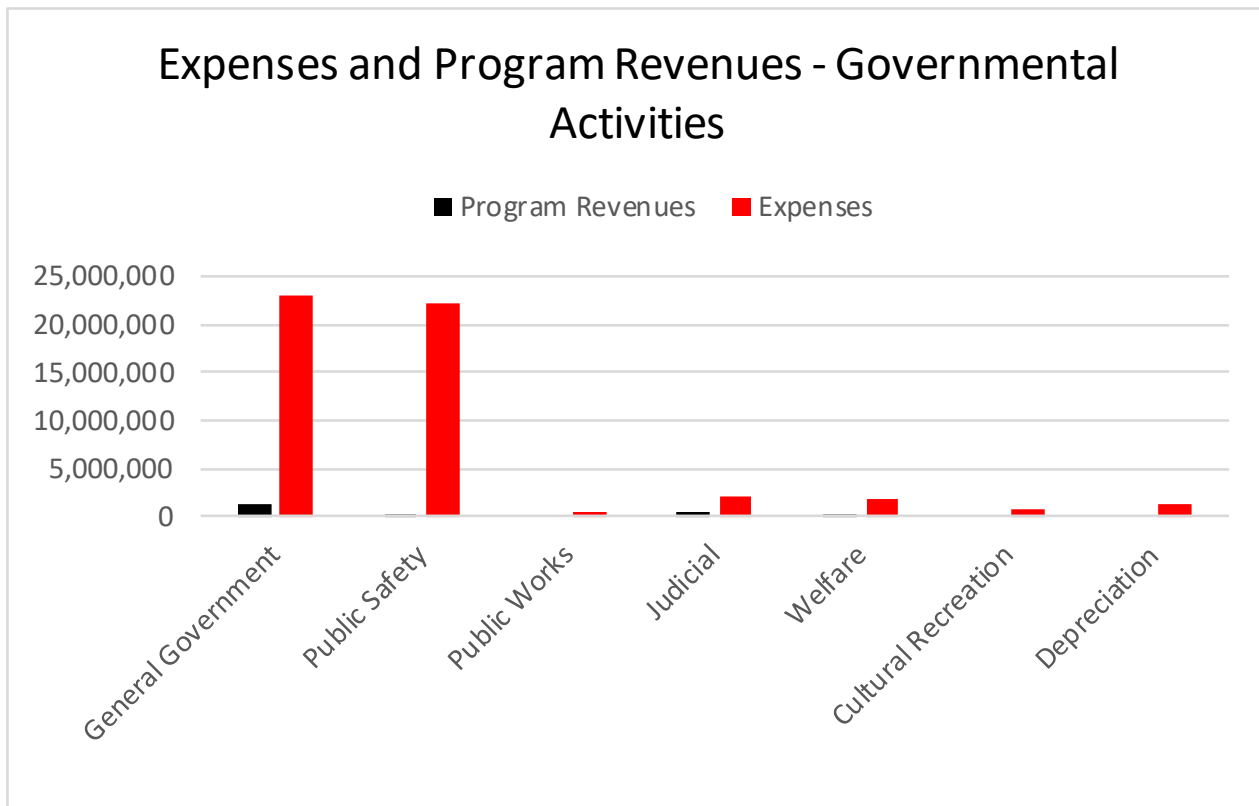
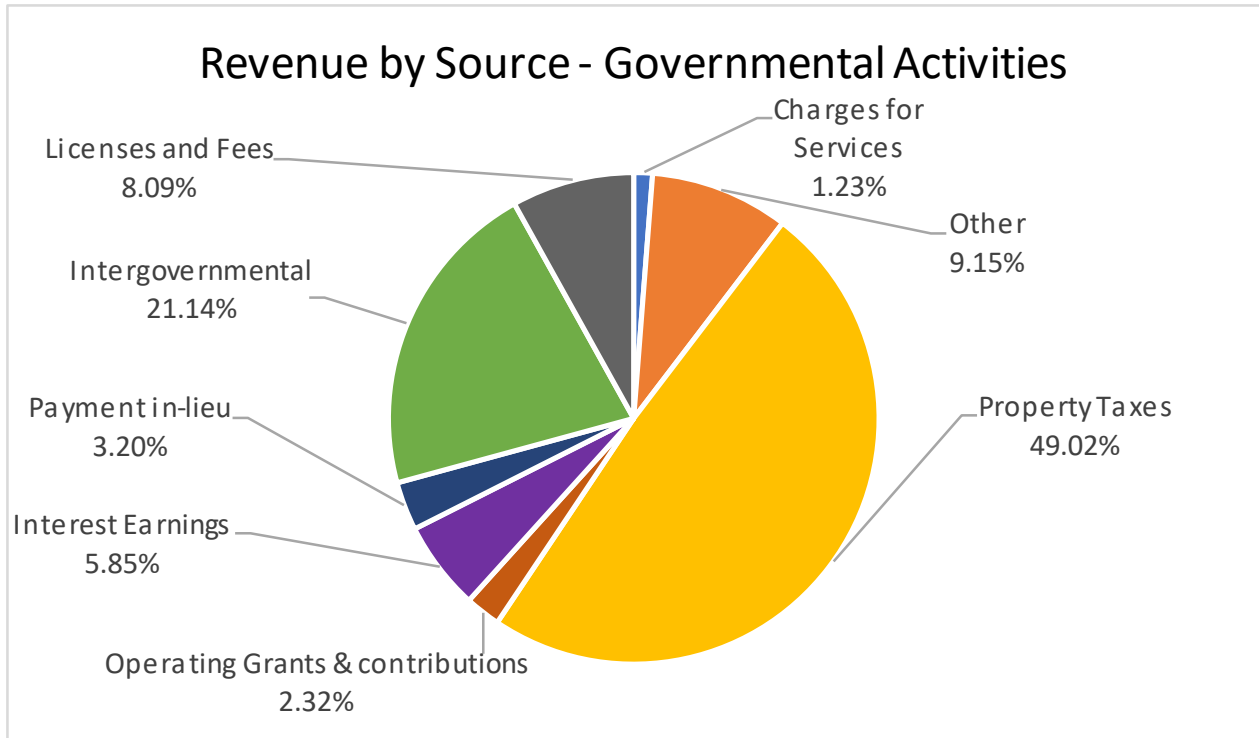
**Governmental activities.** Governmental activities increased Twin Falls County's total net position by \$9,039,842.

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

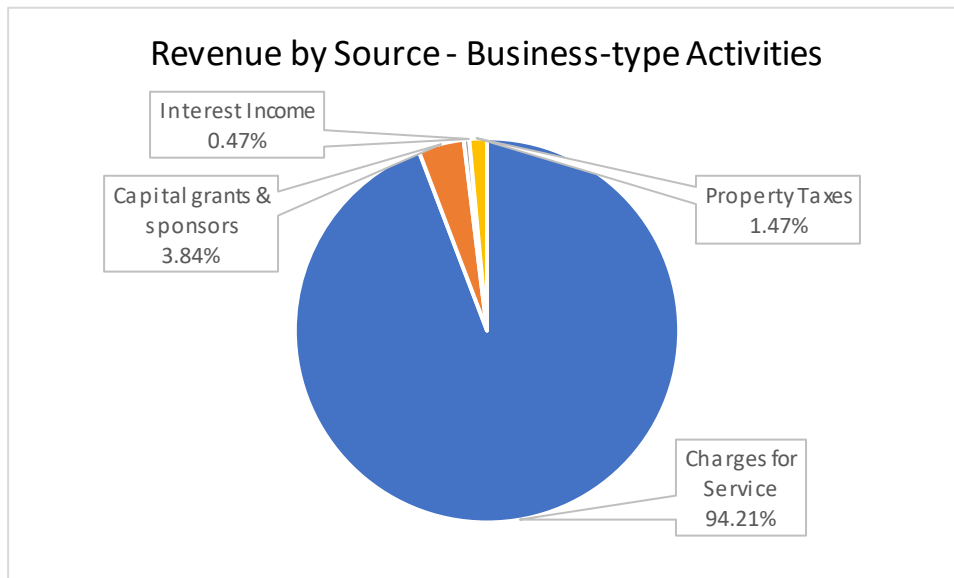
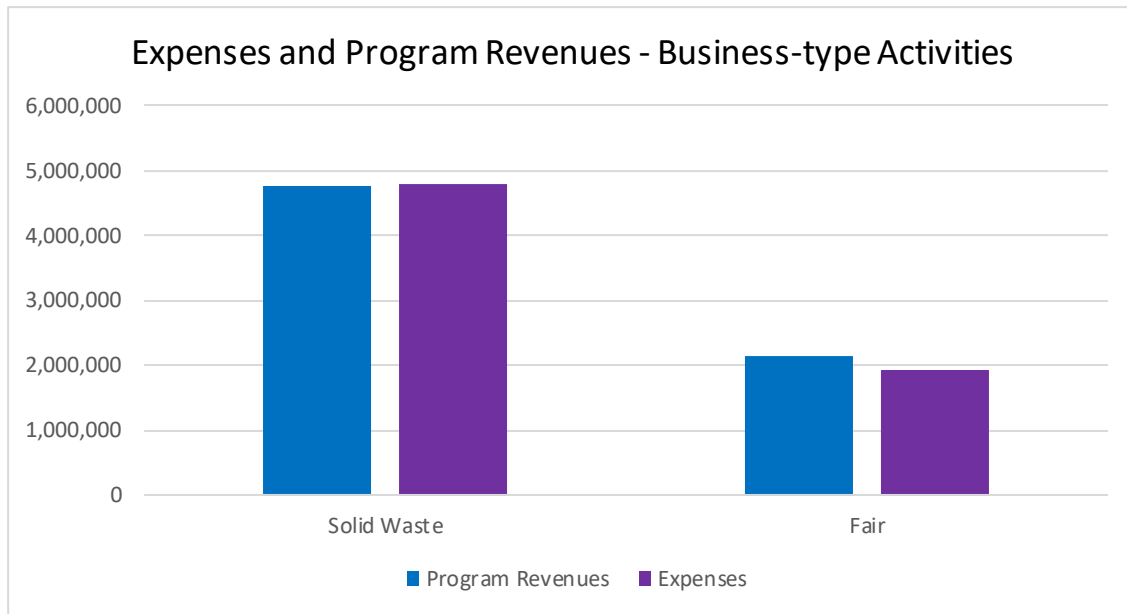
### Twin Falls County's Changes in Net Position September 30, 2024

|   | Governmental Activities |                       | Business Activities |                     | Total                 |                       |
|---|-------------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|
|   | 2023                    | 2022                  | 2023                | 2022                | 2023                  | 2022                  |
| Revenues:                               |                         |                       |                     |                     |                       |                       |
| Program Revenues:                       |                         |                       |                     |                     |                       |                       |
| Charges for Services                    | \$ 654,505              | \$ 773,026            | \$4,755,267         | \$4,856,118         | \$ 5,409,772          | \$ 5,629,144          |
| Operating Grants and contributions      | 1,702,318               | 1,459,845             | -                   | -                   | 1,702,318             | 1,459,845             |
| General Revenue:                        |                         |                       |                     |                     |                       |                       |
| Property Taxes                          | 32,043,471              | 30,782,922            | -                   | -                   | 32,043,471            | 30,782,922            |
| Payments In-Lieu                        | 2,135,246               | 2,008,657             | -                   | -                   | 2,135,246             | 2,008,657             |
| Intergovernmental                       | 10,860,167              | 13,273,299            | -                   | -                   | 10,860,167            | 13,273,299            |
| Licenses and Fees                       | 6,087,230               | 5,083,450             | -                   | -                   | 6,087,230             | 5,083,450             |
| Other Taxes                             | -                       | -                     | -                   | -                   | -                     | -                     |
| Grants and contributions not restricted |                         |                       |                     |                     |                       |                       |
| to specific programs                    | -                       | -                     | -                   | -                   | -                     | -                     |
| Interest Earnings                       | 6,651,647               | 3,672,061             | 25,013              | 58,885              | 6,676,660             | 3,730,946             |
| Other                                   | 5,765,369               | 5,747,345             | -                   | -                   | 5,765,369             | 5,747,345             |
| Total Revenues                          | <u>65,899,953</u>       | <u>62,800,605</u>     | <u>4,780,280</u>    | <u>4,915,003</u>    | <u>70,680,233</u>     | <u>67,715,608</u>     |
| Expenses:                               |                         |                       |                     |                     |                       |                       |
| General Government                      | 25,069,805              | 23,013,347            | -                   | -                   | 25,069,805            | 23,013,347            |
| Public Safety                           | 25,150,068              | 22,293,866            | -                   | -                   | 25,150,068            | 22,293,866            |
| Public Works                            | 448,765                 | 429,026               | -                   | -                   | 448,765               | 429,026               |
| Judicial                                | 2,146,283               | 2,053,661             | -                   | -                   | 2,146,283             | 2,053,661             |
| Welfare                                 | 1,871,068               | 1,826,318             | -                   | -                   | 1,871,068             | 1,826,318             |
| Cultural and recreation                 | 667,267                 | 662,561               | -                   | -                   | 667,267               | 662,561               |
| Depreciation                            | 1,506,855               | 1,407,890             | -                   | -                   | 1,506,855             | 1,407,890             |
| Solid Waste                             | -                       | -                     | 4,794,308           | 4,748,813           | 4,794,308             | 4,748,813             |
| Twin Falls County Fair                  | -                       | -                     | -                   | -                   | -                     | -                     |
| Total Expenses                          | <u>56,860,111</u>       | <u>51,686,669</u>     | <u>4,794,308</u>    | <u>4,748,813</u>    | <u>61,654,419</u>     | <u>56,435,482</u>     |
| Increase (decrease) in net position     | 9,039,842               | 11,113,936            | (14,028)            | 166,190             | 9,025,814             | 11,280,126            |
| Net position - beginning                | <u>109,954,159</u>      | <u>98,840,223</u>     | <u>7,467,075</u>    | <u>7,300,885</u>    | <u>117,421,234</u>    | <u>106,141,108</u>    |
| Net position - ending                   | <u>\$ 118,994,001</u>   | <u>\$ 109,954,159</u> | <u>\$ 7,453,047</u> | <u>\$ 7,467,075</u> | <u>\$ 126,447,048</u> | <u>\$ 117,421,234</u> |

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



**Business-type activities.** Business-type activities (Solid Waste) net assets decreased during the year by \$14,028. This was primarily due to a decrease in revenue for fees charged to operate and maintain the landfill.



### Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, Twin Falls County's governmental funds report combined ending fund balances of \$96,467,333 an increase of \$1,523,085 in comparison with the prior year. \$28,827,947, of this constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of fund balance is committed (\$45,006,647) to indicate that it is not available for new spending because it has already been committed or restricted (\$22,587,451) to indicate that external restrictions have determined how funds can be spent. (See page 24 of audit.)

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$18,490,337. As a measure of the general fund's liquidity, it may be useful to compare fund balance to the total fund expenditures.

The fund balance, of the County's general fund; increased by \$1,412,965 during the current fiscal year. Expenditures exceeded revenue by \$1,412,965. (See page 26 of audit) Key factors in this decrease are as follows:

- Property tax revenues of the general fund increased by \$2,283,124
- Intergovernmental revenue in the general fund increased by \$188,948
- The general, funds transferred \$9,767,819 to the capital projects fund for future capital construction projects.

The Justice Fund had a total fund balance of \$10,467,548, 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 \$776,254. Revenues in this fund decreased by \$921,188 over the prior year. Total expenditures increased by 1,120,850 over the prior year. (See page 26 of audit).

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

Unrestricted net position for the Solid Waste Fund at the end of the year were \$3,742,288, with total net position being \$7,453,047. The change in net position consisted of a decrease of \$14,028.

Unrestricted net position for the Fair Board at the end of the year was deficit of \$30,148, with total net position being \$2,697,279. The change in net position consisted of an increase of \$210,709.

## Budgetary Highlights

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

- Increased the budgeted amount in the Ad Valorem B budget by \$73,000 for unforeseen expenses due to contract payment terms with Pictometry International Corp for aerial photography. The increase was appropriated from the Ad Valorem unexpended fund balance
- Increased the budgeted amount in the Capital Projects Budget by \$600,000 for unforeseen expenses due capital projects throughout the county. The increase was appropriated from the Capital Projects unexpended fund balance.
- Increased the budgeted amount in the Justice Fund Budget by \$200,000 for unforeseen expenses due the increased costs in providing conflict public defenders. The increase was appropriated from the Justice Fund unexpended fund balance.
- Increased the budgeted amount in the Prosecuting Attorney B budget by \$33,075 for unforeseen expenses due to hiring a contract attorney. This 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

- Centennial Park – boat storage and parking lot upgrades
- County West – parking lot repair
- County West – ADA parking and entrance upgrades
- County West – election storage cage for ballots
- County West – early voting transaction counter remodeled
- County West – fire pump replacement, chilled water pumps, cooling tower and boiler
- County West – Treasurer’s office front counter remodel
- County West – VAV controls upgrade
- County West Judicial Annex – ADA entrance
- Count West – fencing on north side of property
- Courthouse – elevator upgrade
- Judicial building – Theron Ward Judicial Building Remodel/Expansion
- Wright Avenue – fencing
- Wright Avenue – remodel/expansion for jail
- Wright Avenue - evidence storage remodel

**Capital assets.** Twin Falls County’s investment in capital assets for its governmental and business-type activities as of September 30, 2024 amounted to \$41,729,928 (Net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. (See page 21)



## Twin Falls County's Capital Assets (Net of Accumulated Depreciation)

|                          | Governmental Activities |                      | Business Activities |                     | Total                |                      |
|--------------------------|-------------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
|                          | 2024                    | 2023                 | 2024                | 2023                | 2024                 | 2023                 |
| Land                     | \$ 2,087,444            | \$ 2,087,444         | \$ -                | \$ -                | \$ 2,087,444         | \$ 2,087,444         |
| Construction in progress | 14,518,660              | 3,865,918            | -                   | -                   | 14,518,660           | 3,865,918            |
| Land Improvement         | -                       | -                    | -                   | -                   | -                    | -                    |
| Buildings                | 20,738,407              | 21,253,058           | -                   | -                   | 20,738,407           | 21,253,058           |
| Machinery and equipment  | 2,616,717               | 2,387,967            | -                   | -                   | 2,616,717            | 2,387,967            |
| Landfill                 | -                       | -                    | 1,768,700           | 1,845,600           | 1,768,700            | 1,845,600            |
|                          | <u>\$ 39,961,228</u>    | <u>\$ 29,594,387</u> | <u>\$ 1,768,700</u> | <u>\$ 1,845,600</u> | <u>\$ 41,729,928</u> | <u>\$ 31,439,987</u> |

### Long-term Liabilities

At the end of the current fiscal year, Twin Falls County had no bonded debt outstanding. Twin Falls County's only long-term liabilities are \$1,599,289 in governmental activities and \$1,942,059 in business-type activities as of September 30, 2024, which represents accrued vacation and landfill retirement obligations.

### Twin Falls County's Outstanding Liabilities

|                                | Governmental Activities |                  | Business Activities |                  | Total            |                  |
|--------------------------------|-------------------------|------------------|---------------------|------------------|------------------|------------------|
|                                | 2024                    | 2023             | 2024                | 2023             | 2024             | 2023             |
| Accrued Vacation               | \$ 1,599,289            | \$ 1,436,236     | \$ -                | \$ -             | \$ 1,599,289     | \$ 1,436,236     |
| Landfill Closure & Postclosure | -                       | -                | 1,942,059           | 1,885,107        | 1,942,059        | 1,885,107        |
|                                | <u>1,599,289</u>        | <u>1,436,236</u> | <u>1,942,059</u>    | <u>1,885,107</u> | <u>3,541,348</u> | <u>3,321,343</u> |

### Economic Facts and Next Year's Budget

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

#### Twin Falls County

- Idaho's economic strength continues to lead the nation. The state leads the nation in percentage increase of jobs above the pre-pandemic peak. The largest job increases in the next two years are expected to continue to be in health care and construction sectors. Total covered wage have increased by \$4.7 billion from Q2 2022 to Q2 2023 and are expected to increase by \$6.3 by Q2 2025. Labor force supply limitations have eased by remain a challenge. Source: *Idaho Department of Labor*
- Major industries in south central Idaho include agriculture and agri-business and food processing. The durable manufacturing sectors are plastics, metal and corrugated box. Tourism is another strong sector. Source: *Idaho Department of Labor*

- The College of Southern Idaho is a critical component of successful workforce development regionally. It is viewed as a vanguard in Idaho, assembling a popular dual-credit program that allows high school students the opportunity to achieve post-secondary credits and credentials. *Source: Idaho Department of Labor*
- Southern Idaho Economic Development attracts business and talent to the region highlighting the area's business-friendly policies along with its recreational amenities. Its eight counties are known for collaboration in regional goals. *Source: Idaho Department of Labor*
- North Canyon Network of Care has opened a 23,000 square foot clinic in Twin Falls. The new three-story building has 25 exam rooms, expanding their services in Twin Falls from primarily orthopedic services to provide family medicine, ear, nose, throat, gynecology, urology services and diagnostic imaging services. *Source: Magic Valley Times News*
- Housing marker in November 2024, the median listing home price in Twin Falls was \$414.9K, trading up 6.4% year-over-year. The median listing home price per square foot was \$233. The median home sold price was \$375.9K. *Source: realtor.com*
- The preliminary unemployment rate in Twin Falls County for October over the past ten years:
  - November 2015 was at 3.5%
  - November 2016 was at 3.3%
  - November 2017 was at 2.7%
  - October 2018 was at 2.5%
  - October 2019 was at 2.8%
  - October 2020 was at 4.6%
  - October 2021 was at 2.5%
  - October 2022 was at 3%
  - October 2023 was at 3.5%
  - October 2024 was at 3.7%
- Net Taxable Market Value for Twin Falls County increased in 2024
  - 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
  - Net Taxable Market Value for 2020 was \$6,643,000,204
  - Net Taxable Market Value for 2021 was \$7,705,562,932
  - Net Taxable Market Value for 2022 was \$10,495,392,269
  - Net Taxable Market Value for 2023 was \$11,310,614,206
  - Net Taxable Market Value for 2024 was \$11,466,780,834
- New construction value increased in 2024
  - 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

- New Construction Value for 2020 was \$140,463,876
  - New Construction Value for 2021 was \$155,681,887
  - New Construction Value for 2022 was \$210,212,184
  - New Construction Value for 2023 was \$220,901,346
  - New Construction Value for 2024 was \$188,957,394
- The number of building permits issued increased in 2024
    - 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
    - 291 building permits were issued in 2020
    - 395 building permits were issued in 2021
    - 349 building permits were issues in 2022
    - 321 building permits were issued in 2023
    - 356 building permits were issued in 2024
- Twin Falls County's population continues to grow. The county's population in July of 2000 was at 64,325. Our population as of the 2010 Census was at 77,230 and our population as of the 2020 Census was at 90,046. Population Estimates as of July 1, 2023 put Twin Falls County at 95,156.

### **Requests for Information**

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

***BASIC FINANCIAL STATEMENTS***

**Twin Falls County, Idaho**  
Statement of Net Position  
September 30, 2024

|  | Primary Government         |                             |                    | Component Units  |
|--|----------------------------|-----------------------------|--------------------|------------------|
|  | Governmental<br>Activities | Business-Type<br>Activities | Total              | Fair Board       |
| <b>Assets</b>  |                            |                             |                    |                  |
| Cash and Investments                                       | \$ 98,842,318              | \$ 5,722,547                | \$ 104,564,865     | \$ 378,798       |
| Receivables  |                            |                             |                    |                  |
| Property Taxes   | 715,745                    | -                           | 715,745            | 2,443            |
| Intergovernmental  | 2,049,894                  | -                           | 2,049,894          | -                |
| Accounts   | 1,000                      | -                           | 1,000              | -                |
| Interest   | 459,993                    | -                           | 459,993            | -                |
| Prepaid Expense  | 45,288                     | -                           | 45,288             | -                |
| Restricted Cash  | -                          | 1,942,059                   | 1,942,059          | -                |
| Land   | 2,087,444                  | -                           | 2,087,444          | -                |
| Construction in Progress                                   | 14,518,660                 | -                           | 14,518,660         | -                |
| Property and Equipment, Net of<br>Accumulated Depreciation | 23,355,124                 | 1,768,700                   | 25,123,824         | 2,527,427        |
| <b>Total Assets</b>  | <u>142,075,466</u>         | <u>9,433,306</u>            | <u>151,508,772</u> | <u>2,908,668</u> |
| <b>Deferred Outflows - Pension</b>                         | <u>4,742,887</u>           | <u>-</u>                    | <u>4,742,887</u>   | <u>45,716</u>    |
| <b>Liabilities</b>   |                            |                             |                    |                  |
| Accounts Payable   | 3,690,028                  | 38,200                      | 3,728,228          | -                |
| Salaries and Benefits Payable                              | 1,312,099                  | -                           | 1,312,099          | 2,313            |
| Deferred income  | -                          | -                           | -                  | 10,435           |
| Total Current Liabilities                                  | <u>5,002,127</u>           | <u>38,200</u>               | <u>5,040,327</u>   | <u>12,748</u>    |
| Non-current Liabilities                                    |                            |                             |                    |                  |
| Accrued Vacation   | 1,599,289                  | -                           | 1,599,289          | 14,425           |
| Landfill closure & post closure care liability             | -                          | 1,942,059                   | 1,942,059          | -                |
| Net Pension Liability                                      | 20,087,425                 | -                           | 20,087,425         | 229,932          |
| Total Non-current Liabilities                              | <u>21,686,714</u>          | <u>1,942,059</u>            | <u>23,628,773</u>  | <u>244,357</u>   |
| <b>Total Liabilities</b>                                   | <u>26,688,841</u>          | <u>1,980,259</u>            | <u>28,669,100</u>  | <u>257,105</u>   |
| <b>Deferred Inflows - Pension</b>                          | <u>1,135,511</u>           | <u>-</u>                    | <u>1,135,511</u>   | <u>-</u>         |
| <b>Net Position</b>  |                            |                             |                    |                  |
| Investment in Capital Assets,                              |                            |                             |                    |                  |
| Net Related Debt   | 39,961,228                 | 1,768,700                   | 41,729,928         | 2,527,427        |
| Restricted   | 22,587,451                 | 1,942,059                   | 24,529,510         | 200,000          |
| Unrestricted   | 56,445,322                 | 3,742,288                   | 60,187,610         | (30,148)         |
| <b>Total Net Position</b>                                  | <u>118,994,001</u>         | <u>7,453,047</u>            | <u>126,447,048</u> | <u>2,697,279</u> |

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

**Twin Falls County, Idaho**  
Statement of Activities  
For the Year Ended September 30, 2024

|   | Program Revenues     |                      |                                    |                                  | Net (Expense) Revenue and Changes in Net Position |                          |                       |                     |
|---|----------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|-----------------------|---------------------|
|   | Expenses             | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government                                |                          |                       | Component Unit      |
|   |                      |                      |                                    |                                  | Governmental Activities                           | Business-Type Activities | Total                 | Fair Board          |
| <b>Primary Government:</b>                  |                      |                      |                                    |                                  |   |                          |                       |                     |
| Government Activities:                      |                      |                      |                                    |                                  |   |                          |                       |                     |
| General Government                          | \$ 25,069,805        | \$ 654,505           | \$ 403,294                         | \$ -                             | \$ (24,012,006)                                   |                          | \$ (24,012,006)       |                     |
| Public Safety                               | 25,150,068           | -                    | 248,213                            | -                                | (24,901,855)                                      |                          | (24,901,855)          |                     |
| Public Works                                | 448,765              | -                    | -                                  | -                                | (448,765)   |                          | (448,765)             |                     |
| Judicial                                    | 2,146,283            | -                    | 646,242                            | -                                | (1,500,041)                                       |                          | (1,500,041)           |                     |
| Welfare                                     | 1,871,068            | -                    | 316,209                            | -                                | (1,554,859)                                       |                          | (1,554,859)           |                     |
| Culture and Recreation                      | 667,267              | -                    | 88,360                             | -                                | (578,907)   |                          | (578,907)             |                     |
| Depreciation                                | 1,506,855            | -                    | -                                  | -                                | (1,506,855)                                       |                          | (1,506,855)           |                     |
| Total Government Activities                 | <u>56,860,111</u>    | <u>654,505</u>       | <u>1,702,318</u>                   | <u>-</u>                         | <u>(54,503,288)</u>                               |                          | <u>(54,503,288)</u>   |                     |
| Business Type                               |                      |                      |                                    |                                  |   |                          |                       |                     |
| Solid Waste                                 | 4,794,308            | 4,755,267            | -                                  | -                                |   | (39,041)                 | (39,041)              |                     |
| Total Business Type Activities              | <u>4,794,308</u>     | <u>4,755,267</u>     | <u>-</u>                           | <u>-</u>                         |   |                          |                       |                     |
| Total Primary Government                    | <u>\$ 61,654,419</u> | <u>\$ 5,409,772</u>  | <u>\$ 1,702,318</u>                | <u>\$ -</u>                      | <u>(54,503,288)</u>                               | <u>(39,041)</u>          | <u>(54,542,329)</u>   |                     |
| <b>Component Unit:</b>                      |                      |                      |                                    |                                  |   |                          |                       |                     |
| Fair Board                                  | \$ 1,931,500         | \$ 1,766,694         | \$ -                               | \$ 265,891                       |   |                          |                       |                     |
| Total Component Units                       | <u>\$ 1,931,500</u>  | <u>\$ 1,766,694</u>  | <u>\$ -</u>                        | <u>\$ 265,891</u>                |   |                          |                       | <u>\$ 101,085</u>   |
| General Revenues:                           |                      |                      |                                    |                                  |   |                          |                       |                     |
| Taxes                                       |                      |                      |                                    |                                  |   |                          |                       |                     |
| Property Taxes, Levied for General Purposes |                      |                      |                                    |                                  | 32,043,471  | -                        | 32,043,471            | 101,760             |
| Payment In-Lieu                             |                      |                      |                                    |                                  | 2,135,246   | -                        | 2,135,246             | -                   |
| Intergovernmental                           |                      |                      |                                    |                                  | 10,860,167  | -                        | 10,860,167            | -                   |
| Licenses and Fees                           |                      |                      |                                    |                                  | 6,087,230   | -                        | 6,087,230             | -                   |
| Interest and Investment Earnings            |                      |                      |                                    |                                  | 6,651,647   | 25,013                   | 6,676,660             | 7,864               |
| Miscellaneous                               |                      |                      |                                    |                                  | 5,765,369   | -                        | 5,765,369             | -                   |
| Total General Revenues                      |                      |                      |                                    |                                  | <u>63,543,130</u>                                 | <u>25,013</u>            | <u>63,568,143</u>     | <u>109,624</u>      |
| Change in Net Position                      |                      |                      |                                    |                                  | <u>9,039,842</u>                                  | <u>(14,028)</u>          | <u>9,025,814</u>      | <u>210,709</u>      |
| Net Position, Beginning of Year             |                      |                      |                                    |                                  | 109,954,159                                       | 7,467,075                | 117,421,234           | 2,486,570           |
| Net Position, End of Year                   |                      |                      |                                    |                                  | <u>\$ 118,994,001</u>                             | <u>\$ 7,453,047</u>      | <u>\$ 126,447,048</u> | <u>\$ 2,697,279</u> |

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

**Twin Falls County, Idaho**  
 Balance Sheet -  
 Governmental Funds  
 September 30, 2024

|                            | General Fund         | Capital<br>Projects Fund | Justice Fund         |
|----------------------------|----------------------|--------------------------|----------------------|
| <b>Assets</b>              |                      |                          |                      |
| Cash and Investments       | \$ 17,863,697        | \$ 44,927,111            | \$ 11,518,490        |
| Internal Balances          | 50,531               | -                        | -                    |
| Receivables                |                      |                          |                      |
| Property taxes             | 315,330              | -                        | 287,474              |
| Due from other governments | 2,049,894            | -                        | -                    |
| Accounts                   | -                    | -                        | -                    |
| Interest                   | 459,993              | -                        | -                    |
| Prepaid Expenses           | 45,288               | -                        | -                    |
| <b>Total Assets</b>        | <b>\$ 20,784,733</b> | <b>\$ 44,927,111</b>     | <b>\$ 11,805,964</b> |

**Liabilities, Deferred Inflow of Resources and Fund Balances**

|                          |                  |               |                  |
|--------------------------|------------------|---------------|------------------|
| <b>Liabilities</b>       |                  |               |                  |
| Internal Balances        | \$ -             | \$ -          | \$ -             |
| Accounts Payable         | 1,409,322        | 20,464        | 505,675          |
| Accrued Payroll          | 556,088          | -             | 573,247          |
| <b>Total Liabilities</b> | <b>1,965,410</b> | <b>20,464</b> | <b>1,078,922</b> |

|                                   |                |          |                |
|-----------------------------------|----------------|----------|----------------|
| <b>Deferred Inflows</b>           |                |          |                |
| Unearned Revenue - Property Taxes | 283,698        | -        | 259,494        |
| <b>Total Deferred Inflows</b>     | <b>283,698</b> | <b>-</b> | <b>259,494</b> |

|                            |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|
| <b>Fund Balances</b>       |                   |                   |                   |
| Non-Spendable              | 45,288            | -                 | -                 |
| Restricted                 | -                 | -                 | -                 |
| Committed                  | -                 | 44,906,647        | -                 |
| Unassigned                 | 18,490,337        | -                 | 10,467,548        |
| <b>Total Fund Balances</b> | <b>18,535,625</b> | <b>44,906,647</b> | <b>10,467,548</b> |

|   |                      |                      |                      |
|---|----------------------|----------------------|----------------------|
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <b>\$ 20,784,733</b> | <b>\$ 44,927,111</b> | <b>\$ 11,805,964</b> |
|---|----------------------|----------------------|----------------------|

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

**Twin Falls County, Idaho**  
Balance Sheet -  
Governmental Funds (continued)  
September 30, 2024

|  | ARPA -<br>Recovery Fund | Ambulance<br>District Fund | Non Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-------------------------|----------------------------|------------------------------------|--------------------------------|
| <b>Assets</b>  |                         |                            |                                    |                                |
| Cash and Investments   | \$ 7,056,658            | \$ 526,128                 | \$ 16,950,234                      | \$ 98,842,318                  |
| Internal Balances  | -                       | -                          | -                                  | 50,531                         |
| Receivables  |                         |                            |                                    |                                |
| Property Taxes   | -                       | 27,090                     | 85,851                             | 715,745                        |
| Sales Tax  | -                       | -                          | -                                  | 2,049,894                      |
| Accounts   | -                       | -                          | 1,000                              | 1,000                          |
| Interest   | -                       | -                          | -                                  | 459,993                        |
| Prepaid Expense  | -                       | -                          | -                                  | 45,288                         |
| <b>Total Assets</b>  | <b>\$ 7,056,658</b>     | <b>\$ 553,218</b>          | <b>\$ 17,037,085</b>               | <b>\$ 102,164,769</b>          |
| <br><b>Liabilities, Deferred Inflow of Resources and Fund Balances</b> |                         |                            |                                    |                                |
| <b>Liabilities</b>   |                         |                            |                                    |                                |
| Internal Balances  | \$ -                    | \$ -                       | \$ 50,531                          | \$ 50,531                      |
| Accounts Payable   | 1,421,444               | 25,728                     | 307,395                            | 3,690,028                      |
| Accrued Payroll  | -                       | -                          | 182,764                            | 1,312,099                      |
| <b>Total Liabilities</b>   | <b>1,421,444</b>        | <b>25,728</b>              | <b>540,690</b>                     | <b>5,052,658</b>               |
| <b>Deferred Inflows</b>  |                         |                            |                                    |                                |
| Unearned Revenue - Property Taxes                                      | -                       | 24,390                     | 77,196                             | 644,778                        |
| <b>Total Deferred Inflows</b>  | <b>-</b>                | <b>24,390</b>              | <b>77,196</b>                      | <b>644,778</b>                 |
| <b>Fund Balances</b>   |                         |                            |                                    |                                |
| Non-Spendable  | -                       | -                          | -                                  | 45,288                         |
| Restricted   | 5,635,214               | 503,100                    | 16,449,137                         | 22,587,451                     |
| Committed  | -                       | -                          | 100,000                            | 45,006,647                     |
| Unassigned   | -                       | -                          | (129,938)                          | 28,827,947                     |
| <b>Total Fund Balances</b>   | <b>5,635,214</b>        | <b>503,100</b>             | <b>16,419,199</b>                  | <b>96,467,333</b>              |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b>      | <b>\$ 7,056,658</b>     | <b>\$ 553,218</b>          | <b>\$ 17,037,085</b>               | <b>\$ 102,164,769</b>          |

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



**Twin Falls County, Idaho**  
 Reconciliation of the Balance Sheet of the  
 Governmental Funds to the Statement of Net Position  
 September 30, 2024

Total Governmental Fund Balances \$ 96,467,333

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

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

|  |               |            |
|--|---------------|------------|
| Capital Assets, Net of \$20,666,106 Accumulated Depreciation | \$ 39,961,228 |            |
|  |               | 39,961,228 |

|   |  |         |
|---|--|---------|
| Some property taxes will not be collected for several months after the County's fiscal year end. They are not considered available revenues in the governments funds, but are recorded as deferred tax revenues. However, they are recorded as revenues in the statement of activities. |  | 644,778 |
|---|--|---------|

Long-Term liabilities are not due and payable in the current period and therefore are not reported in the funds

|                               |                |              |
|-------------------------------|----------------|--------------|
| Accrued Interest              |                |              |
| Accrued Vacation              | \$ (1,599,289) |              |
| Net Pension Liability (Asset) | (20,087,425)   |              |
|                               |                | (21,686,714) |

|   |              |           |
|---|--------------|-----------|
| Deferred Outflow of Resources related to pensions | \$ 4,742,887 |           |
| Deferred Inflow of Resources related to pensions  | (1,135,511)  |           |
|   |              | 3,607,376 |

|   |  |                |
|---|--|----------------|
| Net Position of Governmental Activities |  | \$ 118,994,001 |
|---|--|----------------|

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

**Twin Falls County, Idaho**  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances -  
Governmental Funds  
For the Year Ended September 30, 2024

|  | General Fund         | Capital Project<br>Fund | Justice Fund         |
|--|----------------------|-------------------------|----------------------|
| <b>Revenues</b>  |                      |                         |                      |
| Property Taxes   | \$ 14,881,358        | \$ -                    | \$ 12,410,756        |
| Licenses and Permits   | 2,071,465            | -                       | 1,737,702            |
| Intergovernmental  | 11,020,461           | -                       | 1,580,985            |
| Miscellaneous  | 1,258,323            | 22,500                  | 2,493,990            |
| Rents  | 654,505              | -                       | -                    |
| Interest   | 6,651,647            | -                       | -                    |
| Grants   | -                    | -                       | -                    |
| Total Revenues   | <u>36,537,759</u>    | <u>22,500</u>           | <u>18,223,433</u>    |
| <b>Expenditures</b>  |                      |                         |                      |
| Current Operating:   |                      |                         |                      |
| General Government   | 19,245,117           | 947,774                 | 248,891              |
| Public Safety  | 6,039,494            | -                       | 17,197,511           |
| Public Works   | 72,364               | -                       | -                    |
| Judicial   | -                    | -                       | -                    |
| Social Services  | -                    | -                       | -                    |
| Culture and Recreation                                       | -                    | -                       | -                    |
| Total Expenditures   | <u>25,356,975</u>    | <u>947,774</u>          | <u>17,446,402</u>    |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>11,180,784</u>    | <u>(925,274)</u>        | <u>777,031</u>       |
| <b>Other Financing Sources (Uses)</b>                        |                      |                         |                      |
| Transfers In   | -                    | 9,535,246               | -                    |
| Transfers Out  | (9,767,819)          | -                       | (777)                |
| Total Other Financing Sources (Uses)                         | <u>(9,767,819)</u>   | <u>9,535,246</u>        | <u>(777)</u>         |
| Net Change in Fund Balances                                  | 1,412,965            | 8,609,972               | 776,254              |
| Fund Balance - Beginning                                     | 17,122,660           | 36,296,675              | 9,691,294            |
| Fund Balances - Ending                                       | <u>\$ 18,535,625</u> | <u>\$ 44,906,647</u>    | <u>\$ 10,467,548</u> |

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

**Twin Falls County, Idaho**  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances -  
Governmental Funds (continued)  
For the Year Ended September 30, 2024

|  | ARPA-<br>Recovery Fund | Ambulance<br>District Fund | Non Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|------------------------|----------------------------|------------------------------------|--------------------------------|
| <b>Revenues</b>  |                        |                            |                                    |                                |
| Property Taxes   | \$ -                   | \$ 1,185,641               | \$ 3,551,940                       | \$ 32,029,695                  |
| Licenses and Permits   | -                      | -                          | 2,278,063                          | 6,087,230                      |
| Intergovernmental  | -                      | -                          | 393,967                            | 12,995,413                     |
| Miscellaneous  | -                      | 49,056                     | 1,941,500                          | 5,765,369                      |
| Rents  | -                      | -                          | -                                  | 654,505                        |
| Interest   | -                      | -                          | -                                  | 6,651,647                      |
| Grants   | -                      | -                          | 1,702,318                          | 1,702,318                      |
| Total Revenues   | <u>-</u>               | <u>1,234,697</u>           | <u>9,867,788</u>                   | <u>65,886,177</u>              |
| <b>Expenditures</b>  |                        |                            |                                    |                                |
| Current Operating:   |                        |                            |                                    |                                |
| General Government   | 10,358,963             | -                          | 2,944,498                          | 33,745,243                     |
| Public Safety  | -                      | 1,202,474                  | 1,027,974                          | 25,467,453                     |
| Public Works   | -                      | -                          | 404,868                            | 477,232                        |
| Judicial   | -                      | -                          | 2,135,579                          | 2,135,579                      |
| Social Services  | -                      | -                          | 1,863,890                          | 1,863,890                      |
| Culture and Recreation                                       | -                      | -                          | 673,695                            | 673,695                        |
| Total Expenditures   | <u>10,358,963</u>      | <u>1,202,474</u>           | <u>9,050,504</u>                   | <u>64,363,092</u>              |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(10,358,963)</u>    | <u>32,223</u>              | <u>817,284</u>                     | <u>1,523,085</u>               |
| <b>Other Financing Sources (Uses)</b>                        |                        |                            |                                    |                                |
| Transfers In   | -                      | -                          | 381,569                            | 9,916,815                      |
| Transfers Out  | -                      | -                          | (148,219)                          | (9,916,815)                    |
| Total Other Financing Sources (Uses)                         | <u>-</u>               | <u>-</u>                   | <u>233,350</u>                     | <u>-</u>                       |
| Net Change in Fund Balances                                  | (10,358,963)           | 32,223                     | 1,050,634                          | 1,523,085                      |
| Fund Balance - Beginning                                     | 15,994,177             | 470,877                    | 15,368,565                         | 94,944,248                     |
| Fund Balances - Ending                                       | <u>\$ 5,635,214</u>    | <u>\$ 503,100</u>          | <u>\$ 16,419,199</u>               | <u>\$ 96,467,333</u>           |

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

**Twin Falls County, Idaho**  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances of the  
 Governmental Funds to the Statement of Activities  
 For the Year Ended September 30, 2024

Net Changes in Fund Balance - Total Governmental Funds \$ 1,523,085

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

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

|                      |                    |            |
|----------------------|--------------------|------------|
| Capital Outlay       | \$ 11,837,696      |            |
| Depreciation Expense | <u>(1,506,855)</u> |            |
|                      |                    | 10,330,841 |

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 governments funds, but are recorded as deferred tax revenues. However, they are recorded as revenues in the statement of activities. 13,776

Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the net change in compensated absences. (163,053)

The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant, they are required to report their share of the Net Pension Liability (Asset) and the related deferred inflows and outflows on the Statement of Net Position. The changes in the Net Pension Liability (Asset) and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities. (2,664,807)

Change in Net Position in Governmental Activities \$ 9,039,842

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

**Twin Falls County, Idaho**  
Statement of Net Position - Proprietary Funds  
For the Year Ended September 30, 2024

|  | Primary Government  |                     | Component          |
|--|---------------------|---------------------|--------------------|
|  | Solid Waste         | Total               | Unit<br>Fair Board |
| <b>Assets</b>                                    |                     |                     |                    |
| Current Assets                                   |                     |                     |                    |
| Cash and Cash Equivalents                        | \$ 5,722,547        | \$ 5,722,547        | \$ 378,798         |
| Taxes Receivable                                 | -                   | -                   | 2,443              |
| Total Current Assets                             | <u>5,722,547</u>    | <u>5,722,547</u>    | <u>381,241</u>     |
| Non-current Assets                               |                     |                     |                    |
| Restricted Cash                                  | 1,942,059           | 1,942,059           | -                  |
| Property, Buildings, and Equipment, Net          | 1,768,700           | 1,768,700           | 2,527,427          |
| Total Non-current Assets                         | <u>3,710,759</u>    | <u>3,710,759</u>    | <u>2,527,427</u>   |
| Total Assets                                     | <u>9,433,306</u>    | <u>9,433,306</u>    | <u>2,908,668</u>   |
| <b>Deferred Outflows of Resources - Pension</b>  | <u>-</u>            | <u>-</u>            | <u>45,716</u>      |
| <b>Liabilities</b>                               |                     |                     |                    |
| Current Liabilities                              |                     |                     |                    |
| Accounts Payable                                 | 38,200              | 38,200              | -                  |
| Salaries and Benefits Payable                    | -                   | -                   | 2,313              |
| Deferred income                                  | -                   | -                   | 10,435             |
| Current Portion of Long-Term Debt                | -                   | -                   | -                  |
| Total Current Liabilities                        | <u>38,200</u>       | <u>38,200</u>       | <u>12,748</u>      |
| Long-Term Liabilities                            |                     |                     |                    |
| Net Pension Liability                            | -                   | -                   | 229,932            |
| Accrued Vacation                                 | -                   | -                   | 14,425             |
| Capital Leases Payable                           | -                   | -                   | -                  |
| Landfill closure and post closure care liability | 1,942,059           | 1,942,059           | -                  |
| Total Long-Term Liabilities                      | <u>1,942,059</u>    | <u>1,942,059</u>    | <u>244,357</u>     |
| Total Liabilities                                | <u>1,980,259</u>    | <u>1,980,259</u>    | <u>257,105</u>     |
| <b>Deferred Inflows of Resources - Pension</b>   | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| <b>Net Position</b>                              |                     |                     |                    |
| Invested in Capital Assets, net of related debt  | 1,768,700           | 1,768,700           | 2,527,427          |
| Restricted                                       | 1,942,059           | 1,942,059           | 200,000            |
| Unrestricted                                     | 3,742,288           | 3,742,288           | (30,148)           |
| Total Net Position                               | <u>\$ 7,453,047</u> | <u>\$ 7,453,047</u> | <u>2,697,279</u>   |

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

**Twin Falls County, Idaho**  
Statement of Revenues, Expenses, and Changes  
in Fund Net Position - Proprietary Funds  
For the Year Ended September 30, 2024

|                                       | Primary Government  |                     | Component<br>Unit   |
|---------------------------------------|---------------------|---------------------|---------------------|
|                                       | Solid Waste         | Total               | Fair Board          |
| <b>Operating Revenues</b>             |                     |                     |                     |
| Fees Charged                          | \$ 4,755,267        | \$ 4,755,267        | \$ 1,766,694        |
| Total Operating Revenues              | <u>4,755,267</u>    | <u>4,755,267</u>    | <u>1,766,694</u>    |
| <b>Operating Expenses</b>             |                     |                     |                     |
| Salaries and Benefits                 | -                   | -                   | 503,752             |
| Landfill Costs                        | 4,622,256           | 4,622,256           | -                   |
| Fair Costs                            | -                   | -                   | 713,007             |
| Other                                 | 95,152              | 95,152              | 467,614             |
| Employee Pension Activity             |                     |                     | 29,487              |
| Depreciation                          | 76,900              | 76,900              | 215,965             |
| Total Operating Expenses              | <u>4,794,308</u>    | <u>4,794,308</u>    | <u>1,929,825</u>    |
| <b>Operating Income (Loss)</b>        | <u>(39,041)</u>     | <u>(39,041)</u>     | <u>(163,131)</u>    |
| <b>Nonoperating Income (Expenses)</b> |                     |                     |                     |
| Capital grants & sponsors             | -                   | -                   | 265,891             |
| Interest Income                       | 25,013              | 25,013              | 7,864               |
| Property Taxes                        | -                   | -                   | 101,760             |
| Interest Expenses                     | -                   | -                   | (1,675)             |
| Total Non-Operating Revenues          | <u>25,013</u>       | <u>25,013</u>       | <u>373,840</u>      |
| <b>Net Earnings</b>                   | <u>(14,028)</u>     | <u>(14,028)</u>     | <u>210,709</u>      |
| Net Position - Beginning              | <u>7,467,075</u>    | <u>7,467,075</u>    | <u>2,486,570</u>    |
| <b>Net Position - Ending</b>          | <u>\$ 7,453,047</u> | <u>\$ 7,453,047</u> | <u>\$ 2,697,279</u> |

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

**Twin Falls County, Idaho**  
Statement of Cash Flows -  
Proprietary Funds  
For the Year Ended September 30, 2024

|   | Primary<br>Government<br><u>Solid Waste</u> | Component<br>Unit<br><u>Fair Board</u> |
|---|---|--|
| <b>Cash Flows From Operating Activities</b>                     |   |  |
| Cash Received from Customers                                    | \$ 4,755,267                                | \$ 1,776,325                           |
| Cash Paid to Employees  | -   | (521,012)                              |
| Cash Paid to Suppliers  | (4,622,256)                                 | (1,226,361)                            |
| Net Cash Provided (Used) by Operating Activities                | <u>133,011</u>                              | <u>28,952</u>                          |
| <b>Cash Flows From Noncapital Related Financing Activities</b>  |   |  |
| Tax Revenue   | -   | 102,065                                |
| Net Cash Provided (Used) by Noncapital Financing Activities     | <u>-</u>                                    | <u>102,065</u>                         |
| <b>Cash Flows From Capital and Related Financing Activities</b> |   |  |
| Property and Equipment (additions) deletions                    | -   | (405,042)                              |
| Paid on Long-Term Debt  | -   | (57,289)                               |
| Capital Project Sponsors  | -   | 265,891                                |
| Net Cash Used by Capital and Related Financing Activities       | <u>-</u>                                    | <u>(196,440)</u>                       |
| <b>Cash Flows From Investing Activities</b>                     |   |  |
| Interest Received   | 25,013                                      | 7,864                                  |
| Net Cash Used by Investing Activities                           | <u>25,013</u>                               | <u>7,864</u>                           |
| Net Increase in Cash and Cash Equivalents                       | 158,024                                     | (57,559)                               |
| <b>Cash and Cash Equivalents, Beginning</b>                     | 7,506,582                                   | 436,357                                |
| <b>Cash and Cash Equivalents, Ending</b>                        | <u>\$ 7,664,606</u>                         | <u>\$ 378,798</u>                      |
| <b>Cash Displayed As:</b>                                       |   |  |
| Cash and Cash Equivalents                                       | \$ 5,722,547                                | \$ 378,798                             |
| Restricted Cash   | 1,942,059                                   | -                                      |
|   | <u>\$ 7,664,606</u>                         | <u>\$ 378,798</u>                      |

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

**Twin Falls County, Idaho**  
Statement of Cash Flows -  
Proprietary Funds (continued)  
For the Year Ended September 30, 2024

|   | Primary<br>Government<br>Solid Waste | Component<br>Unit<br>Fair Board |
|---|--------------------------------------|---------------------------------|
| Reconciliation of Operating Income (Loss) to Net<br>Cash Provided (Used) by Operating Activities: |                                      |                                 |
| Operating Income (Loss)   | \$ (39,041)                          | \$ (163,131)                    |
| Adjustments to Reconcile Operating Income to Net<br>Cash Provided (Used) by Operating Activities: |                                      |                                 |
| Depreciation  | 76,900                               | 215,965                         |
| (Increase) Decrease in Accounts Receivable  | -                                    | 9,631                           |
| Increase (Decrease) in Accounts Payable   | 38,200                               | (49,812)                        |
| Increase (Decrease) in Accrued Liabilities  | -                                    | (13,188)                        |
| Increase (Decrease) in Interest Paid  | -                                    | -                               |
| Increase (Decrease) in Pension Balances   | -                                    | 29,487                          |
| Increase (Decrease) in Landfill Closure & Closure<br>Care Liability                               | 56,952                               |                                 |
| Net Cash Provided by Operating Activities   | \$ 133,011                           | \$ 28,952                       |

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



**Twin Falls County, Idaho**  
Statement of Fiduciary Net Position  
September 30, 2024

|   | <u>Custodial Funds</u> |
|---|------------------------|
| <b>Assets</b>                                       |                        |
| Cash and Investments                                | \$ 2,735,609           |
| Property Taxes Receivable                           | 9,792,842              |
| Total Assets  | 12,528,451             |
| <br><b>Liabilities</b>                              |                        |
| Due to Other Governments                            | 966,693                |
| Total Liabilities                                   | 966,693                |
| <br><b>Net Position</b>                             |                        |
| Restricted for:                                     |                        |
| Individuals, Organizations,<br>or Other Governments | 11,561,758             |
| Total Net Position                                  | \$ 11,561,758          |

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

**Twin Falls County, Idaho**  
Statement of Changes in Fiduciary Net Position  
For the Year Ended September 30, 2024

|  | <u>Custodial Funds</u> |
|--|------------------------|
| <b>Additions:</b>                                      |                        |
| Property and sales tax collected for other governments | \$ 232,215,207         |
| Total Additions  | 232,215,207            |
| <b>Deductions:</b>                                     |                        |
| Distributions to other governments                     | 225,020,436            |
| Total Deductions                                       | 225,020,436            |
| Change in Net Position                                 | 7,194,771              |
| Net Position - Beginning                               | 4,366,987              |
| Net Position - Ending                                  | \$ 11,561,758          |

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

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Component Unit

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

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

Fiduciary Funds

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

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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**B. Basis of Presentation, Basis of Accounting**

**Basis of Presentation**

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

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

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

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

The County reports the following major governmental funds:

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Justice fund.* This fund accounts for the specific revenue sources that are restricted or committed to expenditures for the law enforcement activities of the County.

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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- *Capital Projects Fund*. This fund accounts for revenues and expenditures for the construction of capital facilities for the County.
- *Ambulance District*. This fund accounts for all revenue sources restricted or committed for expenditures to provide ambulance and emergency services within the County.
- *American Rescue Plan Act - Recovery*. This fund accounts for all federal revenue sources provided by the American Rescue Plan Act for expenditures permitted by the Act.

The County reports the following fiduciary fund types:

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

The County reports the following business-type fund types:

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

### Basis of Accounting

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and claims and judgments,

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Property Taxes

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

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

Fund Balance Reporting in Governmental Funds

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

- *Nonspendable*. Balances, for example, in permanent funds, prepaid expenses, and inventories that are permanently precluded from conversion to cash.
- *Restricted*. Balances constrained for a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Committed*. Balances that can only be used for specific purposes as a result of constraints imposed by the Board of Commissioners. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the Board. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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- *Assigned.* Balances that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the Board of Commissioners, or (b) an appointed body (e.g., a budget or finance committee) or an official to which the Board has delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Assigned fund balance includes: (a) all remaining amounts that are reported in government funds (other than the general fund) that are not classified as non-spendable, restricted, or committed, and (b) amounts in the general fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital project, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.
- *Unassigned.* Balances available for any purpose.

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

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

C. Assets and Liabilities

Cash Equivalents

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

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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Capital Assets

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

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

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

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

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

Accounts Receivable

Accounts receivable of the governmental activities consists of property taxes, sales taxes, use taxes, state grants, federal grants and other miscellaneous receivables. The allowance for doubtful accounts for the governmental activities is zero as of September 30, 2024.

Warrants and Accounts Payable

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

Compensated Absences

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



**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates

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

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2024, the carrying amount of the County's deposits was \$35,452,312 and the respective bank balances totaled \$34,362,400. All of the total bank balance was insured or collateralized with pooled securities held by the pledging institution in the name of the County.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2024, all of the County's deposits were covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk. The County also had \$36,047 of cash on hand at the end of the year.

Custodial Credit Risk – Investments

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

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

Interest Rate Risk

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

Investments

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

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

Idaho Code authorizes the County to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

The County's investments at September 30, 2024, are summarized below:

| Investment Type         | Rating | Fair Value          | Investment Maturities (in Years) |                     |             |
|-------------------------|--------|---------------------|----------------------------------|---------------------|-------------|
|                         |        |                     | Less than 1                      | 1 - 5               | >5          |
| LGIP                    | None   | 40,548,173          | \$ 40,548,173                    | \$ -                | \$ -        |
| Money Market            | None   | 556,044             | 556,044                          | -                   | -           |
| Certificates of Deposit | N/A    | 7,009,241           | 6,059,211                        | 950,030             | -           |
| U.S. Treasuries         | AAA    | 6,760,402           | 1,230,337                        | 5,530,065           | -           |
| U.S. Government Bonds   | AAA    | 18,880,314          | 2,486,150                        | 16,394,164          | -           |
|                         |        | <u>\$73,754,174</u> | <u>\$ 50,879,915</u>             | <u>\$22,874,259</u> | <u>\$ -</u> |

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

|  | Governmental<br>Activities | Business-type<br>Activities | Component<br>Unit | Total                 | Fiduciary<br>Funds  |
|--|----------------------------|-----------------------------|-------------------|-----------------------|---------------------|
| Cash and cash equivalents              | \$27,030,203               | \$5,722,547                 | \$ 378,798        | \$33,131,548          | \$ 2,735,609        |
| Investments categorized as<br>deposits | <u>71,812,115</u>          | <u>\$1,942,059</u>          | <u>-</u>          | <u>73,754,174</u>     | <u>-</u>            |
|  | <u>\$ 98,842,318</u>       | <u>\$7,664,606</u>          | <u>\$ 378,798</u> | <u>\$ 106,885,722</u> | <u>\$ 2,735,609</u> |

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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

|                                   |              |
|-----------------------------------|--------------|
| Capital projects fund - committed | \$45,006,647 |
| Fair Board - committed            | \$0          |
| Landfill - restricted             | \$1,942,059  |

3. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024, was as follows:

|                                       | Balance<br>9/30/2023 | Additions     | Disposals  | Balance<br>9/30/2024 |
|---------------------------------------|----------------------|---------------|------------|----------------------|
| <u>Governmental Activities:</u>       |                      |               |            |                      |
| Capital Assets Not Being Depreciated: |                      |               |            |                      |
| Land                                  | \$ 2,087,444         | \$ -          | \$ -       | \$ 2,087,444         |
| Construction in Progress              | 3,865,918            | 10,926,667    | 273,925    | 14,518,660           |
| Total Historical Cost                 | 5,953,362            | 10,926,667    | 273,925    | 16,606,104           |
| Capital Assets Being Depreciated:     |                      |               |            |                      |
| Buildings & Improvements              | 37,498,145           | 406,534       | -          | 37,904,679           |
| Equipment                             | 5,367,240            | 778,420       | 29,109     | 6,116,551            |
| Total Historical Cost                 | 42,865,385           | 1,184,954     | 29,109     | 44,021,230           |
| Less: Accumulated Depreciation        |                      |               |            |                      |
| Buildings & Improvements              | 16,209,087           | 957,185       | -          | 17,166,272           |
| Equipment                             | 2,979,273            | 549,670       | 29,109     | 3,499,834            |
| Total Acc. Depr.                      | 19,188,360           | 1,506,855     | 29,109     | 20,666,106           |
| Net Depreciable Assets                | 23,677,025           | (321,901)     | -          | 23,355,124           |
| Governmental Activities               |                      |               |            |                      |
| Capital Assets - Net                  | \$ 29,630,387        | \$ 10,604,766 | \$ 273,925 | \$ 39,961,228        |

Depreciation expense for governmental activities for the County was \$1,506,855.

**Twin Falls County, Idaho**  
**Notes to Financial Statements**  
For the Year Ended September 30, 2024

| Business-Type Activities:         | Balance<br>9/30/2023 | Additions          | Disposals   | Balance<br>9/30/2024 |
|-----------------------------------|----------------------|--------------------|-------------|----------------------|
| <u>Landfill</u>                   |                      |                    |             |                      |
| Capital Assets Being Depreciated: |                      |                    |             |                      |
| Buildings & Improvements          | \$ 60,035            | \$ -               | \$ -        | \$ 60,035            |
| Landfill                          | 6,689,226            | -                  | -           | 6,689,226            |
| Equipment                         | 627,271              | -                  | -           | 627,271              |
| Total Historical Cost             | <u>7,376,532</u>     | <u>-</u>           | <u>-</u>    | <u>7,376,532</u>     |
| Less: Accumulated Depreciation    |                      |                    |             |                      |
| Buildings & Improvements          | 60,035               | -                  | -           | 60,035               |
| Landfill                          | 4,843,626            | 76,900             | -           | 4,920,526            |
| Equipment                         | 627,271              | -                  | -           | 627,271              |
| Total Acc. Depr.                  | <u>5,530,932</u>     | <u>76,900</u>      | <u>-</u>    | <u>5,607,832</u>     |
| Capital Assets - Net              | <u>\$ 1,845,600</u>  | <u>\$ (76,900)</u> | <u>\$ -</u> | <u>\$ 1,768,700</u>  |

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

| Component Unit:                       | Balance<br>9/30/2023 | Additions         | Disposals        | Balance<br>9/30/2024 |
|---------------------------------------|----------------------|-------------------|------------------|----------------------|
| <u>Fair Board</u>                     |                      |                   |                  |                      |
| Capital Assets Not Being Depreciated: |                      |                   |                  |                      |
| Land                                  | \$ 178,260           | \$ -              | \$ -             | \$ 178,260           |
| Capital Assets Being Depreciated:     |                      |                   |                  |                      |
| Buildings & Improvements              | \$ 4,766,209         | \$ 432,495        | \$ -             | \$ 5,198,704         |
| Vehicles & Equipment                  | 641,590              | 17,800            | 45,253           | 614,137              |
| Land Improvements                     | 442,517              | -                 | -                | 442,517              |
| Total Historical Cost                 | <u>5,850,316</u>     | <u>450,295</u>    | <u>45,253</u>    | <u>6,255,358</u>     |
| Less: Accumulated Depreciation        |                      |                   |                  |                      |
| Buildings & Improvements              | 2,846,718            | 173,654           | -                | 3,020,372            |
| Vehicles & Equipment                  | 497,801              | 27,560            | -                | 525,361              |
| Land Improvements                     | 345,707              | 14,751            | -                | 360,458              |
| Total Acc. Depr.                      | <u>3,690,226</u>     | <u>215,965</u>    | <u>-</u>         | <u>3,906,191</u>     |
| Capital Assets - Net                  | <u>\$ 2,338,350</u>  | <u>\$ 234,330</u> | <u>\$ 45,253</u> | <u>\$ 2,527,427</u>  |

Depreciation expense for the Fair Board was \$215,965.

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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4. PENSION PLAN

*Plan Description*

Twin Falls County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

**Twin Falls County, Idaho**  
**Notes to Financial Statements**  
For the Year Ended September 30, 2024

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2024, it was 6.71% for general employees and 9.83% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.18% general employees and 13.26% for public safety. Twin Falls County's contributions were \$3,041,904 for the year ended September 30, 2024.

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

At September 30, 2024, 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, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Twin Falls County's proportion of the net pension liability was based on Twin Falls County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2024, Twin Falls County's proportion was 0.53700434 percent.

For the year ended September 30, 2024, Twin Falls County recognized pension expense (revenue) of \$5,697,211. At September 30, 2024, Twin Falls County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|--|---|--|
| Differences between expected and actual experience   | \$ 3,198,103                                  | \$ -   |
| Changes in assumptions or other inputs   | 795,761                                       | -  |
| Net difference between projected and actual earnings on pension plan investments   | -   | 364,622                                      |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | -   | 770,889                                      |
| Twin Falls County's contributions subsequent to the measurement date   | 749,023                                       | -  |
| <b>Total</b>   | <b>\$ 4,742,887</b>                           | <b>\$ 1,135,511</b>                          |

\$749,023 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, 2024.

**Twin Falls County, Idaho**  
**Notes to Financial Statements**  
**For the Year Ended September 30, 2024**

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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, 2024, the beginning of the measurement period ended June 30, 2023, is 4.6 and 4.6 for the measurement period June 30, 2024.

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:

| <b>For the Year Ended</b> |              |
|---------------------------|--------------|
| <b>September 30:</b>      | <b>PERSI</b> |
| 2025                      | \$ 1,572,872 |
| 2026                      | 3,577,767    |
| 2027                      | (813,464)    |
| 2028                      | (629,249)    |
| 2029                      | (100,550)    |

*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 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                            |                                  |
|----------------------------|----------------------------------|
| Inflation                  | 2.30%                            |
| Salary increases           | 3.05%                            |
| Salary inflation           | 3.05%                            |
| Investment rate of return  | 6.35%, net of investment expense |
| Cost-of-living adjustments | 1%                               |

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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*Contributing Members, Service Retirement Members, and Beneficiaries*

- General Employees & All Beneficiaries – Males-2010 General Tables, increased 11%
- General Employees and All Beneficiaries – Females Pub-2010 General Tables, increased 21%
- Teachers – Males Pub-2010 Teacher Tables, increased 12%
- Teachers – Females Pub-2010 Teacher Tables, increased 21%
- Fire & Police – Males Pub-2010 Safety Tables, increased 21%
- Fire & Police – Females Pub-2010 Safety Tables, increased 26%
- Disabled Members – Males Pub-2010 Disabled Tables, increase 38%
- Disabled Members – Females Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2024 is based on the results of an actuarial valuation date of July 1, 2024.

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, 2024.

| <b>Asset Class</b>   |         |
|----------------------|---------|
| Fixed Income         | 30.00%  |
| US/Global Equity     | 55.00%  |
| International Equity | 15.00%  |
| Cash                 | 0.00%   |
| Total                | 100.00% |



**Twin Falls County, Idaho**  
**Notes to Financial Statements**  
For the Year Ended September 30, 2024

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*Discount Rate*

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

|   | <b>1% Decrease<br/>(5.35%)</b> | <b>Current Discount<br/>Rate (6.35%)</b> | <b>1% Increase<br/>(7.35%)</b> |
|---|--------------------------------|--|--------------------------------|
| Employer's proportionate share of the net pension liability (asset) | \$ 38,172,366                  | \$ 20,087,425                            | \$ 5,316,638                   |

*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](http://www.persi.idaho.gov).

**5. DUE FROM OTHER GOVERNMENTS**

Amounts due from other governmental units (State of Idaho) are for state revenue sharing, \$1,230,993 and sales tax, \$818,901.

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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6. LESSOR COMMITMENTS

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

| <u>Year Ended<br/>September 30,</u> | <u>Amount</u>       |
|-------------------------------------|---------------------|
| 2025                                | \$ 468,825          |
| 2026                                | 424,316             |
| 2027                                | 286,585             |
| 2028                                | 114,982             |
| 2029                                | 18,631              |
|                                     | <u>\$ 1,313,339</u> |

Rent revenues for the year ended September 30, 2024 totaled \$654,505.

7. COMPENSATED ABSENCES

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

|                         | <u>9/30/2023</u>    | <u>Increase</u>     | <u>Decrease</u>     | <u>9/30/2024</u>    | <u>Current</u>      |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Governmental Activities | <u>\$ 1,436,236</u> | <u>\$ 1,315,811</u> | <u>\$ 1,152,758</u> | <u>\$ 1,599,289</u> | <u>\$ 1,599,289</u> |

8. RISK MANAGEMENT

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

9. TRANSFERS

Transfers between funds were as follows:

|                     |   |
|---------------------|---|
| \$ 9,535,246        | From the General to the Capital Projects Fund to cover capital project expenditures |
| 150,000             | From the General Fund to various non-major funds to cover operating expenses        |
| 82,573              | From the General to various non-major funds to cover capital project expenditures   |
| 148,996             | From non-major funds to other non-major funds to cover operating expenses           |
| <u>\$ 9,916,815</u> |   |

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$218,500. As of September 30, 2024, \$56,624 of the available credit was in use.

11. TAX ABATEMENTS

The County entered into property tax abatement agreements with local businesses under Idaho Code 63-602NN. Under the Idaho Code, the County granted property tax abatement per resolution for six businesses that were in effect for the current fiscal year. The County can abate taxes up to 100% of the property value for up to five years, after which time the full, increased value of the property is taxable at the same rates as other properties within the taxing area. Historically, the abatements the County has awarded have been front-weighted, meaning the abatement percentage is highest at the outset of the abatement, with periodic decreases to the abatement percentage for the remainder of the abatement period.

For the fiscal year ended September 30, 2024, the County abated property taxes totaling \$162,923.

12. LANDFILL CLOSURE AND POST CLOSURE COSTS

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

|   | Hub Butte Landfill |
|---|--------------------|
| Total Costs                               |                    |
| Closure costs                             | \$ 999,200         |
| Post-closure costs                        | 773,000            |
|   | 1,772,200          |
| Less:                                     |                    |
| Amount recognized thru September 30, 2024 | -                  |
| Costs remaining                           | \$ 1,772,200       |
| Liability at 9/30/2023                    |                    |
| Closure cells 1 and 2 - long term         | \$ 999,200         |
| Post closure - long term                  | 773,000            |
|   | \$ 1,772,200       |

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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The County accounts for landfill activities at the Hub Butte facility in a special revenue fund. The County has established a sinking fund to accumulate resources to cover estimated future closure and post closure costs. These estimates are recorded at current costs and are management's best judgment of the minimum cost required to close and remediate open cells. These estimates are subject to periodic reevaluation, and actual costs may differ due to inflation, changes in technology, or changes in applicable laws and regulations. The closure reserves increased by \$25,013 to a total of \$1,942,059.

The County is required by state and federal laws and regulations to place a final cover when it closes and perform certain maintenance and monitoring functions at the site for 30 years after closure. The County must also demonstrate financial assurance for the closure and post closure care. To this end, the County is required to reserve funds and make annual contributions to the reserve account. As of September 30, 2024, the County is in compliance with financial assurance requirements.

13. DEFICIT FUND BALANCE

The following funds had deficit fund balances of:

| Fund                      | Deficit<br>Amount |
|---------------------------|-------------------|
| T.A.R.C Grants            | \$ 2,400          |
| Tobacco Tax Grant         | 6,917             |
| ASAT - 2016               | 12,241            |
| R.S.A.T Grant             | 21,548            |
| ISDA Centennial Park      | 42,239            |
| S.U.D. Funds              | 6,200             |
| BCP Basic Safehouse Grant | 25,428            |
| Sheriff's Vests           | 4,593             |
| Cafeteria                 | 465               |
| VOCA ICDVVA Grant         | 7,907             |
| Total                     | \$ 129,938        |

**Twin Falls County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2024

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14. INTERNAL BALANCES

The following reflect the internal balances as of September 30, 2024, all represent cash overdrafts due to the general fund:

| <u>Fund</u>               | <u>Internal Balance</u> |
|---------------------------|-------------------------|
| T.A.R.C Grants            | \$ 2,400                |
| ASAT - 2016               | 8,587                   |
| R.S.A.T Grant             | 9,823                   |
| ISDA Centennial Park      | 4,675                   |
| S.U.D. Funds              | 5,266                   |
| BCP Basic Safehouse Grant | 15,455                  |
| VOCA ICDVVA Grant         | 4,325                   |
|                           | <u>\$ 50,531</u>        |

**REQUIRED SUPPLEMENTAL INFORMATION**

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund  
 For the Year Ended September 30, 2024

|                           | Budgeted Amounts |               | Actual        | Variance                   |
|---------------------------|------------------|---------------|---------------|----------------------------|
|                           | Original         | Final         |               | Favorable<br>(Unfavorable) |
| <b>Revenues</b>           |                  |               |               |                            |
| Property Taxes            | \$ 14,995,734    | \$ 14,995,734 | \$ 14,813,852 | (181,882)                  |
| Auditor's Fees            | 90,000           | 90,000        | 80,848        | (9,152)                    |
| County Administration Fee | 400,000          | 400,000       | 425,587       | 25,587                     |
| Assessors Postage         | 1,500            | 1,500         | 82            | (1,418)                    |
| Refund of Expenses        | 98,217           | 98,217        | 110,750       | 12,533                     |
| Drivers Licenses          | 270,000          | 270,000       | 287,161       | 17,161                     |
| SIRCOMM                   | 299,021          | 299,021       | 329,451       | 30,430                     |
| Liquor Control Act Funds  | 650,000          | 650,000       | 823,801       | 173,801                    |
| Sales Tax                 | 2,109,000        | 2,109,000     | 3,261,198     | 1,152,198                  |
| Payment-in-Lieu           | 600,000          | 600,000       | 2,135,246     | 1,535,246                  |
| Revenue Sharing           | 3,100,000        | 3,100,000     | 4,470,765     | 1,370,765                  |
| Investment Interest       | 775,000          | 775,000       | 6,651,647     | 5,876,647                  |
| Penalties and Interest    | 60,000           | 60,000        | 67,506        | 7,506                      |
| Licenses                  | 48,000           | 48,000        | 58,968        | 10,968                     |
| Building Permits          | 495,000          | 495,000       | 619,245       | 124,245                    |
| Fees                      | 544,100          | 544,100       | 589,156       | 45,056                     |
| Rents                     | 600,000          | 600,000       | 654,505       | 54,505                     |
| Other                     | 1,141,011        | 1,141,011     | 1,157,991     | 16,980                     |
| Total Revenues            | 26,276,583       | 26,276,583    | 36,537,759    | 10,261,176                 |
| <b>Expenditures</b>       |                  |               |               |                            |
| General Government:       |                  |               |               |                            |
| County Car Expense        | 4,000            | 4,000         | 4,809         | (809)                      |
| Special Services          | 23,160           | 23,160        | 17,879        | 5,281                      |
| Telephone and Postage     | 15,000           | 15,000        | 8,444         | 6,556                      |
| Audit Expenses            | 48,500           | 48,500        | 48,500        | -                          |
| IAC Dues                  | 16,726           | 16,726        | 16,726        | -                          |
| Dues and Administration   | 4,000            | 4,000         | 8,586         | (4,586)                    |
| Public Land Assessment    | 15,071           | 15,071        | 11,513        | 3,558                      |
| Tax and Benefits          | 8,135,580        | 8,135,580     | 7,475,416     | 660,164                    |
| Guardian Ad Litem         | 55,000           | 55,000        | 55,018        | (18)                       |
| Animal Control            | 84,368           | 84,368        | 84,368        | -                          |
| Separation Fund           | 175,000          | 175,000       | 183,302       | (8,302)                    |
| SIRCOMM (911)             | 591,103          | 591,103       | 591,102       | 1                          |
| Grant Expense             | 7,800            | 7,800         | 7,500         | 300                        |
| Airport                   | 466,831          | 466,831       | 462,652       | 4,179                      |
| General Reserve           | 100,000          | 100,000       | -             | 100,000                    |
| Soil Conservation         | 25,500           | 25,500        | 25,500        | -                          |
| Computer Maintenance      | -                | -             | 12,039        | (12,039)                   |
| County Museum             | 40,040           | 40,040        | 40,040        | -                          |
| Drug Testing              | 11,000           | 11,000        | 12,421        | (1,421)                    |
| Central Purchasing        | 1,000            | 1,000         | -             | 1,000                      |
| Special Attorney Needs    | 50,000           | 50,000        | 1,093         | 48,907                     |
| Office on Aging           | 35,130           | 35,130        | 35,130        | -                          |
| Interlink Caregivers      | 6,200            | 6,200         | 6,200         | -                          |
| SIEDO                     | 13,000           | 13,000        | 13,000        | -                          |
| SCITRDA                   | 10,571           | 10,571        | 10,451        | 120                        |
| Snake River Study         | 2,552            | 2,552         | 2,552         | -                          |
| Vehicle Purchases         | 150,000          | 150,000       | 185,181       | (35,181)                   |
| Capital Outlay            | 889,858          | 889,858       | 1,012,481     | (122,623)                  |
| Benefits Buy-down         | 405,000          | 405,000       | 427,314       | (22,314)                   |
| Total General             | 11,381,990       | 11,381,990    | 10,759,217    | 622,773                    |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund (continued)  
 For the Year Ended September 30, 2024

|                                       | Budgeted Amounts |                  | Actual           | Variance                   |
|---------------------------------------|------------------|------------------|------------------|----------------------------|
|                                       | Original         | Final            |                  | Favorable<br>(Unfavorable) |
| <b>Expenditures - Continued</b>       |                  |                  |                  |                            |
| <b>Assessor</b>                       |                  |                  |                  |                            |
| Salaries                              | \$ 1,019,802     | \$ 1,019,802     | \$ 998,316       | \$ 21,486                  |
| Hotel and Meals                       | 5,500            | 5,500            | 3,942            | 1,558                      |
| Registrations                         | 5,500            | 5,500            | 4,413            | 1,087                      |
| Records and Supplies                  | 20,500           | 20,500           | 16,602           | 3,898                      |
| Postage                               | 41,000           | 41,000           | 42,945           | (1,945)                    |
| GIS Mapping System Expenses           | 5,000            | 5,000            | 3,529            | 1,471                      |
| Buhl Motor Vehicle Office             | 3,000            | 3,000            | 866              | 2,134                      |
| Equipment and Repairs                 | 2,800            | 2,800            | -                | 2,800                      |
| <b>Total Assessor</b>                 | <b>1,103,102</b> | <b>1,103,102</b> | <b>1,070,613</b> | <b>32,489</b>              |
| <b>Expenditures - Continued</b>       |                  |                  |                  |                            |
| <b>Auditor, Clerk, Recorder</b>       |                  |                  |                  |                            |
| Salaries                              | 1,917,546        | 1,917,546        | 1,864,586        | 52,960                     |
| Transportation                        | 3,500            | 3,500            | 3,744            | (244)                      |
| Hotels and Meals                      | 5,000            | 5,000            | 3,951            | 1,049                      |
| Special Services                      | 500              | 500              | 511              | (11)                       |
| Registration                          | 4,000            | 4,000            | 3,528            | 472                        |
| Records and Supplies                  | 11,000           | 11,000           | 10,384           | 616                        |
| Postage                               | 12,000           | 12,000           | 6,205            | 5,795                      |
| Equipment and Repairs                 | 500              | 500              | -                | 500                        |
| Lease Copier                          | 1,000            | 1,000            | 713              | 287                        |
| Publication and Printing              | 1,000            | 1,000            | 659              | 341                        |
| <b>Total Auditor, Clerk, Recorded</b> | <b>1,956,046</b> | <b>1,956,046</b> | <b>1,894,281</b> | <b>61,765</b>              |
| <b>County Commissioners</b>           |                  |                  |                  |                            |
| Salaries                              | 437,695          | 437,695          | 439,653          | (1,958)                    |
| District 1 Transportation             | 5,000            | 5,000            | 4,532            | 468                        |
| District 2 Transportation             | 5,000            | 5,000            | 3,892            | 1,108                      |
| District 3 Transportation             | 5,000            | 5,000            | 2,796            | 2,204                      |
| Training                              | 1,000            | 1,000            | -                | 1,000                      |
| Records and Supplies                  | 5,500            | 5,500            | 3,317            | 2,183                      |
| Cell Phones                           | 2,600            | 2,600            | 2,487            | 113                        |
| Postage                               | 750              | 750              | 609              | 141                        |
| Equipment and Repair                  | 2,750            | 2,750            | 2,385            | 365                        |
| Publication and Printing              | 8,000            | 8,000            | 6,194            | 1,806                      |
| <b>Total Commissioners</b>            | <b>473,295</b>   | <b>473,295</b>   | <b>465,865</b>   | <b>7,430</b>               |
| <b>Coroner</b>                        |                  |                  |                  |                            |
| Salaries                              | 283,712          | 283,712          | 268,999          | 14,713                     |
| Transportation                        | 4,500            | 4,500            | 2,960            | 1,540                      |
| Hotels and Meals                      | 1,250            | 1,250            | 1,045            | 205                        |
| Registration                          | 6,000            | 6,000            | 7,160            | (1,160)                    |
| Other                                 | 1,000            | 1,000            | 475              | 525                        |
| Autopsies                             | 35,000           | 35,000           | 45,023           | (10,023)                   |
| Chemicals and Analysis and X-Rays     | 20,000           | 20,000           | 15,160           | 4,840                      |
| Uniforms and Equipment                | 1,000            | 1,000            | 464              | 536                        |
| Postage                               | 150              | 150              | 42               | 108                        |
| Phones                                | 2,300            | 2,300            | 1,880            | 420                        |
| Office                                | 5,500            | 5,500            | 2,484            | 3,016                      |
| <b>Total Coroner</b>                  | <b>360,412</b>   | <b>360,412</b>   | <b>345,692</b>   | <b>14,720</b>              |



**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund (continued)  
 For the Year Ended September 30, 2024

|                          | Budgeted Amounts |            | Actual     | Variance      |
|--------------------------|------------------|------------|------------|---------------|
|                          | Original         | Final      |            | (Unfavorable) |
| Expenditures - Continued |                  |            |            |               |
| County Agent             |                  |            |            |               |
| Contract Services        | \$ 229,817       | \$ 229,817 | \$ 229,817 | \$ -          |
| Total County Agent       | 229,817          | 229,817    | 229,817    | -             |
| Maintenance              |                  |            |            |               |
| Salaries                 | 532,362          | 532,362    | 456,298    | 76,064        |
| Lights, Power, Trash     | 767,226          | 767,226    | 577,648    | 189,578       |
| Office Supplies          | 1,000            | 1,000      | 1,734      | (734)         |
| Vehicle Expense          | 3,500            | 3,500      | 4,879      | (1,379)       |
| Uniform Clothing         | 3,250            | 3,250      | 3,176      | 74            |
| Cell Phones              | 3,500            | 3,500      | 4,679      | (1,179)       |
| Equipment and Repair     | 80,000           | 80,000     | 37,942     | 42,058        |
| Building Maintenance     | 295,000          | 295,000    | 254,787    | 40,213        |
| Contracted Maintenance   | 12,000           | 12,000     | 31,389     | (19,389)      |
| Capital Outlay           | 250,000          | 250,000    | 409,598    | (159,598)     |
| Contract Security        | 8,700            | 8,700      | 8,700      | -             |
| Total Maintenance        | 1,956,538        | 1,956,538  | 1,790,830  | 165,708       |
| Sheriff                  |                  |            |            |               |
| Salaries                 | 4,842,492        | 4,842,492  | 4,726,955  | 115,537       |
| Contracted security      | 15,000           | 15,000     | 20,774     | (5,774)       |
| County car               | 345,000          | 345,000    | 350,892    | (5,892)       |
| Vehicle equipment        | 122,000          | 122,000    | 122,000    | -             |
| Hotel & meals            | 25,000           | 25,000     | 19,437     | 5,563         |
| Crime prevention         | 4,000            | 4,000      | 3,634      | 366           |
| Hire drug test           | 10,000           | 10,000     | 19,643     | (9,643)       |
| Records & supplies       | 21,000           | 21,000     | 21,387     | (387)         |
| Telephone & postage      | 33,000           | 33,000     | 36,612     | (3,612)       |
| Dues, fees               | 8,800            | 8,800      | 6,308      | 2,492         |
| Victim services          | 1,000            | 1,000      | 1,240      | (240)         |
| Repairs                  | 3,500            | 3,500      | 4,489      | (989)         |
| Equipment                | 45,000           | 45,000     | 43,636     | 1,364         |
| Teletype rental          | 20,425           | 20,425     | 20,425     | -             |
| Weapons & equipment      | 15,860           | 15,860     | 16,275     | (415)         |
| Ammunition               | 48,000           | 48,000     | 41,662     | 6,338         |
| Maintenance contracts    | 10,264           | 10,264     | 10,167     | 97            |
| Publication and printing | 3,000            | 3,000      | 3,865      | (865)         |
| Special investigation    | 18,400           | 18,400     | 20,714     | (2,314)       |
| Radio expense            | 15,000           | 15,000     | 13,976     | 1,024         |
| Police education         | 28,160           | 28,160     | 24,078     | 4,082         |
| Search and rescue        | 5,000            | 5,000      | 884        | 4,116         |
| Forest service agreement | 13,000           | 13,000     | 14,225     | (1,225)       |
| Boat & waterway          | 3,000            | 3,000      | 519        | 2,481         |
| Uniforms and clothing    | 25,000           | 25,000     | 22,981     | 2,019         |
| Crisis response          | 20,000           | 20,000     | 19,304     | 696           |
| Body armor               | 20,000           | 20,000     | 16,732     | 3,268         |
| Vehicle purchases        | 231,500          | 231,500    | 231,500    | -             |
| Computer program/equip   | 35,184           | 35,184     | 73,473     | (38,289)      |
| Other                    | 12,000           | 12,000     | 9,560      | 2,440         |
| Total Sheriff            | 5,999,585        | 5,999,585  | 5,917,347  | 82,238        |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund (continued)  
 For the Year Ended September 30, 2024

|                            | Budgeted Amounts |            | Actual     | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------|------------------|------------|------------|--|
|                            | Original         | Final      |            |  |
| Expenditures - Continued   |                  |            |            |  |
| Treasurer                  |                  |            |            |  |
| Salaries                   | \$ 341,499       | \$ 341,499 | \$ 336,466 | \$ 5,033                               |
| Transportation             | 600              | 600        | 335        | 265                                    |
| Hotels and Meals           | 1,000            | 1,000      | 1,415      | (415)                                  |
| Special Services           | 1,600            | 1,600      | 1,228      | 372                                    |
| Title Search               | 20,000           | 20,000     | 14,405     | 5,595                                  |
| Registration               | 1,100            | 1,100      | 1,395      | (295)                                  |
| Records & Supplies         | 6,000            | 6,000      | 9,257      | (3,257)                                |
| Postage                    | 45,100           | 45,100     | 28,265     | 16,835                                 |
| Equipment & Repair         | 2,000            | 2,000      | 5,330      | (3,330)                                |
| Publication & Printing     | 3,500            | 3,500      | 2,911      | 589                                    |
| Publication Administration | 50               | 50         | 166        | (116)                                  |
| Total Treasurer            | 422,449          | 422,449    | 401,173    | 21,276                                 |
| Zoning                     |                  |            |            |  |
| Salaries                   | 517,754          | 517,754    | 522,787    | (5,033)                                |
| Transportation - Private   | 7,500            | 7,500      | 5,463      | 2,037                                  |
| Mileage                    | 3,000            | 3,000      | 1,355      | 1,645                                  |
| Hotels & Meals             | 5,000            | 5,000      | 1,373      | 3,627                                  |
| Training                   | 10,500           | 10,500     | 8,643      | 1,857                                  |
| Postage                    | 3,500            | 3,500      | 2,838      | 662                                    |
| Advertisement              | 3,500            | 3,500      | 3,147      | 353                                    |
| Office Expense             | 10,500           | 10,500     | 8,189      | 2,311                                  |
| Equipment & Repair         | 13,500           | 13,500     | 10,629     | 2,871                                  |
| Survey & Maps              | 27,000           | 27,000     | 24,037     | 2,963                                  |
| Comprehensive Plan         | 2,500            | 2,500      | -          | 2,500                                  |
| Idaho Code                 | 1,000            | 1,000      | 570        | 430                                    |
| Transcribed Records        | 1,000            | 1,000      | 1,975      | (975)                                  |
| Capital Improvements       | 8,942            | 8,942      | 8,942      | -                                      |
| Total Zoning               | 615,196          | 615,196    | 599,948    | 15,248                                 |
| Veterans                   |                  |            |            |  |
| Salaries                   | 52,562           | 52,562     | 53,063     | (501)                                  |
| Travel & Expense           | 1,000            | 1,000      | 13         | 987                                    |
| Vehicle Fuel & Maintenance | 1,000            | 1,000      | 115        | 885                                    |
| Equipment & Repair         | 4,050            | 4,050      | 3,586      | 464                                    |
| Total Veterans             | 58,612           | 58,612     | 56,777     | 1,835                                  |
| Human Resource             |                  |            |            |  |
| Salaries                   | 192,088          | 192,088    | 193,917    | (1,829)                                |
| Travel & Expense           | 2,600            | 2,600      | 179        | 2,421                                  |
| Supplies                   | 3,550            | 3,550      | 3,165      | 385                                    |
| Postage                    | 300              | 300        | 324        | (24)                                   |
| Cell Phones                | 516              | 516        | 500        | 16                                     |
| Publications               | 900              | 900        | 639        | 261                                    |
| Total Human Resources      | 199,954          | 199,954    | 198,724    | 1,230                                  |
| IT Support                 |                  |            |            |  |
| Salaries                   | 159,620          | 159,620    | 160,277    | (657)                                  |
| Travel & Expense           | 2,000            | 2,000      | 920        | 1,080                                  |
| Supplies                   | 17,000           | 17,000     | 15,430     | 1,570                                  |
| Equipment & Repair         | 414,335          | 414,335    | 406,351    | 7,984                                  |
| Cell Phones                | 1,000            | 1,000      | 1,334      | (334)                                  |
| Contract Services          | 243,548          | 243,548    | 245,769    | (2,221)                                |
| Vehicle Expense            | 1,500            | 1,500      | 598        | 902                                    |
| Total IT Support           | 839,003          | 839,003    | 830,679    | 8,324                                  |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund (continued)  
 For the Year Ended September 30, 2024

|  | Budgeted Amounts  |                   | Actual            | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------------|-------------------|--|
|  | Original          | Final             |                   |  |
| Expenditures - Continued   |                   |                   |                   |  |
| Emergency Services   |                   |                   |                   |  |
| Salaries   | \$ 90,709         | \$ 90,709         | \$ 90,709         | \$ -                                   |
| Travel & Expense   | 1,500             | 1,500             | 785               | 715                                    |
| Supplies   | 2,500             | 2,500             | 1,636             | 864                                    |
| Equipment  | 500               | 500               | -                 | 500                                    |
| Cell Phones  | 600               | 600               | 500               | 100                                    |
| Vehicle Maintenance  | 2,500             | 2,500             | 2,345             | 155                                    |
| Fringe Benefits  | 27,174            | 27,174            | 26,172            | 1,002                                  |
| <b>Total Emergency Services</b>  | <b>125,483</b>    | <b>125,483</b>    | <b>122,147</b>    | <b>3,336</b>                           |
| Grant Administration   |                   |                   |                   |  |
| Salaries   | 68,890            | 68,890            | 70,411            | (1,521)                                |
| Transportation   | 250               | 250               | -                 | 250                                    |
| Hotels & Meals   | 200               | 200               | -                 | 200                                    |
| Registrations  | 150               | 150               | -                 | 150                                    |
| Supplies   | 900               | 900               | 864               | 36                                     |
| Equipment Maintenance & Repair   | 300               | 300               | 624               | (324)                                  |
| Postage  | 100               | 100               | -                 | 100                                    |
| Cell Phones  | 300               | 300               | 465               | (165)                                  |
| <b>Total Grant Administration</b>  | <b>71,090</b>     | <b>71,090</b>     | <b>72,364</b>     | <b>(1,274)</b>                         |
| Housekeeping   |                   |                   |                   |  |
| Salaries   | 437,279           | 437,279           | 418,716           | 18,563                                 |
| Special Services   | 3,500             | 3,500             | 2,802             | 698                                    |
| Equipment  | 17,140            | 17,140            | 15,927            | 1,213                                  |
| Maintenance  | 78,500            | 78,500            | 72,085            | 6,415                                  |
| <b>Total Housekeeping</b>  | <b>536,419</b>    | <b>536,419</b>    | <b>509,530</b>    | <b>26,889</b>                          |
| Telephone  |                   |                   |                   |  |
| Telephone Expenses   | 58,200            | 58,200            | 56,065            | 2,135                                  |
| Internet Point to Point  | 45,000            | 45,000            | 35,906            | 9,094                                  |
| <b>Total Telephone</b>   | <b>103,200</b>    | <b>103,200</b>    | <b>91,971</b>     | <b>11,229</b>                          |
| <b>Total Expenditures</b>  | <b>26,432,191</b> | <b>26,432,191</b> | <b>25,356,975</b> | <b>1,066,892</b>                       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>                               |                   |                   |                   |  |
|  | (155,608)         | (155,608)         | 11,180,784        | 9,194,284                              |
| <b>Other Financing Sources (Uses)</b>  |                   |                   |                   |  |
| Transfers Out  | (150,000)         | (150,000)         | (9,767,819)       | (9,617,819)                            |
| Total Other Financing Sources (Uses)   | (150,000)         | (150,000)         | (9,767,819)       | (9,617,819)                            |
| <b>Excess Revenue and Other Financing<br/>Sources (Uses) Over (Under)<br/>Expenditures</b> |                   |                   |                   |  |
|  | (305,608)         | (305,608)         | 1,412,965         | (423,535)                              |
| Fund Balances - Beginning  | 305,608           | 305,608           | 17,122,660        | 16,817,052                             |
| Fund Balances - Ending   | \$ -              | \$ -              | \$ 18,535,625     | \$ 16,393,517                          |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Capital Projects Fund  
 For the Year Ended September 30, 2024

|  | Budgeted Amounts |             |               | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------|-------------|---------------|--|
|  | Original         | Final       | Actual        |  |
| <b>Revenues</b>  |                  |             |               |  |
| Other Income   | \$ -             | \$ -        | \$ 22,500     | \$ 22,500                              |
| Total Revenues   | -                | -           | 22,500        | 22,500                                 |
| <b>Expenditures</b>  |                  |             |               |  |
| Capital Outlay   | 600,000          | 1,200,000   | 947,774       | 252,226                                |
| Other Expenses   |                  |             |               |  |
| Total Expenditures   | 600,000          | 1,200,000   | 947,774       | 252,226                                |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>                             | (600,000)        | (1,200,000) | (925,274)     | (229,726)                              |
| <b>Other Financing Sources (Uses)</b>  |                  |             |               |  |
| Transfers In   | 600,000          | 600,000     | 9,535,246     | 8,935,246                              |
| Total Other Financing Sources (Uses)   | 600,000          | 600,000     | 9,535,246     | 8,935,246                              |
| Excess (Deficiency) of Revenues and<br>Other Sources Over Expenditures and<br>Other Uses | -                | (600,000)   | 8,609,972     | 8,705,520                              |
| Fund Balances - Beginning  | -                | 600,000     | 36,296,675    | 35,696,675                             |
| Fund Balances - Ending   | \$ -             | \$ -        | \$ 44,906,647 | \$ 44,402,195                          |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Justice Fund  
 For the Year Ended September 30, 2024

|                                   | Budgeted Amounts  |                   |                   | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------|-------------------|-------------------|-------------------|--|
|                                   | Original          | Final             | Actual            |  |
| <b>Revenues</b>                   |                   |                   |                   |  |
| Property taxes                    | \$ 12,214,217     | \$ 12,214,217     | \$ 12,348,227     | \$ 134,010                             |
| Refund of expense                 | 66,000            | 66,000            | 82,886            | 16,886                                 |
| Penalty & interest                | 50,000            | 50,000            | 62,529            | 12,529                                 |
| Board of outside prisoner         | 600,000           | 600,000           | 1,001,297         | 401,297                                |
| Board of outside juveniles        | 253,000           | 253,000           | 351,600           | 98,600                                 |
| Treatment income                  | 800               | 800               | 360               | (440)                                  |
| Bond and Undertaking              | 13,000            | 13,000            | 15,434            | 2,434                                  |
| Work release                      | 48,000            | 48,000            | 49,040            | 1,040                                  |
| Sheriff inmate labor detail       | 282,681           | 282,681           | 346,096           | 63,415                                 |
| Food                              | 22,000            | 22,000            | 27,588            | 5,588                                  |
| Justice fund                      | 25,000            | 25,000            | 33,350            | 8,350                                  |
| Fees                              | 293,700           | 293,700           | 335,661           | 41,961                                 |
| Other                             | 4,034,410         | 4,034,410         | 3,569,365         | (465,045)                              |
| <b>Total Revenues</b>             | <b>17,902,808</b> | <b>17,902,808</b> | <b>18,223,433</b> | <b>320,625</b>                         |
| <b>Expenditures</b>               |                   |                   |                   |  |
| <b>Public Defender</b>            |                   |                   |                   |  |
| Salaries                          | 1,898,604         | 1,898,604         | 1,735,418         | 163,186                                |
| Travel                            | 4,000             | 4,000             | 1,029             | 2,971                                  |
| Hotel & Meals                     | 19,000            | 19,000            | 6,396             | 12,604                                 |
| Records & Supplies                | 26,000            | 26,000            | 28,491            | (2,491)                                |
| Postage                           | 7,000             | 7,000             | 6,742             | 258                                    |
| Equipment & Repair                | 2,400             | 2,400             | 3,427             | (1,027)                                |
| Continuing Legal Education        | 6,000             | 6,000             | 4,957             | 1,043                                  |
| Cell Phones                       | 1,200             | 1,200             | 1,001             | 199                                    |
| Miscellaneous Defense             | 31,500            | 31,500            | 13,282            | 18,218                                 |
| Murder Cases                      | 4,000             | 4,000             | -                 | 4,000                                  |
| Witness Fees                      | 500               | 500               | 3,758             | (3,258)                                |
| <b>Total Public Defender</b>      | <b>2,000,204</b>  | <b>2,000,204</b>  | <b>1,804,501</b>  | <b>195,703</b>                         |
| <b>Prosecuting Attorney</b>       |                   |                   |                   |  |
| Salaries                          | 2,633,634         | 2,633,634         | 2,524,782         | 108,852                                |
| Travel                            | 1,000             | 1,000             | 1,457             | (457)                                  |
| Special Services                  | 4,000             | 37,075            | 33,075            | 4,000                                  |
| Records & Supplies                | 53,000            | 53,000            | 47,631            | 5,369                                  |
| Postage                           | 2,000             | 2,000             | 2,178             | (178)                                  |
| Equipment & Repair                | 7,000             | 7,000             | 6,045             | 955                                    |
| Publications & Printing           | 10,000            | 10,000            | 11,832            | (1,832)                                |
| Continuing Legal Education        | 8,000             | 8,000             | 11,663            | (3,663)                                |
| Professional Dues                 | 18,000            | 18,000            | 19,468            | (1,468)                                |
| Cell Phones                       | 10,000            | 10,000            | 9,047             | 953                                    |
| Witness Fees                      | 10,000            | 10,000            | 16,183            | (6,183)                                |
| Capital Outlay                    | 10,000            | 10,000            | 6,179             | 3,821                                  |
| <b>Total Prosecuting Attorney</b> | <b>2,766,634</b>  | <b>2,799,709</b>  | <b>2,689,540</b>  | <b>110,169</b>                         |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Justice Fund (continued)  
 For the Year Ended September 30, 2024

|                                     | Budgeted Amounts |                  |                  | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------------|------------------|------------------|------------------|--|
|                                     | Original         | Final            | Actual           |  |
| <b>Expenditures</b>                 |                  |                  |                  |  |
| <b>Juvenile Probation</b>           |                  |                  |                  |  |
| Salaries                            | \$ 536,512       | \$ 536,512       | \$ 514,556       | \$ 21,956                              |
| Transportation                      | 8,000            | 8,000            | 7,146            | 854                                    |
| Misc. & charity                     | 48,420           | 48,420           | 40,468           | 7,952                                  |
| Equip & repair                      | 10,000           | 10,000           | 10,000           | -                                      |
| Electronic monitor                  | 10,000           | 10,000           | 2,321            | 7,679                                  |
| Vehicle expense                     | 10,000           | 10,000           | 7,043            | 2,957                                  |
| Cell phones                         | 6,852            | 6,852            | 6,900            | (48)                                   |
| Volunteers                          | 4,000            | 4,000            | 4,133            | (133)                                  |
| Tobacco Tax Transfer                | 5,500            | 5,500            | 5,451            | 49                                     |
| Food                                | 12,000           | 12,000           | 8,261            | 3,739                                  |
| <b>Total Juvenile Probation</b>     | <b>651,284</b>   | <b>651,284</b>   | <b>606,279</b>   | <b>45,005</b>                          |
| <b>Magistrate Probation</b>         |                  |                  |                  |  |
| Salaries                            | 560,332          | 560,332          | 547,021          | 13,311                                 |
| Tax & benefits                      | 225,365          | 225,365          | 196,473          | 28,892                                 |
| Travel & training                   | 5,000            | 5,000            | 3,083            | 1,917                                  |
| Records & supplies                  | 8,000            | 8,000            | 4,877            | 3,123                                  |
| Postage                             | 250              | 250              | 49               | 201                                    |
| Office equipment                    | 5,200            | 5,200            | 2,846            | 2,354                                  |
| Ankle supplies                      | 16,000           | 16,000           | 22,768           | (6,768)                                |
| Work detail program                 | 10,000           | 10,000           | 12,691           | (2,691)                                |
| Cell phones                         | 4,880            | 4,880            | 4,431            | 449                                    |
| Vehicle/maintenance                 | 11,500           | 11,500           | 9,394            | 2,106                                  |
| Safety equipment                    | 3,500            | 3,500            | 3,370            | 130                                    |
| Drug testing supplies               | 3,500            | 3,500            | 2,381            | 1,119                                  |
| Interpreter services                | 4,900            | 4,900            | 2,899            | 2,001                                  |
| Professional dues                   | 450              | 450              | 470              | (20)                                   |
| <b>Total Magistrate Probation</b>   | <b>858,877</b>   | <b>858,877</b>   | <b>812,753</b>   | <b>46,124</b>                          |
| <b>Staff Secure Facility</b>        |                  |                  |                  |  |
| Salaries - Juvenile Justice Workers | 1,331,395        | 1,331,395        | 1,148,433        | 182,962                                |
| Training                            | 12,900           | 12,900           | 10,852           | 2,048                                  |
| Lodging                             | 4,000            | 4,000            | 2,288            | 1,712                                  |
| Meals                               | 2,000            | 2,000            | 1,785            | 215                                    |
| Mileage                             | 150              | 150              | -                | 150                                    |
| Office                              | 22,000           | 22,000           | 23,077           | (1,077)                                |
| Copier                              | 1,100            | 1,100            | 1,458            | (358)                                  |
| Cell Phones                         | 2,200            | 2,200            | 2,025            | 175                                    |
| Equipment                           | 15,000           | 15,000           | 16,967           | (1,967)                                |
| Employee Testing                    | 260,400          | 260,400          | 255,644          | 4,756                                  |
| BOCG                                | 550              | 550              | 68               | 482                                    |
| DV Supervision                      | 1,500            | 1,500            | 1,918            | (418)                                  |
| Transportation                      | 1,000            | 1,000            | 932              | 68                                     |
| Transportation                      | 1,000            | 1,000            | 874              | 126                                    |
| Transportation                      | 1,000            | 1,000            | 2,256            | (1,256)                                |
| Vehicle Maintenance                 | 500              | 500              | 278              | 222                                    |
| <b>Total Staff Secure Facility</b>  | <b>1,656,695</b> | <b>1,656,695</b> | <b>1,468,855</b> | <b>187,840</b>                         |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Justice Fund (continued)  
 For the Year Ended September 30, 2024

|  | Budgeted Amounts |                  |                  | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------|------------------|------------------|--|
|  | Original         | Final            | Actual           |  |
| <b>Expenditures</b>                    |                  |                  |                  |  |
| <b>Criminal Justice</b>                |                  |                  |                  |  |
| Salaries                               | \$ 4,485,424     | \$ 4,485,424     | \$ 4,266,171     | \$ 219,253                             |
| Hotel & meals                          | 15,000           | 15,000           | 14,772           | 228                                    |
| Special services                       | 212,000          | 212,000          | 207,468          | 4,532                                  |
| Finger print equip                     | 42,600           | 42,600           | 37,023           | 5,577                                  |
| Utilities                              | 144,360          | 144,360          | 108,907          | 35,453                                 |
| Records & supplies                     | 12,000           | 12,000           | 12,505           | (505)                                  |
| Telephone & postage                    | 4,000            | 4,000            | 4,054            | (54)                                   |
| Maintenance & repair                   | 140,000          | 140,000          | 106,294          | 33,706                                 |
| Equip purchase                         | 60,000           | 60,000           | 46,323           | 13,677                                 |
| Inmate supplies                        | 1,750,000        | 1,750,000        | 1,553,027        | 196,973                                |
| Housing                                | 725,000          | 725,000          | 584,625          | 140,375                                |
| Cleaning equip & supplies              | 22,000           | 22,000           | 21,068           | 932                                    |
| Intoximeter                            | 1,500            | 1,500            | 1,511            | (11)                                   |
| Copy machine                           | 4,000            | 4,000            | 2,740            | 1,260                                  |
| Extraditions                           | 40,000           | 40,000           | 54,778           | (14,778)                               |
| Training                               | 20,000           | 20,000           | 14,493           | 5,507                                  |
| Inmate board                           | 525,000          | 525,000          | 650,532          | (125,532)                              |
| New & used vehicles                    | 39,000           | 39,000           | 39,000           | -                                      |
| <b>Total Criminal Justice</b>          | <b>8,241,884</b> | <b>8,241,884</b> | <b>7,725,291</b> | <b>516,593</b>                         |
| <b>Juvenile Detention Center</b>       |                  |                  |                  |  |
| Salaries                               | 1,071,630        | 1,071,630        | 920,751          | 150,879                                |
| Training                               | 7,500            | 7,500            | 4,109            | 3,391                                  |
| Lodging                                | 1,800            | 1,800            | 1,510            | 290                                    |
| Meals                                  | 1,600            | 1,600            | 531              | 1,069                                  |
| Mileage                                | 300              | 300              | -                | 300                                    |
| Special services                       | 5,000            | 5,000            | 6,809            | (1,809)                                |
| Office                                 | 11,000           | 11,000           | 13,370           | (2,370)                                |
| Juvenile hygiene                       | 2,000            | 2,000            | 1,909            | 91                                     |
| Juvenile clothing                      | 2,500            | 2,500            | 2,063            | 437                                    |
| Detention supplies                     | 4,500            | 4,500            | 2,694            | 1,806                                  |
| Cleaning supplies                      | 4,350            | 4,350            | 7,000            | (2,650)                                |
| Equipment                              | 14,000           | 14,000           | 17,711           | (3,711)                                |
| Telephone                              | 2,300            | 2,300            | 2,825            | (525)                                  |
| Dues - memberships                     | 1,350            | 1,350            | 780              | 570                                    |
| Employee testing                       | 1,000            | 1,000            | 414              | 586                                    |
| Food                                   | 154,400          | 154,400          | 144,875          | 9,525                                  |
| Juvenile detention transportation      | 2,000            | 2,000            | 2,240            | (240)                                  |
| <b>Total Juvenile Detention Center</b> | <b>1,287,230</b> | <b>1,287,230</b> | <b>1,129,591</b> | <b>157,639</b>                         |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Justice Fund (continued)  
 For the Year Ended September 30, 2024

|  | Budgeted Amounts |            | Actual        | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------|------------|---------------|--|
|  | Original         | Final      |               |  |
| <b>Expenditures</b>  |                  |            |               |  |
| Justice Fund Expenses  |                  |            |               |  |
| Reserved   | \$ 100,000       | \$ 66,925  | \$ -          | \$ 66,925                              |
| Conflict Public Defender   | 700,000          | 900,000    | 894,092       | 5,908                                  |
| Public Defense Miscellaneous   | 290,000          | 290,000    | 272,550       | 17,450                                 |
| Transcripts  | 50,000           | 50,000     | 42,950        | 7,050                                  |
| Total Justice Fund Expenses  | 1,140,000        | 1,306,925  | 1,209,592     | 97,333                                 |
| <br>   |                  |            |               |  |
| Total Expenditures   | 18,602,808       | 18,802,808 | 17,446,402    | 1,356,406                              |
| <br>   |                  |            |               |  |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>                             | (700,000)        | (900,000)  | 777,031       | (1,035,781)                            |
| <br>   |                  |            |               |  |
| <b>Other Financing Sources (Uses)</b>  |                  |            |               |  |
| Transfers Out  | -                | -          | 777           | (777)                                  |
| Total Other Financing Sources (Uses)   | -                | -          | 777           | (777)                                  |
| <br>   |                  |            |               |  |
| Excess (Deficiency) of Revenues and<br>Other Sources Over Expenditures and<br>Other Uses | (700,000)        | (900,000)  | 776,254       | (1,035,004)                            |
| <br>   |                  |            |               |  |
| Fund Balances - Beginning  | 700,000          | 900,000    | 9,691,294     | 8,791,294                              |
| Fund Balances - Ending   | \$ -             | \$ -       | \$ 10,467,548 | \$ 7,756,290                           |



**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 ARPA - Recovery Fund  
 For the Year Ended September 30, 2024

|  | Budgeted Amounts |              | Actual       | Variance     |
|--|------------------|--------------|--------------|--------------|
|  | Original         | Final        |              |              |
| <b>Revenues</b>  |                  |              |              |              |
| Grants   | \$ -             | \$ -         | \$ -         | \$ -         |
| Total Revenues   | -                | -            | -            | -            |
| <b>Expenditures</b>  |                  |              |              |              |
| General Government   | 8,438,592        | 10,438,592   | 10,358,963   | 79,629       |
| Total Expenditures   | 8,438,592        | 10,438,592   | 10,358,963   | 79,629       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> |                  |              |              |              |
|  | (8,438,592)      | (10,438,592) | (10,358,963) | 79,629       |
| <b>Other Financing Sources (Uses)</b>                        |                  |              |              |              |
| Total Other Financing Sources (Uses)                         | -                | -            | -            | -            |
| Net Change in Fund Balances                                  | (8,438,592)      | (10,438,592) | (10,358,963) | 79,629       |
| Fund Balances - Beginning - Previously                       | 8,438,592        | 10,438,592   | 15,994,177   | 5,555,585    |
| Fund Balances - Ending                                       | \$ -             | \$ -         | \$ 5,635,214 | \$ 5,635,214 |

**Twin Falls County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Ambulance District Fund  
 For the Year Ended September 30, 2024

|  | <u>Budgeted Amounts</u> |                  |                   | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------------|------------------|-------------------|--|
|  | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>     |  |
| <b>Revenues</b>  |                         |                  |                   |  |
| Property Taxes   | \$ 1,170,418            | \$ 1,170,418     | \$ 1,185,641      | \$ 15,223                              |
| EMS Fees   | 21,004                  | 21,004           | 22,282            | 1,278                                  |
| Other  | 23,258                  | 23,258           | 26,774            | 3,516                                  |
| Total Revenues   | <u>1,214,680</u>        | <u>1,214,680</u> | <u>1,234,697</u>  | <u>20,017</u>                          |
| <b>Expenditures</b>  |                         |                  |                   |  |
| Magic Valley Paramedics                                      | 1,095,680               | 1,095,680        | 1,095,680         | -                                      |
| Quick Response Units   | 35,000                  | 35,000           | 33,965            | 1,035                                  |
| QRU Capital Outlay   | 50,000                  | 50,000           | 49,904            | 96                                     |
| Administrative Costs   | 11,500                  | 11,500           | 7,059             | 4,441                                  |
| Training   | 7,500                   | 7,500            | 1,799             | 5,701                                  |
| Tort   | 15,000                  | 15,000           | 14,067            | 933                                    |
| Total Expenditures   | <u>1,214,680</u>        | <u>1,214,680</u> | <u>1,202,474</u>  | <u>12,206</u>                          |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> |                         |                  |                   |  |
|  | -                       | -                | 32,223            | 7,811                                  |
| Fund Balances - Beginning                                    | -                       | -                | 470,877           | (470,877)                              |
| Fund Balances - Ending                                       | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ 503,100</u> | <u>\$ (463,066)</u>                    |

**Twin Falls County, Idaho**  
Notes to Required Supplementary Information  
For the Year Ended September 30, 2024

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1. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

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

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

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

**Schedule of County Contributions**

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

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

## **SUPPLEMENTAL INFORMATION**

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024

|   | <u>Tort</u>                | <u>Safehouse</u>         | <u>Weeds</u>             | <u>Parks and<br/>Recreation</u> | <u>Ad Valorem</u>        |
|---|----------------------------|--------------------------|--------------------------|---------------------------------|--------------------------|
| <b>Assets</b>   |                            |                          |                          |                                 |                          |
| Cash  | \$ 1,136,546               | \$ 230,277               | \$ 137,612               | \$ 854,532                      | \$ 715,895               |
| Property Tax Receivable   | 18,215                     | -                        | 5,032                    | 9,194                           | 26,937                   |
| Accounts Receivable   | -                          | -                        | 1,000                    | -                               | -                        |
| <b>Total Assets</b>   | <b><u>\$ 1,154,761</u></b> | <b><u>\$ 230,277</u></b> | <b><u>\$ 143,644</u></b> | <b><u>\$ 863,726</u></b>        | <b><u>\$ 742,832</u></b> |
| <b>Liabilities</b>  |                            |                          |                          |                                 |                          |
| Internal Balances   | \$ -                       | \$ -                     | \$ -                     | \$ -                            | \$ -                     |
| Accounts Payable  | 3,954                      | 3,719                    | 8,383                    | 68,254                          | 6,193                    |
| Accrued Payroll   | -                          | 15,048                   | 9,310                    | 16,083                          | 40,144                   |
| <b>Total Liabilities</b>  | <b><u>3,954</u></b>        | <b><u>18,767</u></b>     | <b><u>17,693</u></b>     | <b><u>84,337</u></b>            | <b><u>46,337</u></b>     |
| <b>Deferred Inflows</b>   |                            |                          |                          |                                 |                          |
| Deferred Taxes  | 16,433                     | -                        | 4,533                    | 8,280                           | 24,292                   |
| <b>Total Deferred Inflows</b>                                     | <b><u>16,433</u></b>       | <b><u>-</u></b>          | <b><u>4,533</u></b>      | <b><u>8,280</u></b>             | <b><u>24,292</u></b>     |
| <b>Fund Balances</b>  |                            |                          |                          |                                 |                          |
| Restricted  | 1,134,374                  | 211,510                  | 121,418                  | 771,109                         | 672,203                  |
| Committed   | -                          | -                        | -                        | -                               | -                        |
| Undesignated  | -                          | -                        | -                        | -                               | -                        |
| <b>Total Fund Balances</b>  | <b><u>1,134,374</u></b>    | <b><u>211,510</u></b>    | <b><u>121,418</u></b>    | <b><u>771,109</u></b>           | <b><u>672,203</u></b>    |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <b><u>\$ 1,154,761</u></b> | <b><u>\$ 230,277</u></b> | <b><u>\$ 143,644</u></b> | <b><u>\$ 863,726</u></b>        | <b><u>\$ 742,832</u></b> |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | District Court      | Court<br>Interlock<br>Device | Public<br>Health  | Revenue<br>Sharing | Election<br>Consolidation |
|---|---------------------|------------------------------|-------------------|--------------------|---------------------------|
| <b>Assets</b>   |                     |                              |                   |                    |                           |
| Cash  | \$ 1,098,100        | \$ 124,341                   | \$ 204,130        | \$ 7,218           | \$ 682,620                |
| Property Tax Receivable   | 2,893               | -                            | 20,409            | -                  | -                         |
| Accounts Receivable   | -                   | -                            | -                 | -                  | -                         |
| <b>Total Assets</b>   | <b>\$ 1,100,993</b> | <b>\$ 124,341</b>            | <b>\$ 224,539</b> | <b>\$ 7,218</b>    | <b>\$ 682,620</b>         |
| <b>Liabilities</b>  |                     |                              |                   |                    |                           |
| Internal Balances   | \$ -                | \$ -                         | \$ -              | \$ -               | \$ -                      |
| Accounts Payable  | 30,695              | -                            | 6,580             | 1,626              | 24,888                    |
| Accrued Payroll   | 30,329              | -                            | -                 | -                  | 10,071                    |
| <b>Total Liabilities</b>  | <b>61,024</b>       | <b>-</b>                     | <b>6,580</b>      | <b>1,626</b>       | <b>34,959</b>             |
| <b>Deferred Inflows</b>   |                     |                              |                   |                    |                           |
| Deferred Taxes  | 2,584               | -                            | 18,438            | -                  | -                         |
| <b>Total Deferred Inflows</b>                                     | <b>2,584</b>        | <b>-</b>                     | <b>18,438</b>     | <b>-</b>           | <b>-</b>                  |
| <b>Fund Balances</b>  |                     |                              |                   |                    |                           |
| Restricted  | 1,037,385           | 124,341                      | 199,521           | 5,592              | 647,661                   |
| Committed   | -                   | -                            | -                 | -                  | -                         |
| Undesignated  | -                   | -                            | -                 | -                  | -                         |
| <b>Total Fund Balances</b>  | <b>1,037,385</b>    | <b>124,341</b>               | <b>199,521</b>    | <b>5,592</b>       | <b>647,661</b>            |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <b>\$ 1,100,993</b> | <b>\$ 124,341</b>            | <b>\$ 224,539</b> | <b>\$ 7,218</b>    | <b>\$ 682,620</b>         |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | County Boat<br>License Fund | Snowmobiles       | T.A.R.C.<br>Grants | Board of<br>Commissioner<br>Guardians | Federal<br>Drug<br>Seizures |
|---|-----------------------------|-------------------|--------------------|---------------------------------------|-----------------------------|
| <b>Assets</b>   |                             |                   |                    |                                       |                             |
| Cash  | \$ 69,297                   | \$ 198,175        | \$ -               | \$ 803                                | \$ 20,992                   |
| Property Tax Receivable   | -                           | -                 | -                  | -                                     | -                           |
| Accounts Receivable   | -                           | -                 | -                  | -                                     | -                           |
| <b>Total Assets</b>   | <u>\$ 69,297</u>            | <u>\$ 198,175</u> | <u>\$ -</u>        | <u>\$ 803</u>                         | <u>\$ 20,992</u>            |
| <b>Liabilities</b>  |                             |                   |                    |                                       |                             |
| Internal Balances   | \$ -                        | \$ -              | \$ 2,400           | \$ -                                  | \$ -                        |
| Accounts Payable  | 21,526                      | 413               | -                  | -                                     | -                           |
| Accrued Payroll   | -                           | -                 | -                  | -                                     | -                           |
| <b>Total Liabilities</b>  | <u>21,526</u>               | <u>413</u>        | <u>2,400</u>       | <u>-</u>                              | <u>-</u>                    |
| <b>Deferred Inflows</b>   |                             |                   |                    |                                       |                             |
| Deferred Taxes  | -                           | -                 | -                  | -                                     | -                           |
| <b>Total Deferred Inflows</b>                                     | <u>-</u>                    | <u>-</u>          | <u>-</u>           | <u>-</u>                              | <u>-</u>                    |
| <b>Fund Balances</b>  |                             |                   |                    |                                       |                             |
| Restricted  | 47,771                      | 197,762           | -                  | 803                                   | 20,992                      |
| Committed   | -                           | -                 | -                  | -                                     | -                           |
| Undesignated  | -                           | -                 | (2,400)            | -                                     | -                           |
| <b>Total Fund Balances</b>  | <u>47,771</u>               | <u>197,762</u>    | <u>(2,400)</u>     | <u>803</u>                            | <u>20,992</u>               |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <u>\$ 69,297</u>            | <u>\$ 198,175</u> | <u>\$ -</u>        | <u>\$ 803</u>                         | <u>\$ 20,992</u>            |



**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | DSO<br>Clinician | Safe Teen<br>Assessment | Juvenile<br>Correction<br>Act Funds | Tobacco<br>Tax Grant | Boat Grant<br>Waterways<br>Match |
|---|------------------|-------------------------|-------------------------------------|----------------------|----------------------------------|
| <b>Assets</b>   |                  |                         |                                     |                      |                                  |
| Cash  | \$ -             | \$ 269,738              | \$ 50,384                           | \$ 263               | \$ 73,166                        |
| Property Tax Receivable   | -                | -                       | -                                   | -                    | -                                |
| Accounts Receivable   | -                | -                       | -                                   | -                    | -                                |
| <b>Total Assets</b>   | <b>\$ -</b>      | <b>\$ 269,738</b>       | <b>\$ 50,384</b>                    | <b>\$ 263</b>        | <b>\$ 73,166</b>                 |
| <b>Liabilities</b>  |                  |                         |                                     |                      |                                  |
| Internal Balances   | \$ -             | \$ -                    | \$ -                                | \$ -                 | \$ -                             |
| Accounts Payable  | -                | 698                     | 88                                  | 263                  | 9                                |
| Accrued Payroll   | -                | 2,173                   | 5,895                               | 6,917                | -                                |
| <b>Total Liabilities</b>  | <b>-</b>         | <b>2,871</b>            | <b>5,983</b>                        | <b>7,180</b>         | <b>9</b>                         |
| <b>Deferred Inflows</b>   |                  |                         |                                     |                      |                                  |
| Deferred Taxes  | -                | -                       | -                                   | -                    | -                                |
| <b>Total Deferred Inflows</b>                                     | <b>-</b>         | <b>-</b>                | <b>-</b>                            | <b>-</b>             | <b>-</b>                         |
| <b>Fund Balances</b>  |                  |                         |                                     |                      |                                  |
| Restricted  | -                | 266,867                 | 44,401                              | -                    | 73,157                           |
| Committed   | -                | -                       | -                                   | -                    | -                                |
| Undesignated  | -                | -                       | -                                   | (6,917)              | -                                |
| <b>Total Fund Balances</b>  | <b>-</b>         | <b>266,867</b>          | <b>44,401</b>                       | <b>(6,917)</b>       | <b>73,157</b>                    |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <b>\$ -</b>      | <b>\$ 269,738</b>       | <b>\$ 50,384</b>                    | <b>\$ 263</b>        | <b>\$ 73,166</b>                 |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | ASAT -<br>2016  | R.S.A.T.<br>Grant | ISDA<br>Centennial<br>Park | S.U.D<br>Funds | SCAAP           |
|---|-----------------|-------------------|----------------------------|----------------|-----------------|
| <b>Assets</b>   |                 |                   |                            |                |                 |
| Cash  | \$ -            | \$ -              | \$ -                       | \$ -           | \$ 7,649        |
| Property Tax Receivable   | -               | -                 | -                          | -              | -               |
| Accounts Receivable   | -               | -                 | -                          | -              | -               |
| <b>Total Assets</b>   | <u>\$ -</u>     | <u>\$ -</u>       | <u>\$ -</u>                | <u>\$ -</u>    | <u>\$ 7,649</u> |
| <b>Liabilities</b>  |                 |                   |                            |                |                 |
| Internal Balances   | \$ 8,587        | \$ 9,823          | \$ 4,675                   | \$ 5,266       | \$ -            |
| Accounts Payable  | 3,654           | 828               | 37,564                     | -              | -               |
| Accrued Payroll   | -               | 10,897            | -                          | 934            | -               |
| <b>Total Liabilities</b>  | <u>12,241</u>   | <u>21,548</u>     | <u>42,239</u>              | <u>6,200</u>   | <u>-</u>        |
| <b>Deferred Inflows</b>   |                 |                   |                            |                |                 |
| Deferred Taxes  | -               | -                 | -                          | -              | -               |
| <b>Total Deferred Inflows</b>                                     | <u>-</u>        | <u>-</u>          | <u>-</u>                   | <u>-</u>       | <u>-</u>        |
| <b>Fund Balances</b>  |                 |                   |                            |                |                 |
| Restricted  | -               | -                 | -                          | -              | 7,649           |
| Committed   | -               | -                 | -                          | -              | -               |
| Undesignated  | (12,241)        | (21,548)          | (42,239)                   | (6,200)        | -               |
| <b>Total Fund Balances</b>  | <u>(12,241)</u> | <u>(21,548)</u>   | <u>(42,239)</u>            | <u>(6,200)</u> | <u>7,649</u>    |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <u>\$ -</u>     | <u>\$ -</u>       | <u>\$ -</u>                | <u>\$ -</u>    | <u>\$ 7,649</u> |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | OHV Law<br>Enforcement | BCP Basic<br>Safehouse<br>Grant | Parks Grant       | ARPA -<br>Revenue<br>Replacement | District<br>Court<br>Capital<br>Reserve |
|---|------------------------|---------------------------------|-------------------|----------------------------------|---|
| <b>Assets</b>   |                        |                                 |                   |                                  |   |
| Cash  | \$ 26,696              | \$ -                            | \$ 353,727        | \$ 2,040,697                     | \$ 150,000                              |
| Property Tax Receivable   | -                      | -                               | -                 | -                                | -                                       |
| Accounts Receivable   | -                      | -                               | -                 | -                                | -                                       |
| <b>Total Assets</b>   | <u>\$ 26,696</u>       | <u>\$ -</u>                     | <u>\$ 353,727</u> | <u>\$ 2,040,697</u>              | <u>\$ 150,000</u>                       |
| <b>Liabilities</b>  |                        |                                 |                   |                                  |   |
| Internal Balances   | \$ -                   | \$ 15,455                       | \$ -              | \$ -                             | \$ -                                    |
| Accounts Payable  | 16                     | 275                             | -                 | -                                | -                                       |
| Accrued Payroll   | -                      | 9,698                           | -                 | -                                | -                                       |
| <b>Total Liabilities</b>  | <u>16</u>              | <u>25,428</u>                   | <u>-</u>          | <u>-</u>                         | <u>-</u>                                |
| <b>Deferred Inflows</b>   |                        |                                 |                   |                                  |   |
| Deferred Taxes  | -                      | -                               | -                 | -                                | -                                       |
| <b>Total Deferred Inflows</b>                                     | <u>-</u>               | <u>-</u>                        | <u>-</u>          | <u>-</u>                         | <u>-</u>                                |
| <b>Fund Balances</b>  |                        |                                 |                   |                                  |   |
| Restricted  | 26,680                 | -                               | 353,727           | 2,040,697                        | 150,000                                 |
| Committed   | -                      | -                               | -                 | -                                | -                                       |
| Undesignated  | -                      | (25,428)                        | -                 | -                                | -                                       |
| <b>Total Fund Balances</b>  | <u>26,680</u>          | <u>(25,428)</u>                 | <u>353,727</u>    | <u>2,040,697</u>                 | <u>150,000</u>                          |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <u>\$ 26,696</u>       | <u>\$ -</u>                     | <u>\$ 353,727</u> | <u>\$ 2,040,697</u>              | <u>\$ 150,000</u>                       |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | S.O.R.<br>Sheriff | Jag Grant   | Sheriff<br>Donation<br>Fund | Sheriff Drug<br>Seizure<br>Money | Prosecutor's<br>Drug Seizure<br>Money |
|---|-------------------|-------------|-----------------------------|----------------------------------|---------------------------------------|
| <b>Assets</b>   |                   |             |                             |                                  |                                       |
| Cash  | \$ 113,324        | \$ -        | \$ 6,288                    | \$ 37,052                        | \$ 173,891                            |
| Property Tax Receivable   | -                 | -           | -                           | -                                | -                                     |
| Accounts Receivable   | -                 | -           | -                           | -                                | -                                     |
| <b>Total Assets</b>   | <u>\$ 113,324</u> | <u>\$ -</u> | <u>\$ 6,288</u>             | <u>\$ 37,052</u>                 | <u>\$ 173,891</u>                     |
| <b>Liabilities</b>  |                   |             |                             |                                  |                                       |
| Internal Balances   | \$ -              | \$ -        | \$ -                        | \$ -                             | \$ -                                  |
| Accounts Payable  | 1,400             | -           | 5,000                       | -                                | -                                     |
| Accrued Payroll   | -                 | -           | -                           | -                                | -                                     |
| <b>Total Liabilities</b>  | <u>1,400</u>      | <u>-</u>    | <u>5,000</u>                | <u>-</u>                         | <u>-</u>                              |
| <b>Deferred Inflows</b>   |                   |             |                             |                                  |                                       |
| Deferred Taxes  | -                 | -           | -                           | -                                | -                                     |
| <b>Total Deferred Inflows</b>                                     | <u>-</u>          | <u>-</u>    | <u>-</u>                    | <u>-</u>                         | <u>-</u>                              |
| <b>Fund Balances</b>  |                   |             |                             |                                  |                                       |
| Restricted  | 111,924           | -           | 1,288                       | 37,052                           | 173,891                               |
| Committed   | -                 | -           | -                           | -                                | -                                     |
| Undesignated  | -                 | -           | -                           | -                                | -                                     |
| <b>Total Fund Balances</b>  | <u>111,924</u>    | <u>-</u>    | <u>1,288</u>                | <u>37,052</u>                    | <u>173,891</u>                        |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <u>\$ 113,324</u> | <u>\$ -</u> | <u>\$ 6,288</u>             | <u>\$ 37,052</u>                 | <u>\$ 173,891</u>                     |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | CRT Facility<br>Fund | Sheriff's<br>Evidence<br>Trust Fund | Prosecutor's<br>Trust Seizure<br>Fund | Sheriff's<br>Youth<br>Plate | Sheriff's<br>Vests |
|---|----------------------|-------------------------------------|---------------------------------------|-----------------------------|--------------------|
| <b>Assets</b>   |                      |                                     |                                       |                             |                    |
| Cash  | \$ 2,530,907         | \$ 65,475                           | \$ 40,744                             | \$ 6,053                    | \$ 9,265           |
| Property Tax Receivable   | -                    | -                                   | -                                     | -                           | -                  |
| Accounts Receivable   | -                    | -                                   | -                                     | -                           | -                  |
| <b>Total Assets</b>   | <u>\$ 2,530,907</u>  | <u>\$ 65,475</u>                    | <u>\$ 40,744</u>                      | <u>\$ 6,053</u>             | <u>\$ 9,265</u>    |
| <b>Liabilities</b>  |                      |                                     |                                       |                             |                    |
| Internal Balances   | \$ -                 | \$ -                                | \$ -                                  | \$ -                        | \$ -               |
| Accounts Payable  | -                    | -                                   | -                                     | -                           | 13,858             |
| Accrued Payroll   | -                    | -                                   | -                                     | -                           | -                  |
| <b>Total Liabilities</b>  | <u>-</u>             | <u>-</u>                            | <u>-</u>                              | <u>-</u>                    | <u>13,858</u>      |
| <b>Deferred Inflows</b>   |                      |                                     |                                       |                             |                    |
| Deferred Taxes  | -                    | -                                   | -                                     | -                           | -                  |
| <b>Total Deferred Inflows</b>                                     | <u>-</u>             | <u>-</u>                            | <u>-</u>                              | <u>-</u>                    | <u>-</u>           |
| <b>Fund Balances</b>  |                      |                                     |                                       |                             |                    |
| Restricted  | 2,530,907            | 65,475                              | 40,744                                | 6,053                       | -                  |
| Committed   | -                    | -                                   | -                                     | -                           | -                  |
| Undesignated  | -                    | -                                   | -                                     | -                           | (4,593)            |
| <b>Total Fund Balances</b>  | <u>2,530,907</u>     | <u>65,475</u>                       | <u>40,744</u>                         | <u>6,053</u>                | <u>(4,593)</u>     |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <u>\$ 2,530,907</u>  | <u>\$ 65,475</u>                    | <u>\$ 40,744</u>                      | <u>\$ 6,053</u>             | <u>\$ 9,265</u>    |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | Prosecutor Drug<br>Reimbursement | Coroner<br>Property<br>Fund | Cafeteria        | TF Co<br>Sheriff<br>Search &<br>Rescue | Juvenile<br>Probation<br>Miscellaneous |
|---|----------------------------------|-----------------------------|------------------|--|--|
| <b>Assets</b>   |                                  |                             |                  |  |  |
| Cash  | \$ 23,972                        | \$ 1,550                    | \$ 10,037        | \$ 159,345                             | \$ 148,805                             |
| Property Tax Receivable   | -                                | -                           | -                | -                                      | -                                      |
| Accounts Receivable   | -                                | -                           | -                | -                                      | -                                      |
| <b>Total Assets</b>   | <u>\$ 23,972</u>                 | <u>\$ 1,550</u>             | <u>\$ 10,037</u> | <u>\$ 159,345</u>                      | <u>\$ 148,805</u>                      |
| <b>Liabilities</b>  |                                  |                             |                  |  |  |
| Internal Balances   | \$ -                             | \$ -                        | \$ -             | \$ -                                   | \$ -                                   |
| Accounts Payable  | -                                | -                           | 10,502           | 2,191                                  | 2,690                                  |
| Accrued Payroll   | 4,952                            | -                           | -                | -                                      | -                                      |
| <b>Total Liabilities</b>  | <u>4,952</u>                     | <u>-</u>                    | <u>10,502</u>    | <u>2,191</u>                           | <u>2,690</u>                           |
| <b>Deferred Inflows</b>   |                                  |                             |                  |  |  |
| Deferred Taxes  | -                                | -                           | -                | -                                      | -                                      |
| <b>Total Deferred Inflows</b>                                     | <u>-</u>                         | <u>-</u>                    | <u>-</u>         | <u>-</u>                               | <u>-</u>                               |
| <b>Fund Balances</b>  |                                  |                             |                  |  |  |
| Restricted  | 19,020                           | 1,550                       | -                | 157,154                                | 146,115                                |
| Committed   | -                                | -                           | -                | -                                      | -                                      |
| Undesignated  | -                                | -                           | (465)            | -                                      | -                                      |
| <b>Total Fund Balances</b>  | <u>19,020</u>                    | <u>1,550</u>                | <u>(465)</u>     | <u>157,154</u>                         | <u>146,115</u>                         |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <u>\$ 23,972</u>                 | <u>\$ 1,550</u>             | <u>\$ 10,037</u> | <u>\$ 159,345</u>                      | <u>\$ 148,805</u>                      |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | Twin Falls<br>County<br>Insurance | VOCA<br>ICDVVA<br>Grant | Problem<br>Solving<br>Courts | District<br>Court<br>Juvenile | District<br>Court<br>CAO |
|---|-----------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------|
| <b>Assets</b>   |                                   |                         |                              |                               |                          |
| Cash  | \$ 250,870                        | \$ -                    | \$ 452,914                   | \$ -                          | \$ 122,785               |
| Property Tax Receivable   | -                                 | -                       | -                            | -                             | -                        |
| Accounts Receivable   | -                                 | -                       | -                            | -                             | -                        |
| <b>Total Assets</b>   | <b>\$ 250,870</b>                 | <b>\$ -</b>             | <b>\$ 452,914</b>            | <b>\$ -</b>                   | <b>\$ 122,785</b>        |
| <b>Liabilities</b>  |                                   |                         |                              |                               |                          |
| Internal Balances   | \$ -                              | \$ 4,325                | \$ -                         | \$ -                          | \$ -                     |
| Accounts Payable  | -                                 | 389                     | 32,800                       | -                             | 167                      |
| Accrued Payroll   | -                                 | 3,193                   | 10,431                       | -                             | -                        |
| <b>Total Liabilities</b>  | <b>-</b>                          | <b>7,907</b>            | <b>43,231</b>                | <b>-</b>                      | <b>167</b>               |
| <b>Deferred Inflows</b>   |                                   |                         |                              |                               |                          |
| Deferred Taxes  | -                                 | -                       | -                            | -                             | -                        |
| <b>Total Deferred Inflows</b>                                     | <b>-</b>                          | <b>-</b>                | <b>-</b>                     | <b>-</b>                      | <b>-</b>                 |
| <b>Fund Balances</b>  |                                   |                         |                              |                               |                          |
| Restricted  | 250,870                           | -                       | 409,683                      | -                             | 122,618                  |
| Committed   | -                                 | -                       | -                            | -                             | -                        |
| Undesignated  | -                                 | (7,907)                 | -                            | -                             | -                        |
| <b>Total Fund Balances</b>  | <b>250,870</b>                    | <b>(7,907)</b>          | <b>409,683</b>               | <b>-</b>                      | <b>122,618</b>           |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <b>\$ 250,870</b>                 | <b>\$ -</b>             | <b>\$ 452,914</b>            | <b>\$ -</b>                   | <b>\$ 122,785</b>        |

**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | District<br>Court FCS | Sheriff's<br>Grants | Opioid<br>Abatement | Indigent Fund       |
|---|-----------------------|---------------------|---------------------|---------------------|
| <b>Assets</b>   |                       |                     |                     |                     |
| Cash  | \$ 159,789            | \$ 54,303           | \$ 783,811          | \$ 3,243,384        |
| Property Tax Receivable   | -                     | -                   | -                   | 3,171               |
| Accounts Receivable   | -                     | -                   | -                   | -                   |
| <b>Total Assets</b>   | <b>\$ 159,789</b>     | <b>\$ 54,303</b>    | <b>\$ 783,811</b>   | <b>\$ 3,246,555</b> |
| <b>Liabilities</b>  |                       |                     |                     |                     |
| Internal Balances   | \$ -                  | \$ -                | \$ -                | \$ -                |
| Accounts Payable  | 3,078                 | -                   | 5,896               | 9,798               |
| Accrued Payroll   | 3,260                 | -                   | -                   | 3,429               |
| <b>Total Liabilities</b>  | <b>6,338</b>          | <b>-</b>            | <b>5,896</b>        | <b>13,227</b>       |
| <b>Deferred Inflows</b>   |                       |                     |                     |                     |
| Deferred Taxes  | -                     | -                   | -                   | 2,636               |
| <b>Total Deferred Inflows</b>                                     | <b>-</b>              | <b>-</b>            | <b>-</b>            | <b>2,636</b>        |
| <b>Fund Balances</b>  |                       |                     |                     |                     |
| Restricted  | 153,451               | 54,303              | 777,915             | 3,230,692           |
| Committed   | -                     | -                   | -                   | -                   |
| Undesignated  | -                     | -                   | -                   | -                   |
| <b>Total Fund Balances</b>  | <b>153,451</b>        | <b>54,303</b>       | <b>777,915</b>      | <b>3,230,692</b>    |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <b>\$ 159,789</b>     | <b>\$ 54,303</b>    | <b>\$ 783,811</b>   | <b>\$ 3,246,555</b> |



**Twin Falls County, Idaho**  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
September 30, 2024  
(continued)

|   | Reserved Cash-<br>Fair<br>Grandstands | Adult Probation<br>Grants | Totals               |
|---|---------------------------------------|---------------------------|----------------------|
| <b>Assets</b>   |                                       |                           |                      |
| Cash  | \$ 100,000                            | \$ 2,812                  | \$ 16,950,234        |
| Property Tax Receivable   | -                                     | -                         | 85,851               |
| Accounts Receivable   | -                                     | -                         | 1,000                |
| <b>Total Assets</b>   | <b>\$ 100,000</b>                     | <b>\$ 2,812</b>           | <b>\$ 17,037,085</b> |
| <b>Liabilities</b>  |                                       |                           |                      |
| Internal Balances   | \$ -                                  | \$ -                      | \$ 50,531            |
| Accounts Payable  | -                                     | -                         | 307,395              |
| Accrued Payroll   | -                                     | -                         | 182,764              |
| <b>Total Liabilities</b>  | <b>-</b>                              | <b>-</b>                  | <b>540,690</b>       |
| <b>Deferred Inflows</b>   |                                       |                           |                      |
| Deferred Taxes  | -                                     | -                         | 77,196               |
| <b>Total Deferred Inflows</b>                                     | <b>-</b>                              | <b>-</b>                  | <b>77,196</b>        |
| <b>Fund Balances</b>  |                                       |                           |                      |
| Restricted  | -                                     | 2,812                     | 16,449,137           |
| Committed   | 100,000                               | -                         | 100,000              |
| Unassigned  | -                                     | -                         | (129,938)            |
| <b>Total Fund Balances</b>  | <b>100,000</b>                        | <b>2,812</b>              | <b>16,419,199</b>    |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balances</b> | <b>\$ 100,000</b>                     | <b>\$ 2,812</b>           | <b>\$ 17,037,085</b> |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024

|  | Tort                | Safehouse         | Weeds             | Parks and<br>Recreation | Ad Valorem        |
|--|---------------------|-------------------|-------------------|-------------------------|-------------------|
| <b>Revenues</b>  |                     |                   |                   |                         |                   |
| Property Tax   | \$ 834,734          | \$ -              | \$ 223,090        | \$ 402,168              | \$ 1,183,587      |
| Licenses and fees  | -                   | 499,521           | -                 | 202,869                 | -                 |
| Intergovernmental  | -                   | -                 | 51,744            | -                       | -                 |
| Miscellaneous  | 15,515              | 51,359            | 21,616            | 8,478                   | 18,866            |
| Grants   | -                   | -                 | -                 | -                       | -                 |
| <b>Total Revenues</b>  | <b>850,249</b>      | <b>550,880</b>    | <b>296,450</b>    | <b>613,515</b>          | <b>1,202,453</b>  |
| <b>Expenditures</b>  |                     |                   |                   |                         |                   |
| Current:   |                     |                   |                   |                         |                   |
| General Government   | 765,298             | -                 | -                 | -                       | 1,265,047         |
| Public Safety  | -                   | -                 | -                 | -                       | -                 |
| Public Works   | -                   | -                 | 384,562           | -                       | -                 |
| Judicial   | -                   | -                 | -                 | -                       | -                 |
| Social Services  | -                   | 400,577           | -                 | -                       | -                 |
| Culture and Recreation                                       | -                   | -                 | -                 | 529,213                 | -                 |
| <b>Total Expenditures</b>                                    | <b>765,298</b>      | <b>400,577</b>    | <b>384,562</b>    | <b>529,213</b>          | <b>1,265,047</b>  |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>84,951</b>       | <b>150,303</b>    | <b>(88,112)</b>   | <b>84,302</b>           | <b>(62,594)</b>   |
| <b>Other Financing Sources (Uses)</b>                        |                     |                   |                   |                         |                   |
| Transfers In   | -                   | -                 | -                 | -                       | -                 |
| Transfers Out  | -                   | -                 | -                 | -                       | -                 |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>                | <b>-</b>          |
| <b>Net Change in Fund Balances</b>                           | <b>84,951</b>       | <b>150,303</b>    | <b>(88,112)</b>   | <b>84,302</b>           | <b>(62,594)</b>   |
| Fund Balance - Beginning                                     | 1,049,423           | 61,207            | 209,530           | 686,807                 | 734,797           |
| <b>Fund Balances - Ending</b>                                | <b>\$ 1,134,374</b> | <b>\$ 211,510</b> | <b>\$ 121,418</b> | <b>\$ 771,109</b>       | <b>\$ 672,203</b> |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | District Court      | Court<br>Interlock<br>Device | Public<br>Health  | Revenue<br>Sharing | Election<br>Consolidation |
|--|---------------------|------------------------------|-------------------|--------------------|---------------------------|
| <b>Revenues</b>  |                     |                              |                   |                    |                           |
| Property Tax   | \$ 6,362            | \$ -                         | \$ 892,685        | \$ -               | \$ -                      |
| Licenses and fees  | 743,694             | -                            | -                 | -                  | -                         |
| Intergovernmental  | -                   | -                            | -                 | 23,000             | 221,686                   |
| Miscellaneous  | 608,884             | 9,252                        | 16,289            | -                  | 1,018                     |
| Grants   | -                   | -                            | -                 | -                  | -                         |
| Total Revenues   | <u>1,358,940</u>    | <u>9,252</u>                 | <u>908,974</u>    | <u>23,000</u>      | <u>222,704</u>            |
| <b>Expenditures</b>  |                     |                              |                   |                    |                           |
| Current:   |                     |                              |                   |                    |                           |
| General Government   | -                   | -                            | -                 | 20,341             | 438,843                   |
| Public Safety  | -                   | -                            | -                 | -                  | -                         |
| Public Works   | -                   | -                            | -                 | -                  | -                         |
| Judicial   | 1,035,469           | 14,863                       | -                 | -                  | -                         |
| Social Services  | -                   | -                            | 998,301           | -                  | -                         |
| Culture and Recreation                                       | -                   | -                            | -                 | -                  | -                         |
| Total Expenditures   | <u>1,035,469</u>    | <u>14,863</u>                | <u>998,301</u>    | <u>20,341</u>      | <u>438,843</u>            |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>323,471</u>      | <u>(5,611)</u>               | <u>(89,327)</u>   | <u>2,659</u>       | <u>(216,139)</u>          |
| <b>Other Financing Sources (Uses)</b>                        |                     |                              |                   |                    |                           |
| Transfers In   | -                   | -                            | 100,000           | -                  | 150,000                   |
| Transfers Out  | -                   | -                            | -                 | -                  | -                         |
| Total Other Financing Sources (Uses)                         | <u>-</u>            | <u>-</u>                     | <u>100,000</u>    | <u>-</u>           | <u>150,000</u>            |
| Net Change in Fund Balances                                  | 323,471             | (5,611)                      | 10,673            | 2,659              | (66,139)                  |
| Fund Balance - Beginning                                     | 713,914             | 129,952                      | 188,848           | 2,933              | 713,800                   |
| Fund Balances - Ending                                       | <u>\$ 1,037,385</u> | <u>\$ 124,341</u>            | <u>\$ 199,521</u> | <u>\$ 5,592</u>    | <u>\$ 647,661</u>         |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | County Boat<br>License Fund | Snowmobiles       | T.A.R.C.<br>Grants | Board of<br>Commissioner<br>Guardians | Federal<br>Drug<br>Seizures |
|--|-----------------------------|-------------------|--------------------|---------------------------------------|-----------------------------|
| <b>Revenues</b>  |                             |                   |                    |                                       |                             |
| Property Tax   | \$ -                        | \$ -              | \$ -               | \$ -                                  | \$ -                        |
| Licenses and fees  | 70,118                      | 39,530            | -                  | -                                     | -                           |
| Intergovernmental  | -                           | -                 | -                  | -                                     | -                           |
| Miscellaneous  | -                           | -                 | -                  | -                                     | 3,923                       |
| Grants   | -                           | -                 | -                  | -                                     | -                           |
| <b>Total Revenues</b>  | <u>70,118</u>               | <u>39,530</u>     | <u>-</u>           | <u>-</u>                              | <u>3,923</u>                |
| <b>Expenditures</b>  |                             |                   |                    |                                       |                             |
| Current:   |                             |                   |                    |                                       |                             |
| General Government   | -                           | -                 | -                  | -                                     | -                           |
| Public Safety  | -                           | -                 | (2,400)            | 380                                   | 51,995                      |
| Public Works   | -                           | -                 | -                  | -                                     | -                           |
| Judicial   | -                           | -                 | -                  | -                                     | -                           |
| Social Services  | -                           | -                 | -                  | -                                     | -                           |
| Culture and Recreation                                       | 51,178                      | 29,805            | -                  | -                                     | -                           |
| <b>Total Expenditures</b>                                    | <u>51,178</u>               | <u>29,805</u>     | <u>(2,400)</u>     | <u>380</u>                            | <u>51,995</u>               |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>18,940</u>               | <u>9,725</u>      | <u>2,400</u>       | <u>(380)</u>                          | <u>(48,072)</u>             |
| <b>Other Financing Sources (Uses)</b>                        |                             |                   |                    |                                       |                             |
| Transfers In   | -                           | -                 | -                  | -                                     | -                           |
| Transfers Out  | (22,984)                    | -                 | -                  | -                                     | -                           |
| <b>Total Other Financing Sources (Uses)</b>                  | <u>(22,984)</u>             | <u>-</u>          | <u>-</u>           | <u>-</u>                              | <u>-</u>                    |
| <b>Net Change in Fund Balances</b>                           | (4,044)                     | 9,725             | 2,400              | (380)                                 | (48,072)                    |
| Fund Balance - Beginning                                     | 51,815                      | 188,037           | (4,800)            | 1,183                                 | 69,064                      |
| <b>Fund Balances - Ending</b>                                | <u>\$ 47,771</u>            | <u>\$ 197,762</u> | <u>\$ (2,400)</u>  | <u>\$ 803</u>                         | <u>\$ 20,992</u>            |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | DSO<br>Clinician | Safe Teen<br>Assessment | Juvenile<br>Correction<br>Act Funds | Tobacco<br>Tax Grant | Boat Grant<br>Waterways<br>Match |
|--|------------------|-------------------------|-------------------------------------|----------------------|----------------------------------|
| <b>Revenues</b>  |                  |                         |                                     |                      |                                  |
| Property Tax   | \$ -             | \$ -                    | \$ -                                | \$ -                 | \$ -                             |
| Licenses and fees  | -                | -                       | -                                   | -                    | -                                |
| Intergovernmental  | -                | -                       | -                                   | -                    | -                                |
| Miscellaneous  | -                | -                       | -                                   | -                    | -                                |
| Grants   | -                | 334,371                 | 155,404                             | 190,273              | 88,360                           |
| Total Revenues   | <u>-</u>         | <u>334,371</u>          | <u>155,404</u>                      | <u>190,273</u>       | <u>88,360</u>                    |
| <b>Expenditures</b>  |                  |                         |                                     |                      |                                  |
| Current:   |                  |                         |                                     |                      |                                  |
| General Government   | -                | 166,741                 | -                                   | -                    | -                                |
| Public Safety  | -                | -                       | -                                   | -                    | -                                |
| Public Works   | -                | -                       | -                                   | -                    | -                                |
| Judicial   | -                | -                       | 158,555                             | 198,376              | -                                |
| Social Services  | -                | -                       | -                                   | -                    | -                                |
| Culture and Recreation                                       | -                | -                       | -                                   | -                    | 55,916                           |
| Total Expenditures   | <u>-</u>         | <u>166,741</u>          | <u>158,555</u>                      | <u>198,376</u>       | <u>55,916</u>                    |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>-</u>         | <u>167,630</u>          | <u>(3,151)</u>                      | <u>(8,103)</u>       | <u>32,444</u>                    |
| <b>Other Financing Sources (Uses)</b>                        |                  |                         |                                     |                      |                                  |
| Transfers In   | -                | -                       | -                                   | 7,808                | 22,984                           |
| Transfers Out  | -                | -                       | (7,808)                             | -                    | -                                |
| Total Other Financing Sources (Uses)                         | <u>-</u>         | <u>-</u>                | <u>(7,808)</u>                      | <u>7,808</u>         | <u>22,984</u>                    |
| Net Change in Fund Balances                                  | -                | 167,630                 | (10,959)                            | (295)                | 55,428                           |
| Fund Balance - Beginning                                     | -                | 99,237                  | 55,360                              | (6,622)              | 17,729                           |
| Fund Balances - Ending                                       | <u>\$ -</u>      | <u>\$ 266,867</u>       | <u>\$ 44,401</u>                    | <u>\$ (6,917)</u>    | <u>\$ 73,157</u>                 |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | ASAT -<br>2016     | R.S.A.T.<br>Grant  | ISDA<br>Centennial<br>Park | S.U.D<br>Funds    | SCAAP           |
|--|--------------------|--------------------|----------------------------|-------------------|-----------------|
| <b>Revenues</b>  |                    |                    |                            |                   |                 |
| Property Tax   | \$ -               | \$ -               | \$ -                       | \$ -              | \$ -            |
| Licenses and fees  | -                  | 399,336            | -                          | 22,411            | -               |
| Intergovernmental  | -                  | -                  | -                          | -                 | -               |
| Miscellaneous  | 38,157             | -                  | 86,009                     | -                 | -               |
| Grants   | -                  | -                  | -                          | -                 | 24,423          |
| Total Revenues   | <u>38,157</u>      | <u>399,336</u>     | <u>86,009</u>              | <u>22,411</u>     | <u>24,423</u>   |
| <b>Expenditures</b>  |                    |                    |                            |                   |                 |
| Current:   |                    |                    |                            |                   |                 |
| General Government   | -                  | -                  | 125,707                    | -                 | -               |
| Public Safety  | 33,585             | 292,189            | 2,486                      | 23,030            | 70,623          |
| Public Works   | -                  | -                  | -                          | -                 | -               |
| Judicial   | -                  | -                  | -                          | -                 | -               |
| Social Services  | -                  | -                  | -                          | -                 | -               |
| Culture and Recreation                                       | -                  | -                  | -                          | -                 | -               |
| Total Expenditures   | <u>33,585</u>      | <u>292,189</u>     | <u>128,193</u>             | <u>23,030</u>     | <u>70,623</u>   |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>4,572</u>       | <u>107,147</u>     | <u>(42,184)</u>            | <u>(619)</u>      | <u>(46,200)</u> |
| <b>Other Financing Sources (Uses)</b>                        |                    |                    |                            |                   |                 |
| Transfers In   | -                  | -                  | -                          | -                 | -               |
| Transfers Out  | -                  | -                  | -                          | -                 | -               |
| Total Other Financing Sources (Uses)                         | <u>-</u>           | <u>-</u>           | <u>-</u>                   | <u>-</u>          | <u>-</u>        |
| Net Change in Fund Balances                                  | 4,572              | 107,147            | (42,184)                   | (619)             | (46,200)        |
| Fund Balance - Beginning                                     | (16,813)           | (128,695)          | (55)                       | (5,581)           | 53,849          |
| Fund Balances - Ending                                       | <u>\$ (12,241)</u> | <u>\$ (21,548)</u> | <u>\$ (42,239)</u>         | <u>\$ (6,200)</u> | <u>\$ 7,649</u> |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | OHV Law<br>Enforcement | BCP Basic<br>Safehouse<br>Grant | Parks Grant       | ARPA -<br>Revenue<br>Replacement | District<br>Court<br>Capital<br>Reserve |
|--|------------------------|---------------------------------|-------------------|----------------------------------|---|
| <b>Revenues</b>  |                        |                                 |                   |                                  |   |
| Property Tax   | \$ -                   | \$ -                            | \$ -              | \$ -                             | \$ -                                    |
| Licenses and fees  | 16,783                 | -                               | -                 | -                                | -                                       |
| Intergovernmental  | -                      | -                               | -                 | -                                | -                                       |
| Miscellaneous  | -                      | -                               | 2,794             | -                                | -                                       |
| Grants   | -                      | 248,513                         | -                 | -                                | -                                       |
| <b>Total Revenues</b>  | <u>16,783</u>          | <u>248,513</u>                  | <u>2,794</u>      | <u>-</u>                         | <u>-</u>                                |
| <b>Expenditures</b>  |                        |                                 |                   |                                  |   |
| Current:   |                        |                                 |                   |                                  |   |
| General Government   | -                      | -                               | -                 | -                                | -                                       |
| Public Safety  | 21,623                 | -                               | -                 | -                                | -                                       |
| Public Works   | -                      | -                               | -                 | -                                | -                                       |
| Judicial   | -                      | -                               | -                 | -                                | -                                       |
| Social Services  | -                      | 255,018                         | -                 | -                                | -                                       |
| Culture and Recreation                                       | -                      | -                               | 7,583             | -                                | -                                       |
| <b>Total Expenditures</b>                                    | <u>21,623</u>          | <u>255,018</u>                  | <u>7,583</u>      | <u>-</u>                         | <u>-</u>                                |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(4,840)</u>         | <u>(6,505)</u>                  | <u>(4,789)</u>    | <u>-</u>                         | <u>-</u>                                |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                 |                   |                                  |   |
| Transfers In   | -                      | -                               | -                 | -                                | -                                       |
| Transfers Out  | -                      | -                               | -                 | -                                | -                                       |
| <b>Total Other Financing Sources (Uses)</b>                  | <u>-</u>               | <u>-</u>                        | <u>-</u>          | <u>-</u>                         | <u>-</u>                                |
| <b>Net Change in Fund Balances</b>                           | (4,840)                | (6,505)                         | (4,789)           | -                                | -                                       |
| Fund Balance - Beginning                                     | 31,520                 | (18,923)                        | 358,516           | 2,040,697                        | 150,000                                 |
| <b>Fund Balances - Ending</b>                                | <u>\$ 26,680</u>       | <u>\$ (25,428)</u>              | <u>\$ 353,727</u> | <u>\$ 2,040,697</u>              | <u>\$ 150,000</u>                       |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | S.O.R.<br>Sheriff | Jag<br>Grant  | Sheriff<br>Donation<br>Fund | Sheriff Drug<br>Seizure<br>Money | Prosecutor's<br>Drug Seizure<br>Money |
|--|-------------------|---------------|-----------------------------|----------------------------------|---------------------------------------|
| <b>Revenues</b>  |                   |               |                             |                                  |                                       |
| Property Tax   | \$ -              | \$ -          | \$ -                        | \$ -                             | \$ -                                  |
| Licenses and fees  | 23,128            | -             | -                           | -                                | -                                     |
| Intergovernmental  | -                 | -             | -                           | -                                | -                                     |
| Miscellaneous  | -                 | -             | 5,500                       | 34,626                           | 4,863                                 |
| Grants   | -                 | 30,171        | 44,500                      | -                                | -                                     |
| Total Revenues   | <u>23,128</u>     | <u>30,171</u> | <u>50,000</u>               | <u>34,626</u>                    | <u>4,863</u>                          |
| <b>Expenditures</b>  |                   |               |                             |                                  |                                       |
| Current:   |                   |               |                             |                                  |                                       |
| General Government   | -                 | -             | -                           | -                                | -                                     |
| Public Safety  | 5,638             | 9,865         | 130,194                     | 30,000                           | 5,600                                 |
| Public Works   | -                 | 20,306        | -                           | -                                | -                                     |
| Judicial   | -                 | -             | -                           | -                                | -                                     |
| Social Services  | -                 | -             | -                           | -                                | -                                     |
| Culture and Recreation                                       | -                 | -             | -                           | -                                | -                                     |
| Total Expenditures   | <u>5,638</u>      | <u>30,171</u> | <u>130,194</u>              | <u>30,000</u>                    | <u>5,600</u>                          |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>17,490</u>     | <u>-</u>      | <u>(80,194)</u>             | <u>4,626</u>                     | <u>(737)</u>                          |
| <b>Other Financing Sources (Uses)</b>                        |                   |               |                             |                                  |                                       |
| Transfers In   | -                 | -             | -                           | -                                | -                                     |
| Transfers Out  | -                 | -             | -                           | -                                | -                                     |
| Total Other Financing Sources (Uses)                         | <u>-</u>          | <u>-</u>      | <u>-</u>                    | <u>-</u>                         | <u>-</u>                              |
| Net Change in Fund Balances                                  | 17,490            | -             | (80,194)                    | 4,626                            | (737)                                 |
| Fund Balance - Beginning                                     | 94,434            | -             | 81,482                      | 32,426                           | 174,628                               |
| Fund Balances - Ending                                       | <u>\$ 111,924</u> | <u>\$ -</u>   | <u>\$ 1,288</u>             | <u>\$ 37,052</u>                 | <u>\$ 173,891</u>                     |



**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | CRT Facility<br>Fund | Sheriff's<br>Evidence<br>Trust Fund | Prosecutor's<br>Trust Seizure<br>Fund | Sheriff's<br>Youth<br>Plate | Sheriff's<br>Vests |
|--|----------------------|-------------------------------------|---------------------------------------|-----------------------------|--------------------|
| <b>Revenues</b>  |                      |                                     |                                       |                             |                    |
| Property Tax   | \$ -                 | \$ -                                | \$ -                                  | \$ -                        | \$ -               |
| Licenses and fees  | -                    | -                                   | -                                     | -                           | -                  |
| Intergovernmental  | -                    | -                                   | 36,592                                | 945                         | -                  |
| Miscellaneous  | 43,520               | 44,582                              | -                                     | -                           | -                  |
| Grants   | -                    | -                                   | -                                     | -                           | 15,674             |
| <b>Total Revenues</b>  | <u>43,520</u>        | <u>44,582</u>                       | <u>36,592</u>                         | <u>945</u>                  | <u>15,674</u>      |
| <b>Expenditures</b>  |                      |                                     |                                       |                             |                    |
| Current:   |                      |                                     |                                       |                             |                    |
| General Government   | -                    | -                                   | -                                     | -                           | -                  |
| Public Safety  | -                    | -                                   | -                                     | -                           | 14,202             |
| Public Works   | -                    | -                                   | -                                     | -                           | -                  |
| Judicial   | 4,388                | 18,141                              | 9,229                                 | -                           | -                  |
| Social Services  | -                    | -                                   | -                                     | -                           | -                  |
| Culture and Recreation                                       | -                    | -                                   | -                                     | -                           | -                  |
| <b>Total Expenditures</b>                                    | <u>4,388</u>         | <u>18,141</u>                       | <u>9,229</u>                          | <u>-</u>                    | <u>14,202</u>      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>39,132</u>        | <u>26,441</u>                       | <u>27,363</u>                         | <u>945</u>                  | <u>1,472</u>       |
| <b>Other Financing Sources (Uses)</b>                        |                      |                                     |                                       |                             |                    |
| Transfers In   | -                    | -                                   | -                                     | -                           | -                  |
| Transfers Out  | -                    | -                                   | -                                     | -                           | -                  |
| <b>Total Other Financing Sources (Uses)</b>                  | <u>-</u>             | <u>-</u>                            | <u>-</u>                              | <u>-</u>                    | <u>-</u>           |
| <b>Net Change in Fund Balances</b>                           | 39,132               | 26,441                              | 27,363                                | 945                         | 1,472              |
| Fund Balance - Beginning                                     | 2,491,775            | 39,034                              | 13,381                                | 5,108                       | (6,065)            |
| <b>Fund Balances - Ending</b>                                | <u>\$ 2,530,907</u>  | <u>\$ 65,475</u>                    | <u>\$ 40,744</u>                      | <u>\$ 6,053</u>             | <u>\$ (4,593)</u>  |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | Prosecutor Drug<br>Reimbursement | Coroner<br>Property<br>Fund | Cafeteria       | TF Co<br>Sheriff<br>Search &<br>Rescue | Juvenile<br>Probation<br>Miscellaneous |
|--|----------------------------------|-----------------------------|-----------------|--|--|
| <b>Revenues</b>  |                                  |                             |                 |  |  |
| Property Tax   | \$ -                             | \$ -                        | \$ -            | \$ -                                   | \$ -                                   |
| Licenses and fees  | -                                | -                           | -               | -                                      | -                                      |
| Intergovernmental  | -                                | -                           | -               | -                                      | -                                      |
| Miscellaneous  | 71,274                           | 154                         | 151,557         | 60,900                                 | 42,360                                 |
| Grants   | -                                | -                           | -               | -                                      | -                                      |
| <b>Total Revenues</b>  | <u>71,274</u>                    | <u>154</u>                  | <u>151,557</u>  | <u>60,900</u>                          | <u>42,360</u>                          |
| <b>Expenditures</b>  |                                  |                             |                 |  |  |
| Current:   |                                  |                             |                 |  |  |
| General Government   | -                                | -                           | 144,313         | -                                      | -                                      |
| Public Safety  | 108,853                          | -                           | -               | 30,531                                 | -                                      |
| Public Works   | -                                | -                           | -               | -                                      | -                                      |
| Judicial   | -                                | -                           | -               | -                                      | 17,408                                 |
| Social Services  | -                                | -                           | -               | -                                      | -                                      |
| Culture and Recreation                                       | -                                | -                           | -               | -                                      | -                                      |
| <b>Total Expenditures</b>                                    | <u>108,853</u>                   | <u>-</u>                    | <u>144,313</u>  | <u>30,531</u>                          | <u>17,408</u>                          |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(37,579)</u>                  | <u>154</u>                  | <u>7,244</u>    | <u>30,369</u>                          | <u>24,952</u>                          |
| <b>Other Financing Sources (Uses)</b>                        |                                  |                             |                 |  |  |
| Transfers In   | -                                | -                           | -               | -                                      | -                                      |
| Transfers Out  | -                                | -                           | -               | -                                      | -                                      |
| <b>Total Other Financing Sources (Uses)</b>                  | <u>-</u>                         | <u>-</u>                    | <u>-</u>        | <u>-</u>                               | <u>-</u>                               |
| <b>Net Change in Fund Balances</b>                           | <u>(37,579)</u>                  | <u>154</u>                  | <u>7,244</u>    | <u>30,369</u>                          | <u>24,952</u>                          |
| Fund Balance - Beginning                                     | 56,599                           | 1,396                       | (7,709)         | 126,785                                | 121,163                                |
| <b>Fund Balances - Ending</b>                                | <u>\$ 19,020</u>                 | <u>\$ 1,550</u>             | <u>\$ (465)</u> | <u>\$ 157,154</u>                      | <u>\$ 146,115</u>                      |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | Twin Falls<br>County<br>Insurance | VOCA<br>ICDVVA<br>Grant | Problem<br>Solving<br>Courts | District<br>Court<br>Juvenile | District<br>Court<br>CAO |
|--|-----------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------|
| <b>Revenues</b>  |                                   |                         |                              |                               |                          |
| Property Tax   | \$ -                              | \$ -                    | \$ -                         | \$ -                          | \$ -                     |
| Licenses and fees  | -                                 | -                       | 255,065                      | -                             | 5,608                    |
| Intergovernmental  | -                                 | -                       | -                            | -                             | 60,000                   |
| Miscellaneous  | -                                 | -                       | 79,405                       | -                             | -                        |
| Grants   | -                                 | 67,696                  | 300,565                      | -                             | -                        |
| Total Revenues   | <u>-</u>                          | <u>67,696</u>           | <u>635,035</u>               | <u>-</u>                      | <u>65,608</u>            |
| <b>Expenditures</b>  |                                   |                         |                              |                               |                          |
| Current:   |                                   |                         |                              |                               |                          |
| General Government   | -                                 | -                       | -                            | -                             | -                        |
| Public Safety  | -                                 | -                       | -                            | -                             | -                        |
| Public Works   | -                                 | -                       | -                            | -                             | -                        |
| Judicial   | -                                 | -                       | 519,979                      | 4,500                         | 62,423                   |
| Social Services  | -                                 | 64,692                  | -                            | -                             | -                        |
| Culture and Recreation                                       | -                                 | -                       | -                            | -                             | -                        |
| Total Expenditures   | <u>-</u>                          | <u>64,692</u>           | <u>519,979</u>               | <u>4,500</u>                  | <u>62,423</u>            |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>-</u>                          | <u>3,004</u>            | <u>115,056</u>               | <u>(4,500)</u>                | <u>3,185</u>             |
| <b>Other Financing Sources (Uses)</b>                        |                                   |                         |                              |                               |                          |
| Transfers In   | -                                 | 777                     | -                            | -                             | -                        |
| Transfers Out  | -                                 | -                       | -                            | -                             | -                        |
| Total Other Financing Sources (Uses)                         | <u>-</u>                          | <u>777</u>              | <u>-</u>                     | <u>-</u>                      | <u>-</u>                 |
| Net Change in Fund Balances                                  | -                                 | 3,781                   | 115,056                      | (4,500)                       | 3,185                    |
| Fund Balance - Beginning                                     | 250,870                           | (11,688)                | 294,627                      | 4,500                         | 119,433                  |
| Fund Balances - Ending                                       | <u>\$ 250,870</u>                 | <u>\$ (7,907)</u>       | <u>\$ 409,683</u>            | <u>\$ -</u>                   | <u>\$ 122,618</u>        |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | District<br>Court FCS | Sheriff's<br>Grants | Opioid<br>Abatement | Indigent<br>Funds   |
|--|-----------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>  |                       |                     |                     |                     |
| Property Tax   | \$ -                  | \$ -                | \$ -                | \$ 9,314            |
| Licenses and fees  | -                     | -                   | -                   | -                   |
| Intergovernmental  | -                     | -                   | -                   | -                   |
| Miscellaneous  | 76,039                | -                   | 441,820             | 2,740               |
| Grants   | -                     | 198,368             | -                   | -                   |
| Total Revenues   | <u>76,039</u>         | <u>198,368</u>      | <u>441,820</u>      | <u>12,054</u>       |
| <b>Expenditures</b>  |                       |                     |                     |                     |
| Current:   |                       |                     |                     |                     |
| General Government   | -                     | -                   | 18,208              | -                   |
| Public Safety  | -                     | 198,392             | -                   | -                   |
| Public Works   | -                     | -                   | -                   | -                   |
| Judicial   | 92,248                | -                   | -                   | -                   |
| Social Services  | -                     | -                   | -                   | 145,302             |
| Culture and Recreation                                       | -                     | -                   | -                   | -                   |
| Total Expenditures   | <u>92,248</u>         | <u>198,392</u>      | <u>18,208</u>       | <u>145,302</u>      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> |                       |                     |                     |                     |
|  | <u>(16,209)</u>       | <u>(24)</u>         | <u>423,612</u>      | <u>(133,248)</u>    |
| <b>Other Financing Sources (Uses)</b>                        |                       |                     |                     |                     |
| Transfers In   | -                     | -                   | -                   | -                   |
| Transfers Out  | <u>(17,427)</u>       | <u>-</u>            | <u>-</u>            | <u>(100,000)</u>    |
| Total Other Financing Sources (Uses)                         | <u>(17,427)</u>       | <u>-</u>            | <u>-</u>            | <u>(100,000)</u>    |
| Net Change in Fund Balances                                  | (33,636)              | (24)                | 423,612             | (233,248)           |
| Fund Balance - Beginning                                     | 187,087               | 54,327              | 354,303             | 3,463,940           |
| Fund Balances - Ending                                       | <u>\$ 153,451</u>     | <u>\$ 54,303</u>    | <u>\$ 777,915</u>   | <u>\$ 3,230,692</u> |

**Twin Falls County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2024  
(continued)

|  | Reserved Cash-<br>Fair Grandstands | Adult Probation<br>Grants | Totals        |
|--|------------------------------------|---------------------------|---------------|
| <b>Revenues</b>  |                                    |                           |               |
| Property Tax   | \$ -                               | \$ -                      | \$ 3,551,940  |
| Licenses and fees  | -                                  | -                         | 2,278,063     |
| Intergovernmental  | -                                  | -                         | 393,967       |
| Miscellaneous  | -                                  | -                         | 1,941,500     |
| Interest Revenue   | -                                  | -                         | -             |
| Grants   | -                                  | 4,000                     | 1,702,318     |
| Total Revenues   | -                                  | 4,000                     | 9,867,788     |
| <b>Expenditures</b>  |                                    |                           |               |
| Current:   |                                    |                           |               |
| General Government   | -                                  | -                         | 2,944,498     |
| Public Safety  | -                                  | 1,188                     | 1,027,974     |
| Public Works   | -                                  | -                         | 404,868       |
| Judicial   | -                                  | -                         | 2,135,579     |
| Social Services  | -                                  | -                         | 1,863,890     |
| Culture and Recreation                                       | -                                  | -                         | 673,695       |
| Total Expenditures   | -                                  | 1,188                     | 9,050,504     |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | -                                  | 2,812                     | 817,284       |
| <b>Other Financing Sources (Uses)</b>                        |                                    |                           |               |
| Transfers In   | 100,000                            | -                         | 381,569       |
| Transfers Out  | -                                  | -                         | (148,219)     |
| Total Other Financing Sources (Uses)                         | 100,000                            | -                         | 233,350       |
| Net Change in Fund Balances                                  | 100,000                            | 2,812                     | 1,050,634     |
| Fund Balance - Beginning                                     | -                                  | -                         | 15,368,565    |
| Fund Balances - Ending                                       | \$ 100,000                         | \$ 2,812                  | \$ 16,419,199 |

***FEDERAL REPORTS***

**Twin Falls County, Idaho**  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2024

| <u>Program Title</u>                                      | <u>Assistance<br/>Listing<br/>Number</u> | <u>Flow<br/>Through<br/>Number</u> | <u>Expenditures</u>  |
|---|--|------------------------------------|----------------------|
| <u>U.S Department of the Interior</u>                     |  |                                    |                      |
| Direct Award  |  |                                    |                      |
| Payments in Lieu of Taxes                                 | 15.226                                   |                                    | \$ 2,135,246         |
| Total U.S. Department of the Interior                     |  |                                    | <u>2,135,246</u>     |
| <u>U.S Department of Justice</u>                          |  |                                    |                      |
| Direct Awards   |  |                                    |                      |
| Covid-19 Sheriff  | 16.034                                   | 2020-V2-GX-0242                    | 161,633              |
| State Criminal Alien Assistance Program                   | 16.606                                   |                                    | 24,423               |
| Crime Victim Assistance                                   | 16.575                                   | 2020-V2-GX-0065                    | 64,440               |
| Adult Substance Abuse Treatment - ASAT                    | 16.585                                   |                                    | 38,157               |
| Residential Substance Abuse Treatment for State Prisoners | 16.593                                   |                                    | 399,336              |
| Edward Byrne Memorial Justice Assistance Grant            | 16.738                                   |                                    | 30,171               |
| Total U.S. Department of Justice                          |  |                                    | <u>718,160</u>       |
| <u>U.S. Department of Transportation</u>                  |  |                                    |                      |
| Passed through Idaho Department of Transportation         |  |                                    |                      |
| Highway Safety Cluster                                    |  |                                    |                      |
| State and Community Highway Safety                        | 20.600                                   |                                    | 12,984               |
| National Priority Safety Programs                         | 20.616                                   |                                    | 23,751               |
| Total Highway Safety Cluster                              |  |                                    | <u>36,735</u>        |
| Total US Department of Transportation                     |  |                                    | <u>36,735</u>        |
| <u>U.S. Department of the Treasury</u>                    |  |                                    |                      |
| Direct Awards   |  |                                    |                      |
| Coronavirus State & Local Fiscal recovery Funds - SLFRF   | 21.027                                   |                                    | 10,358,963           |
| Total U.S. Department of the Treasury                     |  |                                    | <u>10,358,963</u>    |
| <u>U.S. Department of Health and Human Services</u>       |  |                                    |                      |
| Direct Awards   |  |                                    |                      |
| Basic Center Grant  | 93.623                                   |                                    | 250,000              |
| Substance Abuse Disorder - SUD                            | 93.959                                   |                                    | 22,411               |
| Total U.S. Department of Health and Human Services        |  |                                    | <u>272,411</u>       |
| <u>U.S. Department of Homeland Security</u>               |  |                                    |                      |
| Passed through Idaho Military Division                    |  |                                    |                      |
| Emergency Management Performance Grants                   | 97.042                                   |                                    | \$ 65,205            |
| Total U.S. Department of Homeland Security                |  |                                    | <u>65,205</u>        |
| <u>U.S. Department of Housing and Urban Development</u>   |  |                                    |                      |
| Passed through Idaho Department of Commerce               |  |                                    |                      |
| Community Development Block Grant                         | 14.228                                   |                                    | 45,000               |
| Total U.S. Department of Housing and Urban Development    |  |                                    | <u>45,000</u>        |
| <u>U.S. Department of Agriculture</u>                     |  |                                    |                      |
| Passed through Idaho Supt. Public Instruction             |  |                                    |                      |
| Child Nutrition Cluster                                   |  |                                    |                      |
| School Breakfast Program                                  | 10.553                                   | 202222N119947                      | 27,588               |
| Total Child Nutrition Cluster                             |  |                                    | <u>27,588</u>        |
| Passed through Idaho Department of Agriculture            |  |                                    |                      |
| Total U.S. Department of Agriculture                      |  |                                    | <u>27,588</u>        |
| Total Federal Financial Assistance Expended               |  |                                    | <u>\$ 13,659,308</u> |

**Twin Falls County, Idaho**  
**Notes to Schedule of Expenditures of Federal Awards**  
For the Year Ended September 30, 2024

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1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Twin Falls County, Idaho under programs of the Federal Government for the year ended September 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Twin Falls County, Idaho, it is not intended to and does not present the financial position or changes in Net Position of Twin Falls County, Idaho.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. INDIRECT COST RATE

Twin Falls County, Idaho has elected to use the 10-percent de minimis indirect cost rate on select programs.





ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Commissioners  
Twin Falls County  
Twin Falls, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Twin Falls County, Idaho's basic financial statements and have issued our report thereon dated January 23, 2025.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Twin Falls County, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Twin Falls County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Twin Falls County, Idaho's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Zwyzart John & Associates CPAS, PLLC*

Nampa, Idaho  
January 23, 2025



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

Board of Commissioners  
Twin Falls County  
Twin Falls, Idaho

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Twin Falls County, Idaho's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Twin Falls County, Idaho's major federal programs for the year ended September 30, 2024. Twin Falls County, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Twin Falls County, Idaho, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

#### ***Responsibilities of Management for Compliance***

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

## **Auditor's Responsibilities for the Audit of Compliance**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Twin Falls County, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Twin Falls County, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Twin Falls County, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.*

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Zwygart John & Associates CPAS, PLLC*

Nampa, Idaho  
January 23, 2025

**Twin Falls County, Idaho**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended September 30, 2024

**Section I - Summary of Auditor's Results**

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

Internal control over financial reporting:

Material weakness(es) identified?  yes  none reported

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

Noncompliance material to financial statements noted?  yes  no

*Federal Awards*

Internal control over major programs:

Significant deficiencies disclosed?  yes  none reported

Material weaknesses disclosed?  yes  none reported

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

Material weakness(es) identified?  yes  none reported

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

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

The programs tested as major programs include

| Federal Assistance Listing Numbers | Name of Federal Program                  |
|------------------------------------|--|
| 93.623                             | Basic Safe House Grant                   |
| 21.027                             | Coronavirus State & Local Recovery Funds |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  yes  no

**Twin Falls County, Idaho**  
Schedule of Findings and Questioned Costs ( Continued)  
For the Year Ended September 30, 2024

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**Section II - Financial Statement Findings**

No Matters Reported

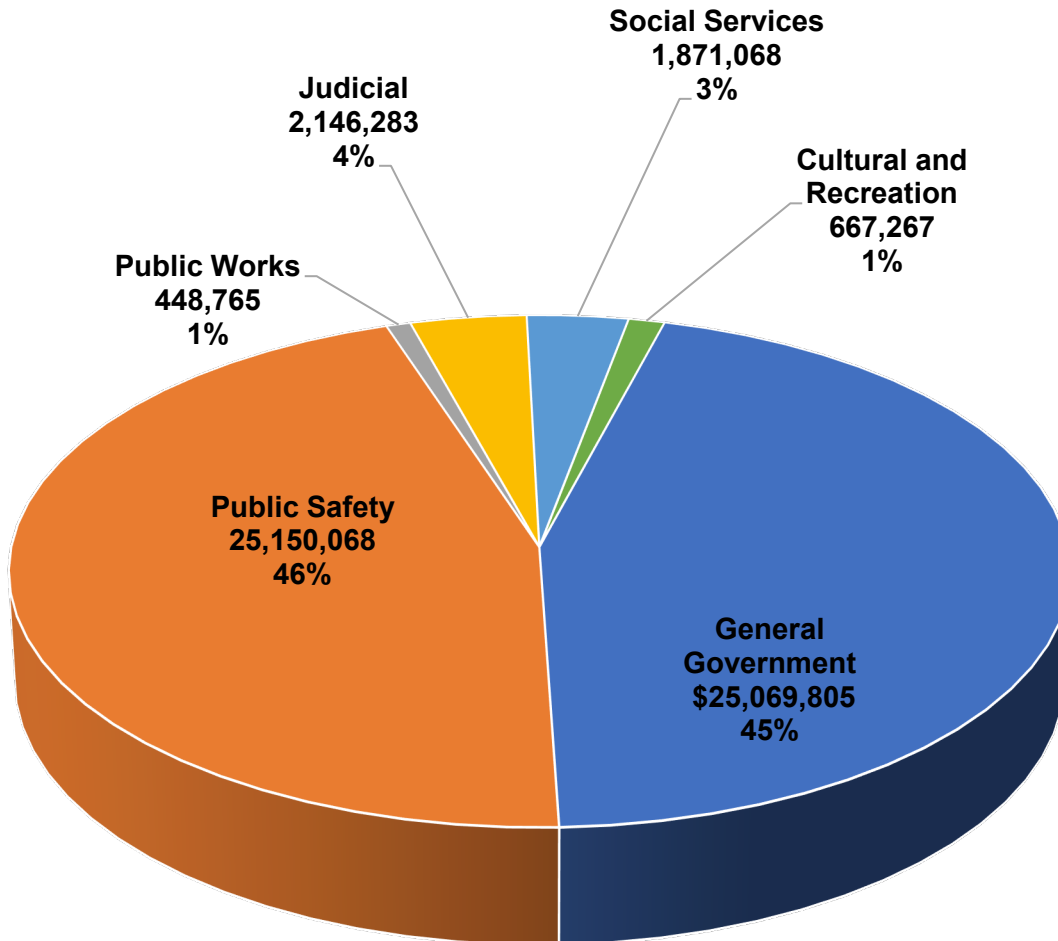
**Section III - Findings and Questioned Costs for Federal Awards**

No Matters Reported

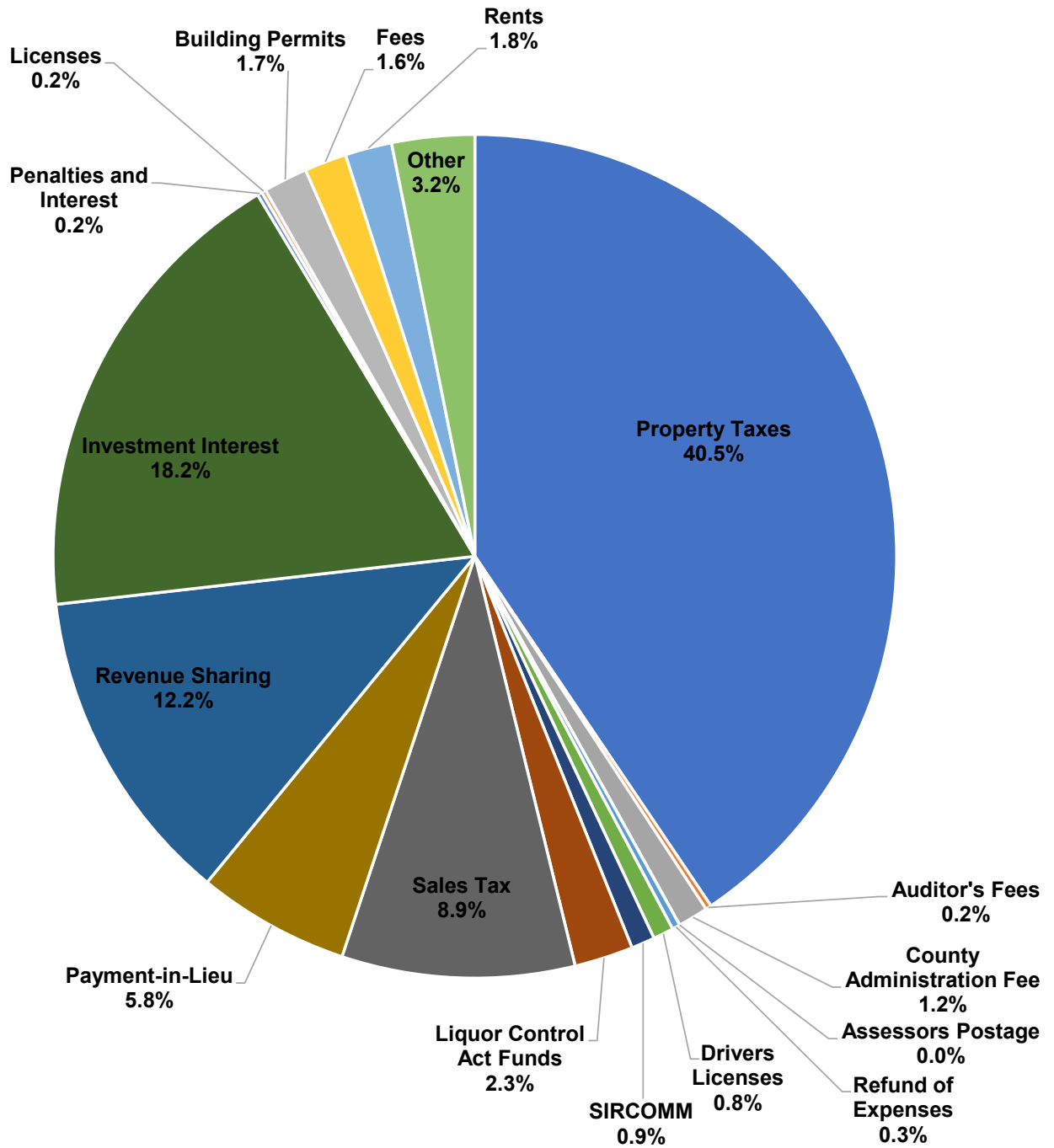
## **OTHER INFORMATION**



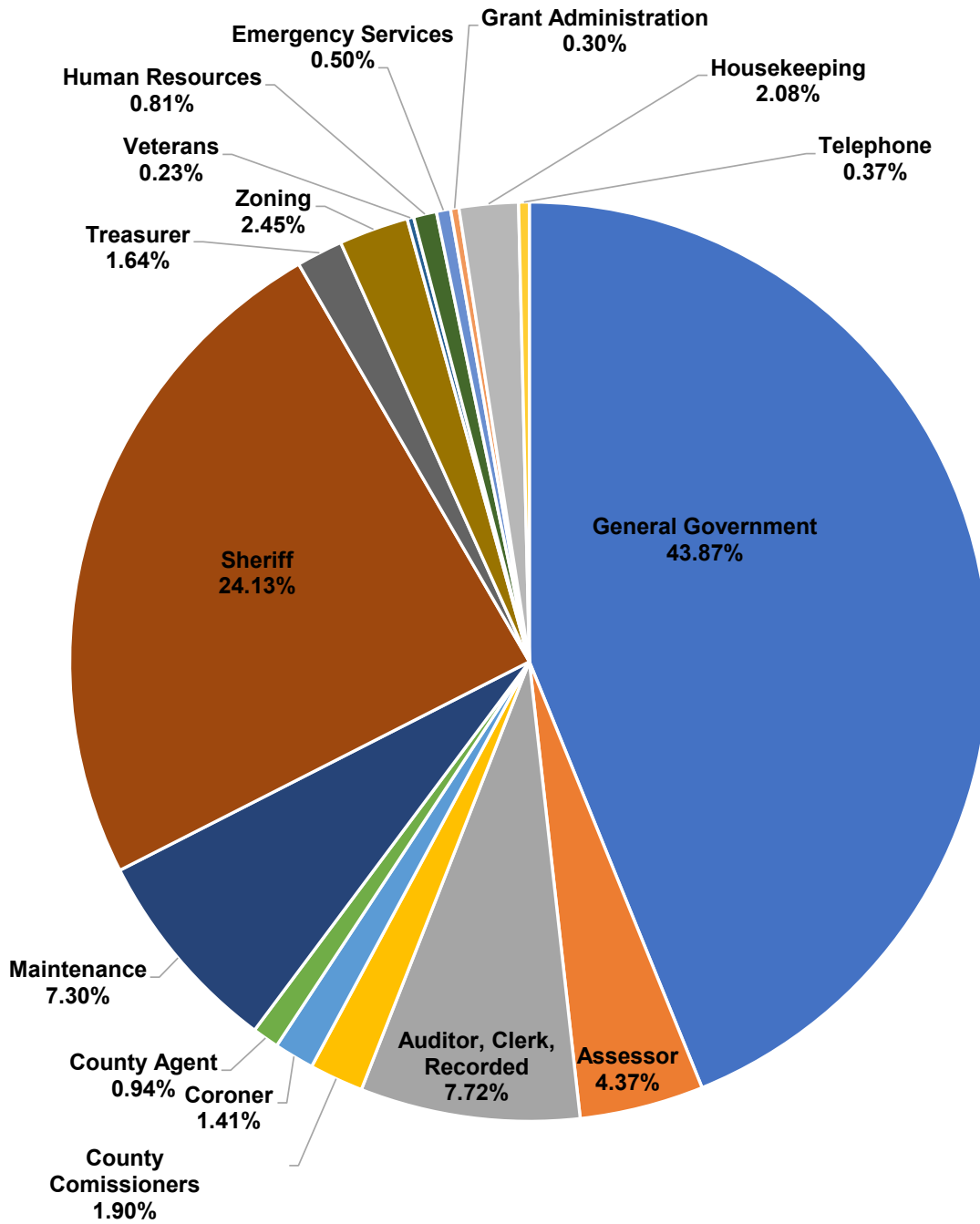
## Twin Falls County Expenditures (All Governmental Funds)



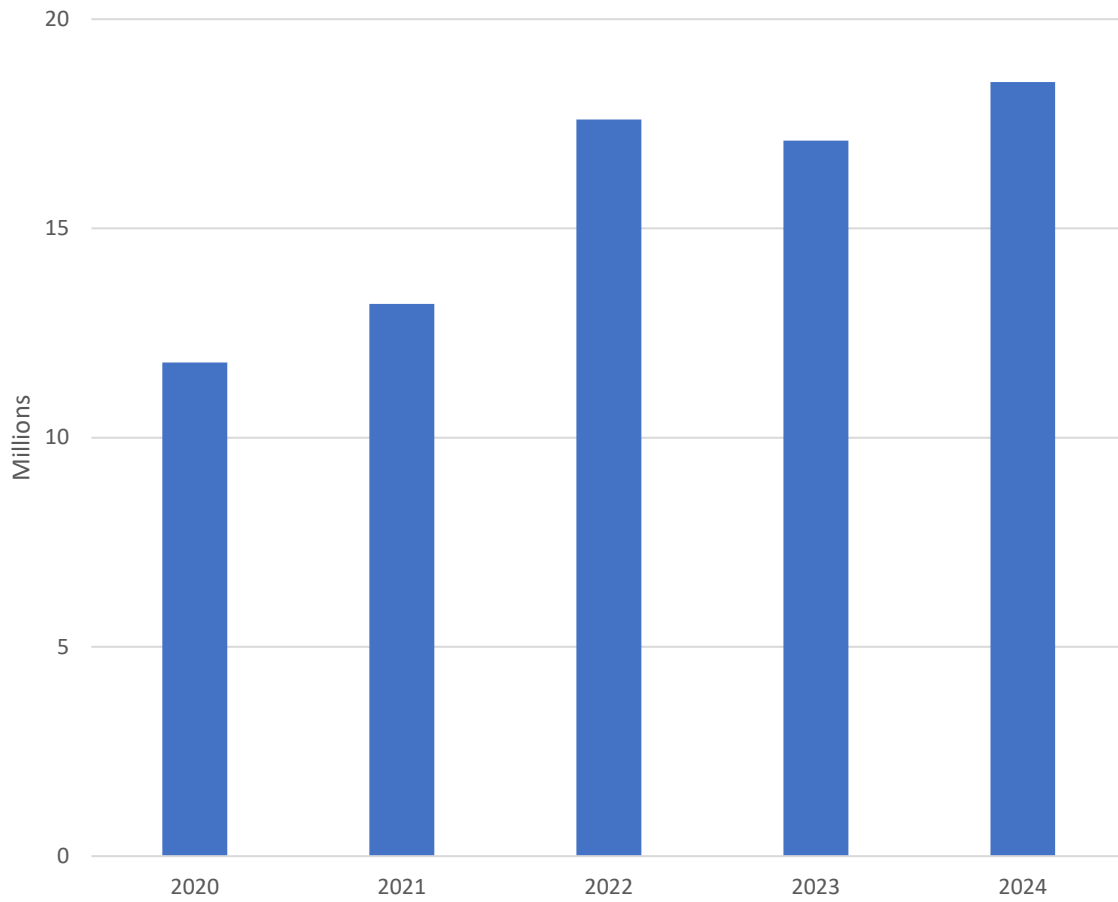
## Twin Falls County General Fund Revenues



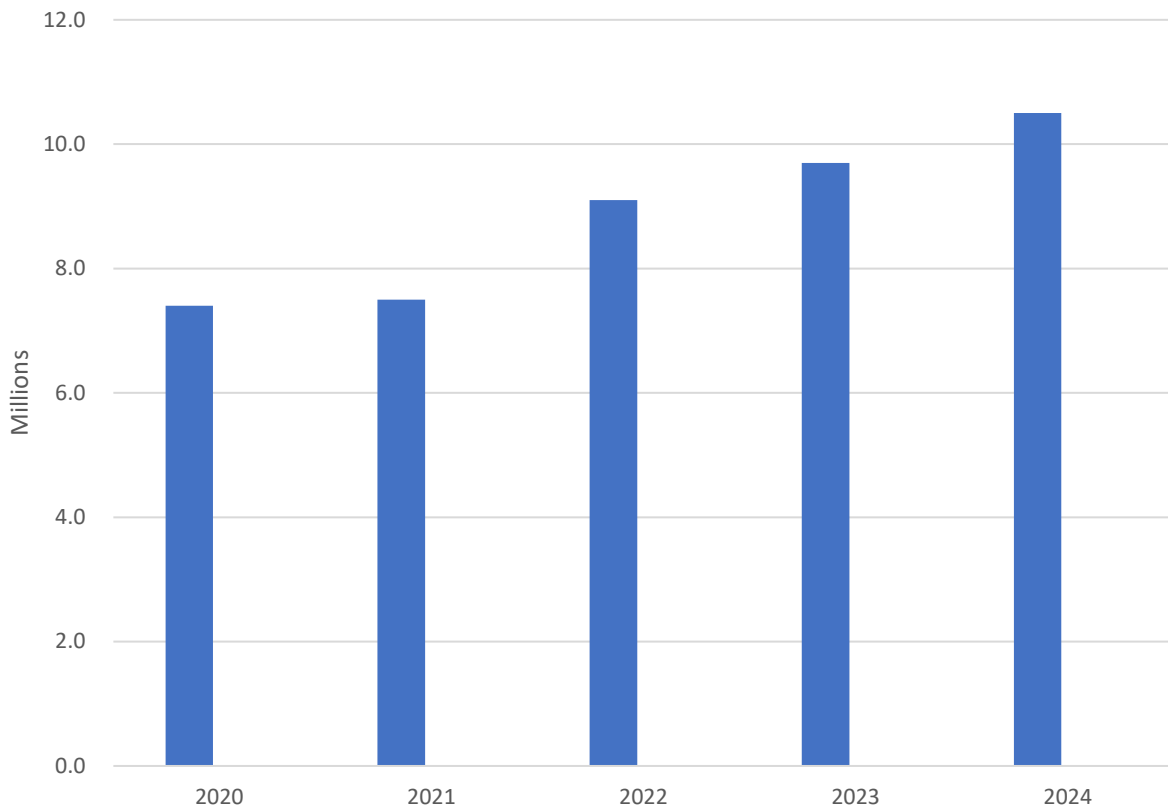
## Twin Falls County General Fund Expenditures



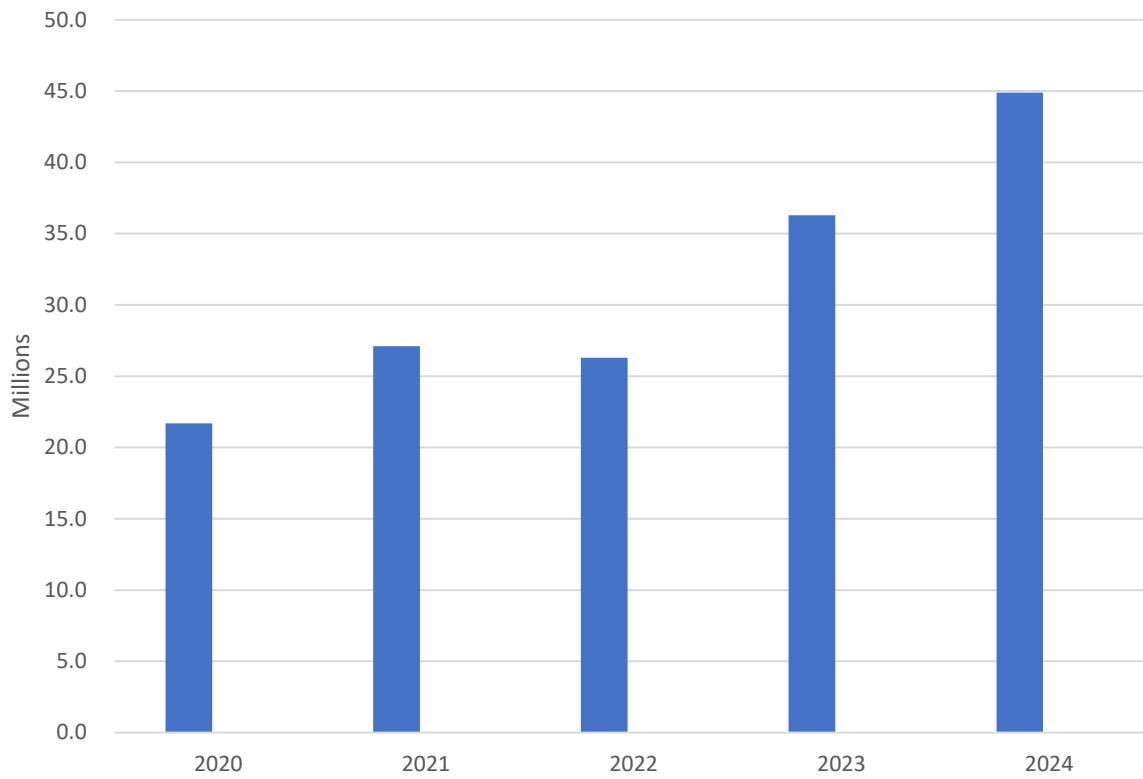
## Twin Falls County General Fund Balance (\$millions)



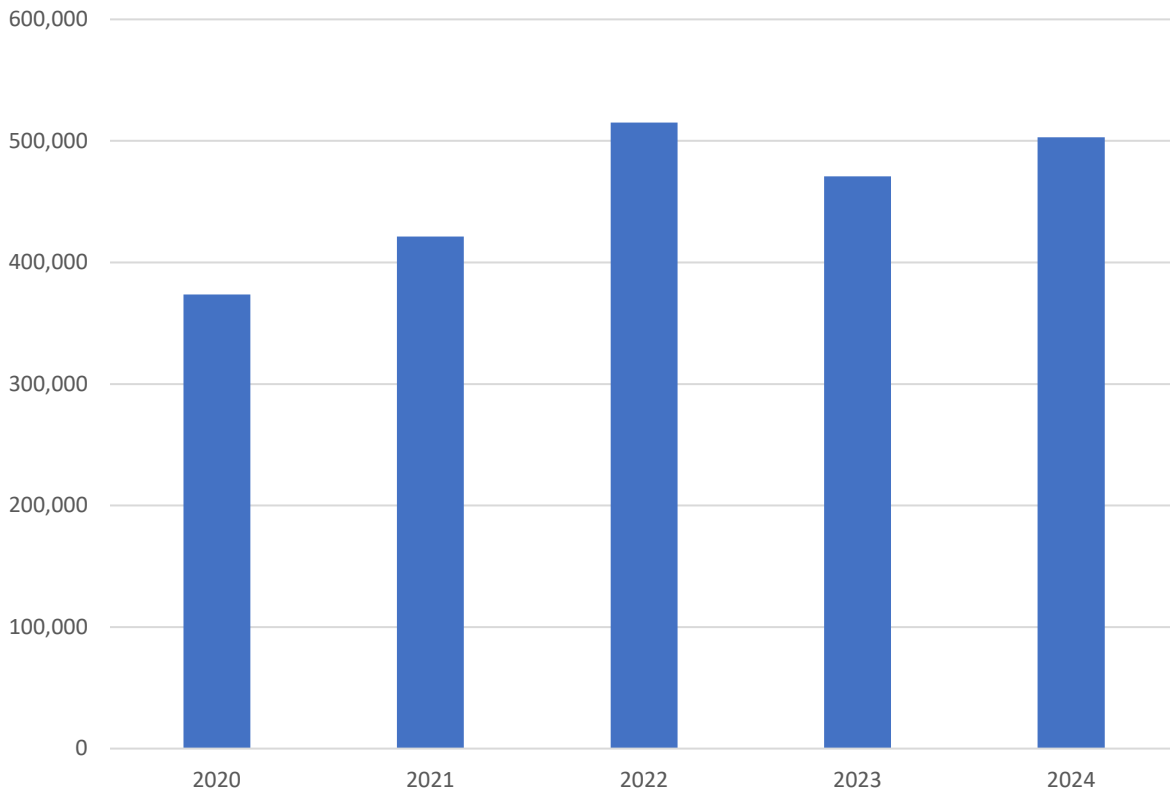
## Twin Falls County Justice Fund Balance (\$millions)



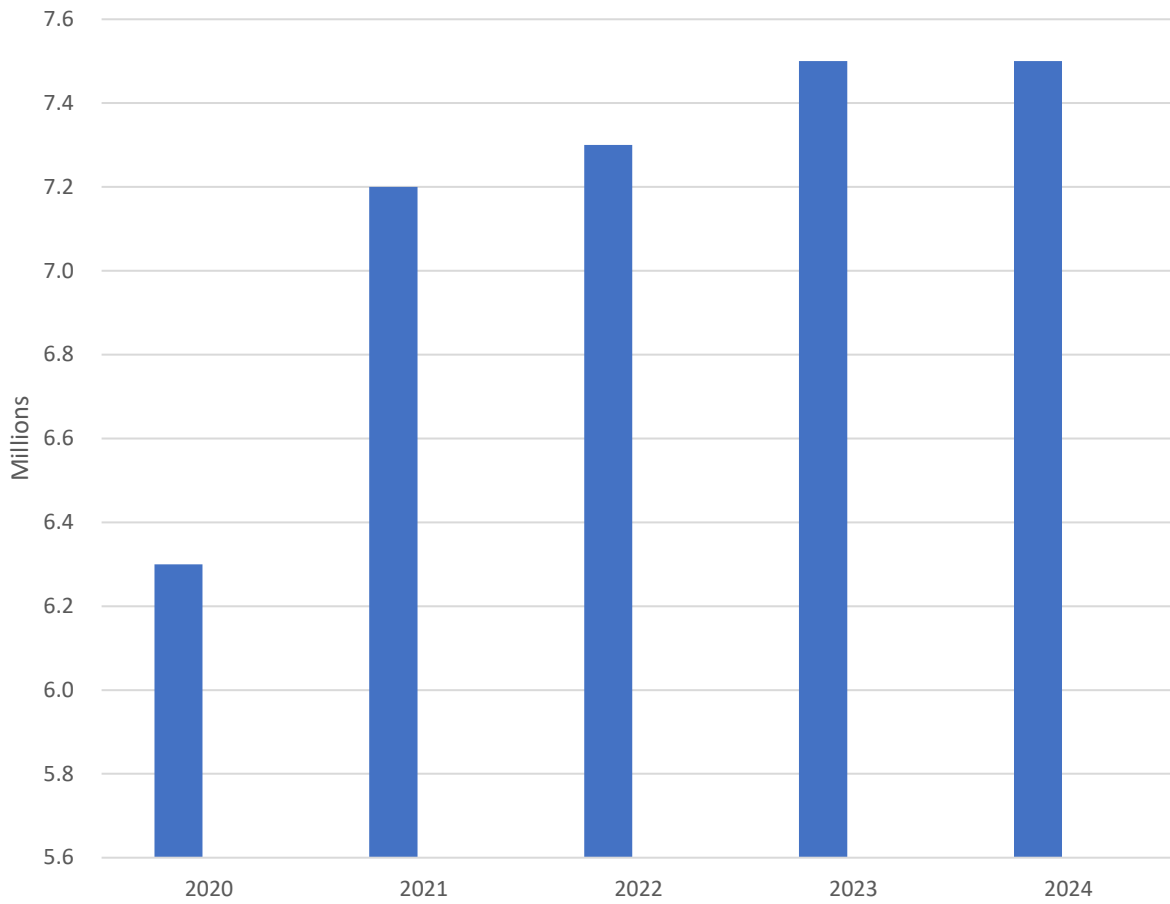
## Twin Falls County Capital Projects Fund Balance (\$millions)



## Twin Falls County Ambulance District Fund Balance (\$)



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





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

