

TWIN FALLS COUNTY, STATE OF IDAHO
September 30, 2016

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, 2016, 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. 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, 2016, 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 and budgetary comparison information on pages 7 through 18 and 49 through 63 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 24, 2017, 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 24, 2017



**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, 2016, 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 24, 2017.

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 24, 2017

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, 2016. 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 \$66,051,857 (net assets). Of this amount, \$44,154,601 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors. (see page 20 of audit)
- Twin Falls County's net assets increased by \$3,210,527. 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 \$39,429,302 an increase of \$1,351,201 in comparison with the prior year. The amount available for spending at the County's discretion is \$39,429,302, the total unreserved fund balance. (see page 22 and 24 of audit)
 - In the General Fund, revenue exceeded expenditures by \$1,243,864
 - In the Indigent Fund, revenue exceeded expenditures by \$147,508
 - In the Justice Fund, revenue exceeded expenditures by \$540,973
 - Other Governmental Funds, the revenues exceed expenditures by \$468,840
 - The general fund (current expense) transferred \$8,472,304 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 assets 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 assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 seventy 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, which are considered to be major funds. Data from the other sixty-two 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 assets 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 \$66,051,857 at the close of the most recent fiscal year.

One of the largest portions of Twin Falls County's net assets (33%) reflects its investment in capital assets (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 Assets
September 30, 2016**

	Governmental activities		Business activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 41,066,227	\$ 39,849,104	\$ 5,447,605	\$ 4,416,168	\$ 46,513,832	\$ 44,265,272
Capital assets	20,056,928	19,264,623	1,773,408	1,761,196	21,830,336	21,025,819
Total assets	61,123,155	59,113,727	7,221,013	6,177,364	68,344,168	65,291,091
Current liabilities	1,020,630	1,127,135	57,161	90,601	1,077,791	1,217,736
Long-term liabilities	1,191,875	1,200,864	22,645	31,061	1,214,520	1,231,925
Total liabilities	2,212,505	2,327,999	79,806	121,662	2,292,311	2,449,661
Net position:						
Invested in capital assets, net of related debt	19,946,493	19,164,556	1,750,763	1,730,135	21,697,256	20,894,691
Restricted			200,000	200,000	200,000	200,000
Unrestricted	38,964,157	37,621,172	5,190,444	4,125,567	44,154,601	41,746,739
Total net position	\$ 58,910,650	\$ 56,785,728	\$ 7,141,207	\$ 6,055,702	\$ 66,051,857	\$ 62,841,430

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 assets (\$39,429,302) 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 assets increased by \$3,210,427 during the fiscal year. This increase is attributable to more cash in the custody of the treasurer and more property and equipment.

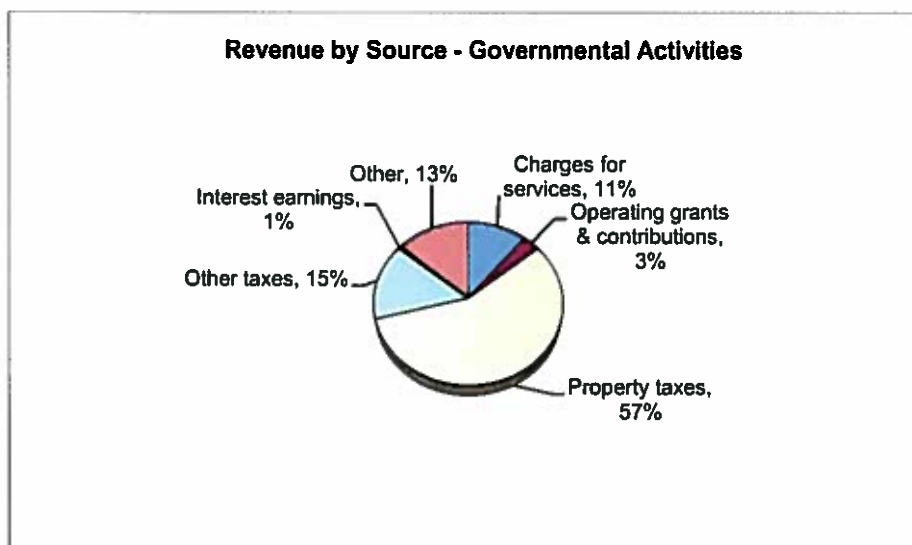
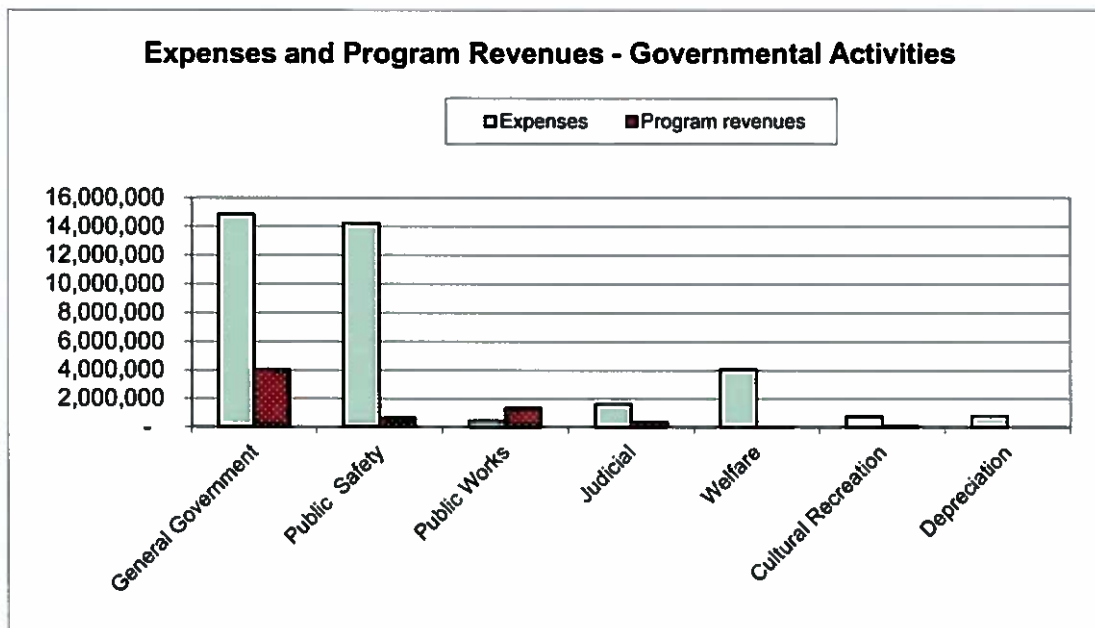
Financial Analysis of the Government as a Whole

Governmental activities. Governmental activities increased Twin Falls County's total net assets by \$2,124,922.

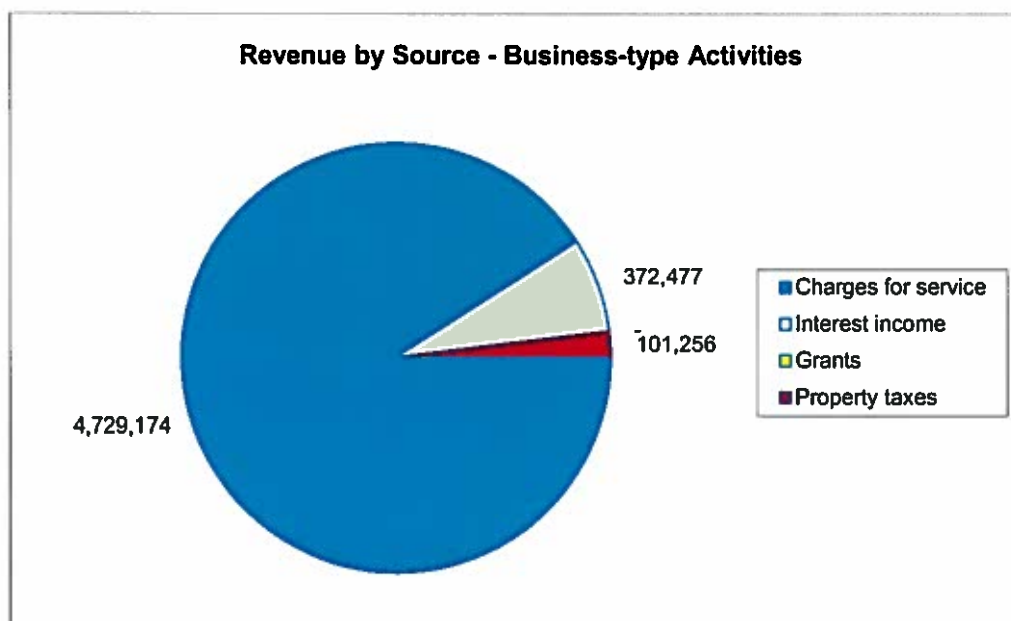
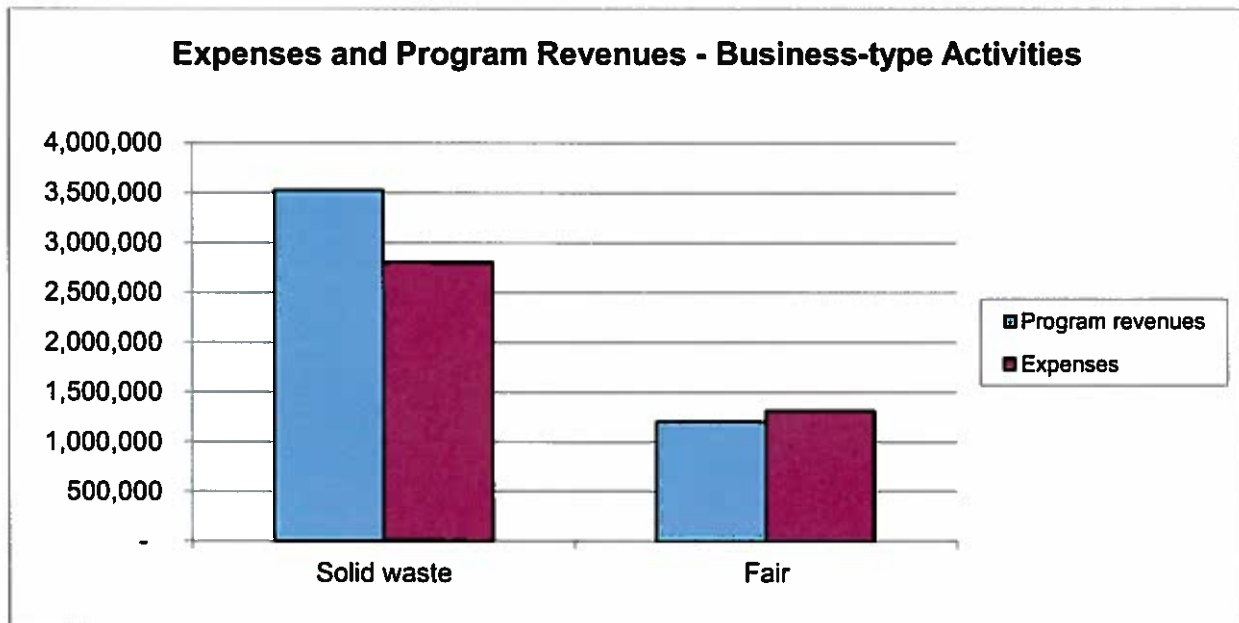
The following schedule outlines the changes in net assets: (see page 24 and 27 of audit)

Twin Falls County's Changes in Net Assets

	Governmental activities		Business activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 4,072,777	\$ 3,636,240	\$ 4,729,174	\$ 4,363,704	\$ 8,801,951	\$ 7,999,944
Operating grants and contributions	1,276,199	1,090,459	-	-	1,276,199	1,090,459
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	21,802,328	20,902,292	101,256	101,384	21,903,584	21,003,676
Other taxes	5,761,822	6,175,884	-	-	5,761,822	6,175,884
Grants and contributions not restricted to specific programs	528,867	493,182	-	104,000	528,867	493,182
Interest earnings	260,620	219,154	372,477	42,917	633,097	262,071
Other	5,117,514	5,483,103	-	-	5,117,514	5,483,103
Total revenues	38,820,127	38,000,314	5,202,907	4,612,005	44,023,034	42,508,319
Expenses:						
General Government	14,837,983	14,016,461	-	-	14,837,983	14,016,461
Public safety	14,229,010	13,205,140	-	-	14,229,010	13,205,140
Public works	428,585	433,770	-	-	428,585	433,770
Judicial	1,604,370	1,631,176	-	-	1,604,370	1,631,176
Welfare	4,068,863	3,843,665	-	-	4,068,863	3,843,665
Cultural and recreation	743,528	783,755	-	-	743,528	783,755
Depreciation	782,866	731,376	-	-	782,866	731,376
Solid waste	-	-	2,805,641	2,541,086	2,805,641	2,541,086
Twin Falls County Fair	-	-	1,311,761	1,240,677	1,311,761	1,240,677
Total expenses	36,695,205	34,645,343	4,117,402	3,781,763	40,812,607	38,427,106
Increase (decrease) in net position	2,124,922	3,354,971	1,085,505	830,242	3,210,427	4,185,213
Net position - beginning	56,785,728	53,430,757	6,055,702	5,225,460	62,841,430	58,656,217
Net position - ending	\$ 58,910,650	\$ 56,785,728	\$ 7,141,207	\$ 6,055,702	\$ 66,051,857	\$ 62,841,430



Business-type activities. Business-type activities (Solid Waste and Fair Board) net assets increased during the year by \$1,085,505. 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 \$39,429,302 an increase of \$1,351,201 in comparison with the prior year. \$39,429,302, of this constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance (\$0) is reserved to indicate that it is not available for new spending because it has already been committed. (see page 22 and 24 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 \$10,631,782, while the total fund balance reached \$10,631,782. 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 \$7,229,440 during the current fiscal year. Revenue exceeded expenditures by \$1,243,864. (see page 24 of audit) Key factors in this decrease are as follows:

- Property tax revenues of the general fund decreased by \$45,499
- Intergovernmental revenue in the general fund decreased by \$382,690
- The general fund (current expense) transferred \$8,472,304 to the capital projects fund for future capital construction projects.

The Indigent Fund has a total fund balance of \$3,055,362 which is to be used for providing services to indigent persons according to Idaho statute. Revenues in this fund increased by \$417,255 over the prior year, and total expenditures increased \$57,461 over the prior year. (see page 22 and 24 of audit)

The Justice Fund had a total fund balance of \$8,097,613, which is used for judicial services, the prosecutor, public defender, jail, TARC, juvenile probation and juvenile detention. The net increase in fund balance during the current year was \$540,973. Revenues in this fund increased by \$636,078 over the prior year. Total expenditures increased by \$809,457, over the prior year. (see page 22 and 24 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 assets for the Solid Waste Fund at the end of the year were \$5,043,942. The change in net assets consisted of an increase of \$1,092,717.

Unrestricted net assets for the Fair Board at the end of the year were \$146,502. The change in net assets consisted of an decrease of \$7,212.

Budgetary Highlights

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

- Increased the budgeted amount in the Auditor-Clerk A budget by \$50,000 due to hiring four additional deputy clerks in Court Services due to the implementation of the new court case management system, Odyssey, converting to an electronic case record and e-filing. The increase was appropriated from the Current Expense Fund general reserve.
- Increased the Coroner B budget by \$10,000 due to autopsies, chemical analysis and x-rays. The increase was appropriated from the Current Expense Fund general reserve.
- Increased the budgeted amount in the TARC A budget by \$6,000 and B budget by \$52,000 due to unforeseen expenses with the CPDC Grant and FRDC Court dissolving the county picked up the Case Manager position and additional drug testing expenses. The increase was appropriated from the Justice Fund general reserve.
- Increased the budgeted amount in the Criminal Justice Facility B budget by \$40,000 due to unforeseen expenses with the jail being full and having to house inmates out of county and extradition of inmates back to Twin Falls County. The increase was appropriated from the Justice Fund general reserve.
- Increased the budgeted amount in the Weeds A budget by \$6,000 due to additional seasonal employee hours worked for BLM. The unanticipated revenue from BLM was used to cover this expense.
- Increased the budgeted amount in the Capital Projects budget by \$270,000 due to the TARC remodel at County West. The unexpended fund balance was used to cover this increase.

Capital Asset and Debt Administration

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

Capital Assets

- County West – completed remodel for TARC (the county's treatment and recovery center)
- County West – tank-less water heater
- Courthouse – moved power underground
- Courthouse – fan/coil system
- Jail – kitchen vent
- Jail – remodeled visitation area
- Judicial Building – remodeled jury room #1 and law library and replaced carpet in entry and hallways
- Public Defender's office –relocated and remodeled former TARC building
- Snake River Youth Center – replaced carpet

Property purchased/transferred/sold in FY 2016:

- Sold Clinic building, 660 Shoshone Street East for \$472,304

Capital assets. Twin Falls County's investment in capital assets for its governmental and business-type activities as of September 30, 2016 amounted to \$21,830,336 (Net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. (see page 20 of audit)

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

	Governmental activities		Business activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 1,939,755	\$ 1,939,755	\$ 178,260	\$ 178,260	\$ 2,118,015	\$ 2,118,015
Land improvement	-	-	90,279	109,645	90,279	109,645
Buildings	16,997,384	15,685,847	1,387,843	1,342,537	18,385,227	17,028,384
Machinery and equipment	1,119,789	1,029,134	113,681	100,942	1,233,470	1,130,076
Landfill	-	-	-	6,355	-	6,355
Construction in progress	-	609,887	3,345	23,457	3,345	633,344
	<u>\$ 20,056,928</u>	<u>\$ 19,264,623</u>	<u>\$ 1,773,408</u>	<u>\$ 1,761,196</u>	<u>\$ 21,830,336</u>	<u>\$ 21,025,819</u>

Long-term Debt

Contracts payable consisted of the following:

In September, 2016, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford Explorer for the Coroner's office. The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$7,981. The present value is \$22,473.

In April, 2016, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2016 Ford Edge SE 4WD and a Ford Taurus. The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$7,163. The present value is \$21,012.

In January, 2015, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2015 Chevy Suburban for the Sheriff's office. The interest rate on the contract is 2.99%. The present value is \$18,494.

In June, 2015, the County entered into a contract payable with First Federal Savings Bank for the purchase of a KIOTI NX4510 Tractor for Parks and Waterways. The interest rate on the contract is 2.99%. This loan was paid off on October 31, 2016. The present value is \$13,296

In October 2014, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2015 Ford F-250 Super Duty for Weeds. The interest rate on the contract is 2.99%. The contract is payable in four annual installments of \$7,272. The present value is \$13,708.

In October 2013, the County entered into a contract with First Federal Savings Bank for the purchase of a 2013 Dodge Journey SXT for Magistrate Probation. The interest rate on the contract is 2.99%. The contract is payable in four annual installments of \$6,370. This loan was paid off on October 31, 2016. The present value is \$5,784.

In October 2013 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2014 Toyota Sienna L for Juvenile Detention. The interest rate on the contract is 2.99%. The contract is payable in four annual installments of \$5,558. The present value is \$15,669.

Twin Falls County Fair has a capital lease payable to GE Capital, Inc. The lease is due in monthly installments of \$813 including interest at 4.90% per annum until fiscal year 2018-19. The Capital lease is collateralized by a 2014 Bobcat V417 Versahandler. The present value is \$22,645.

Long-term debt. At the end of the current fiscal year, Twin Falls County had no bonded debt outstanding. Twin Falls County's only debt is \$1,214,520 as of September 30, 2016, represents accrued vacation, long-term notes, and capital leases.

Twin Falls County's Outstanding Debt

	Governmental activities		Business activities		Total	
	2016	2015	2016	2015	2016	2015
Accrued vacation	\$ 1,081,439	\$ 1,100,797	\$ -	\$ -	\$ 1,081,439	\$ 1,100,797
Contracts payable	110,436	100,067	22,645	31,061	133,081	131,128
	<u>\$ 1,191,875</u>	<u>\$ 1,200,864</u>	<u>\$ 22,645</u>	<u>\$ 31,061</u>	<u>\$ 1,214,520</u>	<u>\$ 1,231,925</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)

- Idaho's seasonally adjusted unemployment rate held at 3.8 percent in October. Nationally, the unemployment rate decreased from 5 percent to 4.9 percent. Total nonfarm over-the-year job growth in October was a net gain of 14,700, or 2.2 percent, with all sectors except natural resources experiencing over-the-year job growth. Month-to-month, growth in the state's seasonally adjusted nonfarm payrolls experienced a slight decline of 400 jobs between September and October. Gains in manufacturing, financial activities, education and health and leisure and hospitality were offset by jobs shed in natural resources, construction, trade and transportation, professional and business services and government sectors. Information and other services were unchanged. Idaho's labor force, employment and unemployment changed little in October from September with the labor force decreasing by 200 to 813,000, employment unchanged at 782,100 and the number of unemployed Idahoans falling by 200 people to 30,900. The state's labor force participation rate declined slightly to 64.0 percent; nationally the rate dropped to 62.8 percent.
<http://labor.idaho.gov/news/NewsReleases/tabid/1953/ctl/PressRelease/mid/3872/itemid/3051/Default.aspx>
- The population of Twin Falls County has grown steadily from 69,833 in 2005 to 82,375 in 2015, an 18 percent increase. The population grew 1.6 percent from 2014 and continues to be ranked sixth most populous county in the state. It is a thriving retail hub for south central Idaho and northern Nevada, drawing on a consumer base of about 250,000. It is also the most urban of the region's counties with 72 percent of the residents living in a city. Abundant natural resources, recreational opportunities and cultural events attract travelers and residents. The city of Twin Falls is the county seat with a population of 47,468. It lies on the edge of the spectacular Snake River Canyon spanned by the Perrine Bridge, one of the nation's few legal take-offs for BASE jumpers. A path winds along the canyon rim adjacent to a new visitor's center, retail shops, restaurants and a clubby event center, all with a bird's eye view of golf courses. World-renown Shoshone Falls is just two miles up the canyon. A strong job market, downtown redevelopment and job creation support continued growth.
<https://labor.idaho.gov/publications/lmi/pubs/TwinFallsProfile.pdf>
- Although the economy remains heavily tied to agriculture, the county has diversified. Community partnerships landed Dell customer service jobs in 2002 and replaced them in 2010 with jobs at C3 Customer Contact Channels. Manufacturing jobs with Jayco RV have attracted feeder companies. While Chobani Greek Yogurt's investment of \$750 million in plant and equipment has brought over 1,000 jobs to the valley. The investment brought relief to stressed dairies suffering from extended periods of low milk prices and higher feed costs.

Single family housing permits peaked at over 650 in 2005 but seem to have settled around 200 the last three years. Unemployment peaked at 6.9 percent in 1992, gradually fell to a record low of 2.8 percent in 2007 and hit 8.5 percent in 2010. Twin Falls County maintains its tradition of lower than the national and state unemployment rates with the labor force responding to demand of construction and manufacturing. The region typically outperforms the state in downturns. Over the last decade, Twin Falls County posted a strong gain in retail and service jobs as big box retailers converged on the northern entrance to the city and its main artery. A Walmart super center opened in 2009, five hotels were constructed along with a new high school. The Magic Valley Mall and its rim properties have experienced a surge over the last three years with seven new national retailers opening in 2015. The new regional medical center opened in 2011 with medical office and retail following. The College of Southern Idaho's new Health and Human Science building opened to students in 2010, a new residential housing unit and the Applied Technology building were constructed in 2014. Strong community support has led to multiple improvements of the Fine Arts building. A new Visitor's Center has been a resounding success. The employment outlook for Twin Falls County is strong with Clif Bar building its first commercial bakery, myriad expansions and downtown investment in a new city hall and public gathering area.

<https://labor.idaho.gov/publications/lmi/pubs/TwinFallsProfile.pdf>

- Construction is still in recovery mode down 26 percent from 2005-2015, while average employment grew 12.9 percent and wages increased by 3.8 percent year-over-year. Education and Healthcare experienced fantastic growth from 2005-2015 boosting employment by 92 percent. This is partly driven by the regional hospital's move from public to private when acquired by St. Luke's. Leisure and Hospitality grew by 29 percent over the decade. The workforce is mostly part-time, entry-level positions so the low average wage is attributable to the lack of hours worked. Over the last decade, wages have increased across the board, many outpacing inflation, except for government which experienced less than a point of growth annually on average. Construction jobs dropped off slightly in 2014 as industrial development took a hiatus waiting for infrastructure to catch up. All Industry jobs and wages grew about one percent and five percent respectively from 2014. Per capita income rose 24 percent over the decade, faster than the state but not the nation. Twin Falls ranks 17th among the 44 counties up 3.6 percent from 2014.

<https://labor.idaho.gov/publications/lmi/pubs/TwinFallsProfile.pdf>

- The unemployment rate in Twin Falls County for November 2016 is at 3.3% compared to the following years:
 - November 2015 was at 3.5%
 - November 2014 was at 3.6%
 - November 2013 was at 5.2%
 - November 2012 was at 6.5%
 - November 2011 was at 8.0%
 - November 2010 was at 8.7%
 - November 2009 was at 7.5%
 - November 2008 was at 4.6%

- **Net Taxable Market Value for Twin Falls County increased in 2016**
 - Net Taxable Market Value for 2007 was \$3,940,134,347
 - Net Taxable Market Value for 2008 was \$4,203,465,180
 - Net Taxable Market Value for 2009 was \$4,308,341,085
 - Net Taxable Market Value for 2010 was \$4,329,560,053
 - Net Taxable Market Value for 2011 was \$4,346,492,398
 - Net Taxable Market Value for 2012 was \$4,184,306,261
 - Net Taxable Market Value for 2013 was \$4,269,667,068
 - Net Taxable Market Value for 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
- **New construction value increased in 2016**
 - New Construction Value for 2007 was \$164,225,307
 - New Construction Value for 2008 was \$179,067,834
 - New Construction Value for 2009 was \$124,060,336
 - New Construction Value for 2010 was \$106,953,356
 - New Construction Value for 2011 was \$41,152,460
 - New Construction Value for 2012 was \$41,535,590
 - New Construction Value for 2013 was \$47,312,183
 - New Construction Value for 2014 was \$59,607,968
 - New Construction Value for 2015 was \$58,844,382
 - New Construction Value for 2016 was \$104,908,934
- **The number of building permits issued decreased in 2016**
 - 289 building permits were issued in 2007
 - 237 building permits were issued in 2008
 - 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
- **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, 2015 was 82,375.**

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, 2016

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and investments			
In custody of county treasurer	\$ 39,189,843	\$ 5,219,149	\$ 44,408,992
In custody of other county officials	16,446	0	16,446
Receivables			
Property taxes	690,709	3,653	694,362
Sales tax	465,492	0	465,492
State revenue sharing	626,583	0	626,583
Due from other governments	77,154	0	77,154
Accounts	0	24,803	24,803
Designated cash	0	200,000	200,000
Property and equipment	<u>20,056,928</u>	<u>1,773,408</u>	<u>21,830,336</u>
Total assets	<u>61,123,155</u>	<u>7,221,013</u>	<u>68,344,168</u>
LIABILITIES			
Cash deficit	92,324	0	92,324
Accounts payable	927,338	6,334	933,672
Due to other governments	0	3,482	3,482
Accrued interest	968	0	968
Accrued vacation	1,081,439	23,451	1,104,890
Notes & capital leases payable	<u>110,436</u>	<u>22,645</u>	<u>133,081</u>
Total liabilities	<u>2,212,505</u>	<u>55,912</u>	<u>2,268,417</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue	<u>0</u>	<u>23,894</u>	<u>23,894</u>
NET POSITION			
Investment in capital assets, net related debt	19,946,492	1,750,763	21,697,255
Restricted	0	200,000	200,000
Unrestricted	<u>38,964,158</u>	<u>5,190,444</u>	<u>44,154,602</u>
Total net position	<u>\$ 58,910,650</u>	<u>\$ 7,141,207</u>	<u>\$ 66,051,857</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, 2016

FUNCTION/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governments activities							
General government	\$ 14,837,983	\$ 4,072,777	\$ 0	\$ 0	(\$ 10,765,206)	(\$ 10,765,206)	(\$ 10,765,206)
Public safety	14,229,010	0	639,500	0	(13,589,510)	(13,589,510)	(13,589,510)
Public works	428,585	0	135,883	0	(292,702)	(292,702)	(292,702)
Judicial	1,604,370	0	358,838	0	(1,245,532)	(1,245,532)	(1,245,532)
Welfare	4,068,863	0	30,000	0	(4,038,863)	(4,038,863)	(4,038,863)
Cultural and recreation	743,528	0	111,978	0	(631,550)	(631,550)	(631,550)
Depreciation	782,866	0	0	0	(782,866)	(782,866)	(782,866)
Total governmental activities	36,695,205	4,072,777	1,276,199	0	(31,346,229)	(31,346,229)	(31,346,229)
Business type:							
Solid waste	2,805,641	3,526,493	0	0	0	\$ 720,852	\$ 720,852
Fair board	1,311,761	1,202,681	0	0	0	(109,080)	(109,080)
Total business type activities	4,117,402	4,729,174	0	0	0	611,772	611,772
Total Primary government	\$ 40,812,607	\$ 8,801,951	\$ 1,276,199	\$ 0	(\$ 31,346,229)	611,772	(30,734,457)
General Revenues							
Taxes							
Property taxes, levied for general purpose					21,802,328	101,256	21,903,584
Sales tax					1,819,100	0	1,819,100
Payment in-lieu					1,783,874	0	1,783,874
Revenue sharing					2,158,848	0	2,158,848
Liquor control act funds					528,867	0	528,867
Interest and investment earnings					260,620	372,477	633,097
Miscellaneous					5,117,514	0	5,117,514
Total general revenues and special items					33,471,151	473,733	33,944,884
Changes in net position					2,124,922	1,085,505	3,210,427
Net position - beginning					56,785,728	6,055,702	62,841,430
Net position - ending					\$ 58,910,650	\$ 7,141,207	\$ 66,051,857

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

Twin Falls County, State of Idaho

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2016

	General	Indigent Fund	Justice Fund	Capital Projects Fund	Non Major Governmental Funds	Total Governmental Funds
Assets and deferred outflow of resources						
Assets						
Cash and Investments	\$ 9,803,125	\$ 3,271,338	\$ 8,247,891	\$ 11,764,399	\$ 6,103,090	\$ 39,189,843
In custody of county treasurer	16,446	0	0	0	0	16,446
In custody of other county officials						
Receivables		82,352	241,104	0	90,680	690,709
Property taxes	276,573					465,492
Sales tax	465,492	0	0	0	0	626,583
State revenue sharing	626,583	0	0	0	0	77,154
Due from other governments	18,513	0	0	0	58,541	41,066,227
Total assets	<u>11,206,832</u>	<u>3,353,690</u>	<u>8,488,995</u>	<u>11,764,399</u>	<u>6,252,311</u>	<u>41,066,227</u>
Deferred outflow of resources	0	0	0	0	0	0
Total assets and deferred outflow of resources	<u>\$ 11,206,832</u>	<u>\$ 3,353,690</u>	<u>\$ 8,488,995</u>	<u>\$ 11,764,399</u>	<u>\$ 6,252,311</u>	<u>\$ 41,066,227</u>
Liabilities, deferred inflow of resources and fund balances						
Liabilities						
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 92,324	\$ 92,324
Accounts payable	323,998	236,889	170,325	10,345	185,781	927,338
Total liabilities	<u>323,998</u>	<u>236,889</u>	<u>170,325</u>	<u>10,345</u>	<u>278,105</u>	<u>1,019,662</u>
Deferred inflow of resources	251,052	61,439	221,057	0	83,715	617,263
Unavailable revenue - property tax						
Fund balances						
Non-spendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	10,631,782	3,055,362	8,097,613	11,754,054	5,890,491	39,429,302
Total fund balances	<u>10,631,782</u>	<u>3,055,362</u>	<u>8,097,613</u>	<u>11,754,054</u>	<u>5,890,491</u>	<u>39,429,302</u>
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 11,206,832</u>	<u>\$ 3,353,690</u>	<u>\$ 8,488,995</u>	<u>\$ 11,764,399</u>	<u>\$ 6,252,311</u>	<u>\$ 41,066,227</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, 2016

Total Governmental Fund Balances **\$ 39,429,302**

**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	\$ 28,360,593	
Less accumulated depreciation	(8,303,665)	
		20,056,928

**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.**

617,263

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

Accrued interest	(968)	
Accrued vacation	(1,081,439)	
Long-term notes and capital leases payable	(110,436)	
		(1,192,843)

Net position of governmental activities **\$ 58,910,650**

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, 2016

	General	Indigent Fund	Justice Fund	Capital Project Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 8,747,683	\$ 2,152,832	\$ 7,972,350	\$ 0	\$ 2,957,035	\$ 21,829,900
Licenses and permits	1,778,256	1,005,264	769,496	0	1,194,738	4,747,754
Intergovernmental	6,295,578	0	0	0	1,442,355	7,737,933
Miscellaneous	1,096,275	68,402	1,429,895	887,728	1,049,812	4,532,112
Total revenues	<u>17,917,792</u>	<u>3,226,498</u>	<u>10,171,741</u>	<u>887,728</u>	<u>6,643,940</u>	<u>38,847,699</u>
Expenditures						
Current operating:						
General government	12,478,572	0	0	1,936,712	2,006,858	16,422,142
Public safety	4,133,070	0	9,630,768	0	465,172	14,229,010
Public works	62,286	0	0	0	366,299	428,585
Judicial	0	0	0	0	1,604,370	1,604,370
Welfare	0	3,078,990	0	0	989,873	4,068,863
Cultural and recreation	0	0	0	0	743,528	743,528
Total expenditures	<u>16,673,928</u>	<u>3,078,990</u>	<u>9,630,768</u>	<u>1,936,712</u>	<u>6,176,100</u>	<u>37,496,498</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,243,864</u>	<u>147,508</u>	<u>540,973</u>	<u>(1,048,984)</u>	<u>467,840</u>	<u>1,351,201</u>
Other financing sources (uses)						
Transfer in	0	0	0	8,472,304	1,000	8,473,304
Transfer out	(8,473,304)	0	0	0	0	(8,473,304)
Total other financing sources (uses)	(8,473,304)	0	0	8,472,304	1,000	0
Net change in fund balance	(7,229,440)	147,508	540,973	7,423,320	468,840	1,351,201
Fund balance, October 1, 2015	<u>17,861,222</u>	<u>2,907,854</u>	<u>7,556,640</u>	<u>4,330,734</u>	<u>5,421,651</u>	<u>38,078,101</u>
Fund balance, September 30, 2016	<u>\$ 10,631,782</u>	<u>\$ 3,055,362</u>	<u>\$ 8,097,613</u>	<u>\$ 11,754,054</u>	<u>\$ 5,890,491</u>	<u>\$ 39,429,302</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, 2016

Net changes in fund balances - total governmental funds \$ 1,351,201

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	\$ 3,097,330	
Deletion of capitalized assets	(1,522,158)	
Less current year depreciation	(<u>782,866</u>)	
		792,306

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 FY15	1,100,797	
Accrued vacation FY16	(1,081,439)	
Notes and lease contract proceeds	(43,485)	
Note and lease principal retirement	<u>33,116</u>	
		8,989

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 FY15	(644,835)	
Deferred property taxes FY16	<u>617,263</u>	
		(27,572)

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 FY15	966	
Accrued interest FY16	(<u>968</u>)	
		(<u>2</u>)

Change in net assets in governmental activities \$ 2,124,922

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, 2016

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Assets			
Current assets			
Cash and cash equivalent	\$ 5,043,942	\$ 175,207	\$ 5,219,149
Taxes receivable	0	3,653	3,653
Accounts receivable	<u>0</u>	<u>24,803</u>	<u>24,803</u>
Total current assets	5,043,942	203,663	5,247,605
Property, buildings and equipment	0	1,773,408	1,773,408
Other assets			
Reserved cash and cash equivalents	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Total assets	<u>5,043,942</u>	<u>2,177,071</u>	<u>7,221,013</u>
Liabilities			
Current liabilities			
Accounts payable	0	6,334	6,334
Sales tax payable	0	3,482	3,482
Deferred compensation payable	0	13,126	13,126
Current portion of long-term debt	<u>0</u>	<u>8,838</u>	<u>8,838</u>
Total current liabilities	<u>0</u>	<u>31,780</u>	<u>31,780</u>
Long-term debt			
Accrued vacation	0	10,325	10,325
Capital leases payable	<u>0</u>	<u>13,807</u>	<u>13,807</u>
Total long-term liabilities	<u>0</u>	<u>24,132</u>	<u>24,132</u>
Total liabilities	<u>0</u>	<u>55,912</u>	<u>55,912</u>
Deferred inflow of resources			
Unavailable revenue	<u>0</u>	<u>23,894</u>	<u>23,894</u>
Total deferred inflow of resources	<u>0</u>	<u>23,894</u>	<u>23,894</u>
Net position			
Invested in capital assets, net of related debt	0	1,750,763	1,750,763
Restricted	0	200,000	200,000
Unrestricted	<u>5,043,942</u>	<u>146,502</u>	<u>5,190,444</u>
Total net position	<u>\$ 5,043,942</u>	<u>\$ 2,097,265</u>	<u>\$ 7,141,207</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, 2016

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Operating revenues			
Fees Charged	\$ 3,526,493	\$ 1,188,114	\$ 4,714,607
Other	<u>0</u>	<u>14,567</u>	<u>14,567</u>
Total operating revenues	<u>3,526,493</u>	<u>1,202,681</u>	<u>4,729,174</u>
Operating expenses			
Salaries	0	301,813	301,813
Landfill costs	2,799,485	0	2,799,485
Fair costs	0	855,423	855,423
Other	3,742	22,672	26,414
Depreciation	<u>2,414</u>	<u>131,853</u>	<u>134,267</u>
Total operating expenses	<u>2,805,641</u>	<u>1,311,761</u>	<u>4,117,402</u>
Operating income	<u>720,852</u>	(<u>109,080</u>)	<u>611,772</u>
Nonoperating income (expenses)			
Interest income	371,865	653	372,518
Property taxes	0	101,256	101,256
Grant revenue	0	0	0
Interest expense	<u>0</u>	(<u>41</u>)	(<u>41</u>)
Total nonoperating revenues	<u>371,865</u>	<u>101,868</u>	<u>473,733</u>
Net earnings	1,092,717	(7,212)	1,085,505
Total net position, October 1, 2015	<u>3,951,225</u>	<u>2,104,477</u>	<u>6,055,702</u>
Total net position, September 30, 2016	<u>\$ 5,043,942</u>	<u>\$ 2,097,265</u>	<u>\$ 7,141,207</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, 2016

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
Cash flows from operating activities			
Cash received from customers	\$ 3,542,194	\$ 1,213,486	\$ 4,755,680
Cash paid to employees	0 (960,913) (960,913)
Cash paid to suppliers	(2,803,227)	(252,476)	(3,055,703)
 Net cash provided by operating activities	 <u>738,967</u>	 <u>97</u>	 <u>739,064</u>
Cash flows from noncapital related financing activities			
Tax revenue	0	101,256	101,256
Operating transfer out	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>101,256</u>	<u>101,256</u>
Cash flows from capital and related financing activities			
Property and equipment (additions) deletions	0 (146,479) (146,479)
Principal paid on long-term debt	<u>0</u> (<u>8,416)</u> (<u>8,416)</u>
	<u>0</u> (<u>154,895)</u> (<u>154,895)</u>
Cash flows from investing activities			
Interest received	<u>371,865</u>	<u>653</u>	<u>372,518</u>
 Net increase (decrease) in cash	 1,110,832 (52,889)	 1,057,943
 Cash, October 1, 2015	 <u>3,933,110</u>	 <u>428,096</u>	 <u>4,361,206</u>
 Cash, September 30, 2016	 <u>\$ 5,043,942</u>	 <u>\$ 375,207</u>	 <u>\$ 5,419,149</u>
 Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	\$ <u>720,852</u> (\$ <u>109,080)</u>	\$ <u>611,772</u>
 Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	2,414	131,853	134,267
(Increase) decrease in accounts receivable	15,701	10,805	26,506
Increase (decrease) in accounts payable	0 (20,846) (20,846)
Increase (decrease) in accrued liabilities	<u>0</u> (<u>12,635)</u> (<u>12,635)</u>
 Total adjustments	 <u>18,115</u>	 <u>109,177</u>	 <u>127,292</u>
 Net cash provided by operating activities	 <u>\$ 738,967</u>	 <u>\$ 97</u>	 <u>\$ 739,064</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, 2016

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 2,969,158
Property taxes receivable	1,565,771
Sales tax receivable	<u>597,342</u>
Total assets	<u><u>\$ 5,132,271</u></u>
LIABILITIES	
Warrants/voucher payable	\$ 778,727
Deferred revenue	2,031,972
Due to other governments	2,105,711
Due to recipients	<u>215,861</u>
Total liabilities	<u><u>\$ 5,132,271</u></u>

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

Twin Falls County, State of Idaho
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended September 30, 2016

	<u>Agency Funds</u>
ADDITIONS	
Property and sales taxes collected for taxing authority \$	177,587,623
DEDUCTIONS	
Amounts paid to taxing authorities	(<u>176,673,736</u>)
Change in net position	913,887
Net position - October 1, 2015	<u>4,218,384</u>
Net position - September 30, 2016	<u><u>\$ 5,132,271</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, 2016

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, 2016

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 financials 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, 2016

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.

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.

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.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

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

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.

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.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

6. Receivables and Payables - continued

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.

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.

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

September 30, 2016

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

8. Capital Assets - continued

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. 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.

11. 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

12. 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.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

13. 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.

14. 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.

15. 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).

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.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

15. Equity Classifications - continued

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.
- 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, 2016.

NONE

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE C - CASH AND INVESTMENTS

Deposits and investments are carried at fair value. A reconciliation of cash and investments at September 30, 2016, as shown on the financial statements is as follows:

Carrying amount of deposits	\$ 25,775,752
Carrying amount of investments	<u>21,726,520</u>
Total cash and investments	<u>\$ 47,502,272</u>
Statement of net position cash and investments	\$ 44,533,114
Fiduciary funds cash	<u>2,969,158</u>
Total cash and investments	<u>\$ 47,502,272</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.

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. 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.

1. Deposits:

At September 30, 2016, 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>\$ 25,775,752</u>	<u>\$ 25,987,054</u>	<u>\$ 22,203,708</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, 2016, \$3,783,346 of the County's bank deposits was uninsured and uncollateralized.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE C - CASH AND INVESTMENTS - CONTINUED

2. Investments:

At September 30, 2016, the County had the following investments summarized by investment type and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	5-10	More Than 10
Twin Falls County:					
Diversified Bond Fund	\$ 5,210,911	\$ 5,210,911	\$ 0	\$ 0	\$ 0
Idaho State Treasurer	<u>16,533,180</u>	<u>16,533,180</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total investments	<u>\$21,744,091</u>	<u>\$ 21,744,091</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

- a. **Interest Rate Risk** - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County manages its exposure to interest rate risk by complying with the Idaho code which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested.
- b. **Credit Risk** - Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The County's policy for reducing its exposure to credit risk is to comply with the Idaho Code and related rules. The County has no investment policy that would further limit its investment choices. At September 30, 2016, the County has the following investments subject to credit risk:

Investment Type	Fair Value	Credit Quality Ratings		
		AA/A	Less Than A	Unrated
Twin Falls County				
Diversified Bond Fund	\$ 5,210,911	\$ 0	\$ 0	\$ 5,210,911
Idaho State Treasurer	<u>16,533,180</u>	<u>0</u>	<u>0</u>	<u>16,533,180</u>
	<u>\$ 21,744,091</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,744,091</u>

- c. **Concentration of Credit Risk** - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy for managing this risk is to comply with the Code and related rules.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE C - CASH AND INVESTMENTS - CONTINUED

2. Investments - continued

- 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 investment 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 investments to be held by counter parties. As of September 30, 2016, \$25,527,437 of the government's bank balance of \$47,731,145 was exposed to custodial credit risks as follows:

<u>Depository Account</u>	<u>Bank Balance</u>
Insured	\$ 500,000
Collateralized:	
Collateral held by County's agent in the County's name	11,703,708
Collateral held by pledging bank's trust department in the County's name	10,000,000
Collateral held by pledging bank's trust department not in the County's name	0
Uninsured and uncollateralized	<u>25,527,437</u>
Total deposits	<u>\$ 47,731,145</u>

NOTE D - DESIGNATED CASH

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

NOTE E - RECEIVABLES

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

	<u>General Fund</u>	<u>Indigent Fund</u>	<u>Justice Fund</u>	<u>Other Non-major Funds</u>	<u>Total Governmental Funds</u>
Property taxes	\$ 276,573	\$ 82,352	\$ 241,104	\$ 90,680	\$ 690,709
Sales tax	465,492	0	0	0	465,492
State revenue sharing	626,583	0	0	0	626,583
Due from other governments	<u>18,613</u>	<u>0</u>	<u>0</u>	<u>58,541</u>	<u>77,154</u>
	<u>\$ 1,387,261</u>	<u>\$ 82,352</u>	<u>\$ 241,104</u>	<u>\$ 149,221</u>	<u>\$ 1,859,938</u>

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

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	\$ 251,052
Indigent Fund	61,439
Justice Fund	221,057
Other Non-major Funds	<u>83,715</u>
Total deferred revenue for governmental funds	<u><u>\$ 617,263</u></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 9/30/15</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/16</u>
Capital assets not being depreciated:				
Land	\$ 1,939,755	\$ 0	\$ 0	\$ 1,939,755
Capital assets being depreciated:				
Buildings and improvements	22,027,497	1,910,196	0	23,937,693
Equipment	2,208,282	274,863	0	2,483,145
Construction in progress - TARC jail	<u>609,887</u>	<u>912,271</u>	<u>1,522,158</u>	<u>0</u>
Total capital assets, being depreciated	<u>24,845,666</u>	<u>3,097,330</u>	<u>1,522,158</u>	<u>26,420,838</u>
Less accumulated depreciation:				
Building and improvements	6,341,650	598,659	0	6,940,309
Equipment	<u>1,179,149</u>	<u>184,207</u>	<u>0</u>	<u>1,363,356</u>
Total accumulated depreciation	<u>7,520,799</u>	<u>782,866</u>	<u>0</u>	<u>8,303,665</u>

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE F - PROPERTY AND EQUIPMENT - CONTINUED

1. Governmental Activities - continued

	<u>Balance 9/30/15</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/16</u>
Total capital assets, being depreciated, net	\$ 17,324,867	\$ 2,314,464	\$ 1,522,158	\$ 18,117,173
Governmental activity capital assets, net	\$ 19,264,622	\$ 2,314,464	\$ 1,522,158	\$ 20,056,928

2. Business Activities

Solid waste fund				
Buildings and improvements	\$ 60,035	\$ 0	\$ 0	\$ 60,035
Equipment	627,271	0	0	627,271
Landfill	<u>4,382,226</u>	<u>0</u>	<u>0</u>	<u>4,382,226</u>
	<u>\$ 5,069,532</u>	<u>\$ 0</u>	<u>\$ 0</u>	5,069,532
Less accumulated depreciation				(5,069,532)
Book value September 30, 2016				<u>0</u>
Fair Board				
Land	\$ 178,260	\$ 0	\$ 0	178,260
Land improvement	344,923	0	0	344,923
Buildings	3,158,674	162,189	0	3,320,863
Machinery and equipment	448,372	4,402	0	452,774
Construction in progress	<u>23,457</u>	<u>66,163</u>	<u>86,275</u>	<u>3,345</u>
	<u>\$ 4,153,686</u>	<u>\$ 232,754</u>	<u>\$ 86,275</u>	4,300,165
Less accumulated depreciation				(2,526,757)
Book value September 30, 2016				<u>1,773,408</u>
Total book value - enterprise funds				<u>\$ 1,773,408</u>

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

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

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE G - CONTRACTS PAYABLE

Contracts payable consisted of the following:

In September 2016, the County entered into a contract with First Federal Savings Bank for the purchase of a 2017 Ford Explorer (Coronor). The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$7,981. \$ 22,473

In April 2016, the County entered into a contract with First Federal Savings Bank for the purchase of a 2016 Ford Edge SE 4WD and a Ford Taurus. The interest rate on the contract is 4.40%. 4.40%. The contract is payable in four annual installments of \$7,163. 21,012

In January 2015, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2015 Chevy Suburban (Sheriff Dep). The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$9,664. 18,494

In October 2013 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2013 Dodge Journey SXT. The interest rate on the contract is 2.99%. The contract is payable in four annual installments of \$6,370. 5,784

In October 2014, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2015 Ford F-250 Super Duty. The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$7,272. 13,708

In October 2013 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2014 Toyota Sienna L. The interest rate on the contract is 2.99%. The contract is payable in four annual installments of \$5,558. 15,669

In June 2015 the County entered into a contract payable with First Federal Savings Bank for the purchase of a KIOTI NX 4510 tractor. The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$6,948. 13,296

Capital Lease payable to GE Capital, inc. is due in monthly installments of \$813 including interest at 4.90% per annum until fiscal year 2018-19. The Capital lease is collateralized by a 2014 Bobcat V417 Versahandler. 22,645

\$ 133,081

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

September 30, 2016

NOTE G - CONTRACTS PAYABLE - CONTINUED

Future Minimum Lease Payments

<u>Year</u>	
2017	\$ 66,031
2018	54,231
2019	19,197
2020	0
2021	0
2021-2025	<u>0</u>
	139,459
Amount representing interest	(<u>6,378</u>)
	<u>\$ 133,081</u>

NOTE H - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

During the year ended September 30, 2016, the following changes occurred in liabilities reported in the general long-term debt account group and all Enterprise funds.

	<u>Balance 10/01/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 09/30/16</u>
<u>General long-term debt account group</u>				
Accrued vacation	\$ 1,100,797	\$ 0	\$ 19,358	\$ 1,081,439
Contracts payable	<u>100,067</u>	<u>43,485</u>	<u>33,116</u>	<u>110,436</u>
	<u>1,200,864</u>	<u>43,485</u>	<u>52,474</u>	<u>1,191,875</u>
<u>Enterprise funds</u>				
Twin Falls County Fair				
Contracts payable	<u>31,061</u>	<u>0</u>	<u>8,416</u>	<u>22,645</u>
	<u>\$ 1,231,925</u>	<u>\$ 43,485</u>	<u>\$ 60,890</u>	<u>\$ 1,214,520</u>

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE I - RETIREMENT PLAN

The County had a voluntary plan for its full-time employees through a defined benefit plan until September 30, 2015. Contributions to the plan required and paid by the Twin Falls County were \$1,363,212, \$1,325,575 for the years ended September 30, 2015 and 2014 respectively.

The County became participants in the Public Employee Retirement System of Idaho in October 2015. Public Employee Retirement System of Idaho (PERSI), a cost sharing multiples-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age, and compensation. In addition, the benefits are provided for disability, death, and survivors of eligible members of beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

After five (5) years of credited service, employees become fully vested in the retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each year of credited service, the annual service retirement allowance is 1.917% or 2.25% (depending upon the employee classification) of the average monthly salary for the highest consecutive forty-two months.

The contribution requirements of the Twin Falls County and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended September 30, 2016, the required contribution rate for employees was 11.32% and 6.79% of covered payroll for the Twin Falls County and its employees, respectively. The Twin Falls County contributions required and paid were \$2,047,092 for the year ended September 30, 2016.

NOTE J - DEFICIT FUND BALANCE

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

NONE

NOTE K - 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.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2016

NOTE L - 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, 2016 was as follows:

	<u>Solid Waste</u>	<u>Fairboard</u>	<u>Total Enterprise Funds</u>
Operating revenues	\$ 3,526,493	\$ 1,202,681	\$ 4,729,174
Depreciation expense	2,414	131,853	134,267
Operating income (loss)	720,852	(109,080)	611,772
Nonoperating revenues	371,865	101,909	473,774
Net earnings (loss)	1,092,717	(7,212)	1,085,505
Property and equipment additions	0	146,479	146,479
Net working capital	5,043,942	171,883	5,215,825
Total assets	5,043,942	2,177,071	7,221,013
Total net position	5,043,942	2,097,265	7,141,207

NOTE M - 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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Current				
Property taxes	\$ 9,321,015	\$ 9,321,015	\$ 8,747,683	(\$ 573,332)
Auditor's fees	130,000	130,000	135,688	5,688
County administration fee	324,000	324,000	329,732	5,732
Assessors postage	39,000	39,000	37,371	(1,629)
Refund of expenses	31,200	31,200	37,468	6,268
Drivers licenses	143,000	143,000	170,767	27,767
Court fees	0	0	1,200	1,200
SIRCOMM	181,948	181,948	172,045	(9,903)
Liquor control act funds	450,000	450,000	528,867	78,867
Sales tax	1,400,000	1,400,000	1,651,944	251,944
Payment-in-lieu	1,000,500	1,000,500	1,783,874	783,374
Revenue Sharing	2,000,000	2,000,000	2,158,848	158,848
Investment interest	200,000	200,000	260,620	60,620
Penalties and interest	70,000	70,000	57,628	(12,372)
Licenses	38,000	38,000	42,469	4,469
Building permits	223,000	223,000	302,099	79,099
Fees	412,000	412,000	796,301	384,301
Other	<u>1,538,435</u>	<u>1,538,435</u>	<u>703,188</u>	(<u>835,247</u>)
Total revenues	<u>17,502,098</u>	<u>17,502,098</u>	<u>17,917,792</u>	<u>415,694</u>
Expenditures				
General				
Current				
County car expense	2,000	2,000	1,230	770
Special services	22,000	22,000	16,003	5,997
Telephone and postage	15,000	15,000	9,630	5,370
Audit expenses	49,500	49,500	47,500	2,000
IAC dues	15,355	15,355	15,354	1
Dues and administration	40,000	40,000	38,113	1,887
Public lands assessment	858	858	852	6
County share FICA	972,588	972,588	938,309	34,279
Guardian ad litem	46,000	46,000	47,810	(1,810)
Medicare	227,455	227,455	219,442	8,013
Retirement	1,786,947	1,786,947	1,747,763	39,184
Unemployment insurance	74,899	74,899	27,982	46,917
Group insurance	2,478,106	2,478,106	2,108,400	369,706
Workman's compensation	308,620	308,620	203,922	104,698
Wellness program	4,000	4,000	11,195	(7,195)

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
General - continued				
Current - continued				
Animal control	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Separation fund	128,000	128,000	122,461	5,539
SIRCOMM (911)	353,869	353,869	353,869	0
Grant expense	14,000	14,000	8,000	6,000
Airport	377,712	377,712	375,287	2,425
Animal control	3,800	3,800	3,800	0
General reserve	100,000	40,000	8,804	31,196
Soil conservation	24,750	24,750	24,750	0
Computer maintenance	85,550	85,550	88,823	(3,273)
Computer supplies	15,000	15,000	8,392	6,608
Computer personnel	208,092	208,092	208,092	0
County museum	24,000	24,000	24,000	0
Drug testing	12,000	12,000	11,213	787
Central purchasing	1,000	1,000	0	1,000
TF Area trans committee	221,477	221,477	221,477	0
Special attorney needs	80,000	80,000	32,687	47,313
Other public funded attorney	230,000	230,000	297,197	(67,197)
CARES	30,000	30,000	29,925	75
Transcripts	50,000	50,000	31,329	18,671
Interfaith caregivers	5,000	5,000	5,000	0
SECDO	7,019	7,019	7,669	(650)
SCITRDA	2,050	2,050	2,050	0
Snake River study	2,922	2,922	2,922	0
Capital outlay	<u>272,300</u>	<u>272,300</u>	<u>265,888</u>	<u>6,412</u>
Total general	<u>8,341,869</u>	<u>8,281,869</u>	<u>7,617,140</u>	<u>664,729</u>
Assessor				
Current				
Salaries	839,928	839,928	828,138	11,790
Mileage	100	100	0	100
Hotel and meals	1,400	1,400	820	580
Registrations	1,500	1,500	1,700	(200)
Records and supplies	13,300	13,300	14,790	(1,490)
Postage	55,000	55,000	62,091	(7,091)
GIS mapping system expenses	26,000	26,000	17,475	8,525
Buhl motor vehicle office	4,100	4,100	4,689	(589)
Equipment and repairs	9,800	9,800	5,427	4,373
Publication and printing	<u>1,000</u>	<u>1,000</u>	<u>928</u>	<u>72</u>
Total assessor	<u>952,128</u>	<u>952,128</u>	<u>936,058</u>	<u>16,070</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Auditor, Clerk, Recorder				
Current				
Salaries	\$ 1,359,291	\$ 1,409,291	\$ 1,406,881	\$ 2,410
Transportation	4,000	4,000	3,029	971
Hotels and meals	2,000	2,000	1,373	627
Special Services	1,000	1,000	516	484
Registration	5,500	5,500	3,901	1,599
Records and supplies	10,000	10,000	9,430	570
Postage	9,000	9,000	7,767	1,233
Equipment and repairs	5,000	5,000	5,213	(213)
Lease copier	1,500	1,500	1,397	103
Publication and printing	500	500	1,324	(824)
Total Auditor, Clerk, Recorder	<u>1,397,791</u>	<u>1,447,791</u>	<u>1,440,831</u>	<u>6,960</u>
County Commissioners				
Current				
Salaries	304,422	304,422	303,772	650
County 1 transportation	3,750	3,750	1,301	2,449
County 2 transportation	3,750	3,750	1,714	2,036
County 3 transportation	3,750	3,750	2,052	1,698
Training	1,500	1,500	399	1,101
Records and supplies	3,500	3,500	3,262	238
Cell phones	1,200	1,200	1,482	(282)
Postage	750	750	312	438
Publications and printing	5,000	5,000	2,957	2,043
Total Commissioners	<u>327,622</u>	<u>327,622</u>	<u>317,251</u>	<u>10,371</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Coroner				
Current				
Salaries	\$ 175,905	\$ 175,905	\$ 169,060	\$ 6,845
Transportation	6,000	6,000	10,485	(4,485)
Hotels and meals	4,500	4,500	902	3,598
Registrations	3,000	3,000	1,482	1,518
Other	4,000	4,000	5,210	(1,210)
Phones	3,800	3,800	1,473	2,327
Postage	300	300	80	220
Office	3,000	3,000	2,052	948
Autopsies	20,000	30,000	33,390	(3,390)
Chemicals analysis and x-rays	22,000	22,000	24,423	(2,423)
Lease pickup	3,300	3,300	0	3,300
Total coroner	<u>245,805</u>	<u>255,805</u>	<u>248,557</u>	<u>7,248</u>
County agent				
Current				
Contract Services	<u>173,173</u>	<u>173,173</u>	<u>173,173</u>	<u>0</u>
Total county agent	<u>173,173</u>	<u>173,173</u>	<u>173,173</u>	<u>0</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Janitor				
Current				
Salaries	\$ 207,254	\$ 207,254	\$ 207,026	\$ 228
Lights, power, water	140,000	140,000	158,138	(18,138)
Fuel	50,000	50,000	29,884	20,116
Vehicle Expense	4,000	4,000	2,128	1,872
Uniform Clothing	1,000	1,000	1,020	(20)
Cell Phones	1,350	1,350	1,107	243
Equipment and repair	32,000	32,000	32,960	(960)
Building maintenance	70,000	70,000	76,826	(6,826)
Repair	11,000	11,000	12,997	(1,997)
Capital outlay	<u>48,350</u>	<u>48,350</u>	<u>42,590</u>	<u>5,760</u>
Total janitor	<u>564,954</u>	<u>564,954</u>	<u>564,676</u>	<u>278</u>
 Sheriff				
Current				
Salaries	3,440,752	3,440,752	3,369,151	71,601
Fund buys, training	8,000	8,000	3,120	4,880
County car	290,000	290,000	184,625	105,375
Transportation public	40,000	40,000	44,277	(4,277)
Hotel & meals	17,000	17,000	17,977	(977)
Crime prevention	4,600	4,600	4,401	199
Hire drug test	7,000	7,000	3,150	3,850
Records & supplies	23,200	23,200	15,555	7,645
Telephone & postage	26,500	26,500	24,752	1,748
Dues, fees	5,000	5,000	4,318	682
Victim services	1,000	1,000	657	343
Repairs	3,000	3,000	7,904	(4,904)
Equipment	41,159	41,159	44,688	(3,529)
Teletype rental	12,500	12,500	12,500	0
Weapons & equipment	5,000	5,000	4,163	837
Ammunition	30,000	30,000	31,950	(1,950)
Maintenance contracts	15,100	15,100	11,522	3,578
Publication & printing	5,000	5,000	2,230	2,770
Special investigation	6,000	6,000	4,352	1,648
Radio expense	4,000	4,000	2,956	1,044
Special investigation	7,500	7,500	8,325	(825)
Police education	20,000	20,000	20,635	(635)
Search & rescue	5,000	5,000	1,708	3,292
Forest service agreement	19,000	19,000	18,941	59

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Sheriff - continued				
Current - continued				
Boat & waterway expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0
Uniform & clothing	19,000	19,000	21,865	(2,865)
Reserve law enforcement	500	500	500	0
Crisis response	13,500	13,500	13,122	378
Body armor	5,000	5,000	0	5,000
New and used vehicles	140,000	140,000	140,000	0
Computer equipment/program	13,891	13,891	13,891	0
Total sheriff	<u>4,231,202</u>	<u>4,231,202</u>	<u>4,036,235</u>	<u>194,967</u>
Treasurer				
Current				
Salaries	281,401	281,401	265,935	15,466
Transportation	2,000	2,000	514	1,486
Hotels & meals	2,500	2,500	1,190	1,310
Special services	1,500	1,500	1,363	137
Title search	20,000	20,000	17,000	3,000
Registration	1,250	1,250	760	490
Records & supplies	5,000	5,000	5,501	(501)
Postage	24,000	24,000	28,391	(4,391)
Equipment & repair	2,500	2,500	2,517	(17)
Publication & printing	6,000	6,000	5,668	332
Publication Administration	1,000	1,000	0	1,000
Total treasurer	<u>347,151</u>	<u>347,151</u>	<u>328,839</u>	<u>18,312</u>
Zoning				
Current				
Salaries	348,257	348,257	348,257	0
Transportation - private	5,000	5,000	3,048	1,952
Mileage	2,000	2,000	1,603	397
Hotels & meals	2,500	2,500	1,363	1,137
Training	3,500	3,500	2,589	911
Postage	1,500	1,500	1,145	355
Advertising	2,500	2,500	1,608	892
Office expense	5,900	5,900	5,864	36
Equipment & repair	1,700	1,700	1,131	569
Survey & maps	6,500	6,500	965	5,535
Comp plan	9,000	9,000	441	8,559
Idaho code	1,000	1,000	989	11
Transcribed records	300	300	0	300
Contract labor	3,000	3,000	2,400	600
Capital improvements	15,000	15,000	14,484	516
Total zoning	<u>407,657</u>	<u>407,657</u>	<u>385,887</u>	<u>21,770</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Veterans				
Current				
Salaries	\$ 28,201	\$ 28,201	\$ 19,274	\$ 8,927
Travel & expense	1,300	1,300	422	878
Equipment & repair	2,275	2,275	2,349	(74)
Total veterans	<u>31,776</u>	<u>31,776</u>	<u>22,045</u>	<u>9,731</u>
Human resource				
Current				
Salaries	104,890	104,890	104,886	4
Travel & expense	2,500	2,500	1,840	660
Special services	1,500	1,500	550	950
Supplies	1,200	1,200	1,208	(8)
Postage	300	300	181	119
Cell phones	660	660	635	25
Publications	350	350	389	(39)
Total human resource	<u>111,400</u>	<u>111,400</u>	<u>109,689</u>	<u>1,711</u>
Emergency services				
Current				
Salaries	65,643	65,643	65,642	1
Travel & expenses	3,500	3,500	3,502	(2)
Supplies	3,500	3,500	2,476	1,024
Equipment	4,423	4,423	4,196	227
Cell phones	650	650	635	15
Contract labor	10,000	10,000	1,200	8,800
Fringe benefits	19,658	19,658	19,184	474
Total emergency services	<u>107,374</u>	<u>107,374</u>	<u>96,835</u>	<u>10,539</u>
Grant Administration				
Current				
Salaries	61,431	61,431	61,430	1
Transportation	250	250	0	250
Hotels & meals	250	250	0	250
Special services	2,000	2,000	73	1,927
Registrations	300	300	0	300
Supplies	800	800	563	237
Equipment maintenance & repair	300	300	0	300
Postage	250	250	73	177
Cell phones	300	300	147	153
Capital outlay	250	250	0	250
Total Grant Administration	<u>66,131</u>	<u>66,131</u>	<u>62,286</u>	<u>3,845</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Housekeeping				
Current				
Salaries	\$ 238,313	\$ 238,313	\$ 238,231	\$ 82
Special services	1,279	1,279	1,141	138
Equipment	2,613	2,613	8,672	(6,059)
Maintenance	56,642	56,642	29,537	27,105
Capital outlay	2,666	2,666	1,403	1,263
Total housekeeping	<u>301,513</u>	<u>301,513</u>	<u>278,984</u>	<u>22,529</u>
Telephone				
Current				
Telephone expenses	<u>105,000</u>	<u>105,000</u>	<u>55,442</u>	<u>49,558</u>
Total telephone	<u>105,000</u>	<u>105,000</u>	<u>55,442</u>	<u>49,558</u>
Total expenditures	<u>17,712,546</u>	<u>17,712,546</u>	<u>16,673,928</u>	<u>1,038,618</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	(210,448)	(210,448)	1,243,864	1,454,312
Other financing sources (uses)				
Transfers out	<u>0</u>	<u>0</u>	(<u>8,473,304</u>)	(<u>8,473,304</u>)
EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	(210,448)	(210,448)	(7,229,440)	(7,018,992)
Fund balance, Oct. 1, 2015	<u>17,861,222</u>	<u>17,861,222</u>	<u>17,861,222</u>	<u>0</u>
Fund balance, Sept. 30, 2016	<u>\$ 17,650,774</u>	<u>\$ 17,650,774</u>	<u>\$ 10,631,782</u>	(<u>\$ 7,018,992</u>)

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - INDIGENT FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 4,116,500	\$ 4,116,500	\$ 2,152,832	(\$ 1,963,668)
Indigent fund	1,206,776	1,206,776	1,005,264	(201,512)
Penalties & interest	0	0	2,228	2,228
Other	45,000	45,000	66,174	21,174
Total revenues	<u>5,368,276</u>	<u>5,368,276</u>	<u>3,226,498</u>	(<u>2,141,778</u>)
Expenditures				
Current				
Poor fund - salaries	212,933	212,933	209,499	3,434
Fringe benefits	71,300	71,300	66,499	4,801
Transportation	2,500	2,500	0	2,500
Hotels & meals	4,200	4,200	1,581	2,619
Registrations	1,600	1,600	1,015	585
Records & supplies	7,000	7,000	6,500	500
Postage	9,000	9,000	7,949	1,051
Equipment & repair	4,000	4,000	255	3,745
Indigent expense	15,000	15,000	10,020	4,980
Indigent burial	25,000	25,000	22,151	2,849
Physicians	1,100,000	1,100,000	556,119	543,881
Court ordered evaluation	60,000	60,000	49,919	10,081
St. Lukes/MVRMC	1,007,579	1,007,579	1,280,228	(272,649)
Medical	737,000	737,000	722,970	14,030
Mental health	150,000	150,000	144,285	5,715
Total expenditures	<u>3,407,112</u>	<u>3,407,112</u>	<u>3,078,990</u>	<u>328,122</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,961,164	1,961,164	147,508	(1,813,656)
Fund balance, October 1, 2015	<u>2,907,854</u>	<u>2,907,854</u>	<u>2,907,854</u>	<u>0</u>
Fund balance, September 30, 2016	<u>\$ 4,869,018</u>	<u>\$ 4,869,018</u>	<u>\$ 3,055,362</u>	<u>(\$ 1,813,656)</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 7,919,670	\$ 7,919,670	\$ 7,972,350	\$ 52,680
Refund of expense	38,200	38,200	47,985	9,785
Penalties & interest	50,000	50,000	47,381	(2,619)
Board of outside prisoner	300,000	300,000	240,345	(59,655)
Board of outside juveniles	311,000	311,000	281,119	(29,881)
Treatment income	500	500	0	(500)
Bond and Undertaking	15,000	15,000	16,950	1,950
Work release	50,000	50,000	61,727	11,727
Food	28,000	28,000	22,102	(5,898)
Justice fund	45,000	45,000	42,880	(2,120)
Fees	179,500	179,500	188,202	8,702
Other	<u>1,054,300</u>	<u>1,054,300</u>	<u>1,250,700</u>	<u>196,400</u>
Total revenues	<u>9,991,170</u>	<u>9,991,170</u>	<u>10,171,741</u>	<u>180,571</u>
Expenditures				
Public defender				
Current				
Salaries	1,062,915	1,062,915	1,049,482	13,433
Travel	3,700	3,700	1,989	1,711
Hotels & meals	10,525	10,525	4,800	5,725
Records & supplies	22,100	22,100	41,422	(19,322)
Postage	4,950	4,950	4,329	621
Equipment & repair	1,000	1,000	0	1,000
Continuing legal education	6,200	6,200	1,180	5,020
Cell phones	1,000	1,000	450	550
Miscellaneous defense	6,000	6,000	3,224	2,776
Murder cases	4,000	4,000	300	3,700
Witness fees	500	500	0	500
Capital outlay	<u>1,400</u>	<u>1,400</u>	<u>318</u>	<u>1,082</u>
Total public defender	<u>1,124,290</u>	<u>1,124,290</u>	<u>1,107,494</u>	<u>16,796</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Prosecuting attorney				
Current				
Salaries	\$ 1,664,453	\$ 1,664,453	\$ 1,648,502	\$ 15,951
Travel	3,000	3,000	2,285	715
Special services	1,000	1,000	0	1,000
Records & supplies	22,400	22,400	35,778	(13,378)
Postage	3,000	3,000	2,438	562
Equipment & repair	7,000	7,000	10,427	(3,427)
Publications & printing	9,000	9,000	7,801	1,199
Continuing legal education	6,500	6,500	4,765	1,735
Professional dues	200	200	50	150
Cell phones	10,990	10,990	10,690	300
Witness fees	10,000	10,000	1,989	8,011
Subscriptions	500	500	341	159
Capital outlay	<u>12,000</u>	<u>12,000</u>	<u>8,055</u>	<u>3,945</u>
Total prosecuting attorney	<u>1,750,043</u>	<u>1,750,043</u>	<u>1,733,121</u>	<u>16,922</u>
Juvenile probation				
Current				
Salaries	382,053	382,053	377,698	4,355
Transportation	10,000	10,000	4,187	5,813
Misc & charity	69,820	69,820	68,062	1,758
Equipment & repair	5,000	5,000	5,000	0
Electronic monitor	20,000	20,000	8,200	11,800
Vehicles Expense	5,300	5,300	5,591	(291)
Cell phones	8,500	8,500	6,770	1,730
Volunteers	4,000	4,000	3,665	335
Tobacco Tax Transfer	3,000	3,000	4,390	(1,390)
Restitution for community service	15,000	15,000	10,666	4,334
Food	<u>7,500</u>	<u>7,500</u>	<u>6,625</u>	<u>875</u>
Total juvenile probation	<u>530,173</u>	<u>530,173</u>	<u>500,854</u>	<u>29,319</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Magistrate probation				
Current				
Salaries	\$ 407,584	\$ 407,584	\$ 405,387	\$ 2,197
C.I.P. project	6,000	6,000	3,963	2,037
Travel & training	8,000	8,000	5,649	2,351
Records & supplies	5,000	5,000	829	4,171
Postage	3,000	3,000	1,438	1,562
Office equipment	15,000	15,000	6,865	8,135
Ankle supplies	11,500	11,500	6,601	4,899
Work detail program	4,400	4,400	3,970	430
Cell phones	25,271	25,271	24,333	938
FICA	5,910	5,910	5,690	220
Medicare	46,139	46,139	45,861	278
Retirement	2,038	2,038	766	1,272
Unemployment	58,557	58,557	54,153	4,404
Group Ins.-health & life	14,633	14,633	13,653	980
Work comp	3,000	3,000	443	2,557
Vehicle/maintenance	8,000	8,000	3,945	4,055
Drug testing supplies	800	800	735	65
Interpreter services	7,200	7,200	6,370	830
LSI expense	3,000	3,000	0	3,000
Total Magistrate probation	<u>635,032</u>	<u>635,032</u>	<u>590,651</u>	<u>44,381</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2016

	<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	\$ 1,031,898	\$ 1,037,898	\$ 1,037,283	\$ 615
Training	9,000	9,000	7,043	1,957
Lodging	3,000	3,000	5,263	(2,263)
Meals	1,500	1,500	3,407	(1,907)
Mileage	200	200	349	(149)
Office	17,000	17,000	15,339	1,661
Copier	2,400	2,400	3,028	(628)
Cell phones	1,300	1,300	1,490	(190)
Equipment	1,500	1,500	1,521	(21)
Employee testing	120,250	172,250	165,299	6,951
Transportation	2,000	2,000	1,107	893
Vehicle maintenance	500	500	756	(256)
Total staff security facility	<u>1,190,548</u>	<u>1,248,548</u>	<u>1,241,885</u>	<u>6,663</u>
Criminal justice				
Current				
Salaries	2,773,715	2,773,715	2,688,123	85,592
Special services	15,000	15,000	9,060	5,940
Finger print equipment	30,000	30,000	6,817	23,183
Water	19,400	19,400	19,874	(474)
Lights, power	52,000	52,000	50,888	1,112
Fuel & heating	30,000	30,000	24,948	5,052
Sanitation	5,000	5,000	4,853	147
Records & supplies	16,000	16,000	13,821	2,179
Telephone & postage	6,000	6,000	4,924	1,076
Maintenance & repair	55,000	55,000	63,831	(8,831)
Equipment purchase	45,000	45,000	40,962	4,038
Inmate supplies	50,000	50,000	68,554	(18,554)
Housing	20,000	40,000	35,900	4,100
Cleaning equipment & supply	25,000	25,000	21,654	3,346
Intoximeter	10,000	10,000	10,001	(1)
Copy machine	5,000	5,000	3,024	1,976
Extraditions	25,000	45,000	44,925	75
Car fuel	12,000	12,000	7,367	4,633
Training	15,000	15,000	13,620	1,380
Inmate board	280,000	280,000	315,091	(35,091)
New & used vehicles	9,664	9,664	9,664	0
Total criminal justice	<u>3,498,779</u>	<u>3,538,779</u>	<u>3,457,901</u>	<u>80,878</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Juvenile detention center				
Current				
Salaries	\$ 886,175	\$ 886,175	\$ 797,340	\$ 88,835
Training	1,625	1,625	3,902	(2,277)
Lodging	1,625	1,625	1,624	1
Meals	1,500	1,500	1,025	475
Mileage	750	750	142	608
Special Services	5,700	5,700	1,496	4,204
Electricity	12,500	12,500	9,097	3,403
Water garbage	4,000	4,000	3,811	189
Heat	5,500	5,500	3,904	1,596
Office	7,250	7,250	6,169	1,081
Copier	500	500	392	108
Housekeeping	7,250	7,250	4,246	3,004
Juvenile Hygiene	3,250	3,250	847	2,403
Juvenile clothing	2,950	2,950	3,133	(183)
Detention supplies	1,500	1,500	1,832	(332)
Cleaning supplies	4,750	4,750	3,216	1,534
Building-grounds	12,000	12,000	5,116	6,884
Equipment	8,600	8,600	1,220	7,380
Telephone	1,650	1,650	1,521	129
Repairs	250	250	0	250
Dues - memberships	600	600	675	(75)
Printing	850	850	0	850
Subscriptions	100	100	0	100
Employee testing	2,500	2,500	3,091	(591)
Books, material, tuition	1,000	1,000	0	1,000
Food	149,000	149,000	129,920	19,080
Juv Dtn - transport	7,250	7,250	6,755	495
P.R.E.A.	6,000	6,000	2,644	3,356
Total juvenile detention center	1,136,625	1,136,625	993,118	143,507
Status offender				
Current				
Reserve	100,000	2,000	0	2,000
Status offender expenses	25,680	25,680	5,744	19,936
Total Justice fund expenses	125,680	27,680	5,744	21,936
 Total expenditures	 9,991,170	 9,991,170	 9,630,768	 360,402
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 0	 0	 540,973	 540,973
 Fund balance, October 1, 2015	 7,556,640	 7,556,640	 7,556,640	 0
 Fund balance, September 30, 2016	 <u>\$ 7,556,640</u>	 <u>\$ 7,556,640</u>	 <u>\$ 8,097,613</u>	 <u>\$ 540,973</u>

Twin Falls County, State of Idaho

BUDGETARY COMPARISON SCHEDULE - CAPITAL PROJECTS FUND

For the year ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
SRBA and other Leases	\$ 1,000,000	\$ 1,000,000	\$ 887,728	(\$ 112,272)
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>887,728</u>	(<u>112,272</u>)
Expenditures				
Salaries	140,888	140,888	139,055	1,833
CW - remodel	500,000	770,000	768,615	1,385
CW - Capital	100,000	100,000	98,312	1,688
CW - building maintenance	300,000	300,000	180,281	119,719
CW - office supplies	700	700	230	470
CW - signs	1,500	1,500	108	1,392
CW - cell phones	3,300	3,300	4,688	(1,388)
CW - electricity	289,800	289,800	268,317	21,483
CW - gas	205,700	205,700	165,570	40,130
CW - trash	6,400	6,400	2,411	3,989
CW - water	20,500	20,500	36,071	(15,571)
CW - service contracts/ repairs	34,260	34,260	52,498	(18,238)
CW - telephone (pmt)	0	0	93	(93)
Other expenses	225,000	225,000	220,463	4,537
Total expenditures	<u>1,828,048</u>	<u>2,098,048</u>	<u>1,936,712</u>	<u>161,336</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(828,048)	(1,098,048)	(1,048,984)	49,064
Other financing sources (uses)				
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>8,472,304</u>	<u>7,972,304</u>
EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	(328,048)	(598,048)	7,423,320	8,021,368
Fund balance, October 1, 2015	<u>4,330,734</u>	<u>4,330,734</u>	<u>4,330,734</u>	<u>0</u>
Fund balance, September 30, 2016	<u>\$ 4,002,686</u>	<u>\$ 3,732,686</u>	<u>\$ 11,754,054</u>	<u>\$ 8,021,368</u>

**SUPPLEMENTARY INFORMATION
OPTIONAL**

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2016

	Tort	Safe Place	Twin Falls County Extension	Weeds	Parks and Recreation	Ad Valorem	District Court	Court Interlock Device	Public Health
ASSETS									
Cash	\$ 699,061	\$ 322,305	\$ 176	\$ 278,588	\$ 361,164	\$ 623,917	\$ 334,554	\$ 91,366	\$ 158,380
Property taxes receivable	19,326	0	0	6,706	14,005	29,880	7,817	0	12,946
Sales tax receivable	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0
Total assets	\$ 718,387	\$ 322,305	\$ 176	\$ 285,294	\$ 375,169	\$ 653,797	\$ 342,371	\$ 91,366	\$ 171,326

LIABILITIES, DEFERRED INFLOW OF
RESOURCES AND FUND EQUITY

Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	300	9,391	176	4,739	13,095	9,131	18,456	248	0
Total liabilities	300	9,391	176	4,739	13,095	9,131	18,456	248	0
Deferred inflow of resources									
Unavailable revenue	17,827	0	0	6,204	12,929	27,565	7,239	0	11,951
Property taxes	17,827	0	0	6,204	12,929	27,565	7,239	0	11,951
Total inflow of resources									
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	700,260	312,914	0	274,351	349,145	617,101	316,676	91,118	159,375
Total fund equity	700,260	312,914	0	274,351	349,145	617,101	316,676	91,118	159,375
Total liabilities, deferred inflow of resources and fund equity	\$ 718,387	\$ 322,305	\$ 176	\$ 285,294	\$ 375,169	\$ 653,797	\$ 342,371	\$ 91,366	\$ 171,326

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2016

	Revenue Sharing	Election Consolidation	County Boat License Fund	Rural Business Fairgrounds	T.A.R.C. Grant	Board of Comm. Guardians	Federal Drug Seizures	Distractions Correction Grant
ASSETS								
Cash	\$ 7,504	\$ 535,099	\$ 77,964	\$ 111,105	\$ 22,650	\$ 3,352	\$ 192,302	\$ 0
Property taxes receivable	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0
Due from other governments	50,000	0	0	0	0	0	4,356	0
Total assets	<u>\$ 57,504</u>	<u>\$ 535,099</u>	<u>\$ 77,964</u>	<u>\$ 111,105</u>	<u>\$ 22,650</u>	<u>\$ 3,352</u>	<u>\$ 196,958</u>	<u>\$ 0</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY								
Liabilities								
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	0	3,460	39,690	0	2,077	28	0	0
Total liabilities	<u>0</u>	<u>3,460</u>	<u>39,690</u>	<u>0</u>	<u>2,077</u>	<u>28</u>	<u>0</u>	<u>0</u>
Deferred inflow of resources								
Unavailable revenue	0	0	0	0	0	0	0	0
Property tax	0	0	0	0	0	0	0	0
Total deferred inflow of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance								
Designated	0	0	0	0	0	0	0	0
Undesignated	57,504	531,639	38,274	111,105	20,573	3,324	196,958	0
Total fund equity	<u>57,504</u>	<u>531,639</u>	<u>38,274</u>	<u>111,105</u>	<u>20,573</u>	<u>3,324</u>	<u>196,958</u>	<u>0</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 57,504</u>	<u>\$ 535,099</u>	<u>\$ 77,964</u>	<u>\$ 111,105</u>	<u>\$ 22,650</u>	<u>\$ 3,352</u>	<u>\$ 196,958</u>	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2016

	Juvenile Correction Act Fund	Tobacco Tax Grant	Boat Grant Waterways Match	Adult Substance Abuse Grant	Asat 2016	R.S.A.T. Grant	Invasive Check Station	Scaap	Ohv Law Enforcement
ASSETS									
Cash	\$ 26,827	\$ 22,821	\$ 45,243	\$ 0	\$ 0	\$ 0	\$ 19,094	\$ 2,616	\$ 35,060
Property taxes receivable	0	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 26,827</u>	<u>\$ 22,821</u>	<u>\$ 45,243</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,094</u>	<u>\$ 2,616</u>	<u>\$ 35,060</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,187	\$ 0	\$ 0	\$ 0
Accounts payable	1,348	2,054	1,323	0	0	1,113	288	0	0
Total liabilities	<u>1,348</u>	<u>2,054</u>	<u>1,323</u>	<u>0</u>	<u>0</u>	<u>11,300</u>	<u>288</u>	<u>0</u>	<u>0</u>
Deferred inflow of resources									
Unavailable revenue	0	0	0	0	0	0	0	0	0
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	25,479	20,767	43,920	0	0	(11,300)	18,806	2,616	35,060
Total fund equity	<u>25,479</u>	<u>20,767</u>	<u>43,920</u>	<u>0</u>	<u>0</u>	<u>(11,300)</u>	<u>18,806</u>	<u>2,616</u>	<u>35,060</u>
Total liabilities, inflow of resources and fund equity	<u>\$ 26,827</u>	<u>\$ 22,821</u>	<u>\$ 45,243</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,094</u>	<u>\$ 2,616</u>	<u>\$ 35,060</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2016

ASSETS	Bcp Basic-Safehouse Grant	Restorative Alternative Program	Status Offender Services	C.P.D.C.	Southern Idaho Rural Development	Fairgrounds RV Restrooms	Museum Grants	Park Grants	Sfp Twin Falls
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,400	\$ 0	\$ 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
Due from other governments	0	0	0	0	0	0	0	0	0
Total assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,400	\$ 0	\$ 0
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY	Liabilities	Cash deficit	Accounts payable	Total liabilities					
Cash deficit	\$ 5,364	\$ 2,308	\$ 6,464	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,323	\$ 3,318
Accounts payable	268	3,600	1,814	0	0	0	5,597	0	1,304
Total liabilities	5,632	5,908	8,278	0	0	0	5,597	57,323	4,622
Deferred inflow of resources	Unavailable revenue	Deferred tax revenue	Total deferred inflow of resources						
Unavailable revenue	0	0	0	0	0	0	0	0	0
Deferred tax revenue	0	0	0	0	0	0	0	0	0
Total deferred inflow of resources	0	0	0	0	0	0	0	0	0
Fund equity	Designated	Undesignated	Total fund equity						
Designated	0	0	0	0	0	0	0	0	0
Undesignated	(5,632)	(5,908)	(8,278)	0	0	0	803	(57,323)	(4,622)
Total fund equity	(5,632)	(5,908)	(8,278)	0	0	0	803	(57,323)	(4,622)
Total liabilities, deferred inflow of resources and fund equity									
Total liabilities, deferred inflow of resources and fund equity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,400	\$ 0	\$ 0

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2016

	District Capital Reserve	G.T.F.A.T.C.	S. O. R. Sheriff	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Court Trust Odyssey 2015	Court Bonds 2015	Restitution 2015
ASSETS									
Cash	\$ 150,000	\$ 261	\$ 46,551	\$ 0	\$ 4,437	\$ 83,780	\$ 226,576	\$ 207,647	\$ 38,166
Property taxes receivable	0	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0
Total assets	\$ 150,000	\$ 261	\$ 46,551	\$ 0	\$ 4,437	\$ 83,780	\$ 226,576	\$ 207,647	\$ 38,166
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	0	0	0	0	250	0	551	6,115	16,232
Total liabilities	0	0	0	0	250	0	551	6,115	16,232
Deferred inflow of resources									
Unavailable revenue	0	0	0	0	0	0	0	0	0
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow of resources	0	0	0	0	0	0	0	0	0
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	150,000	261	46,551	0	4,187	83,780	226,025	201,532	21,934
Total fund equity	150,000	261	46,551	0	4,187	83,780	226,025	201,532	21,934
Total liabilities, deferred inflow of resources and fund equity	\$ 150,000	\$ 261	\$ 46,551	\$ 0	\$ 4,437	\$ 83,780	\$ 226,576	\$ 207,647	\$ 38,166

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2016

	Prosecutor's Drug-Seizure Money	Crt Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust-Seizure Fund	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimb	Coronor Property Fund	Cafeteria
ASSETS									
Cash	\$ 99,962	\$ 153,916	\$ 16,593	2,163	\$ 3,568	\$ 0	\$ 181,146	\$ 303	\$ 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
Due from other governments	0	0	0	0	0	0	0	0	0
Total assets	\$ 99,962	\$ 153,916	\$ 16,593	\$ 2,163	\$ 3,568	\$ 0	\$ 181,146	\$ 303	\$ 0
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,076	\$ 0	\$ 0	\$ 0
Accounts payable	0	0	0	0	0	14,610	0	130	21
Total liabilities	0	0	0	0	0	19,686	0	130	21
Deferred inflow of resources									
Unavailable revenue	0	0	0	0	0	0	0	0	0
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow of resources	0	0	0	0	0	0	0	0	0
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	99,962	153,916	16,593	2,163	3,568	(19,686)	181,146	173	(21)
Total fund equity	99,962	153,916	16,593	2,163	3,568	(19,686)	181,146	173	(21)
Total liabilities, deferred inflow of resources and fund equity	\$ 99,962	\$ 153,916	\$ 16,593	\$ 2,163	\$ 3,568	\$ 0	\$ 181,146	\$ 303	\$ 0

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2016

	TF Co Sheriff Search Rescue	Juvenile Probation Misc.	Twin Falls County Insurance	Vocal/ Icdvva Grant	Problem Solving Courts	Millennium Fund Projects	District Court-Cao	District Court Fcs	Sheriff's Grants
ASSETS									
Cash	\$ 34,620	\$ 2,793	\$ 250,870	\$ 0	\$ 253,341	\$ 118,544	\$ 106,054	\$ 130,480	\$ 13,771
Property taxes receivable	0	0	0	0	0	0	0	0	0
Sales tax receivable	0	0	0	0	0	0	0	0	0
Due from other governments	3,885	0	0	0	0	0	0	0	0
Total assets	<u>\$ 38,505</u>	<u>\$ 2,793</u>	<u>\$ 250,870</u>	<u>\$ 0</u>	<u>\$ 253,341</u>	<u>\$ 118,544</u>	<u>\$ 106,054</u>	<u>\$ 130,480</u>	<u>\$ 13,771</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND EQUITY									
Liabilities									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 2,284	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	4,505	638	0	298	15,870	66	0	6,296	699
Total liabilities	<u>4,505</u>	<u>638</u>	<u>0</u>	<u>2,582</u>	<u>15,870</u>	<u>66</u>	<u>0</u>	<u>6,296</u>	<u>699</u>
Deferred inflow of resources									
Unavailable revenue	0	0	0	0	0	0	0	0	0
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	34,000	2,155	250,870	(2,582)	237,471	118,478	106,054	124,184	13,072
Total fund equity	<u>34,000</u>	<u>2,155</u>	<u>250,870</u>	<u>(2,582)</u>	<u>237,471</u>	<u>118,478</u>	<u>106,054</u>	<u>124,184</u>	<u>13,072</u>
Total liabilities, deferred inflow of resources, and fund equity	<u>\$ 38,505</u>	<u>\$ 2,793</u>	<u>\$ 250,870</u>	<u>\$ 0</u>	<u>\$ 253,341</u>	<u>\$ 118,544</u>	<u>\$ 106,054</u>	<u>\$ 130,480</u>	<u>\$ 13,771</u>

Twin Falls County, State of Idaho
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
September 30, 2016

	Total
ASSETS	
Cash	\$ 6,103,090
Property taxes receivable	90,680
Sales tax receivable	0
Due from other governments	58,541
Total assets	<u>\$ 6,252,311</u>

LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY	
Liabilities	
Cash deficit	\$ 92,324
Accounts payable	185,781
Total liabilities	<u>278,105</u>

Deferred inflow of resources	
Unavailable revenue	
Property tax	<u>83,715</u>
Total deferred inflow of resources	<u>83,715</u>

Fund equity	
Designated	0
Undesignated	5,890,491
Total fund equity	<u>5,890,491</u>

Total liabilities, deferred inflow of resources and fund equity	<u>\$ 6,252,311</u>
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Twin Falls County, State of Idaho

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

For the year ended September 30, 2016

	Tort	Safe Place	Twin Falls County Extension	Weeds	Parks and Recreation	Ad Valorem	District Court	Court Interlock Device	Public Health
Revenues									
Property taxes	\$ 616,719	\$ 0	\$ 0	\$ 226,964	\$ 453,235	\$ 970,255	\$ 273,393	\$ 0	\$ 416,469
Penalties and interest	3,864	0	0	1,223	2,766	6,016	1,168	0	2,573
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	277,150	0	13,451	0	0	329,749	0	0
Grants	0	30,000	0	0	72,773	0	0	0	0
Other	16,864	13,334	0	64,357	295	0	42,894	177	0
Total revenues	637,247	320,484	0	305,995	529,069	976,271	647,204	177	419,042
Expenditures									
General government	595,474	0	0	0	0	952,909	0	0	0
Public safety	0	0	0	0	0	0	0	0	0
Public works	0	0	0	298,604	0	0	0	0	0
Judicial	0	0	0	0	0	0	612,006	1,094	0
Welfare	0	388,629	0	0	0	0	0	0	419,878
Cultural and recreation	0	0	34,208	0	466,065	0	0	0	0
Total expenditures	595,474	388,629	34,208	298,604	466,065	952,909	612,006	1,094	419,878
EXCESS REVENUES OVER (UNDER) EXPENDITURES	41,773 (68,145) (34,208)	7,391	63,004	23,362	35,198 (917) (836)
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	41,773 (68,145) (34,208)	7,391	63,004	23,362	35,198 (917) (836)
Fund balance, Oct. 1, 2015	658,487	381,059	34,208	286,960	286,141	593,739	281,478	92,035	160,211
Fund balance, Sept. 30, 2016	700,260	312,914	0	274,351	349,145	617,101	316,676	91,118	159,375

Twin Falls County, State of Idaho

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

For the year ended September 30, 2016

	Revenue Sharing	Election Consolidation	County Boat License Fund	Snowmobiles	TARC Grant	Rural Business Fairgrounds	Board of Comm. Guardians	Federal Drug Seizures	Distractions Driving Grants
Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property taxes	0	0	0	0	0	0	0	0	0
Penalties and interest	0	0	0	0	20,000	0	0	0	0
Sales tax	0	167,156	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	71,557	26,689	0	0	0	0	0
Grants	0	0	0	0	19,000	15,000	0	195,226	0
Other	60,000	287,293	0	0	1,024	0	0	0	0
Total revenues	<u>60,000</u>	<u>454,449</u>	<u>71,557</u>	<u>26,689</u>	<u>40,024</u>	<u>15,000</u>	<u>0</u>	<u>195,226</u>	<u>0</u>
Expenditures									
General government	14,910	355,434	0	0	0	0	0	0	0
Public safety	0	0	0	0	28,845	15,000	142	32,492	1,000
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	0	0	100,795	19,162	0	0	0	0	0
Total expenditures	<u>14,910</u>	<u>355,434</u>	<u>100,795</u>	<u>19,162</u>	<u>28,845</u>	<u>15,000</u>	<u>142</u>	<u>32,492</u>	<u>1,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	45,090	99,015	(29,238)	7,527	11,179	0	(142)	162,734	(1,000)
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	45,090	99,015	(29,238)	7,527	11,179	0	(142)	162,734	(1,000)
Fund balance, Oct. 1, 2015	<u>12,414</u>	<u>432,624</u>	<u>67,512</u>	<u>103,578</u>	<u>9,394</u>	<u>0</u>	<u>3,466</u>	<u>34,224</u>	<u>1,000</u>
Fund balance, Sept. 30, 2016	<u>\$ 57,504</u>	<u>\$ 531,639</u>	<u>\$ 38,274</u>	<u>\$ 111,105</u>	<u>\$ 20,573</u>	<u>\$ 0</u>	<u>\$ 3,324</u>	<u>\$ 196,958</u>	<u>\$ 0</u>

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

For the year ended September 30, 2016

	Juvenile Correction Act Funds	Tobacco Tax Grant	Boat Grant Waterways Match	Adult Substance Abuse Grant	Asat 2016	R.S.A.T. Grant	Invasive Check Station	Scaap	Ohv Law Enforcement
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	60,628	92,648	0	9,341
Grants	146,128	204,095	18,796	60,355	14,409	0	0	8,199	0
Other	0	0	23,032	0	0	0	0	0	0
Total revenues	<u>146,128</u>	<u>204,095</u>	<u>41,828</u>	<u>60,355</u>	<u>14,409</u>	<u>60,628</u>	<u>92,648</u>	<u>8,199</u>	<u>9,341</u>
Expenditures									
General government	0	0	0	0	0	0	88,131	0	0
Public safety	0	0	0	51,940	14,409	67,684	0	7,000	2,867
Public works	0	0	0	0	0	0	0	0	0
Judicial	120,649	211,965	0	0	0	0	0	0	0
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	0	0	18,965	0	0	0	0	0	0
Total expenditures	<u>120,649</u>	<u>211,965</u>	<u>18,965</u>	<u>51,940</u>	<u>14,409</u>	<u>67,684</u>	<u>88,131</u>	<u>7,000</u>	<u>2,867</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	25,479	(7,870)	22,863	8,415	0	(7,056)	4,517	1,199	6,474
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	25,479	(7,870)	22,863	8,415	0	(7,056)	4,517	1,199	6,474
Fund balance, Oct. 1, 2015	0	28,637	21,057	(8,415)	0	(4,244)	14,289	1,417	28,586
Fund balance, Sept. 30, 2016	<u>\$ 25,479</u>	<u>\$ 20,767</u>	<u>\$ 43,920</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>(\$ 11,300)</u>	<u>\$ 18,806</u>	<u>\$ 2,616</u>	<u>\$ 35,060</u>

Twin Falls County, State of Idaho

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

For the year ended September 30, 2016

	Bcp Basic-Safehouse Grant	Restorative Alternative Program	Status Offender Services	C.P.D.C.	Southern Idaho Rural Development	Fairgrounds RV Restroom	Museum Grants	Park Grants	Sfp-Twin Falls
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	6,517	0	0	0	0	0	0
Grants	51,533	42,850	50,078	13,940	41,500	407	5,000	2	11,481
Other	0	0	16,914	0	2,603	0	0	47,415	0
Total revenues	<u>51,533</u>	<u>42,850</u>	<u>73,509</u>	<u>13,940</u>	<u>44,103</u>	<u>407</u>	<u>5,000</u>	<u>47,417</u>	<u>11,481</u>
Expenditures									
General government	0	0	0	0	0	0	0	0	0
Public safety	57,171	0	0	0	0	0	0	0	0
Public works	0	0	0	12,088	55,607	0	0	0	0
Judicial	0	48,658	87,706	0	0	0	0	0	0
Welfare	0	0	0	0	0	0	0	0	16,007
Cultural and recreation	0	0	0	0	0	0	0	104,333	0
Total expenditures	<u>57,171</u>	<u>48,658</u>	<u>87,706</u>	<u>12,088</u>	<u>55,607</u>	<u>0</u>	<u>0</u>	<u>104,333</u>	<u>16,007</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(5,638)	(5,808)	(14,197)	(1,852)	(11,504)	(407)	(5,000)	(56,916)	(4,526)
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(5,638)	(5,808)	(14,197)	(1,852)	(11,504)	(407)	(5,000)	(56,916)	(4,526)
Fund balance, Oct. 1, 2015	<u>6</u>	(<u>100</u>)	<u>5,919</u>	(<u>1,852</u>)	<u>11,504</u>	(<u>407</u>)	(<u>4,197</u>)	(<u>407</u>)	(<u>96</u>)
Fund balance, Sept. 30, 2016	(\$ <u>5,632</u>)	(\$ <u>5,908</u>)	(\$ <u>8,278</u>)	(\$ <u>0</u>)	(\$ <u>0</u>)	(\$ <u>0</u>)	(\$ <u>803</u>)	(\$ <u>57,323</u>)	(\$ <u>4,622</u>)

Twin Falls County, State of Idaho

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

For the year ended September 30, 2016

	District Court Reserve	G.T.F.A.T.C.	S.O.R. Sheriff	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Court Trust- Odyssey 2015	Court Bonds- 2015	Restitution 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	17,874	5,434	0	11,415	0	128,447	7,462
Grants	0	0	0	21,000	0	0	0	0	0
Other	0	0	72	0	0	13,743	50,240	0	0
Total revenues	0	0	17,946	26,434	0	25,158	50,240	128,447	7,462
Expenditures									
General government	0	0	0	0	0	0	0	0	0
Public safety	0	0	9,000	26,434	1,610	17,630	0	0	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	0	0	0	0	0	0	0	0	0
Total expenditures	0	0	9,000	26,434	1,610	17,630	0	0	0
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	0	8,946	0 (1,610)	7,528	50,240	128,447	7,462
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	0	8,946	0 (1,610)	7,528	50,240	128,447	7,462
Fund balance, Oct. 1, 2015	150,000	261	37,605	0	5,797	76,252	175,785	73,085	14,472
Fund balance, Sept. 30, 2016	\$ 150,000	\$ 261	\$ 46,551	\$ 0	\$ 4,187	\$ 83,780	\$ 226,025	\$ 201,532	\$ 21,934

Twin Falls County, State of Idaho

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

For the year ended September 30, 2016

	Prosecutor's Drug Seizure Money	Crt Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust-Seizure Fund	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimb	Coronor Property Fund	Cafeteria
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	3,865	0	0	0	0	0	0
Grants	0	0	0	55,882	1,519	4,190	0	0	0
Other	19,239	35,289	0	0	0	0	67,276	0	0
Total revenues	<u>19,239</u>	<u>35,289</u>	<u>3,865</u>	<u>55,882</u>	<u>1,519</u>	<u>4,190</u>	<u>67,276</u>	<u>0</u>	<u>0</u>
Expenditures									
General government	0	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	10,985	36,484	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	2,366	60,123	0	0	0	0	0
Welfare	0	135,503	0	0	508	0	0	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	<u>0</u>	<u>135,503</u>	<u>2,366</u>	<u>60,123</u>	<u>508</u>	<u>10,985</u>	<u>36,484</u>	<u>0</u>	<u>0</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	19,239	(100,214)	1,499	(4,241)	1,011	(6,795)	30,792	0	0
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	19,239	(100,214)	1,499	(4,241)	1,011	(6,795)	30,792	0	0
Fund balance, Oct. 1, 2015	<u>80,723</u>	<u>254,130</u>	<u>15,094</u>	<u>6,404</u>	<u>2,557</u>	<u>(12,891)</u>	<u>150,354</u>	<u>173</u>	<u>(21)</u>
Fund balance, Sept. 30, 2016	<u>\$ 99,962</u>	<u>\$ 153,916</u>	<u>\$ 16,593</u>	<u>\$ 2,163</u>	<u>\$ 3,568</u>	<u>(\$ 19,686)</u>	<u>\$ 181,146</u>	<u>\$ 173</u>	<u>(\$ 21)</u>

Twin Falls County, State of Idaho

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

For the year ended September 30, 2016

	TF Co Sheriff Search & Rescue	Juvenile Probation Misc.	Twin Falls County Insurance	Vocallcdvva Grant	Problem Solving Courts	Millenium Fund Projects	District Court- Cao	District Court- Fcs	Sheriff's 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	0	0	78,400	5,433	0	0	48,678
Grants	0	0	0	12,568	78,632	0	40,636	0	0
Other	36,044	26,864	0	22,063	142,186	38,611	0	44,251	322
Total revenues	<u>36,044</u>	<u>26,864</u>	<u>0</u>	<u>34,631</u>	<u>299,218</u>	<u>44,044</u>	<u>40,636</u>	<u>44,251</u>	<u>49,000</u>
Expenditures									
General government	0	0	0	0	0	0	0	0	0
Public safety	52,966	0	0	0	0	0	0	0	31,513
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	9,703	0	0	325,024	38,040	29,221	57,815	0
Welfare	0	0	0	29,348	0	0	0	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	<u>52,966</u>	<u>9,703</u>	<u>0</u>	<u>29,348</u>	<u>325,024</u>	<u>38,040</u>	<u>29,221</u>	<u>57,815</u>	<u>31,513</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(16,922)	17,161	0	5,283	(25,806)	6,004	11,415	(13,564)	17,487
Other financing sources (uses)									
Transfers in	0	1,000	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(16,922)	18,161	0	5,283	(25,806)	6,004	11,415	(13,564)	17,487
Fund balance, Oct. 1, 2015	<u>50,922</u>	<u>(16,006)</u>	<u>250,870</u>	<u>(7,865)</u>	<u>263,277</u>	<u>112,474</u>	<u>94,639</u>	<u>137,748</u>	<u>(4,415)</u>
Fund balance, Sept. 30, 2016	<u>\$ 34,000</u>	<u>\$ 2,155</u>	<u>\$ 250,870</u>	<u>\$ 2,582</u>	<u>\$ 237,471</u>	<u>\$ 118,478</u>	<u>\$ 106,054</u>	<u>\$ 124,184</u>	<u>\$ 13,072</u>

Twin Falls County, State of Idaho

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

For the year ended September 30, 2016

	Total
Revenue	
Property taxes	\$ 2,957,035
Penalties and interest	37,610
Sales tax	167,156
Licenses, fines and fees	1,194,738
Grants	1,215,199
Other	1,072,202
Total revenues	<u>6,643,940</u>
Expenditures	
General government	2,006,858
Public safety	465,172
Public works	366,299
Judicial	1,604,370
Welfare	989,873
Cultural and recreation	743,528
Total expenditures	<u>6,176,100</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	467,840
Other financing sources (uses)	
Transfers in	1,000
Transfers out	<u>0</u>
Total other financing sources (uses)	<u>1,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	468,840
Fund balance, Oct. 1, 2015	<u>5,421,651</u>
Fund balance, Sept. 30, 2016	<u>\$ 5,890,491</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, 2016. 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, 2016.

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, 2016, and have issued our report thereon dated January 24, 2017, 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 24, 2017

Twin Falls County, State of Idaho

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2016

	FEDERAL CFDA NUMBER	FEDERAL GRANT NUMBER	EXPENDITURES
<u>U.S. Department of the Interior</u>			
Direct Award			
Payments in Lieu of Taxes	15.226		\$ 1,783,874
Total U.S. Department of the Interior			1,783,874
<u>U.S. Department of Justice</u>			
Direct Awards			
Bulletproof Vest Partnership Program	16.607		10,985
Passed through Idaho Health and Welfare			
Crime Victim Assistance	16.575	2014VAGX0019	7,293
Crime Victim Assistance	16.575	2015VAGX0030	5,275
			<u>12,568</u>
Passed through Idaho State Police			
Residential Substance Abuse Treatment for State Prisoners	16.593	2013-RT-BX-0002	67,684
Passed through Idaho State Police			
Edward Byrne Memorial Justice Assistance Grant	16.738	2014-DJ-BX-1166	100,598
Edward Byrne Memorial Justice Assistance Grant	16.738	2012-DJ-BX-0559	14,409
			<u>115,007</u>
Total U.S. Department of Justice			206,244
<u>U.S. Department of Transportation</u>			
Passed through Idaho Department Transportation			
Highway Planning and Construction	20.205	A012(537)	861
Highway Planning and Construction	20.205	A012(538)	1,722
			<u>2,583</u>
State and Community Highway Safety	20.600	TSP-2016-001-00-00	4,076
State and Community Highway Safety	20.600	OP-2016-00-00-00	272
State and Community Highway Safety	20.600	PT-2016-00-00-00	272
State and Community Highway Safety	20.600	AL-2016-00-00-00	272
State and Community Highway Safety	20.600	TSP-2015-02-00-00	5,014
			<u>9,906</u>
National Priority Safety Programs	20.616	M5HVE-2016-00-00-00	782
National Priority Safety Programs	20.616	M2HVE-2016-00-00-00	3,937
			<u>4,719</u>
Total U.S. Department of Transportation			17,208

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, 2016

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<u>U.S. Department of Health and Human Services</u>			
Direct Award			
Basic Center Grant	93.623	90CY2648-02-00	\$ 57,171
Total U.S. Department of Health and Human Services			<u>57,171</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Idaho Department of Parks & Recreation			
Boating Safety Financial Assistance	97.012	14.01.16	18,796
Passed through Idaho Military Division			
Emergency Management Performance Grants	97.042	EMW2015EP00058	53,371
Homeland Security Grant	97.067	EMW2015SS00091	<u>84,441</u>
Total U.S. Department of Homeland Security			<u>156,608</u>
<u>U.S. Department of Agriculture</u>			
Passed through Idaho Supt. of Public Instruction			
School Breakfast Program	10.553	2016IN109947	7,900
National School Lunch Program	10.555	2016IN109947	<u>14,202</u>
Total U.S. Department of Agriculture			<u>22,102</u>
			<u>\$ 2,243,207</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, 2016

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, 2016. 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, 2016.

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, 2016

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, 2016

SECTION I - SUMMARY OF AUDIT RESULTS - CONTINUED

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

SECTION II - FINDINGS - FINANCIAL STATEMENT FINDINGS

Findings and Reportable Conditions:
No matters were reported

Condition:	None
Effect:	Not Applicable
Recommendation:	Not Applicable

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Findings Questioned Cost:
No matters were reported

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

Twin Falls County, State of Idaho
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year ended September 30, 2016

U.S. DEPARTMENT OF THE INTERIOR

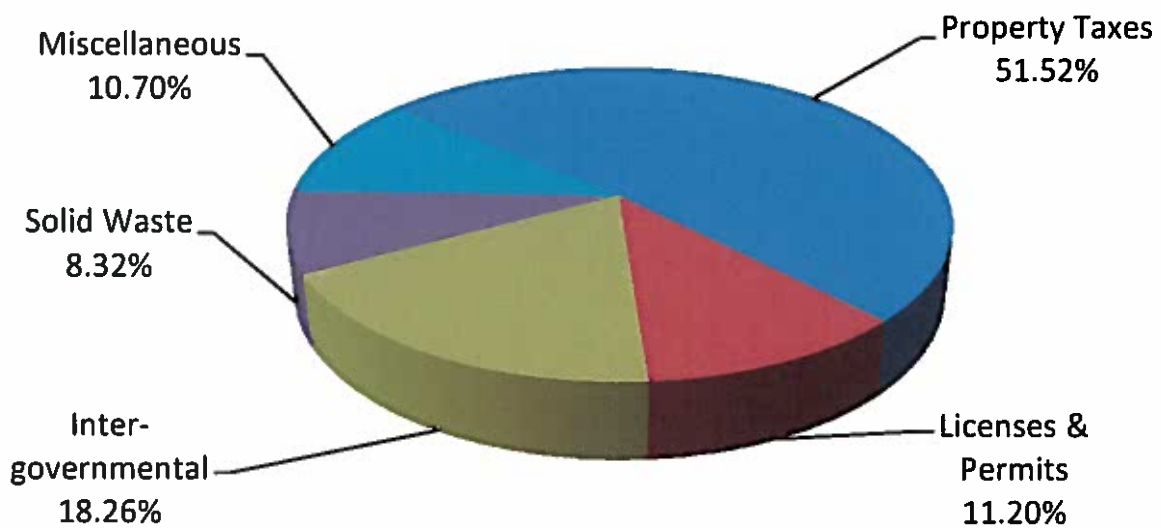
Findings:	None
Condition:	Not Applicable
Recommendation:	Not Applicable
Current Status:	Not Applicable

U.S. DEPARTMENT OF JUSTICE

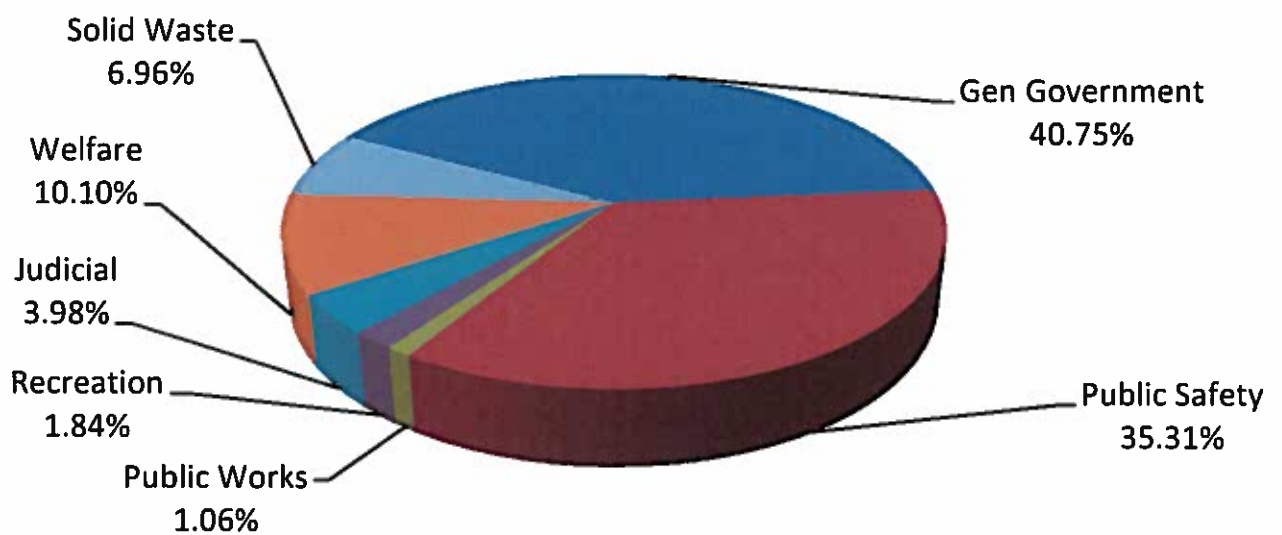
Findings:	None
Condition:	Not Applicable
Recommendation:	Not Applicable
Current Status:	Not Applicable

OTHER INFORMATION

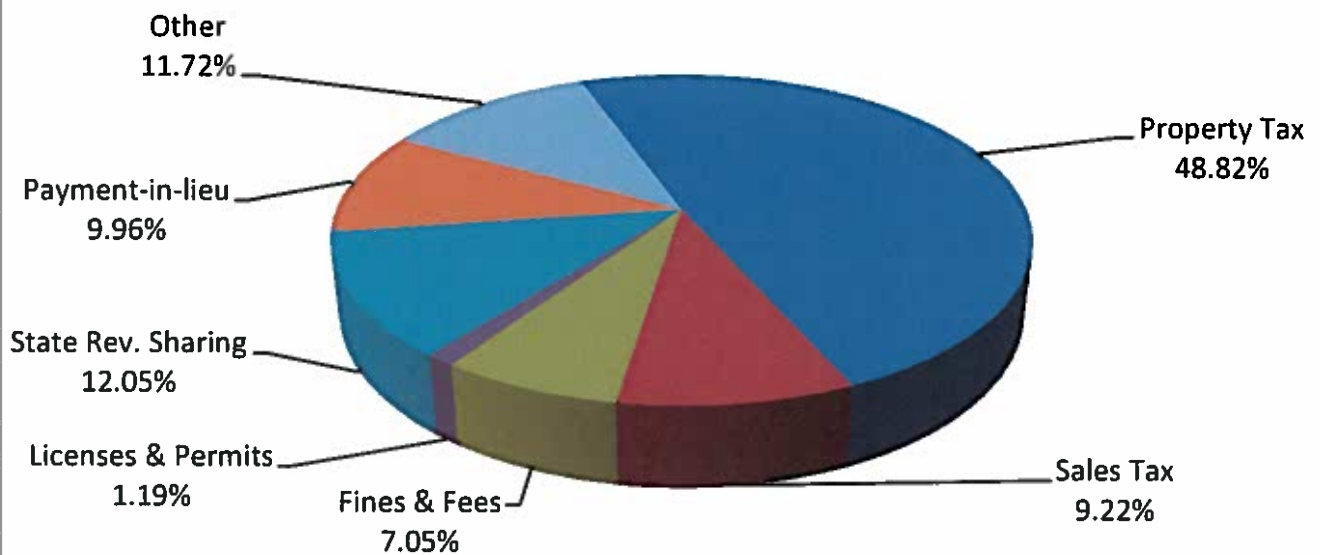
Twin Falls County Revenues 9-30-2016



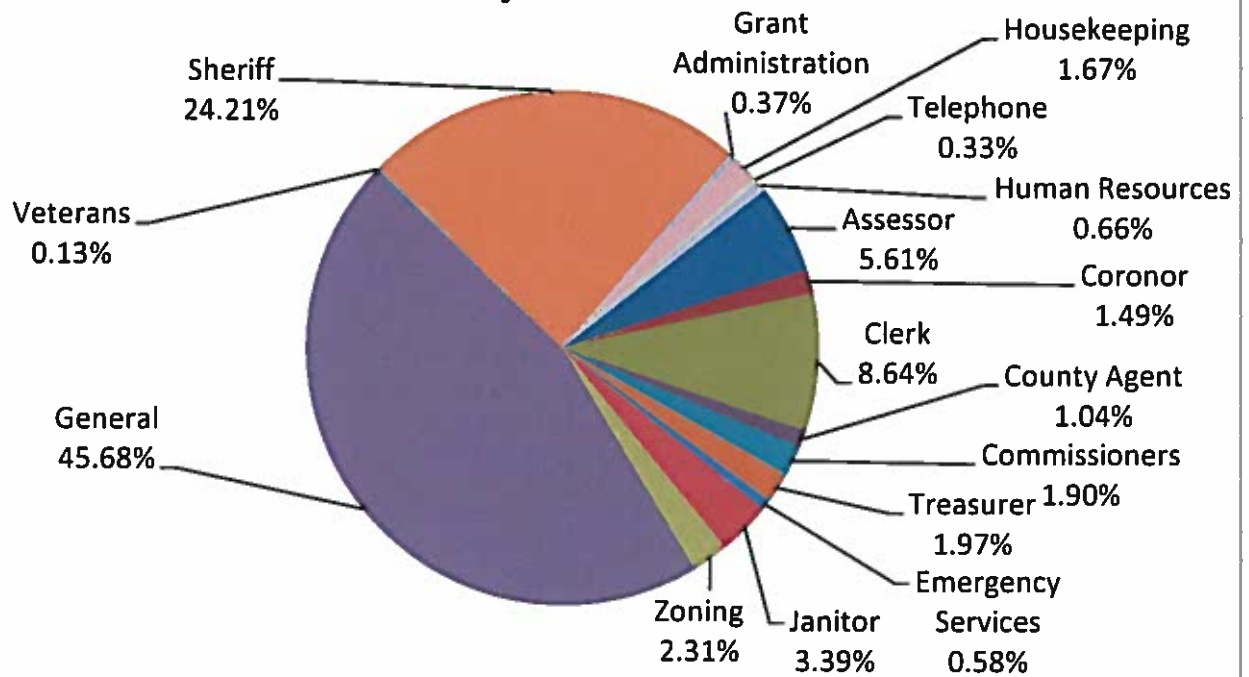
Twin Falls County Expenditures 9-30-2016



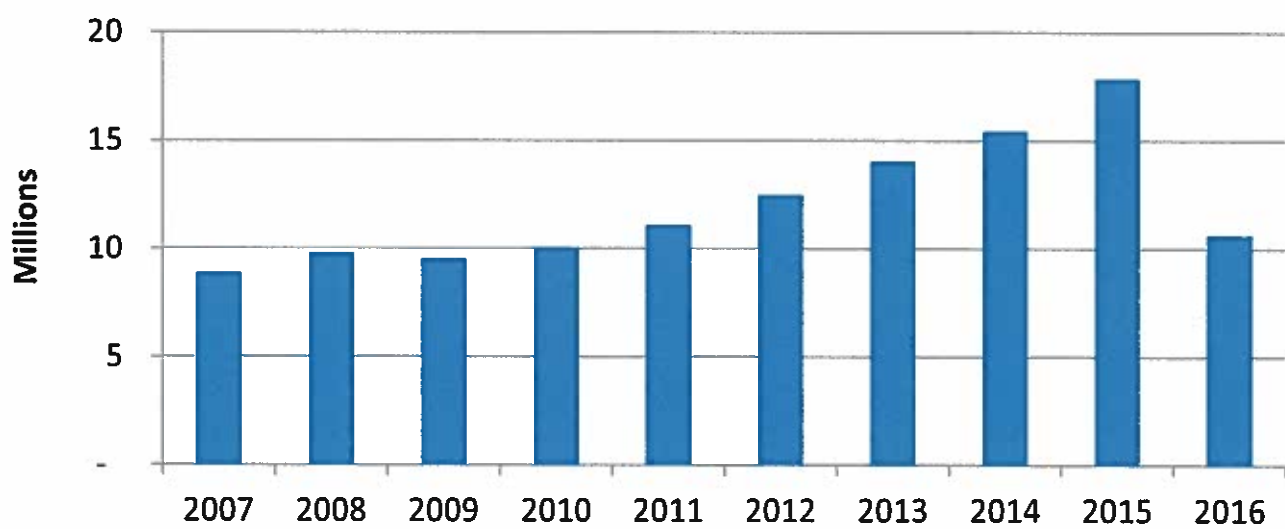
Twin Falls County General Fund Revenues 9-30-2016



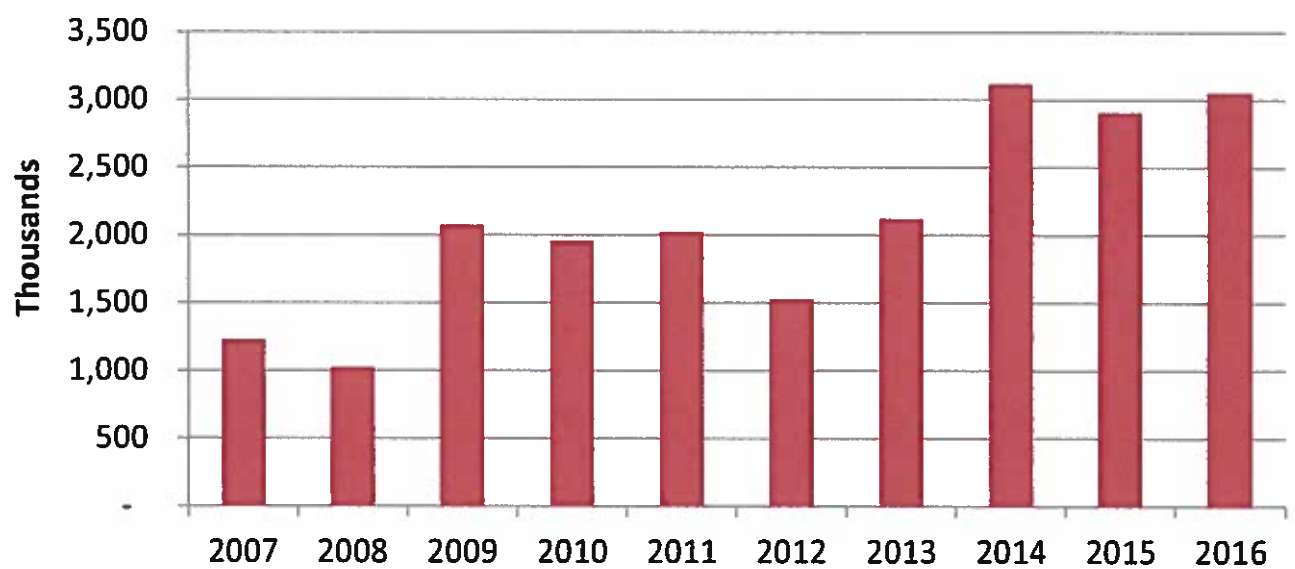
Twin Falls County General Fund Expenditures 9-30-2016



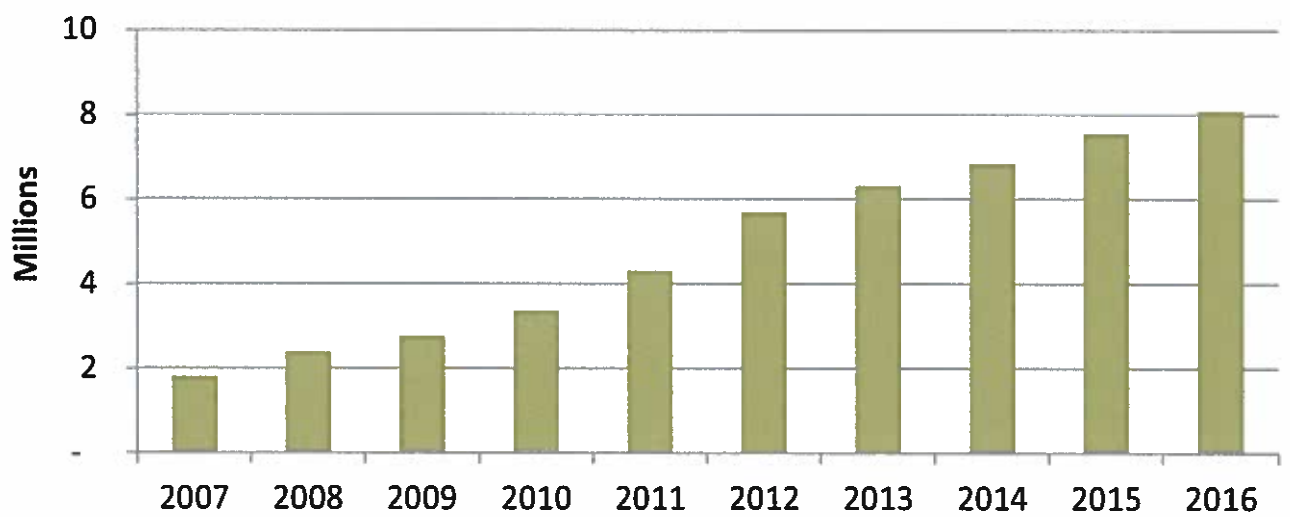
Twin Falls County General Fund - Fund Balance



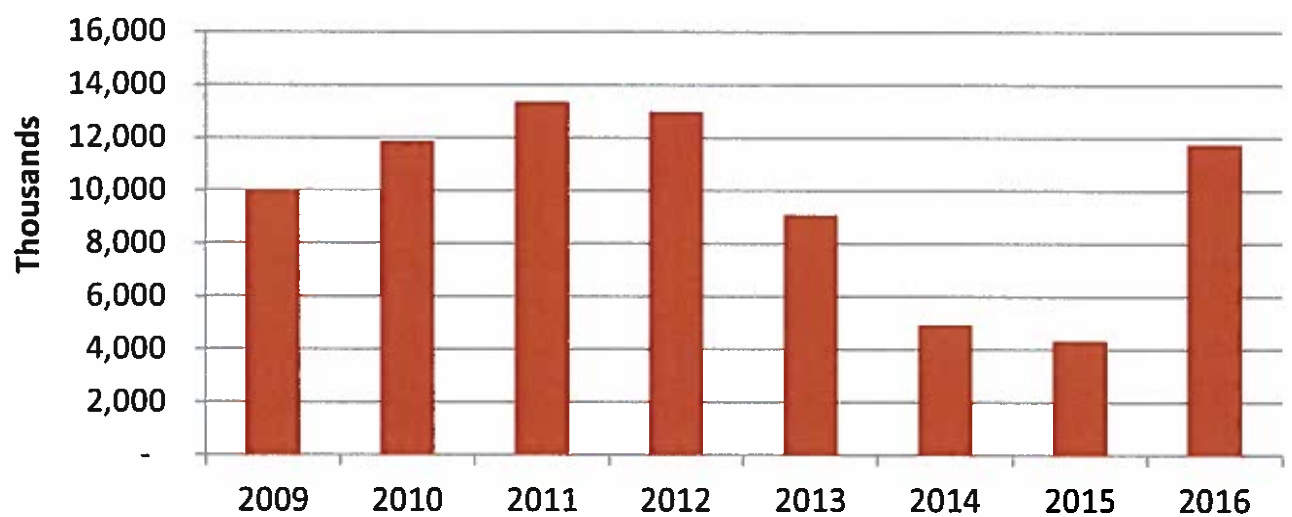
Twin Falls County Indigent Fund Balance



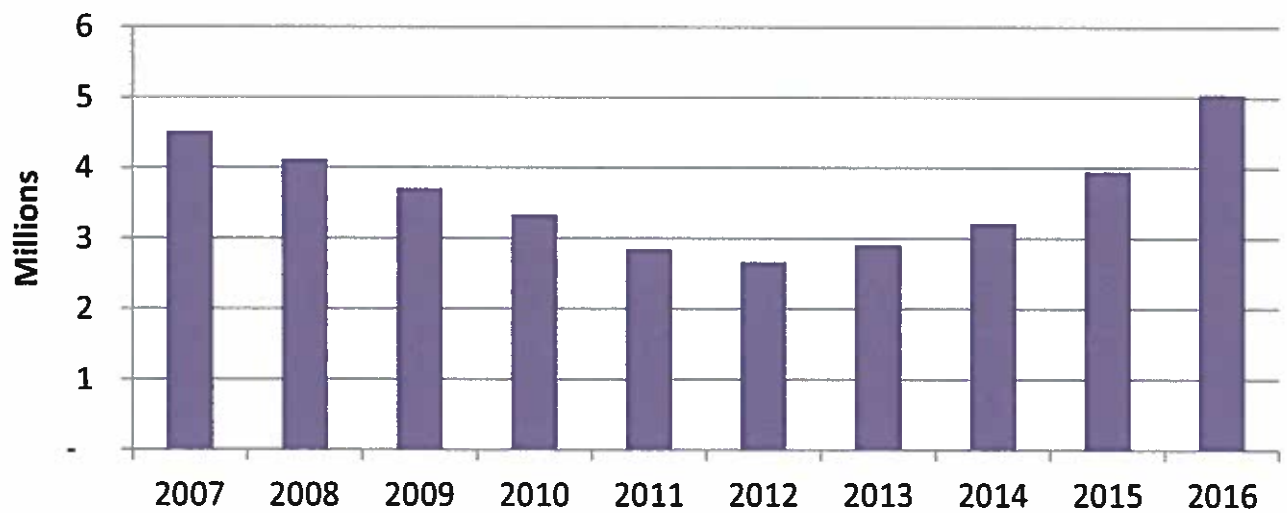
Twin Falls County Justice Fund Balance



Twin Falls County Capital Projects Fund Balance



Twin Falls County Solid Waste Net Position



Twin Falls County Fair Board Net Position

