

TWIN FALLS COUNTY, STATE OF IDAHO
September 30, 2020

FINANCIAL STATEMENTS
AND REPORT OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

**Board of County Commissioners
Twin Falls County**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the blended component unit, each major fund, and the aggregate remaining fund information of the Twin Falls County, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Twin Falls County, as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The Twin Falls County has omitted historical pension information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of employer's share of net pension liability PERSI - base plan, and schedule of employer's contributions PERSI - base plan on pages 7 through 19 and 56 through 73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operation, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2021, on our consideration of the Twin Falls County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Twin Falls County's internal control over financial reporting and compliance.

Ware & Associates

Twin Falls, Idaho
January 13, 2021



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTS AUDITING STANDARDS

**Board of County Commissioners
Twin Falls County**

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Twin Falls County, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Twin Falls County's basic financial statements, and have issued our report thereon dated January 13, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Ware & Associates

Twin Falls, Idaho
January 13, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Twin Falls County's Management's Discussion and Analysis

As Management of Twin Falls County, we offer readers of the Twin Falls County's financial statement this narrative overview and analysis of the financial activities of Twin Falls County for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with our annual audit prepared by Ware & Associates.

Financial Highlights

- The assets of Twin Falls County exceeded its liabilities at the close of the most recent fiscal year by \$75,505,471 (net position). Of this amount, \$27,843,509 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. (see page 22 of audit)
- Twin Falls County's net position increased by \$4,254,932. This increase is attributable to more cash in the custody of the treasurer and more property and equipment.
- As of the close of the current fiscal year, Twin Falls County's governmental funds reported combined ending fund balances of \$52,103,800 an increase of \$3,129,544 in comparison with the prior year. The amount available for spending at the County's discretion is \$52,103,800, the total unreserved fund balance. (see page 24 and 26 of audit)
 - In the General Fund, revenue exceeded expenditures by \$1,745,023
 - In the Indigent Fund, revenue exceeded expenditures by \$382,869
 - In the Justice Fund, revenue exceeded expenditures by \$1,128,583
 - Other Governmental Funds, revenue exceeded expenditures by \$84,545
 - The general and Justice funds transferred \$5,248,421 to the capital projects fund for future capital construction projects.

Overview of Financial Statements

This discussion and analysis are intended to serve as an introduction to Twin Falls County's basic financial statements. Twin Falls County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of Twin Falls County's finances, in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected delinquent taxes and earned but unused vacation leave).

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Twin Falls County, assets exceeded liabilities by \$75,505,471 at the close of the most recent fiscal year.

One of the largest portions of Twin Falls County's net position (32%) 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, 2020

	Governmental activities		Business activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 61,082,507	\$ 54,746,319	\$ 4,416,168	\$ 3,788,158	\$ 65,498,675	\$ 58,534,477
Capital assets	20,249,557	20,452,841	1,761,196	1,744,815	22,010,753	22,197,656
Total assets	81,332,064	75,199,160	6,177,364	5,532,973	87,509,428	80,732,133
Current liabilities	5,669,228	1,245,586	90,601	73,483	5,759,829	1,319,069
Long-term liabilities	10,651,112	11,557,088	31,061	234,030	10,682,173	11,791,118
Total liabilities	16,320,340	12,802,674	121,662	307,513	16,442,002	13,110,187
Net position:						
Invested in capital assets, net of related debt	20,249,557	20,135,565	1,730,135	1,705,740	21,979,692	21,841,305
Restricted	21,742,456		200,000		21,942,456	-
Unrestricted	23,904,614	37,278,337	4,125,567	3,519,720	28,030,181	40,798,057
Total net position	\$ 65,896,627	\$ 57,413,902	\$ 6,055,702	\$ 5,225,460	\$ 71,952,329	\$ 62,639,362

An additional portion of Twin Falls County's net assets (0.0%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$27,843,509) 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 \$4,254,932 during the fiscal year. This increase is attributable to more cash in the custody of the treasurer and less property and equipment.

Financial Analysis of the Government as a Whole

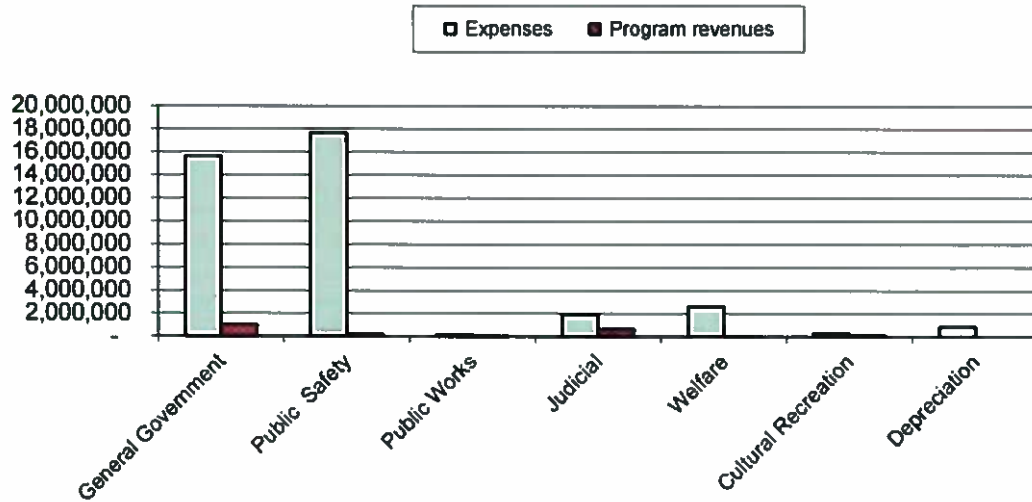
Governmental activities. Governmental activities increased Twin Falls County's total net position by \$3,645,796.

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

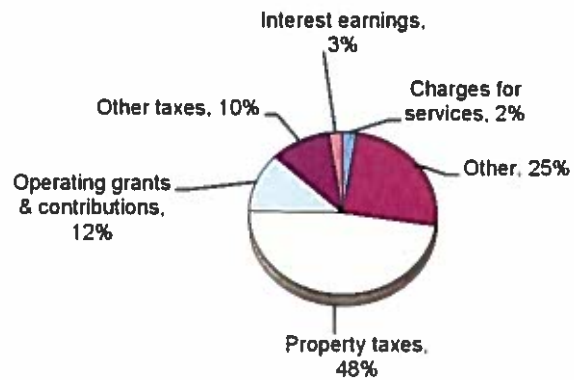
Twin Falls County's Changes in Net Position

	Governmental activities		Business activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 974,600	\$ 932,210	\$ 4,962,398	\$ 4,924,648	\$ 5,936,998	\$ 5,856,858
Operating grants and contributions	1,039,116	1,007,669	-	-	1,039,116	1,007,669
Capital grants and contributions			-	-	-	-
General revenues:						
Property taxes	20,442,789	24,353,713	116,000	116,263	20,558,789	24,469,976
Other taxes	4,446,808	8,788,857	-	-	4,446,808	8,788,857
Grants and contributions not restricted to specific programs	4,035,582	663,682	22,500	-	4,058,082	663,682
Interest earnings	1,028,392	940,970	44,096	42,166	1,072,488	983,136
Other	10,771,065	10,404,313	-	9,640	10,771,065	10,413,953
Total revenues	42,738,352	47,091,414	5,144,994	5,092,717	47,883,346	52,184,131
Expenses:						
General Government	15,653,206	17,008,593	-	-	15,653,206	17,008,593
Public safety	17,638,474	17,206,540	-	-	17,638,474	17,206,540
Public works	163,817	380,159	-	-	163,817	380,159
Judicial	1,892,878	2,027,048	-	-	1,892,878	2,027,048
Welfare	2,602,878	3,972,287	-	-	2,602,878	3,972,287
Cultural and recreation	295,113	706,678	-	-	295,113	706,678
Depreciation	846,190	943,179	-	-	846,190	943,179
Solid waste			3,324,278	3,210,700	3,324,278	3,210,700
Twin Falls County Fair			1,211,580	1,424,359	1,211,580	1,424,359
Total expenses	39,092,556	42,244,484	4,535,858	4,635,059	43,628,414	46,879,543
Increase (decrease) in net position	3,645,796	4,846,930	609,136	457,658	4,254,932	5,304,588
Net position - beginning	62,250,831	57,413,902	8,999,708	8,542,050	71,250,539	65,955,952
Net position - ending	\$ 65,896,627	\$ 62,260,832	\$ 9,608,844	\$ 8,999,708	\$ 75,505,471	\$ 71,260,540

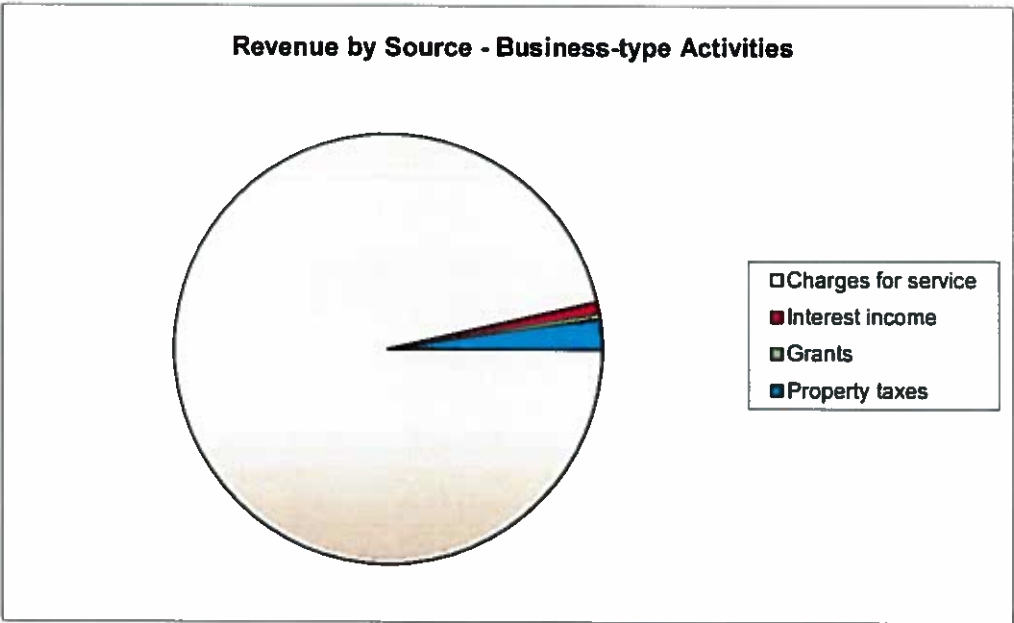
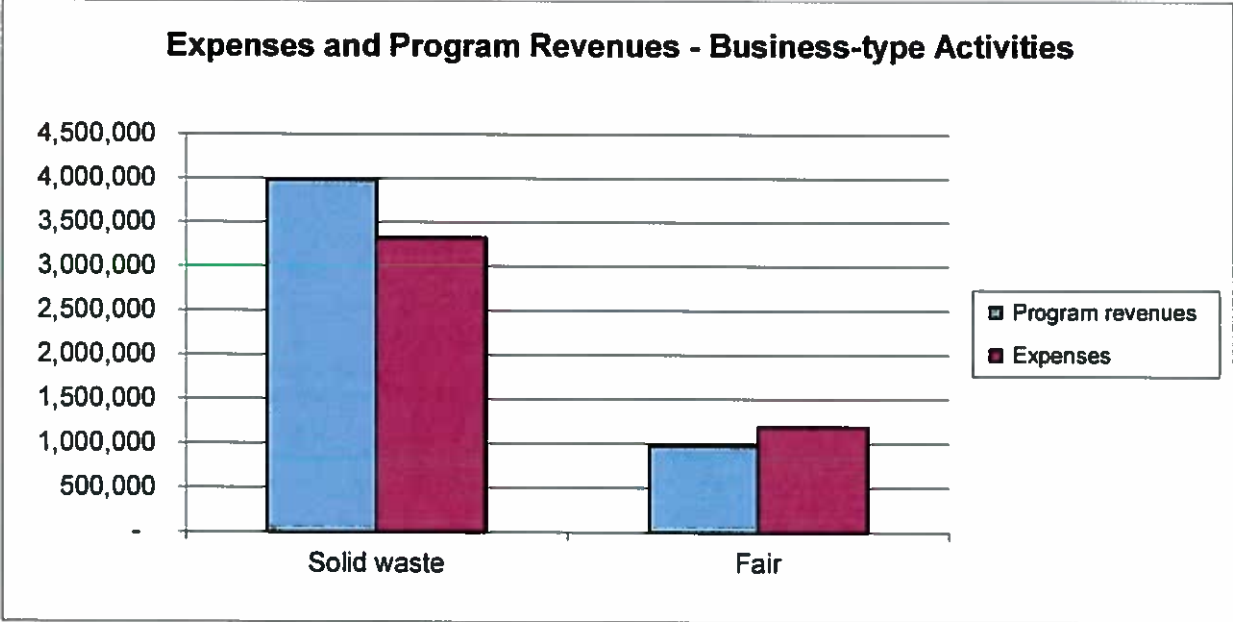
Expenses and Program Revenues - Governmental Activities



Revenue by Source - Governmental Activities



Business-type activities. Business-type activities (Solid Waste and Fair Board) net assets increased during the year by \$609,136. This was primarily due to an increase in revenue for fees charged to operate and maintain the landfill.



Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, Twin Falls County's governmental funds report combined ending fund balances of \$52,103,800 an increase of \$3,129,544 in comparison with the prior year. \$2,972,873, of this constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance (\$27,388,471) is reserved to indicate that it is not available for new spending because it has already been committed. (see page 24 and 26 of audit)

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the general fund was \$12,394,720, while the total fund balance reached \$12,394,720. As a measure of the general fund's liquidity, it may be useful to compare both the unreserved fund balance and total fund balance to the total fund expenditures.

The fund balance, of the County's general fund; decreased by \$1,435,860 during the current fiscal year. Revenue exceeded expenditures by \$1,745,023. (see page 26 of audit) Key factors in this decrease are as follows:

- Property tax revenues of the general fund decreased by \$39,624
- Intergovernmental revenue in the general fund decreased by \$1,153,582
- The general and justice funds transferred \$5,248,421 to the capital projects fund for future capital construction projects.

The Indigent Fund has a total fund balance of \$3,766,672 which is to be used for providing services to indigent persons according to Idaho statute. Revenues in this fund decreased by \$754,309 over the prior year, and total expenditures decreased \$966,741 over the prior year. (see page 24 and 26 of audit)

The Justice Fund had a total fund balance of \$7,370,570, which is used for judicial services, the prosecutor, public defender, jail, TARC, juvenile probation and juvenile detention. The net decrease in fund balance during the current year was \$871,417. Revenues in this fund increased by \$1,069,103 over the prior year. Total expenditures increased by \$407,984, over the prior year. (see page 24 and 26 of audit).

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

Unrestricted net position for the Solid Waste Fund at the end of the year were \$3,958,723. The change in net position consisted of an increase of \$701,926.

Unrestricted net position for the Fair Board at the end of the year were (\$19,829). The change in net position consisted of a decrease of (\$92,790).

Budgetary Highlights

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

- Increased the budgeted amount in the Maintenance A Budget by \$10,000 for unforeseen expenses due to hiring a Criminal Justice Facilities Project Manager to oversee capital projects who later filled a vacant position with the county as Director of Facilities & Property Manager. The increase was appropriated from the Current Expense fund general reserve.
- Increased the budgeted amount in the Research & Development A Budget by \$25 for an unforeseen expense due to annual wage increase higher than budgeted. The increase was appropriated from the Current Expense fund general reserve.
- Increased the budgeted amount in the Veterans A Budget by \$300 for an unforeseen expenses due to cross training a new employee in a one-person office. The increase was appropriated from the Current Expense fund general reserve.
- Increased the budgeted amount in the Public Health B budget by \$1 due to a rounding error when budgeting. The increase was appropriated from the Public Health unexpended fund balance.

Capital Asset and Debt Administration

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

Capital Projects

- County West – pipe cleaning, lining, coating, sewer line restoration 1st, 2nd, 3rd floors
- County West – demo and architecture plans for 3rd and 4th floors
- County West – updated bench and carpet in Commissioners' meeting room
- County West – replaced frequency drive in chiller for towers
- County West – replaced starter module in chiller for towers
- County West – replaced compressor on train unit 2nd floor MOB
- County West – recharge and cleaned old chiller for towers
- County West – replaced tower media in cooling tower for towers
- County West – replaced landscaping on north side
- Courthouse – replaced hot water pumps

- Judicial Building –updated Judge’s bench, jury box, painted and replaced carpet in courtroom #6.
- Problem Solving Courts – replaced heating/cooling unit
- Public Defender’s office – replaced hearing system
- SRBA – replaced heating system
- Twin Falls County - replaced IVU Server to control heating/cooling
- Twin Falls County – installed plexi glass throughout the county at public service counters and courtrooms

Property purchased/transferred/sold in FY 2020

- The county did not purchase, transfer or sale any county-owned property in FY 2020

Capital assets. Twin Falls County’s investment in capital assets for its governmental and business-type activities as of September 30, 2020 amounted to \$24,168,014 (Net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. (see page 45 and 46 of audit)

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

	Governmental activities		Business activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,087,444	\$ 2,087,444	\$ 178,260	\$ 178,260	\$ 2,265,704	\$ 2,265,704
Land improvement	-	-	154,657	111,327	154,657	111,327
Buildings	16,412,806	16,663,450	1,310,997	1,409,640	17,723,803	18,073,090
Machinery and equipment	1,749,307	1,701,947	198,243	109,736	1,947,550	1,811,683
Landfill	-	-	2,076,300	2,153,200	2,076,300	2,153,200
Construction in progress	-	-	-	-	-	-
	<u>\$ 20,249,557</u>	<u>\$ 20,452,841</u>	<u>\$ 3,918,457</u>	<u>\$ 3,962,163</u>	<u>\$ 24,168,014</u>	<u>\$ 24,415,004</u>

Long-term Debt

Contracts payable consisted of the following:

Twin Falls County Fair has a capital lease payable to Caterpillar Financial Services, Inc. The lease is due in monthly installments of \$969 including interest at 3.85% per annum until fiscal year 2023-24. The Capital lease is collateralized by a TH233C Caterpillar Telehandler. The present value is \$80,701.

Long-term debt. At the end of the current fiscal year, Twin Falls County had no bonded debt outstanding. Twin Falls County's only debt is \$965,604 as of September 30, 2020, represents accrued vacation, long-term notes, and capital leases.

Twin Falls County's Outstanding Debt

	Governmental activities		Business activities		Total	
	2020	2019	2020	2019	2020	2019
Accrued vacation	\$ 884,903	\$ 1,181,068	\$ -	\$ -	\$ 884,903	\$ 1,181,068
Contracts payable	-	91,145	80,701	88,768	80,701	179,913
	<u>\$ 884,903</u>	<u>\$ 1,272,213</u>	<u>\$ 80,701</u>	<u>\$ 88,768</u>	<u>\$ 965,604</u>	<u>\$ 1,360,981</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

- Chobani announced its starting hourly wage will increase to at least \$15 per hour, pushing the average hourly rate at Chobani manufacturing plants to around \$19 per hour. The pay changes are planned to go into effect in the first quarter of 2021. The company has also included special incremental bonuses to all hourly plant employees for the past three quarters and an ongoing daily childcare subsidy to support those who were without childcare options due to closed schools and childcare centers. *Source: Times-News*
- Magic Valley Brewing has announced its plans to expand to the downtown Twin Falls location. Although the exact dates have not been disclosed yet, the location is expected to bring locally brewed beer and some pub food to the area. *Source: 98.3 The Snake*
- Seven new stores are opening at Twin Falls' Magic Valley Mall. This is in addition to the ongoing construction on the Texas Roadhouse near the new Olive Garden, which opened last year. The ongoing construction at the restaurant was delayed because of COVID-19 but has since resumed. *Source: Times-News PlayJoy x Ellis Amusement, Remi Bleu Kids, Remi Bleu, Allstate Insurance, Dulcelandia, El Asadero Mexican Restaurant, Sweet Shack, Sweet T's Cupcakery*
- Blip Printers in Twin Falls has permanently closed its doors after 35 years of operation. The print business has experienced a significant decline as consumers

have shifted to digital media. Blip started with three employees, increased to 25 but recently dropped to six workers. *Source: Times-News*

- The preliminary unemployment rate in Twin Falls County for October 2020 is at 4.6% compared to the following years:
 - November 2010 was at 8.7%
 - November 2011 was at 8.0%
 - November 2012 was at 6.5%
 - November 2013 was at 5.2%
 - November 2014 was at 3.6%
 - November 2015 was at 3.5%
 - November 2016 was at 3.3%
 - November 2017 was at 2.7%
 - October 2018 was at 2.5%
 - October 2019 was at 2.8%
- Net Taxable Market Value for Twin Falls County increased in 2020
 - Net Taxable Market Value for 2010 was \$4,329,560,053
 - Net Taxable Market Value for 2011 was \$4,346,492,398
 - Net Taxable Market Value for 2012 was \$4,184,306,261
 - Net Taxable Market Value for 2013 was \$4,269,667,068
 - Net Taxable Market Value for 2014 was \$4,525,926,389
 - Net Taxable Market Value for 2015 was \$4,723,136,990
 - Net Taxable Market Value for 2016 was \$4,841,942,687
 - Net Taxable Market Value for 2017 was \$5,441,307,547
 - Net Taxable Market Value for 2018 was \$5,736,890,180
 - Net Taxable Market Value for 2019 was \$6,156,637,279
 - Net Taxable Market Value for 2020 was \$6,643,000,204
- New construction value increased in 2020
 - New Construction Value for 2010 was \$106,953,356
 - New Construction Value for 2011 was \$41,152,460
 - New Construction Value for 2012 was \$41,535,590
 - New Construction Value for 2013 was \$47,312,183
 - New Construction Value for 2014 was \$59,607,968
 - New Construction Value for 2015 was \$58,844,382
 - New Construction Value for 2016 was \$104,908,934
 - New Construction Value for 2017 was \$87,948,561
 - New Construction Value for 2018 was \$88,662,506
 - New Construction Value for 2019 was \$114,037,170
 - New Construction Value for 2020 was \$140,463,876
- The number of building permits issued increased in 2020
 - 186 building permits were issued in 2009
 - 233 building permits were issued in 2010
 - 176 building permits were issued in 2011
 - 210 building permits were issued in 2012
 - 188 building permits were issued in 2013
 - 182 building permits were issued in 2014

- 235 building permits were issued in 2015
 - 228 building permits were issued in 2016
 - 245 building permits were issued in 2017
 - 230 building permits were issued in 2018
 - 243 building permits were issued in 2019
 - 291 building permits were issued in 2020
-
- Twin Falls County's population continues to grow. The county's population in July of 2000 was at 64,325. Our population as of the 2010 Census was at 77,230 and our population estimate as of July 1, 2019 is 86,878.

Requests for Information

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

GOVERNMENT- WIDE FINANCIAL STATEMENTS

Twin Falls County, State of Idaho

STATEMENT OF NET POSITION

September 30, 2020

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and investments			
In custody of county treasurer	\$ 56,376,892	\$ 4,081,270	\$ 60,458,162
In custody of other county officials	3,513	0	3,513
Receivables			
Property taxes	698,656	3,283	701,939
Sales tax	505,355	0	505,355
Accounts	1,000	19,000	20,000
Designated cash	0	1,832,193	1,832,193
Property and equipment	<u>20,249,557</u>	<u>3,918,457</u>	<u>24,168,014</u>
Total assets	<u>77,834,973</u>	<u>9,854,203</u>	<u>87,689,176</u>
DEFERRED OUTFLOW OF RESOURCES			
Pension obligations	<u>3,497,091</u>	<u>50,820</u>	<u>3,547,911</u>
LIABILITIES			
Cash deficit	86,746	0	86,746
Accounts payable	4,697,579	15,121	4,712,700
Due to other governments	0	20,610	20,610
Accrued vacation	884,903	22,455	907,358
Notes & capital leases payable	0	80,701	80,701
Net pension liability	<u>6,476,746</u>	<u>129,998</u>	<u>6,606,744</u>
Total liabilities	<u>12,145,974</u>	<u>268,885</u>	<u>12,414,859</u>
DEFERRED INFLOW OF RESOURCES			
Employee pension obligations	3,289,463	24,225	3,313,688
Unavailable revenue	<u>0</u>	<u>3,069</u>	<u>3,069</u>
Total deferred inflow of resources	<u>3,289,463</u>	<u>27,294</u>	<u>3,316,757</u>
NET POSITION			
Investment in capital assets, net related debt	20,249,557	3,837,756	24,087,313
Restricted	21,742,456	1,832,193	23,574,649
Unrestricted	<u>23,904,614</u>	<u>3,938,895</u>	<u>27,843,509</u>
Total net position	<u>\$ 65,896,627</u>	<u>\$ 9,608,844</u>	<u>\$ 75,505,471</u>

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

Twin Falls County, State of Idaho

STATEMENT OF ACTIVITIES

For the year ended September 30, 2020

FUNCTION/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	\$ 15,653,206	\$ 974,600	\$ 0	\$ 0	\$ 14,678,606		\$ (14,678,606)
Public safety	17,638,474	0	229,034	0	17,409,440		(17,409,440)
Public works	163,817	0	46,500	0	117,317		(117,317)
Judicial	1,892,878	0	639,192	0	1,253,686		(1,253,686)
Welfare	2,602,878	0	27,500	0	2,575,378		(2,575,378)
Cultural and recreation	296,113	0	96,890	0	198,223		(198,223)
Depreciation	846,190	0	0	0	846,190		(846,190)
Total governmental activities	39,092,556	974,600	1,039,116	0	37,078,840		(37,078,840)
Business type							
Solid waste	3,324,278	3,985,861	0	0	0	\$ 661,583	\$ 661,583
Fair board	1,183,302	976,537	0	0	0	206,765	(206,765)
Total business type activities	4,507,580	4,962,398	0	0	0	454,818	454,818
Total Primary government	\$ 43,600,136	\$ 5,936,998	\$ 1,039,116	\$ 0	\$ 37,078,840	454,818	(36,624,022)
General Revenues							
Taxes							
Property taxes, levied for general purpose					20,442,789	116,000	20,558,789
Sales tax					2,597,766	0	2,597,766
Payment in-lieu					1,849,042	0	1,849,042
Revenue sharing					3,129,300	0	3,129,300
Liquor control act funds					704,846	0	704,846
Grants and contributions not restricted to specific programs					0	22,500	22,500
Other					201,436	(28,278)	173,158
Plan pension revenue (expense)					1,028,392	44,096	1,072,488
Interest and investment earnings					10,771,065	0	10,771,065
Miscellaneous					40,724,636	154,318	40,878,954
Total general revenues and special items					3,645,796	609,136	4,254,932
Changes in net position					62,250,831	8,999,708	71,250,539
Net position - beginning							
Net position - ending					\$ 65,896,627	\$ 9,608,844	\$ 75,505,471

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

Twin Falls County, State of Idaho

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2020

	General	Indigent Fund	Justice Fund	Capital Projects Fund	Non Major Governmental Funds	Total Governmental Funds
Assets and deferred outflow of resources						
Assets						
Cash and cash equivalents	\$ 13,934,163	\$ 4,102,594	\$ 8,771,938	\$ 21,928,217	\$ 7,639,980	\$ 56,376,892
In custody of county treasurer	3,513	0	0	0	0	3,513
In custody of other county officials						
Receivables						
Property taxes	287,194	52,467	269,717	0	89,278	698,656
Sales tax	492,711	0	0	0	12,644	505,355
Accounts	0	0	0	0	1,000	1,000
Total assets	14,717,581	4,155,061	9,041,655	21,928,217	7,742,902	57,585,416
Deferred outflow of resources	0	0	0	0	0	0
Total assets and deferred outflow of resources	<u>\$ 14,717,581</u>	<u>\$ 4,155,061</u>	<u>\$ 9,041,655</u>	<u>\$ 21,928,217</u>	<u>\$ 7,742,902</u>	<u>\$ 57,585,416</u>
Liabilities, deferred inflow of resources and fund balances						
Liabilities						
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 86,746	\$ 86,746
Accounts payable	2,057,726	339,771	1,421,836	185,761	692,485	4,697,579
Total liabilities	2,057,726	339,771	1,421,836	185,761	779,231	4,784,325
Deferred inflow of resources						
Unavailable revenue - property tax	265,135	48,749	249,249	0	134,158	697,291
Fund balances						
Non-spendable	0	0	0	0	0	0
Restricted	0	0	0	21,742,456	0	21,742,456
Committed	0	0	0	0	0	0
Assigned	11,719,765	2,050,407	7,210,188	0	6,408,111	27,388,471
Unassigned	674,955	1,716,134	160,382	0	421,402	2,972,873
Total fund balances	12,394,720	3,766,541	7,370,570	21,742,456	6,829,513	52,103,800
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 14,717,581</u>	<u>\$ 4,155,061</u>	<u>\$ 9,041,655</u>	<u>\$ 21,928,217</u>	<u>\$ 7,742,902</u>	<u>\$ 57,585,416</u>

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

Twin Falls County, State of Idaho

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

September 30, 2020

Total Governmental Fund Balances **\$ 52,103,800**

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

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

Governmental capital assets	\$ 32,074,116	
Less accumulated depreciation	(11,824,559)	
		20,249,557

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

697,291

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

Accrued interest	(0)	
Accrued vacation	(884,903)	
Net pension liability	(6,476,746)	
Long-term notes and capital leases payable	(0)	
		(7,361,649)

Deferred outflow of resources related to pensions **3,497,091**

Deferred inflow of resources related to pensions **(3,289,463)**

Net position of governmental activities **\$ 65,896,627**

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the year ended September 30, 2020

	General	Indigent Fund	Justice Fund	Capital Project Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 9,427,341	\$ 1,653,201	\$ 9,127,937	\$ 0	\$ 105,646	\$ 20,314,125
Licenses and permits	1,555,602	707,167	2,115,918	0	2,327,775	6,706,462
Intergovernmental	8,488,418	0	0	0	1,219,089	9,707,507
Miscellaneous	2,179,149	56,453	2,194,773	0	1,249,783	5,680,158
Total revenues	21,650,510	2,416,821	13,438,628	0	4,902,293	42,408,252
Expenditures						
Current operating:						
General government	15,113,893	0	0	211,476	1,360,179	16,685,548
Public safety	4,723,156	0	12,310,045	0	605,273	17,638,474
Public works	68,438	0	0	0	95,379	163,817
Judicial	0	0	0	0	1,892,878	1,892,878
Welfare	0	2,033,952	0	0	568,926	2,602,878
Cultural and recreation	0	0	0	0	295,113	295,113
Total expenditures	19,905,487	2,033,952	12,310,045	211,476	4,817,748	39,278,708
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,745,023</u>	<u>382,869</u>	<u>1,128,583</u>	<u>(211,476)</u>	<u>84,545</u>	<u>3,129,544</u>
Other financing sources (uses)						
Transfer in	0	0	0	5,248,421	0	5,248,421
Transfer out	(3,210,883)	0	(2,000,000)	0	37,538)	5,248,421)
Total other financing sources (uses)	(3,210,883)	0	(2,000,000)	5,248,421	37,538)	0
Net change in fund balance	(1,465,860)	382,869	(871,417)	5,036,945	47,007	3,129,544
Fund balance, October 1, 2019	<u>13,860,580</u>	<u>3,383,672</u>	<u>8,241,987</u>	<u>16,705,511</u>	<u>6,782,506</u>	<u>48,974,256</u>
Fund balance, September 30, 2020	<u>\$ 12,394,720</u>	<u>\$ 3,766,541</u>	<u>\$ 7,370,570</u>	<u>\$ 21,742,456</u>	<u>\$ 6,829,513</u>	<u>\$ 52,103,800</u>

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

Twin Falls County, State of Idaho

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

For the year ended September 30, 2020

Net changes in fund balances - total governmental funds \$ 3,129,544

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

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

Expenditures for capitalized assets	\$ 642,906		
Less current year depreciation	(846,190)	(203,284)

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

Accrued vacation FY19	1,181,068		
Accrued vacation FY20	(884,903)	(
Notes and lease contract proceeds	0		
Notes and lease principal retirement	<u>91,145</u>		387,310

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

Deferred property taxes FY19	(568,627)		
Deferred property taxes FY20	<u>697,291</u>		128,664

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

The amount of pension contributions in the current year	3,497,091		
The amount of pension contributions in the prior year	(3,690,350)	(193,259)
Net increase (decrease) in pension contributions			

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

The amount of pension obligations in the current year	(3,289,463)		
The amount of pension obligations in the prior year	<u>1,595,352</u>	(1,694,111)
Net increase (decrease) in revenues for pension obligations			

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

The amount of plan pension expense in the current year	(6,476,746)		
The amount of plan pension expense in the prior year	<u>8,565,552</u>		2,088,806
Net increase (decrease) in plan pension			

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

Accrued interest FY19	2,126		
Accrued interest FY20	<u>0</u>		2,126

Change in net position in governmental activities	\$		<u>3,645,796</u>
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The accompanying notes are an integral part of this basic financial statement.

Twin Falls County, State of Idaho

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

September 30, 2020

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Assets			
Current assets			
Cash and cash equivalent	\$ 5,590,916	\$ 122,547	\$ 5,713,463
Taxes receivable	0	3,283	3,283
Accounts receivable	<u>0</u>	<u>19,000</u>	<u>19,000</u>
Total current assets	5,590,916	144,830	5,735,746
Property, buildings and equipment	2,076,300	1,842,157	3,918,457
Other assets			
Reserved cash and cash equivalents	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Total assets	<u>7,667,216</u>	<u>2,186,987</u>	<u>9,854,203</u>
Deferred outflow of resources			
Pension obligations	<u>0</u>	<u>50,820</u>	<u>50,820</u>
Liabilities			
Current liabilities			
Accounts payable	0	15,121	15,121
Sales tax payable	0	20,610	20,610
Deferred compensation payable	0	10,617	10,617
Current portion of long-term debt	<u>0</u>	<u>8,679</u>	<u>8,679</u>
Total current liabilities	<u>0</u>	<u>55,027</u>	<u>55,027</u>
Long-term debt			
Net pension liability	0	129,998	129,998
Accrued vacation	0	11,838	11,838
Capital leases payable	<u>0</u>	<u>72,022</u>	<u>72,022</u>
Total long-term liabilities	<u>0</u>	<u>213,858</u>	<u>213,858</u>
Total liabilities	<u>0</u>	<u>268,885</u>	<u>268,885</u>
Deferred inflow of resources			
Employer pension obligation	0	24,225	24,225
Unavailable revenue	<u>0</u>	<u>3,069</u>	<u>3,069</u>
Total deferred inflow of resources	<u>0</u>	<u>27,294</u>	<u>27,294</u>
Net position			
Invested in capital assets, net of related debt	2,076,300	1,761,456	3,837,756
Restricted	1,632,193	200,000	1,832,193
Unrestricted	<u>3,958,723</u>	<u>(19,828)</u>	<u>3,938,895</u>
Total net position	<u>\$ 7,667,216</u>	<u>\$ 1,941,628</u>	<u>\$ 9,608,844</u>

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

Twin Falls County, State of Idaho
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS

For the year ended September 30, 2020

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Operating revenues			
Fees Charged	\$ 3,985,861	\$ 963,787	\$ 4,949,648
Other	<u>0</u>	<u>12,750</u>	<u>12,750</u>
Total operating revenues	<u>3,985,861</u>	<u>976,537</u>	<u>4,962,398</u>
Operating expenses			
Salaries	0	305,239	305,239
Landfill costs	3,236,228	0	3,236,228
Fair costs	0	681,076	681,076
Other	11,150	27,387	38,537
Depreciation	<u>76,900</u>	<u>169,600</u>	<u>246,500</u>
Total operating expenses	<u>3,324,278</u>	<u>1,183,302</u>	<u>4,507,580</u>
Operating income	<u>661,583</u>	(<u>206,765</u>)	<u>454,818</u>
Nonoperating income (expenses)			
Plan pension expense	0 (24,711) (24,711)
Capital project sponsor	0	22,500	22,500
Interest income	40,343	3,753	44,096
Property taxes	0	116,000	116,000
Interest expense	<u>0 (</u>	<u>3,567) (</u>	<u>3,567)</u>
Total nonoperating revenues	<u>40,343</u>	<u>113,975</u>	<u>154,318</u>
Net earnings	701,926 (92,790)	609,136
Total net position, October 1, 2019	<u>6,965,290</u>	<u>2,034,418</u>	<u>8,999,708</u>
Total net position, September 30, 2020	<u>\$ 7,667,216</u>	<u>\$ 1,941,628</u>	<u>\$ 9,608,844</u>

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

Twin Falls County, State of Idaho

STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS

For the year ended September 30, 2020

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Cash flows from operating activities			
Cash received from customers	\$ 3,985,861	\$ 962,327	\$ 4,948,188
Cash paid to employees	0 (250,340) (250,340)
Cash paid to suppliers	(3,247,378) (740,779) (3,988,157)
Net cash provided by operating activities	<u>738,483</u> (<u>28,792)</u>	<u>709,691</u>
Cash flows from noncapital related financing activities			
Tax revenue	<u>0</u>	<u>116,000</u>	<u>116,000</u>
	<u>0</u>	<u>116,000</u>	<u>116,000</u>
Cash flows from capital and related financing activities			
Property and equipment (additions) deletions	0 (202,794) (202,794)
Principal paid on long-term debt	0 (8,067) (8,067)
Capital project sponsors	0	22,500	22,500
Net pension long term liability	0	35,529	35,529
Deferred inflow - employer pension	<u>0</u>	<u>3,359</u>	<u>3,359</u>
Net cash provided by capital and and related financing activities	<u>0</u> (<u>149,473)</u> (<u>149,473)</u>
Cash flows from investing activities			
Deferred outflow - pension obligation	0 (14,177) (14,177)
Pension plan expense	0 (24,711) (24,711)
Interest received	<u>40,343</u>	<u>3,753</u>	<u>44,096</u>
Net cash provided from investing activities	<u>40,343</u> (<u>35,135)</u>	<u>5,208</u>
Net increase (decrease) in cash	<u>778,826</u> (<u>97,400)</u>	<u>681,426</u>
Cash, October 1, 2019	<u>4,812,090</u>	<u>419,947</u>	<u>5,232,037</u>
Cash, September 30, 2020	<u>\$ 5,590,916</u>	<u>\$ 322,547</u>	<u>\$ 5,913,463</u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	<u>\$ 661,583</u> (<u>\$ 206,765)</u>	<u>\$ 454,818</u>
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	76,900	169,600	246,500
(Increase) decrease in accounts receivable	0 (14,210) (14,210)
Increase (decrease) in accounts payable	0	18,459	18,459
Increase (decrease) in accrued liabilities	0	7,691	7,691
Increase (decrease) in interest paid	<u>0</u> (<u>3,567)</u>	<u>3,567)</u>
Total adjustments	<u>76,900</u>	<u>177,973</u>	<u>254,873</u>
Net cash provided by operating activities	<u>\$ 738,483</u> (<u>\$ 28,792)</u>	<u>\$ 709,691</u>

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

Twin Falls County, State of Idaho

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

September 30, 2020

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 2,682,428
Property taxes receivable	1,228,767
Sales tax receivable	<u>700,540</u>
Total assets	<u>\$ 4,611,735</u>
LIABILITIES	
Warrants/voucher payable	\$ 531,162
Deferred revenue	1,374,135
Due to other governments	2,484,628
Due to recipients	<u>221,810</u>
Total liabilities	<u>\$ 4,611,735</u>

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

Twin Falls County, State of Idaho
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended September 30, 2020

	<u>Agency Funds</u>
ADDITIONS	
Property and sales taxes collected for taxing authority	\$ 207,990,463
DEDUCTIONS	
Amounts paid to taxing authorities	(<u>209,051,663</u>)
Change in net position	(1,061,200)
Net position - October 1, 2019	<u>5,672,935</u>
Net position - September 30, 2020	<u><u>\$ 4,611,735</u></u>

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

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

September 30, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES

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

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

1. Reporting Entity

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

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

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

Blended Component Unit

Twin Falls County Fair Board

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

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

1. Reporting Entity - continued

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

2. Government - Wide and Fund Financial Statement

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

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

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

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

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

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

September 30, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

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

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

Additionally, the County reports the following fund type:

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

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

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

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

4. Investments

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

5. Investment Income

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

6. Receivables and Payables

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

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

September 30, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

6. Receivables and Payables - continued

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

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

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

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

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

7. Prepaid Supplies and Inventories

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

8. Capital Assets

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

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

September 30, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

8. Capital Assets - continued

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

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

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

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

9. Compensated Absences

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

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

10. Pensions

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

11. Long-Term Obligations

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

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

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

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

September 30, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

12. Net Position

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

Reserved balances reported are: None

13. Inter-fund Activity

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

14. Estimates

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

15. Adopted Change in Accounting System

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

16. Equity Classifications

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

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

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

September 30, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

16. Equity Classifications - continued

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

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

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

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

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

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

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

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

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

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

September 30, 2020

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - CONTINUED

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

Excess Expenditures Over Budget - The following individual major funds had expenditures that exceeded the revised budget for the year ended September 30, 2020.

NONE

NOTE C - CASH AND CASH EQUIVALENTS

Deposits and cash equivalents are carried at fair value. A reconciliation of cash and cash equivalents at September 30, 2020, as shown on the financial statements is as follows:

Carrying amount of deposits	\$ 36,420,105
Carrying amount of cash equivalents	<u>28,469,445</u>
Total cash and cash equivalents	<u>\$ 64,889,550</u>
Statement of net position cash and cash equivalents	\$ 0
Fiduciary funds cash	<u>0</u>
Total cash and cash equivalents	<u>\$ 64,889,550</u>

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

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

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

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

September 30, 2020

NOTE C - CASH AND CASH EQUIVALENTS - CONTINUED

1. Deposits:

At September 30, 2020, the County had the following deposits with financial institutions:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Amount Insured</u>
Twin Falls County	<u>\$ 64,889,550</u>	<u>\$ 64,807,705</u>	<u>\$ 44,463,141</u>

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of a bank failure, a governments' deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. At September 30, 2020, \$20,344,564 of the County's bank deposits was uninsured and uncollateralized.

2. Cash equivalents:

At September 30, 2020, the County had the following cash equivalents summarized by cash equivalent type and maturities:

Cash equivalent Type	Fair Value	Cash equivalent Maturities (in Years)			
		Less Than 1	1-5	5-10	More Than 10
Twin Falls County:					
Diversified Bond Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Idaho State Treasurer	<u>28,469,445</u>	<u>28,469,445</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash equivalents	<u>\$28,469,445</u>	<u>\$ 28,469,445</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2020

NOTE C - CASH AND CASH EQUIVALENTS - CONTINUED

2. Cash equivalents- continued

- b. Credit Risk -** Credit risk is the risk that an issuer or other counter party to an cash equivalent will not fulfill its obligations. The County's policy for reducing its exposure to credit risk is to comply with the Idaho Code and related rules. The County has no cash equivalent policy that would further limit its cash equivalent choices. At September 30, 2020, the County has the following cash equivalents subject to credit risk:

<u>Cash equivalent Type</u>	<u>Fair Value</u>	<u>Credit Quality Ratings</u>		
		<u>AA/A</u>	<u>Less Than A</u>	<u>Unrated</u>
Twin Falls County				
Diversified Bond Fund	\$ 0	\$ 0	\$ 0	\$ 0
Idaho State Treasurer	<u>28,469,445</u>	<u>0</u>	<u>0</u>	<u>28,469,445</u>
	<u>\$ 28,469,445</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,469,445</u>

- c. Concentration of Credit Risk -** Concentration of credit risk is the risk of loss attributed to the magnitude of a government's cash equivalent in a single issuer. The County's policy for managing this risk is to comply with the Code and related rules.
- d. Custodial Credit Risk -** Custodial credit risk is the risk that, in the event of the failure of the counter party, a government will not be able to recover the value of cash equivalent or collateral securities that are in the possession of an outside party. The County's policy for managing this risk is to comply with the Idaho Code and related rules. The County places no other limit on the amount of cash equivalents to be held by counter parties. As of September 30, 2020, \$20,344,564 of the government's bank balance of \$64,807,705 was exposed to custodial credit risks as follows:

<u>Depository Account</u>	<u>Bank Balance</u>
Insured	\$ 1,250,000
Collateralized:	
Collateral held by County's agent in the County's name	4,961,223
Collateral held by pledging bank's trust department in the County's name	10,000,000
Collateral held by pledging bank's trust department not in the County's name	0
Diversified Bond Funds and Idaho State Treasurers Pool do not carry FDIC Insurance. They are backed by the full faith & credit of the State and US Government	28,251,918
Uninsured and uncollateralized	<u>20,344,564</u>
Total deposits	<u>\$ 64,807,705</u>

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

September 30, 2020

NOTE D - DESIGNATED CASH

The Twin Falls County governmental Capital Projects Fund, has designated cash for the purpose of jail expansion, court expansion, and capital projects. The amount designated was \$21,742,456 at year end.

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

The Twin Falls County Solid Waste, an enterprise fund, has designated cash for the purpose of future post closure costs. The amount designated was \$1,632,193 at year end.

Designated (restricted) Cash at year end:

Governmental Activities	
Capital projects fund	<u>\$ 21,742,456</u>
Business-type Activities	
Twin Falls County Fair Board	200,000
Twin Falls County Solid Waste	<u>1,632,193</u>
	<u>1,832,193</u>
 Total	 <u>\$ 23,574,649</u>

NOTE E - RECEIVABLES

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

	General Fund	Indigent Fund	Justice Fund	Other Non-major Funds	Total Governmental Funds
Property taxes	\$ 287,194	\$ 52,467	\$ 269,717	\$ 89,278	\$ 698,656
Sales tax	492,711	0	0	12,644	505,355
Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
	<u>\$ 779,905</u>	<u>\$ 52,467</u>	<u>\$ 269,717</u>	<u>\$ 102,922</u>	<u>\$ 1,205,011</u>

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

September 30, 2020

NOTE E - RECEIVABLES - Continued

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

	<u>Unavailable</u>
Delinquent property taxes receivable	
General Fund	\$ 265,135
Indigent Fund	48,749
Justice Fund	249,249
Other Non-major Funds	<u>134,158</u>
Total deferred revenue for governmental funds	<u>\$ 697,291</u>

NOTE F - PROPERTY AND EQUIPMENT

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

1. Governmental Activities

	<u>Balance 9/30/19</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/20</u>
Capital assets not being depreciated:				
Land	\$ 2,087,444	\$ 0	\$ 0	\$ 2,087,444
Capital assets being depreciated:				
Buildings and improvements	25,665,881	359,050	0	26,024,931
Equipment	<u>3,677,885</u>	<u>283,856</u>	<u>0</u>	<u>3,961,741</u>
Total capital assets, being depreciated	<u>29,343,766</u>	<u>642,906</u>	<u>0</u>	<u>29,986,672</u>
Less accumulated depreciation:				
Building and improvements	9,002,431	609,694	0	9,612,125
Equipment	<u>1,975,938</u>	<u>236,496</u>	<u>0</u>	<u>2,212,434</u>
Total accumulated depreciation	<u>10,978,369</u>	<u>846,190</u>	<u>0</u>	<u>11,824,559</u>
Total capital assets, being depreciated, net	<u>18,365,397</u>	(<u>203,284</u>)	<u>0</u>	<u>18,162,113</u>
Governmental activity capital assets, net	<u>\$ 20,452,841</u>	(<u>\$ 203,284</u>)	<u>\$ 0</u>	<u>\$ 20,249,557</u>

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

September 30, 2020

NOTE F - PROPERTY AND EQUIPMENT - CONTINUED

2. Business Activities

	Balance 9/30/19	Additions	Deletions	Balance 9/30/20
Solid waste fund				
Buildings and improvements	\$ 60,035	\$ 0	\$ 0	\$ 60,035
Equipment	627,271	0	0	627,271
Landfill	6,689,226	0	0	6,689,226
	<u>\$ 7,376,532</u>	<u>\$ 0</u>	<u>\$ 0</u>	7,376,532
Less accumulated depreciation				(<u>5,300,232</u>)
Book value September 30, 2020				<u>2,076,300</u>
Fair Board				
Land	\$ 178,260	\$ 0	\$ 0	178,260
Land improvement	442,517	0	0	442,517
Buildings	3,548,328	202,794	0	3,548,328
Machinery and equipment	567,228	0	0	567,228
Construction in progress	0	0	0	0
	<u>\$ 4,736,333</u>	<u>\$ 202,794</u>	<u>\$ 0</u>	4,939,127
Less accumulated depreciation				(<u>3,096,970</u>)
Book value September 30, 2020				<u>1,842,157</u>
Total book value - proprietary funds				<u>\$ 3,918,457</u>

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

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

NOTE G - CONTRACTS PAYABLE

Contracts payable consisted of the following:

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

\$ 80,701

\$ 80,701

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

September 30, 2020

NOTE G - CONTRACTS PAYABLE - CONTINUED

Future Minimum Lease Payments

<u>Year</u>	
2021	\$ 11,634
2022	11,634
2023	11,634
2024	55,524
2025	0
2026-2030	<u>0</u>
	90,426
Amount representing interest	(<u>9,725</u>)
	<u>\$ 80,701</u>
Current	\$ 8,679
Long-term	<u>72,022</u>
	<u>\$ 80,701</u>

NOTE H - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

During the year ended September 30, 2020, the following changes occurred in liabilities reported in the general long-term debt account group and all Enterprise funds.

	<u>Balance 10/01/19</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 09/30/20</u>
<u>General long-term debt account group</u>				
Accrued vacation	\$ 1,181,068	\$ 0	\$ 296,165	\$ 884,903
Contracts payable	<u>91,1452</u>	<u>0</u>	<u>91,145</u>	<u>0</u>
	<u>1,272,213</u>	<u>0</u>	<u>387,310</u>	<u>884,903</u>
<u>Enterprise funds</u>				
Twin Falls County Fair				
Contracts payable	<u>88,768</u>	<u>0</u>	<u>8,067</u>	<u>80,701</u>
	<u>\$ 1,360,981</u>	<u>\$ 0</u>	<u>\$ 395,377</u>	<u>\$ 965,604</u>

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

September 30, 2020

NOTE I - PENSION PLAN

Plan Description

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

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

Employee membership data related to the PERSI Base Plan as of June 30, 2019 was as follows:

Retirees and beneficiaries currently receiving benefits	72,502
Terminated employees entitled to but not yet receiving benefits	13,536
Active plan members	<u>48,120</u>
	<u>134,158</u>

Pension Benefits

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

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

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

September 30, 2020

NOTE I - PENSION PLAN-CONTINUED

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% (72%) of the employer rate. As of June 30, 2020 it was 7.16% (8.81%). The employer contribution rate is set by the Retirement Board and was 11.94% (12.28%) of covered compensation. The Twin Falls County's contributions were \$2,534,904, \$2,412,423, and \$2,138,297 for the three years ended September 30, 2020, 2019 and 2018 respectively.

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

At September 30, 2020, the Twin Falls County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Twin Falls County's proportion of the net pension liability was based on the Twin Falls County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2019, the Twin Falls County's proportion was 0.5674029 percent.

For the year ended September 30, 2020, the Twin Falls County recognized pension expense (revenue) of 2,197,872. At September 30, 2020, the Twin Falls County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 0	\$ 763,317
Changes of assumptions or other inputs	962,187	0
Net difference between projected and actual earnings on pension plan investments	0	2,206,440
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	0	319,706
Twin Falls County's contributions subsequent to the measurement date	<u>2,534,904</u>	<u>0</u>
	<u>\$ 3,497,091</u>	<u>\$ 3,289,463</u>

\$2,534,904 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, 2020.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2020

NOTE I - PENSION PLAN - CONTINUED

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

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2018 the beginning of the measurement period ended June 30, 2017 is 4.9 years and 5.5 for the measurement period June 30, 2019.

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

Year ended	
2021	\$ 42,552
2022	\$ 555,019
2023	(\$ 753,293)
2024	(\$ 981,387)
2025	\$ 0

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, *Idaho Code*, is 25 years.

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1.0%

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

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

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2020

NOTE I - PENSION PLAN - CONTINUED

Actuarial Assumptions - continued

An experience study was performed for the period July 1, 2007 through June 30, 2013 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2019, is based on the results of an actuarial valuation date of July 1, 2019.

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2020

Asset Class	Index	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	Barclays Aggregate	30.00%	3.05%	0.80%
Broad US Equities	Wilshire 5000/Russell 3000	55.00%	8.30%	6.05%
Developed Foreign Equities	MSCI EAFE/World ex US	15.00%	8.45%	6.20%
Assumed Inflation - Mean			2.25%	2.25%
Assumed Inflation - Standard Deviation			1.50%	2.00%
Portfolio Arithmetic Mean Return			6.75%	4.50%
Portfolio Standard Deviation			12.54%	12.54%
Portfolio Long-Term (Geometric) Expected Rate of Return			6.13%	3.77%
Assumed Investment Expenses			0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses			5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses				4.19%
Portfolio Standard Deviation				14.16%
Valuation Assumptions Chosen by PERSI Board				
Long-Term Expected Real Rate of Return, Net of Investment Expenses				4.05%
Long-Term Expected Rate of Return, Net of Investment Expenses				3.00%
Long-term Expected Rate of Return, Net of Investment Expenses				7.05%

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

September 30, 2020

NOTE I - PENSION PLAN - CONTINUED

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	<u>1% Decrease (6.05%)</u>	<u>Current Discount Rate (7.05%)</u>	<u>1% Increase (8.05%)</u>
Employer's proportionate share of the net pension liability (asset)	\$ 27,020,050	\$ 13,175,846	(\$ 1,728,945)

Pension plan fiduciary net position

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

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

NOTE J - DEFICIT FUND BALANCE

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

NONE

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2020

NOTE K - COMPLIANCE WITH IDAHO CODE

The independent audit of the County's records for the fiscal year ended September 30, 2020, was made for the purposes of forming an opinion on the general purpose financial statements taken as a whole. The financial activities and records were reviewed for compliance with applicable Idaho regulations only to the extent needed to form an opinion on the financial statements. Based on the limited procedures performed no items of noncompliance were noted.

NOTE L - RISK MANAGEMENT

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

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

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

NOTE M - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which provide sanitary landfill services, and operate the County fair. Segment information for the year ended September 30, 2020 was as follows:

	<u>Solid Waste</u>	<u>Fairboard</u>	<u>Total Enterprise Funds</u>
Operating revenues	\$ 3,985,861	\$ 976,537	\$ 4,962,398
Depreciation expense	76,900	169,600	246,500
Operating income (loss)	661,583	(206,765)	454,818
Nonoperating revenues	40,343	142,253	182,596
Net earnings (loss)	701,926	(92,790)	609,136
Property and equipment additions	0	202,794	202,794
Net working capital	5,590,916	89,803	5,680,719
Total assets	7,667,216	2,186,987	9,854,203
Total net position	7,667,216	1,941,628	9,608,844

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2020

NOTE N - CONTINGENCIES

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

**BUDGETARY COMPARISON SCHEDULE
(REQUIRED SUPPLEMENTARY INFORMATION)**

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Current				
Property taxes	\$ 11,624,205	\$ 11,624,205	\$ 9,427,341	(\$ 2,196,864)
Auditor's fees	120,000	120,000	129,276	9,276
County administration fee	355,000	355,000	365,180	10,180
Assessors postage	39,000	39,000	41,078	2,078
Refund of expenses	29,437	29,437	35,469	6,032
Drivers licenses	160,000	160,000	172,553	12,553
SIRCOMM	221,547	221,547	207,464	(14,083)
Liquor control act funds	550,000	550,000	704,846	154,846
Sales tax	1,800,000	1,800,000	2,597,766	797,766
Payment-in-lieu	601,000	601,000	1,849,042	1,248,042
Revenue Sharing	2,600,000	2,600,000	3,129,300	529,300
Investment interest	600,000	600,000	971,662	371,662
Penalties and interest	60,000	60,000	56,730	(3,270)
Licenses	39,000	39,000	43,269	4,269
Building permits	342,000	342,000	458,708	116,708
Fees	406,000	406,000	386,616	(19,384)
Other	1,875,544	1,875,544	1,074,210	(801,334)
Total revenues	21,422,733	21,422,733	21,650,510	227,777
Expenditures				
General				
Current				
County car expense	2,000	2,000	2,192	(192)
Special services	24,000	24,000	16,550	7,450
Telephone and postage	15,000	15,000	8,565	6,435
Audit expenses	49,500	49,500	49,500	0
IAC dues	15,976	15,976	15,976	0
Dues and administration	25,000	25,000	4,296	20,704
Public lands assessment	1,127	1,127	1,095	32
County share FICA	1,117,933	1,117,933	1,043,038	74,895
Guardian ad litem	47,380	47,380	45,108	2,272
Medicare	261,452	261,452	243,934	17,518
Retirement	2,167,642	2,167,642	2,071,439	96,203
Unemployment insurance	43,064	43,064	5,158	37,906
Group insurance	2,923,788	2,923,788	2,500,968	422,820
Workman's compensation	304,701	304,701	240,836	63,865
Wellness program	7,000	7,000	3,641	3,359
Animal control	70,000	70,000	69,583	417
Separation fund	128,000	128,000	102,909	25,091
SIRCOMM (911)	428,579	428,579	428,579	0

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
General - continued				
Current - continued				
Grant expense	\$ 23,000	\$ 23,000	\$ 23,000	\$ 0
Safehouse	150,000	150,000	22,316	127,684
Airport	433,113	433,113	407,496	25,617
Animal control	3,800	3,800	3,800	0
General reserve	149,675	89,675	0	89,675
Soil conservation	25,500	25,500	25,500	0
Computer maintenance	114,000	114,000	105,189	8,811
Computer supplies	15,000	15,000	8,334	6,666
Computer personnel	304,200	304,200	304,200	0
County museum	34,804	34,804	34,804	0
Drug testing	11,000	11,000	9,187	1,813
Central purchasing	1,000	1,000	(205)	1,205
TF Area trans committee	221,477	221,477	221,477	0
Special attorney needs	50,000	50,000	3,500	46,500
CARES	30,000	30,000	29,925	75
Interfaith caregivers	6,000	6,000	6,000	0
SECDO	12,100	12,100	12,100	0
SCITRDA	3,000	3,000	3,000	0
Snake River study	2,893	2,893	2,893	0
Status offender	100,000	100,000	87,897	12,103
Capital outlay	<u>337,076</u>	<u>337,076</u>	<u>296,255</u>	<u>40,821</u>
Total general	<u>9,659,780</u>	<u>9,599,780</u>	<u>8,460,035</u>	<u>1,139,745</u>
Assessor				
Current				
Salaries	992,416	992,416	980,974	11,442
Mileage	100	100	170	(70)
Hotel and meals	3,500	3,500	2,866	634
Registrations	3,500	3,500	2,100	1,400
Records and supplies	20,500	20,500	20,091	409
Postage	46,500	46,500	50,147	(3,647)
GIS mapping system expenses	15,250	15,250	12,034	3,216
Buhl motor vehicle office	4,700	4,700	3,384	1,316
Equipment and repairs	9,800	9,800	1,588	8,212
Publication and printing	<u>800</u>	<u>800</u>	<u>1,142</u>	<u>(342)</u>
Total assessor	<u>1,097,066</u>	<u>1,097,066</u>	<u>1,074,496</u>	<u>22,570</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Auditor, Clerk, Recorder				
Current - continued				
Salaries	\$ 1,493,953	\$ 1,543,953	\$ 1,525,722	\$ 18,231
Transportation	4,000	4,000	1,648	2,352
Hotels and meals	2,500	2,500	496	2,004
Special Services	1,000	1,000	548	452
Registration	5,500	5,500	640	4,860
Records and supplies	10,000	10,000	9,936	64
Postage	8,500	8,500	8,519	(19)
Equipment and repairs	4,500	4,500	0	4,500
Lease copier	1,500	1,500	712	788
Publication and printing	1,000	1,000	851	149
Total Auditor, Clerk, Recorder	<u>1,532,453</u>	<u>1,582,453</u>	<u>1,549,072</u>	<u>33,381</u>
County Commissioners				
Current				
Salaries	418,289	418,289	413,585	4,704
District 1 transportation	3,000	3,000	2,147	853
District 2 transportation	3,000	3,000	1,371	1,629
District 3 transportation	3,000	3,000	813	2,187
Training	6,000	6,000	910	5,090
Records and supplies	5,000	5,000	4,143	857
Cell phones	3,420	3,420	3,827	(407)
Postage	750	750	612	138
Equipment and repair	1,500	1,500	1,294	206
Publication and printing	6,000	6,000	5,596	404
Total Commissioners	<u>449,959</u>	<u>449,959</u>	<u>434,298</u>	<u>15,661</u>
Coroner				
Current				
Salaries	211,755	211,755	210,276	1,479
Transportation	5,500	5,500	2,275	3,225
Hotels and meals	4,500	4,500	1,195	3,305
Registrations	2,000	2,000	365	1,635
Other	3,500	3,500	1,375	2,125
Phones	2,000	2,000	2,646	(646)
Postage	350	350	12	338
Office	4,500	4,500	9,774	(5,274)
Autopsies	25,000	35,000	42,000	(7,000)
Chemicals analysis and x-rays	20,000	20,000	13,460	6,540
Uniforms and equipment	4,000	4,000	3,752	248
Lease pickup	9,126	9,126	9,126	0
Total coroner	<u>292,231</u>	<u>302,231</u>	<u>296,256</u>	<u>5,975</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
County agent				
Current				
Contract Services	\$ 217,260	\$ 217,260	\$ 217,260	\$ 0
Total county agent	<u>217,260</u>	<u>217,260</u>	<u>217,260</u>	<u>0</u>
Janitor				
Current				
Salaries	371,775	371,775	368,264	3,511
Lights, power, water	369,000	369,000	300,698	68,302
Office supplies	1,000	1,000	1,672	(672)
Water/trash	45,000	45,000	47,239	(2,239)
Fuel	134,000	134,000	87,513	46,487
Vehicle Expense	2,500	2,500	4,628	(2,128)
Uniform Clothing	1,000	1,000	913	87
Cell Phones	3,780	3,780	3,187	593
Equipment and repair	80,000	80,000	55,040	24,960
Building maintenance	300,000	300,000	271,255	28,745
Repair	8,500	8,500	50,773	(42,273)
Capital outlay	<u>280,000</u>	<u>280,000</u>	<u>401,856</u>	<u>(121,856)</u>
Total janitor	<u>1,596,555</u>	<u>1,596,555</u>	<u>1,593,038</u>	<u>3,517</u>
Sheriff				
Current				
Salaries	3,753,605	3,753,605	3,603,380	150,225
Contracted security	12,000	12,000	8,784	3,216
Fund buys, training	6,000	6,000	5,064	936
County car	250,000	250,000	254,145	(4,145)
Transportation public	91,750	91,750	86,025	5,725
Hotel & meals	20,000	20,000	10,506	9,494
Crime prevention	6,000	6,000	199	5,801
Hire drug test	5,000	5,000	12,169	(7,169)
Rock Creek fire office	1,020	1,020	1,020	0
Records & supplies	20,000	20,000	15,398	4,602
Telephone & postage	28,000	28,000	32,735	(4,735)
Dues, fees	10,800	10,800	7,666	3,134
Victim services	1,000	1,000	645	355
Misc crime prevention	2,500	2,500	0	2,500
Repairs	3,500	3,500	1,308	2,192
Equipment	50,000	50,000	50,529	(529)
Teletype rental	12,500	12,500	12,500	0
Weapons & equipment	20,000	20,000	22,724	(2,724)
Ammunition	30,000	30,000	34,788	(4,788)

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Sheriff - continued				
Current - continued				
Maintenance contracts	\$ 15,100	\$ 15,100	\$ 4,252	\$ 10,848
Publication & printing	3,000	3,000	3,131	(131)
Special investigation	5,500	5,500	7,131	(1,631)
Radio expense	15,000	15,000	11,401	3,599
Cable television	1,300	1,300	1,119	181
Special investigation	7,000	7,000	7,030	(30)
Police education	22,000	22,000	13,512	8,488
Search & rescue	5,000	5,000	889	4,111
Forest service agreement	18,000	18,000	3,352	14,648
Boat & waterway expense	3,000	3,000	2,657	343
Uniform & clothing	25,000	25,000	23,890	1,110
Reserve law enforcement	500	500	0	500
Crisis response	20,000	20,000	11,820	8,180
Body armor	15,000	15,000	21,051	(6,051)
New and used vehicles	175,000	175,000	170,505	4,495
Computer equipment/program	<u>150,000</u>	<u>150,000</u>	<u>175,346</u>	<u>(25,346)</u>
Total sheriff	<u>4,804,075</u>	<u>4,804,075</u>	<u>4,616,671</u>	<u>187,404</u>
Treasurer				
Current				
Salaries	288,156	288,156	272,184	15,972
Transportation	1,500	1,500	299	1,201
Hotels & meals	2,000	2,000	1,069	931
Special services	1,500	1,500	761	739
Title search	22,000	22,000	11,200	10,800
Registration	1,250	1,250	525	725
Records & supplies	5,000	5,000	6,522	(1,522)
Postage	24,000	24,000	22,108	1,892
Equipment & repair	2,500	2,500	1,282	1,218
Publication & printing	6,000	6,000	2,563	3,437
Publication Administration	<u>1,000</u>	<u>1,000</u>	<u>(16)</u>	<u>1,016</u>
Total treasurer	<u>354,906</u>	<u>354,906</u>	<u>318,497</u>	<u>36,409</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Zoning				
Current				
Salaries	\$ 400,367	\$ 400,367	\$ 376,293	\$ 24,074
Transportation - private	6,500	6,500	3,521	2,979
Mileage	3,000	3,000	1,823	1,177
Hotels & meals	5,000	5,000	1,208	3,792
Training	8,000	8,000	5,322	2,678
Postage	1,000	1,000	2,171	(1,171)
Advertising	2,000	2,000	1,773	227
Office expense	6,500	6,500	3,836	2,664
Equipment & repair	1,700	1,700	1,650	50
Survey & maps	18,500	18,500	20,384	(1,884)
Comp plan	4,000	4,000	0	4,000
Idaho code	1,000	1,000	507	493
Transcribed records	400	400	182	218
Comprehensive plan	50,000	50,000	69,470	(19,470)
Capital improvements	7,000	7,000	2,500	4,500
Total zoning	<u>514,967</u>	<u>514,967</u>	<u>490,640</u>	<u>21,348</u>
Veterans				
Current				
Salaries	42,774	42,774	42,680	94
Travel & expense	750	750	16	734
Vehicle fuel & maintenance	650	650	202	448
Equipment & repair	4,350	4,350	4,180	170
Total veterans	<u>48,524</u>	<u>48,524</u>	<u>47,078</u>	<u>1,446</u>
Human resource				
Current				
Salaries	134,662	134,662	126,943	7,719
Travel & expense	2,000	2,000	0	2,000
Special services	2,000	2,000	0	2,000
Supplies	3,800	3,800	3,392	408
Postage	250	250	187	63
Cell phones	516	516	513	3
Publications	483	483	441	42
Total human resource	<u>143,711</u>	<u>143,711</u>	<u>131,476</u>	<u>12,235</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Emergency services				
Current				
Salaries	\$ 78,267	\$ 78,267	\$ 78,182	\$ 85
Travel & expenses	2,547	2,547	1,292	1,255
Supplies	3,500	3,500	2,886	614
Equipment	1,550	1,550	0	1,550
Cell phones	650	650	513	137
Vehicle maintenance	2,500	2,500	1,349	1,151
Fringe benefits	<u>23,178</u>	<u>23,178</u>	<u>22,263</u>	<u>915</u>
Total emergency services	<u>112,192</u>	<u>112,192</u>	<u>106,485</u>	<u>5,707</u>
Grant Administration				
Current				
Salaries	67,230	67,230	67,225	5
Transportation	250	250	0	250
Hotels & meals	200	200	0	200
Special services	2,000	2,000	300	1,700
Registrations	150	150	0	150
Supplies	900	900	851	49
Equipment maintenance & repair	300	300	0	300
Postage	200	200	20	180
Cell phones	300	300	42	258
Capital outlay	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>
Total Grant Administration	<u>71,930</u>	<u>71,930</u>	<u>68,438</u>	<u>3,492</u>
Housekeeping				
Current				
Salaries	329,784	329,784	324,360	5,424
Special services	3,000	3,000	2,985	15
Equipment	8,840	8,840	9,992	(1,152)
Maintenance	<u>72,500</u>	<u>72,500</u>	<u>69,140</u>	<u>3,360</u>
Total housekeeping	<u>414,124</u>	<u>414,124</u>	<u>406,477</u>	<u>7,647</u>
Telephone				
Current				
Telephone expenses	70,000	70,000	52,748	17,252
Internet-point to point	<u>43,000</u>	<u>43,000</u>	<u>42,522</u>	<u>478</u>
Total telephone	<u>113,000</u>	<u>113,000</u>	<u>95,270</u>	<u>17,730</u>
Total expenditures	<u>21,422,733</u>	<u>21,422,733</u>	<u>19,905,487</u>	<u>1,517,246</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,745,023</u>	<u>1,745,023</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Other financing sources (uses)				
Transfers out	\$ <u>0</u>	\$ <u>0</u>	(\$ <u>3,210,883</u>)	(\$ <u>3,210,883</u>)
 EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	 0	 0	 (1,465,860)	 (1,465,860)
Fund balance, Oct. 1, 2019	<u>13,860,580</u>	<u>13,860,580</u>	<u>13,860,580</u>	<u>0</u>
Fund balance, Sept. 30, 2020	<u>\$ 13,860,580</u>	<u>\$ 13,860,580</u>	<u>\$ 12,394,720</u>	(\$ <u>1,465,860</u>)

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - INDIGENT FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,848,814	\$ 1,848,814	\$ 1,653,201	(\$ 195,613)
Indigent fund	700,000	700,000	707,167	7,167
Penalties & interest	0	0	1,782	1,782
Other	552,000	552,000	54,671	(497,329)
Total revenues	<u>3,100,814</u>	<u>3,100,814</u>	<u>2,416,821</u>	<u>(683,993)</u>
Expenditures				
Current				
Poor fund - salaries	147,015	147,015	146,001	1,014
Fringe benefits	56,220	56,220	51,774	4,446
Transportation	1,000	1,000	0	1,000
Hotels & meals	3,000	3,000	0	3,000
Registrations	1,000	1,000	0	1,000
Records & supplies	6,000	6,000	2,320	3,680
Postage	9,000	9,000	5,185	3,815
Equipment & repair	3,000	3,000	329	2,671
Indigent expense	15,000	15,000	11,775	3,225
Indigent burial	30,000	30,000	23,240	6,760
Physicians	700,000	700,000	225,388	474,612
Court ordered evaluation	90,000	90,000	73,913	16,087
St. Lukes/MVRMC	1,007,579	1,007,579	444,215	563,364
Medical	932,000	932,000	935,087	(3,087)
Mental health	100,000	100,000	114,725	(14,725)
Total expenditures	<u>3,100,814</u>	<u>3,100,814</u>	<u>2,033,952</u>	<u>1,066,862</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	382,869	382,869
Fund balance, October 1, 2019	<u>3,383,672</u>	<u>3,383,672</u>	<u>3,383,672</u>	<u>0</u>
Fund balance, September 30, 2020	<u>\$ 3,383,672</u>	<u>\$ 3,383,672</u>	<u>\$ 3,766,541</u>	<u>\$ 382,869</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 10,248,942	\$ 10,248,942	\$ 9,127,937	(\$ 1,121,005
Refund of expense	33,500	33,500	33,697	197
Penalties & interest	50,000	50,000	48,531	(1,469)
Board of outside prisoner	400,000	400,000	1,604,245	1,204,245
Board of outside juveniles	210,000	210,000	301,598	91,598
Treatment income	500	500	45	(455)
Bond and Undertaking	16,000	16,000	14,367	(1,633)
Work release	75,000	75,000	50,777	(24,223)
Sild sheriff inmate labor	253,634	253,634	253,634	0
Food	20,000	20,000	23,872	3,872
Justice fund	30,000	30,000	26,190	(3,810)
Fees	180,000	180,000	169,473	(10,527)
Other	<u>1,902,800</u>	<u>1,902,800</u>	<u>1,784,262</u>	<u>(118,538)</u>
Total revenues	<u>13,420,376</u>	<u>13,420,376</u>	<u>13,438,628</u>	<u>18,252</u>
Expenditures				
Public defender				
Current				
Salaries	1,337,930	1,337,930	1,322,583	15,347
Travel	3,700	3,700	982	2,718
Hotels & meals	10,525	10,525	4,362	6,163
Records & supplies	31,100	31,100	20,366	10,734
Postage	4,950	4,950	6,786	(1,836)
Equipment & repair	1,000	1,000	1,889	(889)
Continuing legal education	6,200	6,200	2,032	4,168
Cell phones	1,000	1,000	1,014	(14)
Miscellaneous defense	14,500	14,500	20,242	(5,742)
Murder cases	4,000	4,000	0	4,000
Witness fees	500	500	6,400	(5,900)
Capital outlay	<u>1,400</u>	<u>1,400</u>	<u>0</u>	<u>391</u>
Total public defender	<u>1,416,805</u>	<u>1,416,805</u>	<u>1,387,665</u>	<u>29,140</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Prosecuting attorney				
Current				
Salaries	\$ 2,143,212	\$ 2,143,212	\$ 2,098,431	\$ 44,781
Travel	3,000	3,000	1,438	1,562
Special services	4,000	4,000	654	3,346
Records & supplies	32,000	32,000	39,069	(7,069)
Postage	3,000	3,000	1,357	1,643
Equipment & repair	7,000	7,000	2,276	4,724
Publications & printing	6,000	6,000	1,390	4,610
Continuing legal education	10,000	10,000	5,795	4,205
Professional dues	16,000	16,000	17,437	(1,437)
Cell phones	11,000	11,000	8,644	2,356
Witness fees	15,000	15,000	9,300	5,700
Subscriptions	500	500	743	(243)
Capital outlay	10,000	10,000	8,060	1,940
Total prosecuting attorney	<u>2,260,712</u>	<u>2,260,712</u>	<u>2,194,594</u>	<u>66,118</u>
Juvenile probation				
Current				
Salaries	449,576	449,576	431,163	18,413
Transportation	8,000	8,000	1,216	6,784
Misc & charity	69,645	69,645	65,426	4,219
Equipment & repair	7,300	7,300	7,300	0
Electronic monitor	12,000	12,000	7,656	4,344
Vehicles Expense	6,500	6,500	6,023	477
Cell phones	10,000	10,000	7,216	2,784
Volunteers	4,000	4,000	2,991	1,009
Tobacco Tax Transfer	5,000	5,000	1,814	3,186
Restitution for community service	10,000	10,000	7,942	2,058
Food	7,500	7,500	8,088	(588)
Total juvenile probation	<u>589,521</u>	<u>589,521</u>	<u>546,835</u>	<u>42,686</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Magistrate probation				
Current				
Salaries	\$ 417,768	\$ 417,768	\$ 410,018	\$ 7,750
C.I.P. project	7,400	7,400	1,893	5,507
Travel & training	8,500	8,500	6,963	1,537
Records & supplies	500	500	124	376
Postage	4,700	4,700	2,589	2,111
Office equipment	18,000	18,000	25,463	(7,463)
Ankle supplies	10,500	10,500	6,210	4,290
Work detail program	4,400	4,400	4,231	169
Cell phones	25,902	25,902	24,693	1,209
FICA	6,058	6,058	5,775	283
Medicare	49,882	49,882	48,956	926
Retirement	1,045	1,045	124	921
Unemployment	70,162	70,162	52,553	17,609
Group Ins.-health & life	13,160	13,160	13,160	0
Work comp	3,000	3,000	1,026	1,974
Vehicle/maintenance	6,000	6,000	2,988	3,012
Drug testing supplies	1,500	1,500	2,059	(559)
Interpreter services	12,000	12,000	10,462	1,538
LSI expense	2,000	2,000	0	2,000
Professional dues	400	400	335	65
Total Magistrate probation	<u>662,877</u>	<u>662,877</u>	<u>619,622</u>	<u>43,255</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Staff secure facility				
Current				
Salaries - juvenile justice workers	\$ 1,203,891	\$ 1,203,891	\$ 1,145,790	\$ 58,101
Training	16,900	16,900	8,550	8,350
Lodging	5,000	5,000	3,095	1,905
Meals	3,000	3,000	535	2,465
Mileage	250	250	112	138
Office	13,000	13,000	14,744	(1,744)
Copier	1,100	1,100	1,168	(68)
Cell phones	2,000	2,000	2,645	(645)
Equipment	4,500	4,500	2,857	1,643
Employee testing	276,400	276,400	236,354	40,046
BOCG	5,650	5,650	1,783	3,867
DV Supervision	9,900	9,900	1,893	8,007
Transportation	1,200	1,200	620	580
Vehicle maintenance	1,000	1,000	1,109	(109)
Total staff security facility	<u>1,543,791</u>	<u>1,543,791</u>	<u>1,421,255</u>	<u>122,536</u>
Criminal justice				
Current				
Salaries	3,275,863	3,275,863	2,959,272	316,591
Hotel & meals	10,000	10,000	3,109	6,891
Special services	5,000	5,000	5,690	(690)
Finger print equipment	40,000	40,000	39,311	689
Water	23,500	23,500	26,989	(3,489)
Lights, power	58,000	58,000	47,602	10,398
Fuel & heating	28,500	28,500	26,433	2,067
Sanitation	4,000	4,000	2,786	1,214
Records & supplies	15,000	15,000	9,308	5,692
Telephone & postage	5,000	5,000	4,107	893
Maintenance & repair	90,000	90,000	84,756	5,244
Equipment purchase	50,000	50,000	33,124	16,876
Inmate supplies	85,000	85,000	79,267	5,733
Housing	900,000	900,000	673,545	226,455
Cleaning equipment & supply	25,000	25,000	17,589	7,411
Intoximeter	4,000	4,000	1,221	2,779
Copy machine	4,000	4,000	3,344	656
Extraditions	60,000	60,000	26,160	33,840
Car fuel	12,000	12,000	9,383	2,617
Training	15,000	15,000	7,680	7,320
Inmate board	390,000	390,000	447,436	(57,436)
New & used vehicles	15,000	15,000	13,814	1,186
Total criminal justice	<u>5,114,863</u>	<u>5,114,863</u>	<u>4,521,926</u>	<u>592,937</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u> <u>Favorable</u> (<u>Unfavorable</u>)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Juvenile detention center				
Current				
Salaries	\$ 892,632	\$ 892,632	\$ 805,909	\$ 86,723
Training	5,000	5,000	5,095	(95)
Lodging	1,625	1,625	806	819
Meals	1,500	1,500	1,592	(92)
Mileage	300	300	0	300
Special Services	4,500	4,500	2,818	1,682
Electricity	11,000	11,000	9,793	1,207
Water garbage	4,500	4,500	3,438	1,062
Heat	5,000	5,000	2,803	2,197
Office	9,000	9,000	6,502	2,498
Copier	0	0	115	(115)
Housekeeping	7,000	7,000	5,629	1,371
Juvenile Hygiene	2,500	2,500	1,985	515
Juvenile clothing	3,000	3,000	2,059	941
Detention supplies	2,000	2,000	2,951	(951)
Cleaning supplies	4,000	4,000	2,669	1,331
Building-grounds	11,500	11,500	5,423	6,077
Equipment	5,000	5,000	6,752	(1,752)
Telephone	1,950	1,950	1,618	332
Dues - memberships	800	800	874	(74)
Employee testing	2,500	2,500	1,922	578
Food	145,000	145,000	128,546	16,454
Juv Dtn - transport	4,500	4,500	1,233	3,267
Total juvenile detention center	1,124,807	1,124,807	1,000,532	124,275

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Justice Fund - Expenses				
Current				
Reserved	250,000	250,000	0	250,000
Conflict public defender	367,000	367,000	560,546	(193,546)
Public defense misc.	30,000	30,000	16,827	13,173
Transcripts	60,000	60,000	40,243	19,757
Total Justice fund expenses	<u>707,000</u>	<u>707,000</u>	<u>617,616</u>	<u>89,384</u>
Total expenditures	<u>13,420,376</u>	<u>13,420,376</u>	<u>12,310,045</u>	<u>1,110,331</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	1,128,583	1,128,583
Other financing sources (uses)				
Transfers in-out	<u>0</u>	<u>0</u>	(<u>2,000,000</u>)	(<u>2,000,000</u>)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	0	(871,417)	(874,417)
Fund balance, October 1, 2019	<u>8,241,987</u>	<u>8,241,987</u>	<u>8,241,987</u>	<u>0</u>
Fund balance, September 30, 2020	<u>\$ 8,241,987</u>	<u>\$ 8,241,987</u>	<u>\$ 7,370,570</u>	<u>\$ 1,128,583</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - CAPITAL PROJECTS FUND

For the year ended September 30, 2020

	<u>Budgeted Amounts</u>			Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Carry forward	\$ 0	\$ 0	\$ 0	\$ 0
SRBA and other leases	0	0	0	0
Other	0	0	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
CW - remodel	0	0	0	0
CW - Capital	600,000	600,000	211,476	388,524
CW - office supplies	0	0	0	0
CW - signs	0	0	0	0
CW - cell phones	0	0	0	0
CW - electricity	0	0	0	0
CW - gas	0	0	0	0
CW - trash	0	0	0	0
CW - water	0	0	0	0
CW - service contracts/ repairs	0	0	0	0
CW - telephone (pmt)	0	0	0	0
Other expenses	0	0	0	0
Total expenditures	<u>600,000</u>	<u>600,000</u>	<u>211,476</u>	<u>388,524</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(600,000)	(600,000)	(211,476)	388,524
Other financing sources (uses)				
Transfers in	<u>600,000</u>	<u>600,000</u>	<u>5,248,421</u>	(<u>4,648,421</u>)
EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	0	0	5,036,945	5,036,945
Fund balance, October 1, 2019	<u>16,705,511</u>	<u>16,705,511</u>	<u>16,705,511</u>	<u>0</u>
Fund balance, September 30, 2020	<u>\$ 16,705,511</u>	<u>\$ 16,705,511</u>	<u>\$ 21,742,456</u>	<u>\$ 5,036,945</u>

Twin Falls County, State of Idaho

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

Last 10 - Fiscal Years *

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employer's portion of net pension liability	0.56740290%	0.58711310%	0.57555820%	0.45499590%
Employer's proportionate share of the net pension liability	\$ 6,476,746	\$ 8,660,021	\$ 9,046,786	\$ 9,223,466
Employer's covered-employee payroll	\$ 21,069,224	\$ 20,902,432	\$ 17,689,542	\$ 17,196,426
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	30.74%	47.76%	51.14%	53.64%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	90.68%	90.68%	87.26%

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

Data reported is measured as of June 30, 2020.

Twin Falls County, State of Idaho
SCHEDULE OF EMPLOYERS CONTRIBUTIONS
PERSI - BASE PLAN

Last 10 - Fiscal Years *

	2020	2019	2018	2017
Statutorily required contribution	\$ 2,534,904	\$ 2,412,423	\$ 2,138,297	\$ 2,023,613
Contributions in relation to the statutorily required contribution	(\$ 2,534,904)	(\$ 2,412,423)	(\$ 2,138,297)	(\$ 2,023,613)
Contribution (deficiency) excess	\$ 0	\$ 0	\$ 0	\$ 0
Employer covered - employee payroll	\$ 21,069,224	\$ 20,902,432	\$ 17,689,542	\$ 17,196,426
Contributions as a percentage of covered employee payroll	12.03%	11.54%	12.09%	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, the Twin Falls County will present information for those years for which information is available.

Data reported is measured as of June 30, 2019

**SUPPLEMENTARY INFORMATION
OPTIONAL**

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2020

ASSETS	Tort	Safehouse	Weeds	Parks And Recreation	Ad Valorem	District Court	Court Interlock Device	Public Health	Revenue Sharing
Cash	\$ 966,725	\$ 1,123	\$ 337,484	\$ 501,031	\$ 733,775	\$ 427,857	\$ 119,555	\$ 179,894	\$ 10,325
Property taxes receivable	18,341	0	6,536	11,866	30,065	9,592	0	12,877	0
Sales tax receivable	0	0	1,793	3,603	7,248	0	0	0	0
Accounts receivable	0	0	1,000	0	0	0	0	0	0
Total assets	\$ 985,066	\$ 1,123	\$ 346,823	\$ 516,500	\$ 771,088	\$ 437,449	\$ 119,555	\$ 192,771	\$ 10,325
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	77,262	7,279	40,546	64,405	128,600	144,329	0	62,771	3,501
Deferred tax revenue	62,219	0	5,829	10,236	9,526	46,348	0	0	0
Total liabilities	139,481	7,279	46,375	74,641	138,126	190,677	0	62,771	3,501
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	845,585	6,156	300,448	441,859	632,962	246,772	119,555	130,000	6,825
Total fund equity	845,585	6,156	300,448	441,859	632,962	246,772	119,555	130,000	6,825
Total liabilities and fund equity	\$ 985,066	\$ 1,123	\$ 346,823	\$ 516,500	\$ 771,088	\$ 437,449	\$ 119,555	\$ 192,771	\$ 10,326

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2020

	Election Consolidation	County Boat License Fund	Snowmobiles	T.A.R.C. Grants	Board Of Comm. Guardians	Federal Drug Seizures	ISP Jag Grant	Juvenile Correction Act Funds	Tobacco Tax Grant
ASSETS									
Cash	\$ 565,890	\$ 90,825	\$ 149,343	\$ 0	\$ 1,503	\$ 82,793	\$ 0	\$ 83,217	\$ 729
Property taxes receivable	0	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 565,890</u>	<u>\$ 90,825</u>	<u>\$ 149,343</u>	<u>\$ 0</u>	<u>\$ 1,503</u>	<u>\$ 82,793</u>	<u>\$ 0</u>	<u>\$ 83,217</u>	<u>\$ 729</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,358	\$ 0	\$ 0
Accounts payable	20,088	15,117	0	4,799	0	0	216	430	729
Deferred tax revenue	0	0	0	0	0	0	0	0	0
Total liabilities	<u>20,088</u>	<u>15,117</u>	<u>0</u>	<u>4,799</u>	<u>0</u>	<u>0</u>	<u>18,574</u>	<u>430</u>	<u>729</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	545,802	75,708	149,343	(4,799)	1,503	82,793	(18,574)	82,787	0
Total fund equity	<u>545,802</u>	<u>75,708</u>	<u>149,343</u>	<u>(4,799)</u>	<u>1,503</u>	<u>82,793</u>	<u>(18,574)</u>	<u>82,787</u>	<u>0</u>
Total liabilities and fund equity	<u>\$ 565,890</u>	<u>\$ 90,825</u>	<u>\$ 149,343</u>	<u>\$ 0</u>	<u>\$ 1,503</u>	<u>\$ 82,793</u>	<u>\$ 0</u>	<u>\$ 83,217</u>	<u>\$ 729</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2020

	Boat Grant Waterways Match	ASAT-2016	R.S.A.T. Grant	Invasive Check Station	S.U.D Funds	SCAAP	OHV Law Enforcement	BCP Basic Safehouse Grant	Museum Grants
ASSETS									
Cash	\$ 68,181	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,780	\$ 18,833	\$ 247	\$ 0
Property taxes receivable	0	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 68,181</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,780</u>	<u>\$ 18,833</u>	<u>\$ 247</u>	<u>\$ 0</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 2,264	\$ 41,653	\$ 12,673	\$ 1,289	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	4,094	1,535	188	179	148	0	34	247	5,597
Deferred tax revenue	0	0	0	0	0	0	0	0	0
Total liabilities	<u>4,094</u>	<u>3,799</u>	<u>41,841</u>	<u>12,852</u>	<u>1,437</u>	<u>0</u>	<u>34</u>	<u>247</u>	<u>5,597</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	64,087	(3,799)	(41,841)	(12,852)	(1,437)	(12,780)	(18,799)	(0)	(5,597)
Total fund equity	<u>64,087</u>	<u>(3,799)</u>	<u>(41,841)</u>	<u>(12,852)</u>	<u>(1,437)</u>	<u>(12,780)</u>	<u>(18,799)</u>	<u>(0)</u>	<u>(5,597)</u>
Total liabilities and fund equity	<u>\$ 68,181</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,780</u>	<u>\$ 18,833</u>	<u>\$ 247</u>	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2020

ASSETS	Parks-Grants	SFP- Twin Falls	FSP Too Good For Drugs	District Court Capital Reserve	S.O.R. Sheriff	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Court Trust-Odyssey 2015
Cash	\$ 0	\$ 5,765	\$ 0	\$ 150,000	\$ 76,533	\$ 0	\$ 494	\$ 92,526	\$ 263,147
Property taxes receivable	0	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 0</u>	<u>\$ 5,765</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 76,533</u>	<u>\$ 0</u>	<u>\$ 494</u>	<u>\$ 92,526</u>	<u>\$ 263,147</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	0	36	1,601	0	50	0	0	0	1,264
Deferred tax revenue	0	0	0	0	0	0	0	0	0
Total liabilities	<u>0</u>	<u>36</u>	<u>1,601</u>	<u>0</u>	<u>50</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,264</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	0	5,729	(1,601)	150,000	76,483	0	494	92,526	261,883
Total fund equity	<u>0</u>	<u>5,729</u>	<u>(1,601)</u>	<u>150,000</u>	<u>76,483</u>	<u>0</u>	<u>494</u>	<u>92,526</u>	<u>261,883</u>
Total liabilities and fund equity	<u>\$ 0</u>	<u>\$ 5,765</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 76,533</u>	<u>\$ 0</u>	<u>\$ 494</u>	<u>\$ 92,526</u>	<u>\$ 263,147</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2020

ASSETS	Court Bonds-2015	Restitution 2015	Prosecutor's Drug Seizure Money	Crt Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund	Sheriff's Youth Plate	Sheriff Vests	Prosecutor Drug Reimb
Cash	\$ 91,044	\$ 76,455	\$ 111,828	\$ 1,125,956	\$ 28,470	\$ 3,130	\$ 4,056	\$ 2,627	\$ 149,550
Property taxes receivable	0	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 91,044</u>	<u>\$ 76,455</u>	<u>\$ 111,828</u>	<u>\$ 1,125,956</u>	<u>\$ 28,470</u>	<u>\$ 3,130</u>	<u>\$ 4,056</u>	<u>\$ 2,627</u>	<u>\$ 149,550</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	2,689	48,735	0	1,150	0	0	0	13,858	69
Deferred tax revenue	0	0	0	0	0	0	0	0	0
Total liabilities	<u>2,689</u>	<u>48,735</u>	<u>0</u>	<u>1,150</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,858</u>	<u>69</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	88,355	27,720	111,828	1,124,806	28,470	3,130	4,056	11,231	149,481
Total fund equity	<u>88,355</u>	<u>27,720</u>	<u>111,828</u>	<u>1,124,806</u>	<u>28,470</u>	<u>3,130</u>	<u>4,056</u>	<u>11,231</u>	<u>149,481</u>
Total liabilities and fund equity	<u>\$ 91,044</u>	<u>\$ 76,455</u>	<u>\$ 111,828</u>	<u>\$ 1,125,956</u>	<u>\$ 28,470</u>	<u>\$ 3,130</u>	<u>\$ 4,056</u>	<u>\$ 2,627</u>	<u>\$ 149,550</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2020

	Coroner Property Fund	Cafeteria	TF CO Sheriff Search & Rescue	Juvenile Probation Misc	Twin Falls County Insurance	VOCA ICD/VVA Grant	Problem Solving Courts	District Court Juvenile	District Court CAO
ASSETS									
Cash	\$ 175	\$ 7,059	\$ 121,073	\$ 75,074	\$ 250,870	\$ 0	\$ 330,605	\$ 20,001	\$ 124,759
Property taxes receivable	0	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 175</u>	<u>\$ 7,059</u>	<u>\$ 121,073</u>	<u>\$ 75,074</u>	<u>\$ 250,870</u>	<u>\$ 0</u>	<u>\$ 330,605</u>	<u>\$ 20,001</u>	<u>\$ 124,759</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,505	\$ 0	\$ 0	\$ 0
Accounts payable	2	0	12,489	1,844	0	294	26,131	(80)	0
Deferred tax revenue	0	0	0	0	0	0	0	0	0
Total liabilities	<u>0</u>	<u>0</u>	<u>12,489</u>	<u>1,844</u>	<u>0</u>	<u>10,799</u>	<u>26,131</u>	<u>(80)</u>	<u>0</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	173	7,059	108,584	73,230	250,870	(10,799)	304,474	20,081	124,759
Total fund equity	<u>173</u>	<u>7,059</u>	<u>108,584</u>	<u>73,230</u>	<u>250,870</u>	<u>(10,799)</u>	<u>304,474</u>	<u>20,081</u>	<u>124,759</u>
Total liabilities and fund equity	<u>\$ 175</u>	<u>\$ 7,059</u>	<u>\$ 121,073</u>	<u>\$ 75,074</u>	<u>\$ 250,870</u>	<u>\$ 0</u>	<u>\$ 330,605</u>	<u>\$ 20,001</u>	<u>\$ 124,759</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2020

ASSETS	District Court FCS	Sheriff's Grants	Totals
Cash	\$ 118,326	\$ 58,337	\$ 7,639,980
Property taxes receivable	0	0	89,278
Sales tax receivable	0	0	12,644
Accounts receivable	0	0	1,000
Total assets	<u>\$ 118,326</u>	<u>\$ 58,337</u>	<u>\$ 7,742,902</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY			
Liabilities			
Cash deficit	\$ 0	\$ 0	\$ 86,746
Accounts payable	0	261	692,485
Deferred tax revenue	0	0	134,158
Total liabilities	<u>0</u>	<u>261</u>	<u>913,389</u>
Fund equity			
Designated	0	0	0
Undesignated	<u>118,326</u>	<u>58,076</u>	<u>6,829,513</u>
Total fund equity	<u>118,326</u>	<u>58,076</u>	<u>6,829,513</u>
Total liabilities and fund equity	<u>\$ 118,326</u>	<u>\$ 58,337</u>	<u>\$ 7,742,902</u>

Twin Falls County, State of Idaho

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

For the year ended September 30, 2020

	Tort	Safehouse	Weeds	Parks And Recreation	Ad Valorem	District Court	Court Interlock Device	Public Health	Revenue Sharing
Revenues									
Property taxes	\$ 21,638	\$ 0	\$ 7,735	\$ 14,268	\$ 35,372	\$ 11,435	\$ 0	\$ 15,198	\$ 0
Penalties and interest	2,361	0	844	1,674	3,884	1,282	0	1,644	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	282,995	4,667	0	0	430,100	0	0	0
Grants	0	27,500	0	49,508	0	0	0	0	46,500
Other	53,574	40,207	112,252	186	0	36,098	6,817	0	0
Total revenues	77,573	350,702	125,498	65,636	39,256	478,915	6,817	16,842	46,500
Expenditures									
General government	123,247	0	0	0	96,933	0	0	0	63,878
Public safety	0	0	0	0	0	0	0	0	0
Public works	0	0	95,379	0	0	0	0	0	0
Judicial	0	0	0	0	0	494,478	2,503	0	0
Welfare	0	401,404	0	0	0	0	0	64,271	0
Cultural and recreation	0	0	0	138,950	0	0	0	0	0
Total expenditures	123,247	401,404	95,379	138,950	96,933	494,478	2,503	64,271	63,878
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(45,674)	(50,702)	30,119	(73,314)	(57,677)	(15,563)	4,314	(47,429)	(17,378)
Other financing sources (uses)									
Transfers in	0	0	3,177	0	0	0	0	0	0
Transfers out	0	0	0	0	0	(450,000)	0	0	0
Total other financing sources (uses)	0	0	3,177	0	0	(450,000)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(45,674)	(50,702)	33,296	(73,314)	(57,677)	(465,563)	4,314	(47,429)	(17,378)
Fund balance, Oct. 1, 2019	891,259	44,546	267,152	515,173	690,639	712,335	115,241	177,429	24,203
Fund balance, Sept. 30, 2020	\$ 845,585	(\$ 6,156)	\$ 300,448	\$ 441,859	\$ 632,962	\$ 246,772	\$ 119,555	\$ 130,000	\$ 6,825

Twin Falls County, State of Idaho

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

For the year ended September 30, 2020

	Election Consolidation	County Boat License Fund	Snowmobiles	T.A.R.C. Grants	Board Of Comm. Guardians	Federal Drug Seizures	ISP Jag Grant	Juvenile Correction Act Funds	Tobacco Tax Grant
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property taxes	0	0	0	0	0	0	0	0	0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	179,973	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	59,342	30,399	0	0	0	18,563	153,840	213,027
Grants	0	0	0	0	0	0	0	0	0
Other	315,915	0	0	0	0	0	0	0	0
Total revenues	495,888	59,342	30,399	0	0	0	18,563	153,840	213,027
Expenditures									
General government	407,247	0	0	0	0	0	0	0	0
Public safety	0	0	0	(1)	727	0	37,137	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	125,924	241,231
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	0	64,358	26,627	0	0	0	0	0	0
Total expenditures	407,247	64,358	26,627	(1)	727	0	37,137	125,924	241,231
EXCESS REVENUES OVER (UNDER) EXPENDITURES	88,641 (5,016)	3,772	1 (727)	0 (18,574)	27,916 (28,204)
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	28,204
Transfers out	0	0	0	0	0	0	0	(28,204)	0
Total other financing sources (uses)	0	0	0	0	0	0	0 (28,204)	28,204
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	88,641 (5,016)	3,772	1 (727)	0 (18,574)	288)	0
Fund balance, Oct. 1, 2019	457,161	80,724	145,571	(4,800)	2,230	82,793	0	83,075	0
Fund balance, Sept. 30, 2020	\$ 545,802	\$ 75,708	\$ 149,343	(\$ 4,799)	\$ 1,503	\$ 82,793	(\$ 18,574)	\$ 82,787	\$ 0

Twin Falls County, State of Idaho

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

For the year ended September 30, 2020

	Boat Grant Waterways Match	ASAT-2016	R.S.A.T. Grant	Invasive Check Station	S.U.D. Funds	SCAAP	OHV Law Enforcement	BCP Basic Safehouse Grant	Museum Grants
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	103,331	130,557	15,846	0	8,984	0	0
Grants	47,382	0	0	0	0	6,384	0	103,408	0
Other	0	48,479	0	0	0	0	0	0	0
Total revenues	47,382	48,479	103,331	130,557	15,846	6,384	8,984	103,408	0
Expenditures									
General government	0	1	0	106,620	0	0	0	0	0
Public safety	0	47,219	113,153	0	14,850	3,442	1,846	91,023	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0	0
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	65,178	0	0	0	0	0	0	0	0
Total expenditures	65,178	47,220	113,153	106,620	14,850	3,442	1,846	91,023	0
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(17,796)	1,259	(9,822)	23,937	996	2,942	7,138	12,385	0
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	(40,715)	0	0	0	0	0
Total other financing sources (uses)	0	0	0	(40,715)	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(17,796)	1,259	(9,822)	16,778)	996	2,942	7,138	12,385	0
Fund balance, Oct. 1, 2019	81,883	(5,058)	(32,019)	3,926	(2,433)	9,838	11,661	(12,385)	(5,597)
Fund balance, Sept. 30, 2020	\$ 64,087	(\$ 3,799)	(\$ 41,841)	(\$ 12,852)	(\$ 1,437)	\$ 12,780	\$ 18,799	\$ 0	(\$ 5,597)

Twin Falls County, State of Idaho

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

For the year ended September 30, 2020

	Parks-Grants	SFP Twin Falls	FSP Too Good For Drugs	District Court Capital Reserve	S.O.R. Sheriff	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Court Trust-Odyssey Money 2015
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	0	0	18,988	0	0	0	0
Grants	0	17,856	0	0	0	61,570	0	0	0
Other	0	0	4,821	0	43	0	0	100	8,695
Total revenues	0	17,856	4,821	0	19,031	61,570	0	100	8,695
Expenditures									
General government	0	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	9,648	61,570	0	25	0
530 blic works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0	0
Welfare	0	5,485	1,601	0	0	0	0	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	0	5,485	1,601	0	9,648	61,570	0	25	0
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	12,371	3,220	0	9,383	0	0	75	8,695
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	12,371	3,220	0	9,383	0	0	75	8,695
Fund balance, Oct. 1, 2019	0	(6,642)	(4,821)	150,000	67,100	0	261	419	253,188
Fund balance, Sept. 30, 2020	\$ 0	\$ 5,729	(\$ 1,601)	\$ 150,000	\$ 76,483	\$ 0	\$ 261	\$ 494	\$ 261,883

Twin Falls County, State of Idaho

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

For the year ended September 30, 2020

	Court Bonds-2015	Restitution 2015	Prosecutor's Drug Seizure Money	Crt Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund	Sheriff's Youth Plate	Sheriff Vests	Prosecutor Drug Reimb
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	200,860	534,227	0	198,781	1,666	0	0	0	0
Grants	0	0	0	0	0	21,598	1,049	13,438	0
Other	0	0	6,061	37,940	0	0	0	0	59,404
Total revenues	200,860	534,227	6,061	236,721	1,666	21,598	1,049	13,438	59,404
Expenditures									
General government	381,366	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	7,805	82,443
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	524,122	0	0	1,210	20,631	0	0	0
Welfare	0	0	0	43,147	0	0	695	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	381,366	524,122	0	43,147	1,210	20,631	695	7,805	82,443
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(180,506)	10,105	6,061	193,574	456	967	354	5,633	(23,039)
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	531,309	0	0	0	0	0
Total other financing sources (uses)	0	0	0	531,309	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(180,506)	10,105	6,061	724,883	456	967	354	5,633	(23,039)
Fund balance, Oct. 1, 2019	268,861	17,615	105,767	399,923	28,014	2,163	3,702	(16,864)	172,520
Fund balance, Sept. 30, 2020	\$ 88,355	\$ 27,720	\$ 111,828	\$ 1,124,806	\$ 28,470	\$ 3,130	\$ 4,056	(\$ 11,231)	\$ 149,481

Twin Falls County, State of Idaho

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

For the year ended September 30, 2020

	Coroner Property Fund	Cafeteria	TF CO Sheriff Search & Rescue	Juvenile Probation Misc	Twin Falls County Insurance	VOCA ICD/VVA Grant	Problem Solving Courts	District Court Juvenile	District Court CAO
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	0	0	0	0	176,306	0	0
Grants	0	0	7,816	0	0	37,454	182,343	0	0
Other	0	195,165	100,435	30,208	0	17,687	100,129	80	29,881
Total revenues	0	195,165	108,251	30,208	0	55,141	458,778	80	29,881
Expenditures									
General government	0	180,891	0	0	0	0	0	0	0
Public safety	0	0	46,429	0	0	0	0	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	14,412	0	0	417,346	0	21,067
Welfare	0	0	0	0	0	52,323	0	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	0	180,891	46,429	14,412	0	52,323	417,346	0	21,067
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	14,274	61,822	15,796	0	2,818	41,432	80	8,814
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	(81,309)	0
Total other financing sources (uses)	0	0	0	0	0	0	0	(81,309)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	14,274	61,822	15,796	0	2,818	41,432	81,229)	8,814
Fund balance, Oct. 1, 2019	173 (7,215)	46,762	57,434	250,870	(13,617)	263,042	101,310	115,945
Fund balance, Sept. 30, 2020	\$ 173	\$ 7,059	\$ 108,584	\$ 73,230	\$ 250,870	(\$ 10,799)	\$ 304,474	\$ 20,081	\$ 124,759

Twin Falls County, State of Idaho

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

For the year ended September 30, 2020

	District Court FCS	Sheriff's Grants	Totals
Revenue			
Property taxes	\$ 0	\$ 0	\$ 105,646
Penalties and interest	0	0	11,688
Sales tax	0	0	179,973
Licenses, fines and fees	0	115,313	2,327,775
Grants	0	0	1,039,116
Other	50,825	0	1,238,095
Total revenues	50,825	115,313	4,902,293
Expenditures			
General government	0	0	1,360,179
Public safety	0	72,956	605,273
Public works	0	0	95,379
Judicial	29,954	0	1,892,878
Welfare	0	0	568,926
Cultural and recreation	0	0	295,113
Total expenditures	29,954	72,956	4,817,748
EXCESS REVENUES OVER (UNDER) EXPENDITURES	20,871	42,357	84,545
Other financing sources (uses)			
Transfers in	0	0	0
Transfers out	0	0	(37,538)
Total other financing sources (uses)	0	0	(37,538)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	20,871	42,357	47,007
Fund balance, Oct. 1, 2019	97,455	15,719	6,782,506
Fund balance, Sept. 30, 2020	<u>\$ 118,326</u>	<u>\$ 58,076</u>	<u>\$ 6,829,513</u>

SINGLE AUDIT SECTION



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

Board of County Commissioners
Twin Falls County

Report on Compliance for Each Major Federal Program

We have audited Twin Falls County's with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Twin Falls County's major federal programs for the year ended September 30, 2020. Twin Falls County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Twin Falls County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year September 30, 2020.

Report on Internal Control Over Compliance

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

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of Twin Falls County as of and for the year ended September 30, 2020, and have issued our report thereon dated January 13, 2021, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance,, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Ware & Associates

Twin Falls, Idaho
January 13, 2021

Twin Falls County, State of Idaho
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended September 30, 2020

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<u>U.S. Department of the Interior</u>			
Direct Award			
Payments in Lieu of Taxes	15.226		\$ 1,849,042
Passed through Idaho Historical Society Historic Preservation Fund Grants	15.904	P19AF00043	<u>7,435</u>
Total U.S. Department of the Interior			<u>1,856,477</u>
<u>U.S. Department of Justice</u>			
Direct Awards			
Covid-19 Sheriff	16.034	2020-VD-BX-0459	27,232
Bulletproof Vest Partnership Program	16.607		7,805
Passed through Idaho Department of Juvenile Corrections Juvenile Justice and Delinquency Prevention Allocation to State	16.540	2018JFFX0002	10,242
Passed through Idaho Attorney General Missing Children	16.543		1,423
Passed through Idaho Health and Welfare Crime Victim Assistance	16.575	2017VA-GX-0056	42,091
Crime Victim Assistance	16.575	2018VA-GX-0002	<u>13,049</u>
			<u>55,140</u>
Passed through Idaho State Police Residential Substance Abuse Treatment for State Prisoners	16.593	2019-J2-BX-0034	103,331
Edward Byrne Memorial Justice Assistance Grant	16.738	2017-DJ-BX-0097	48,479
Edward Byrne Memorial Justice Assistance Grant	16.738	2018-DJ-BX-0274	<u>13,091</u>
			<u>61,570</u>
Total U.S. Department of Justice			<u>266,743</u>
<u>U.S. Department of Transportation</u>			
Passed through Idaho Department Transportation State and Community Highway Safety	20.600		16,677
National Priority Safety Programs	20.616		<u>6,199</u>
Total U.S. Department of Transportation			<u>22,876</u>
<u>U.S. Department of the Treasury</u>			
Passed through Idaho Office of the Governor Coronavirus Relief Fund	21.019		<u>69,098</u>
Total U.S. Department of the Treasury			<u>69,098</u>

See accompanying notes to schedule of expenditures of federal awards.

Twin Falls County, State of Idaho

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

Year ended September 30, 2020

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<u>U.S. Department of Election Assistance Commission</u>			
Passed through Idaho Secretary of State			
Block Grants for Prevention & Treatment Assistance	90.404	ID2010CARES-01	\$ 72,111
Total U.S. Department of Election Assistance Commission			<u>72,111</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Idaho Office of Drug Policy			
Basic Center Grant	93.623	90CY6965-01-00	109,228
Block Grants for Prevention & Treatment of Substance Abuse	93.959	1U50CK00265-01	<u>27,107</u>
Total U.S. Department of Health and Human Services			<u>136,335</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Idaho Department of Parks & Recreation			
Boating Safety Financial Assistance	97.012	14.01.16	24,291
Passed through Idaho Military Division			
Emergency Management Performance Grants	97.042	EMS2018EP00003	24,815
Emergency Management Performance Grants	97.042	EMS2019EP00002	<u>27,201</u>
			<u>52,016</u>
Pre-Disaster Mitigation	97.047	EMS2012PC0002	79,990
Homeland Security Grant	97.067	EMW2018SS00040	21,287
Homeland Security Grant	97.067	EMW2019SS00047	<u>85,658</u>
			<u>106,945</u>
Total U.S. Department of Homeland Security			<u>263,242</u>
<u>U.S. Department of Agriculture</u>			
Passed through Idaho Supt. of Public Instruction			
School Breakfast Program	10.553	202020N109947	8,977
National School Lunch Program	10.555	202020N109947	<u>16,641</u>
Total U.S. Department of Agriculture			<u>25,618</u>
			<u>\$ 2,712,500</u>

See accompanying notes to schedule of expenditures of federal awards.

Twin Falls County, State of Idaho

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2020

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Twin Falls County for the year ended September 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed at September 30, 2020.

NOTE C - INDIRECT COST RATE

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

Twin Falls County, State of Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended September 30, 2020

SECTION I - SUMMARY OF AUDIT RESULTS

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

Internal control over financial reporting:

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

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

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

Internal control over major programs:

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

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

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

☐ yes ☒ no

5. The programs tested as major programs include:

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

Twin Falls County, State of Idaho
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended September 30, 2020

SECTION I - SUMMARY OF AUDIT RESULTS - CONTINUED

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

SECTION II - FINDINGS - FINANCIAL STATEMENT FINDINGS

Findings and Reportable Conditions:
No matters were reported

Condition:	None
Effect:	Not Applicable
Recommendation:	Not Applicable

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Findings Questioned Cost:
No matters were reported

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

Twin Falls County, State of Idaho
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year ended September 30, 2020

U.S. DEPARTMENT OF THE INTERIOR

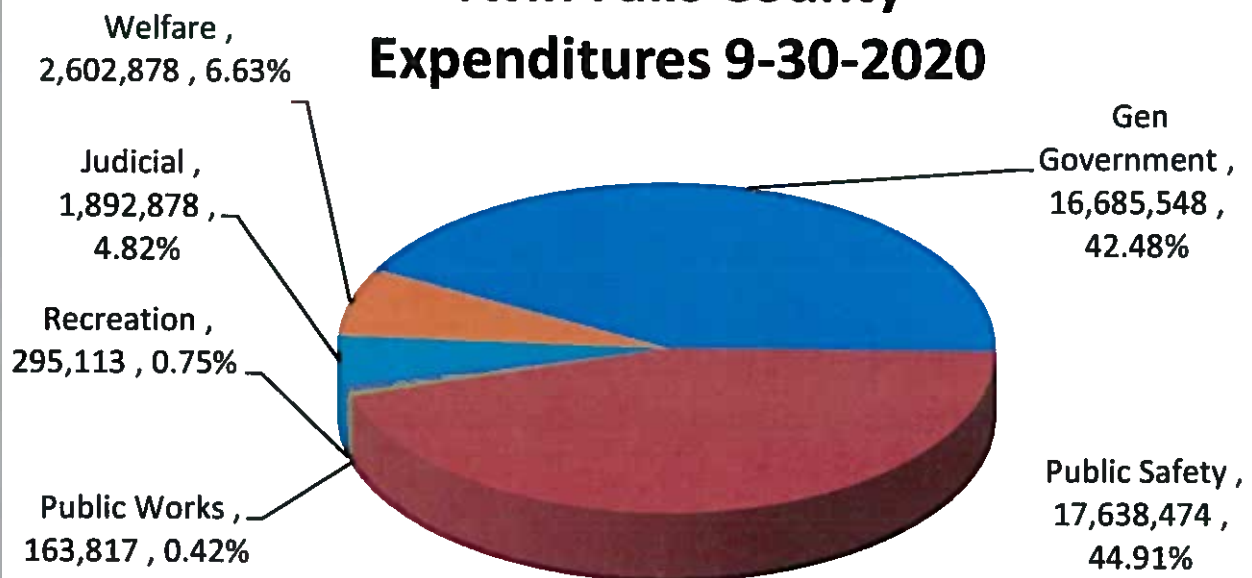
Findings:	None
Condition:	Not Applicable
Recommendation:	Not Applicable
Current Status:	Not Applicable

OTHER INFORMATION

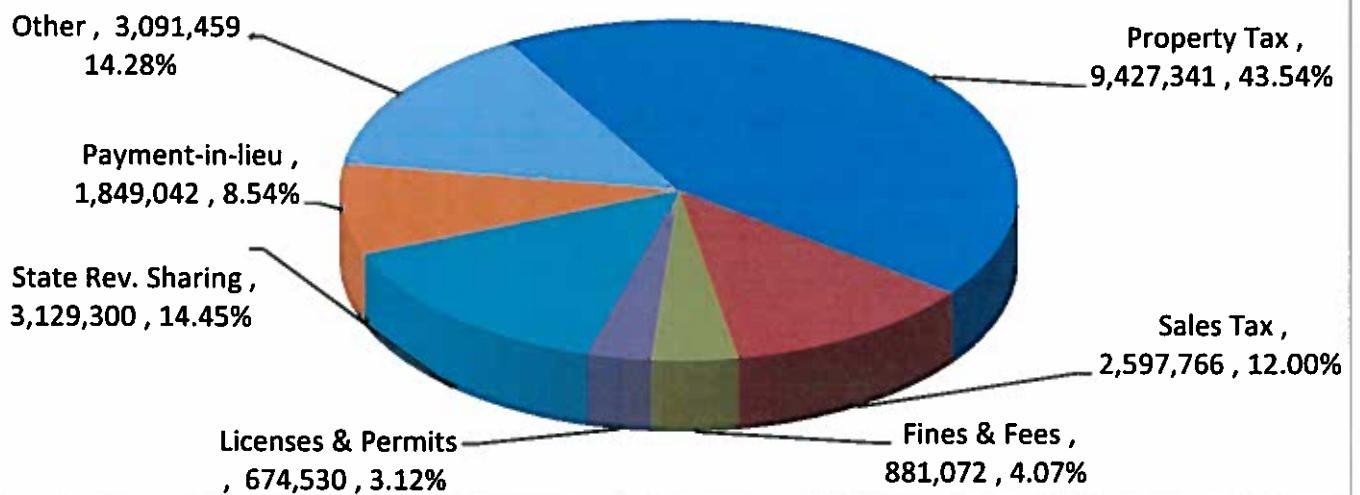
Twin Falls County Revenues 9-30-20



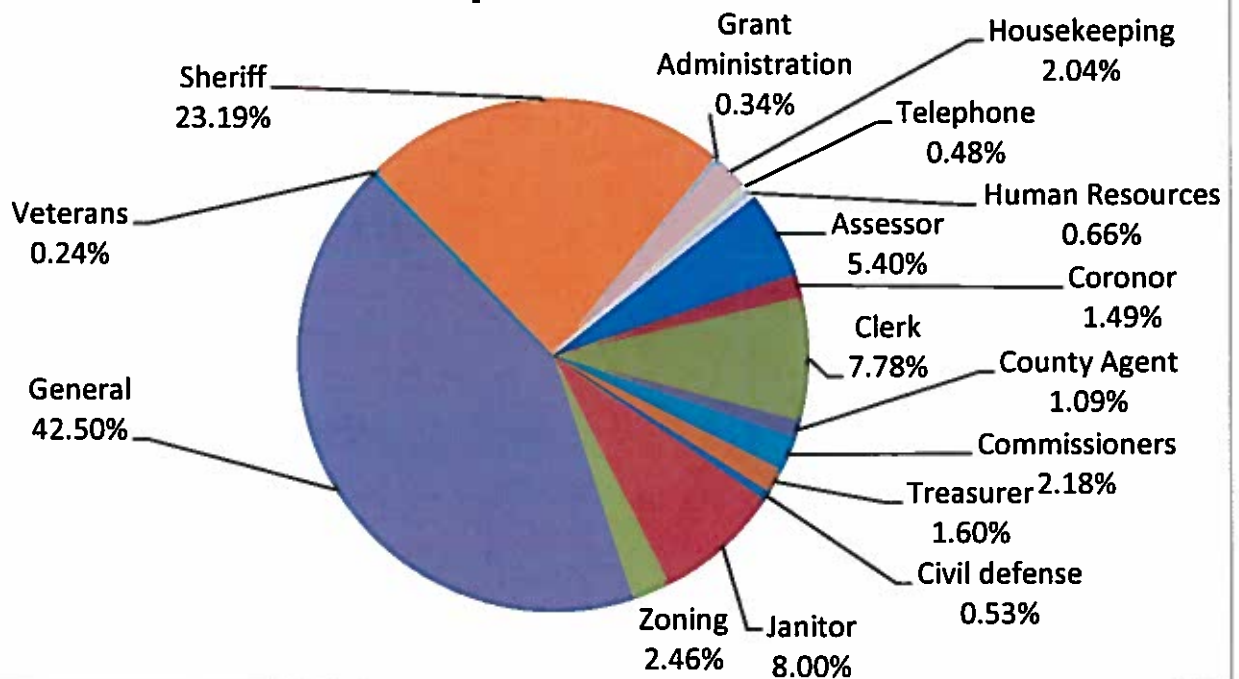
Twin Falls County Expenditures 9-30-2020



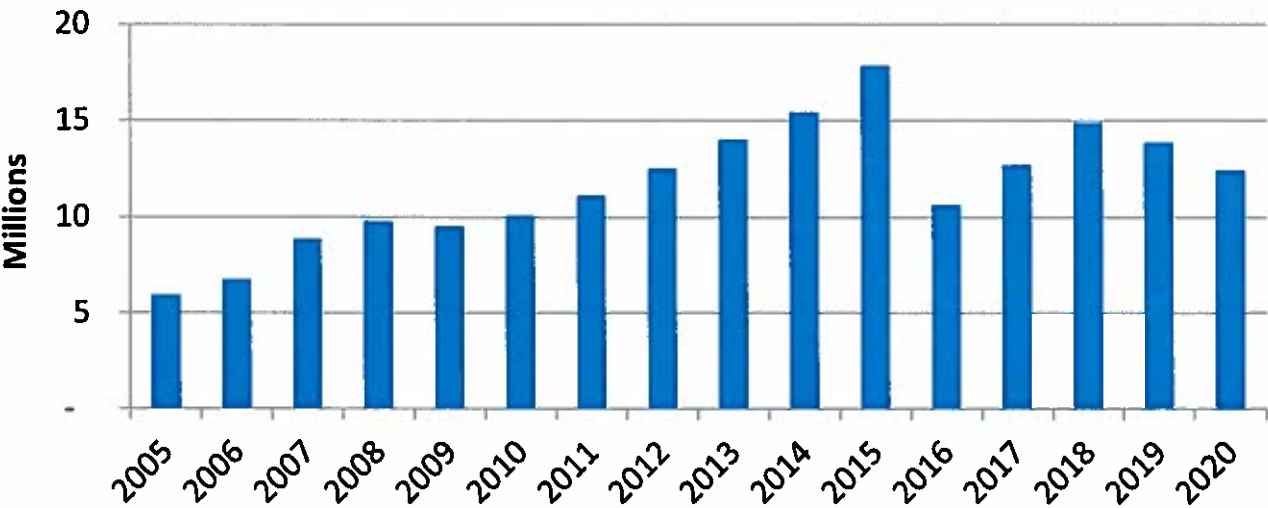
Twin Falls County General Fund Revenues 9-30-2020



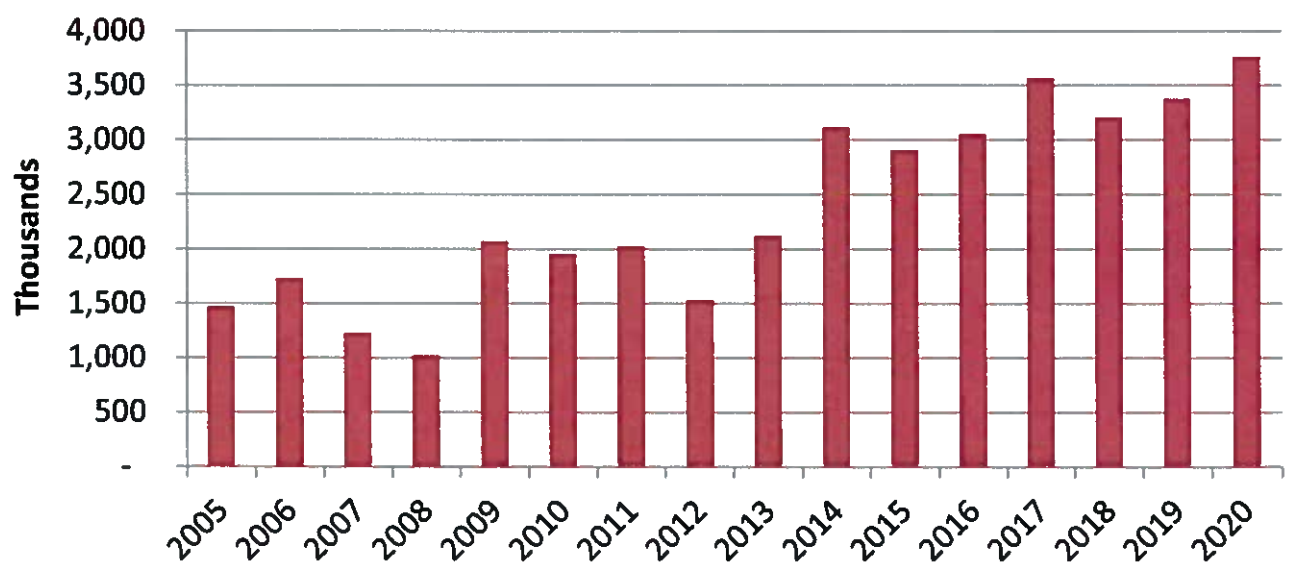
Twin Falls County General Fund Expenditures 9-30-2020



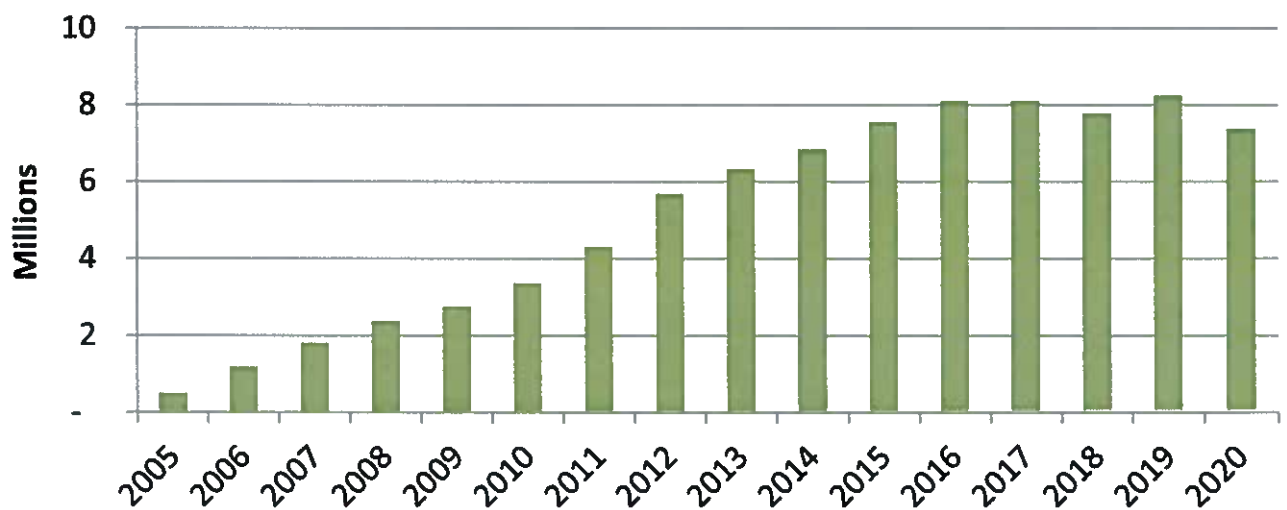
Twin Falls County General Fund - Fund Balance



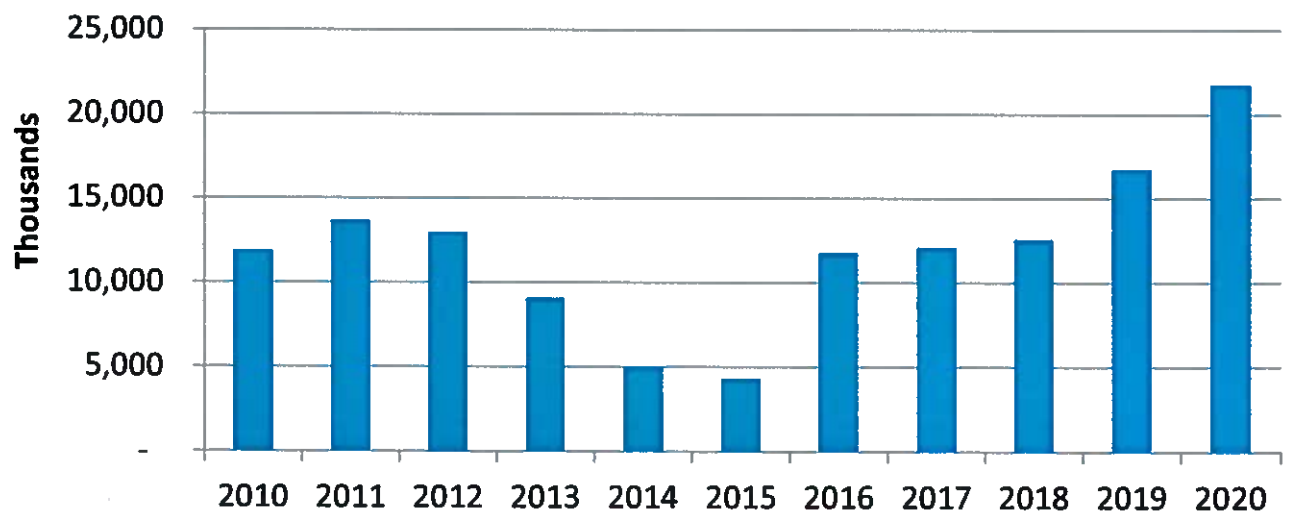
Twin Falls County Indigent Fund Balance



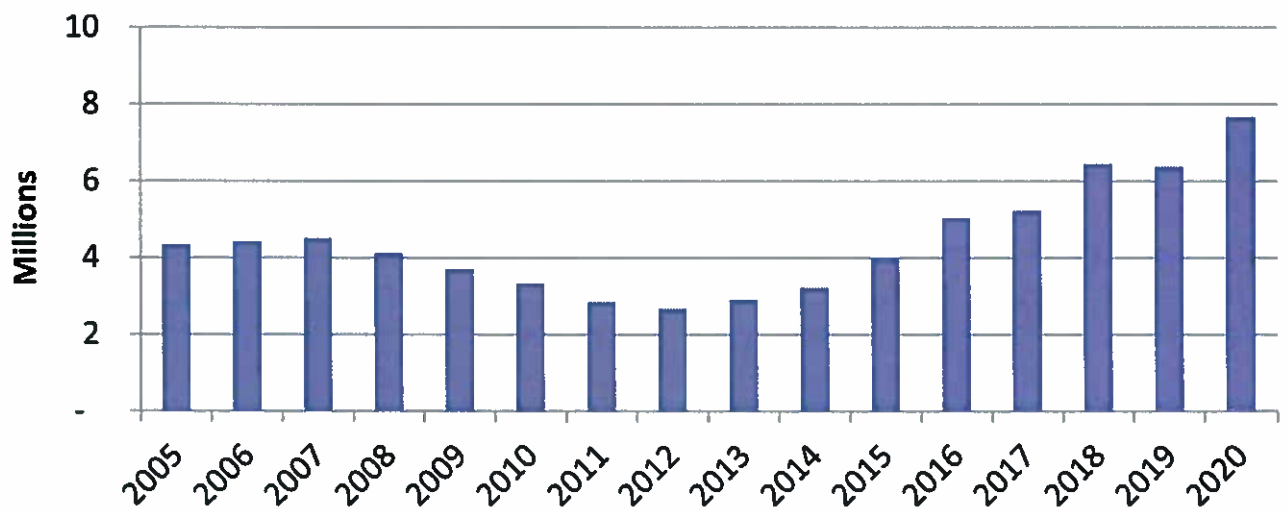
Twin Falls County Justice Fund Balance



Twin Falls County Capital Projects Net Position



Twin Falls County Solid Waste Net Position



Twin Falls County Fair Board Net Position

