

**TWIN FALLS COUNTY, STATE OF IDAHO**  
**September 30, 2017**

**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, 2017, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.**

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Twin Falls County, as of September 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### **Required Supplementary Information**

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of employer's share of net pension liability PERSI - base plan, and schedule of employer's contributions PERSI - base plan on pages 7 through 20 and 58 through 74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operation, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other information**

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2018, 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 17, 2018



**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, 2017, 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 17, 2018.**

**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 17, 2018



## **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, 2017. 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 \$63,022,068 (net position). Of this amount, \$40,859,869 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. (see page 22 of audit)
- Twin Falls County's net position decreased by \$3,029,789. This decrease is attributable to more cash in the custody of the treasurer and less property and equipment.
- As of the close of the current fiscal year, Twin Falls County's governmental funds reported combined ending fund balances of \$42,094,225 an increase of \$2,664,922 in comparison with the prior year. The amount available for spending at the County's discretion is \$42,094,225, the total unreserved fund balance. (see page 24 and 26 of audit)
  - In the General Fund, revenue exceeded expenditures by \$2,767,123
  - In the Indigent Fund, revenue exceeded expenditures by \$513,557
  - In the Justice Fund, revenue exceeded expenditures by \$14,506
  - Other Governmental Funds, the expenditures exceed revenues by \$269,812
  - The general fund (current expense) transferred \$692,593 to the capital projects fund for future capital construction projects.

### **Overview of Financial Statements**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Twin Falls County, assets exceeded liabilities by \$63,022,068 at the close of the most recent fiscal year.

One of the largest portions of Twin Falls County's net position (35%) reflects its investment in capital position (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

### Twin Falls County's Net Position September 30, 2017

	Governmental activities		Business activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 50,795,619	\$ 41,066,227	\$ 5,940,322	\$ 5,447,605	\$ 56,735,941	\$ 46,513,832
Capital assets	20,405,903	20,056,928	1,727,155	1,773,408	22,133,058	21,830,336
Total assets	71,201,522	61,123,155	7,667,477	7,221,013	78,868,999	68,344,168
Current liabilities	1,431,076	1,020,630	240,219	57,161	1,671,295	1,077,791
Long-term liabilities	14,034,492	1,191,875	141,144	22,645	14,175,636	1,214,520
Total liabilities	15,465,568	2,212,505	381,363	79,806	15,846,931	2,292,311
Net position:						
Invested in capital assets, net of related debt	20,249,151	19,946,493	1,713,348	1,750,763	21,962,499	21,697,256
Restricted			200,000	200,000	200,000	200,000
Unrestricted	35,486,803	38,964,157	5,372,766	5,190,444	40,859,569	44,154,601
Total net position	\$ 55,735,954	\$ 58,910,650	\$ 7,286,114	\$ 7,141,207	\$ 63,022,068	\$ 66,051,857

An additional portion of Twin Falls County's net assets (0.0%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$40,859,519) may be used to meet the county's ongoing obligation to citizens and creditors.

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

- The County's net position decreased by \$3,029,789 during the fiscal year. This increase is attributable to more cash in the custody of the treasurer and less property and equipment.

## Financial Analysis of the Government as a Whole

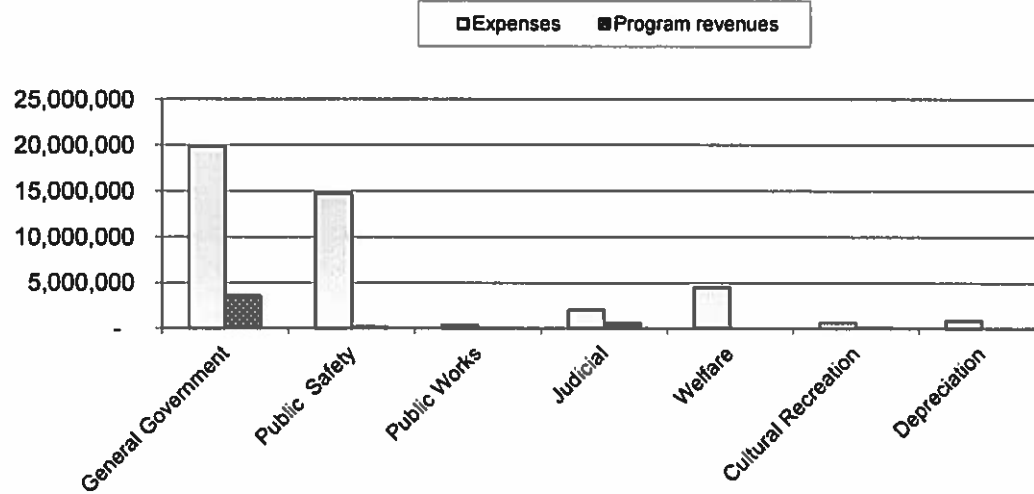
**Governmental activities.** Governmental activities decreased Twin Falls County's total net position by \$3,174,696.

The following schedule outlines the changes in net position: (see page 23 and 27 of audit)

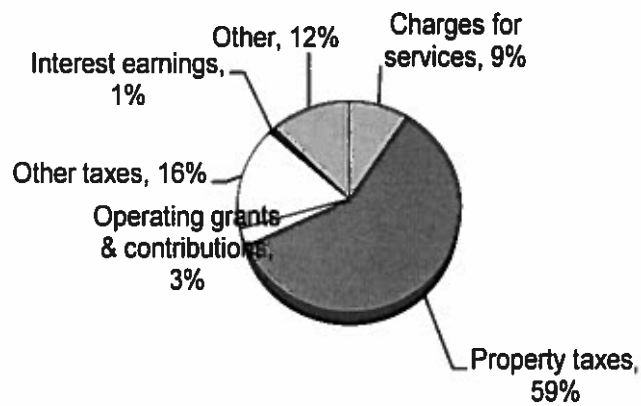
### Twin Falls County's Changes in Net Position

	Governmental activities		Business activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 3,607,940	\$ 4,072,777	\$ 4,657,489	\$ 4,729,174	\$ 8,265,429	\$ 8,801,951
Operating grants and contributions	1,071,315	1,276,199	-	-	1,071,315	1,276,199
Capital grants and contributions			-	-	-	-
General revenues:						
Property taxes	22,954,462	21,802,328	101,434	101,256	23,055,896	21,903,584
Other taxes	6,280,798	5,761,822	-	-	6,280,798	5,761,822
Grants and contributions not restricted to specific programs	581,528	528,867	-	-	581,528	528,867
Interest earnings	385,351	260,620	30,915	372,477	416,266	633,097
Other	4,855,632	5,117,514	-	-	4,855,632	5,117,514
Total revenues	<u>39,737,026</u>	<u>38,820,127</u>	<u>4,789,838</u>	<u>5,202,907</u>	<u>44,526,864</u>	<u>44,023,034</u>
<b>Expenses:</b>						
General Government	19,826,884	14,837,983	-	-	19,826,884	14,837,983
Public safety	14,728,663	14,229,010	-	-	14,728,663	14,229,010
Public works	341,768	428,585	-	-	341,768	428,585
Judicial	2,027,578	1,604,370	-	-	2,027,578	1,604,370
Welfare	4,509,673	4,068,863	-	-	4,509,673	4,068,863
Cultural and recreation	650,669	743,528	-	-	650,669	743,528
Depreciation	826,487	782,866	-	-	826,487	782,866
Solid waste			3,263,313	2,805,641	3,263,313	2,805,641
Twin Falls County Fair			1,381,618	1,311,761	1,381,618	1,311,761
Total expenses	<u>42,911,722</u>	<u>36,695,205</u>	<u>4,644,931</u>	<u>4,117,402</u>	<u>47,556,653</u>	<u>40,812,607</u>
Increase (decrease) in net position	(3,174,696)	2,124,922	144,907	1,085,505	(3,029,789)	3,210,427
Net position - beginning	<u>58,910,650</u>	<u>56,785,728</u>	<u>7,141,207</u>	<u>6,055,702</u>	<u>66,051,857</u>	<u>62,841,430</u>
Net position - ending	<u>\$ 55,735,954</u>	<u>\$ 58,910,650</u>	<u>\$ 7,286,114</u>	<u>\$ 7,141,207</u>	<u>\$ 63,022,068</u>	<u>\$ 66,051,857</u>

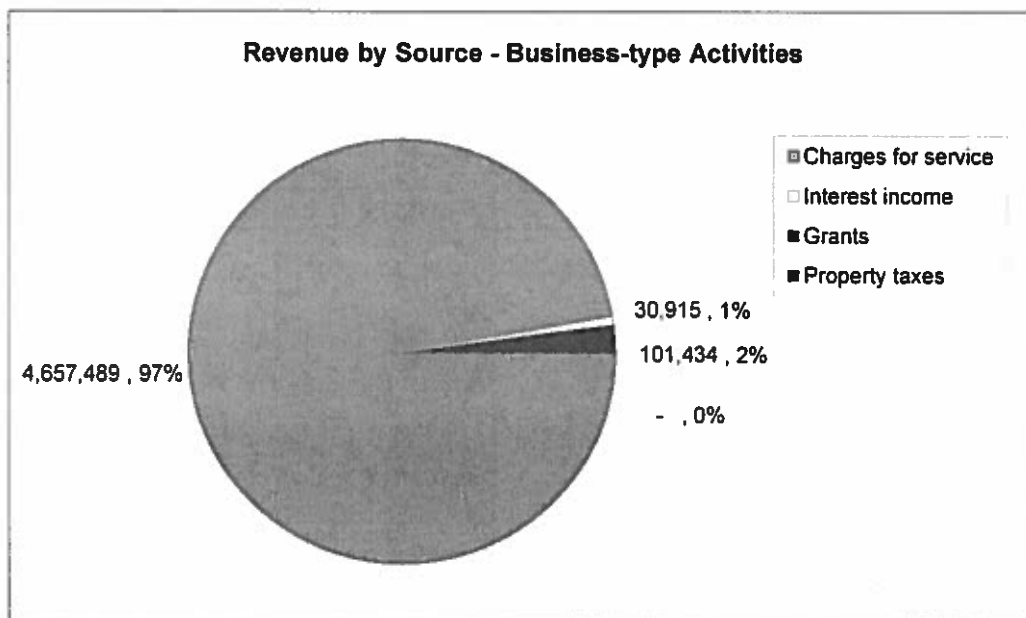
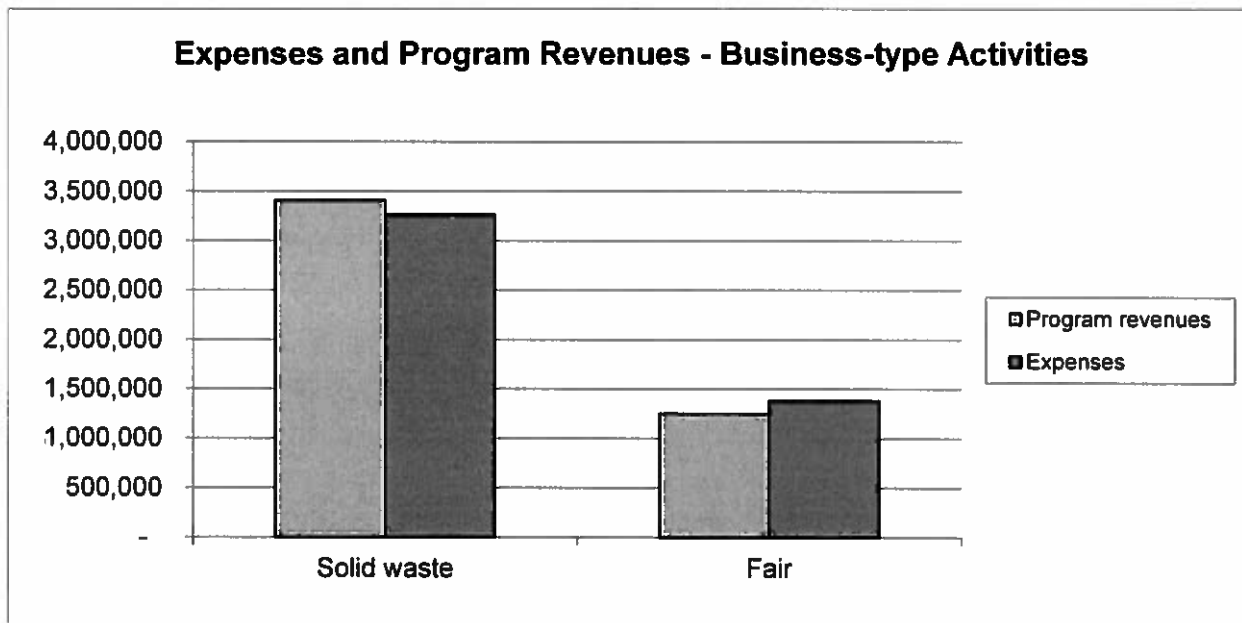
### Expenses and Program Revenues - Governmental Activities



### Revenue by Source - Governmental Activities



**Business-type activities.** Business-type activities (Solid Waste and Fair Board) net assets increased during the year by \$144,907. 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 \$42,094,225 an increase of \$2,664,922 in comparison with the prior year. \$39,429,303, of this constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance (\$0) is reserved to indicate that it is not available for new spending because it has already been committed. (see page 24 and 26 of audit)

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the general fund was \$12,706,312, while the total fund balance reached \$12,706,312. 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; increased by \$2,074,530 during the current fiscal year. Revenue exceeded expenditures by \$2,767,123. (see page 26 of audit) Key factors in this decrease are as follows:

- Property tax revenues of the general fund increased by \$1,040,560
- Intergovernmental revenue in the general fund increased by \$742,317
- The general fund (current expense) transferred \$692,593 to the capital projects fund for future capital construction projects.

The Indigent Fund has a total fund balance of \$3,568,619 which is to be used for providing services to indigent persons according to Idaho statute. Revenues in this fund decreased by \$76,916 over the prior year, and total expenditures decreased \$442,965 over the prior year. (see page 24 and 26 of audit)

The Justice Fund had a total fund balance of \$8,112,119, 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 \$14,506. Revenues in this fund decreased by \$4,475 over the prior year. Total expenditures increased by \$521,992, over the prior year. (see page 24 and 26 of audit)

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

Unrestricted net position for the Solid Waste Fund at the end of the year were \$5,219,340. The change in net position consisted of an increase of \$175,398.

Unrestricted net position for the Fair Board at the end of the year were \$153,426. The change in net position consisted of an decrease of \$30,491.

### **Budgetary Highlights**

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

- Increased the budgeted amount in the Criminal Justice Facility B budget by \$190,000 due to unforeseen expenses due to increased inmate population which has caused additional maintenance, repair, equipment, supplies and housing inmates out of county; also, extradition costs to return inmates to Twin Falls County. The increase was appropriated from the Justice Fund general reserve and unexpended fund balance.
- Increased the budgeted amount in the Weeds B budget by \$8,300 due to unanticipated revenue from BLM.

### **Capital Asset and Debt Administration**

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

#### **Capital Projects**

- County West – installed new roof system on U of I Extension offices
- County West – replaced fan coils and shut off valves
- County West – asphalt patching
- County West – elevator upgrade
- County West – replaced plumbing and pipes in TARC
- County West – office remodel for Probation and Parole
- County West - repaired roof system on 4<sup>th</sup> floor
- Courthouse – sealcoat parking lot
- Jail annex - installed new roof system
- Judicial Building – security camera upgrade
- Judicial Building – HVAC system replaced
- Juvenile Detention – asphalt patching
- Juvenile Detention – security camera upgrade
- Problems Solving Courts & Coroner's Office – security camera upgrade
- Safe House – installed new roof system
- Public Defender's office –installed new roof system

#### **Property purchased/transferred/sold in FY 2017:**

- Sold 3236 Addison Avenue E., Twin Falls for \$500
- Purchased 244 5<sup>th</sup> Avenue N, Twin Falls for \$95,200

**Capital assets.** Twin Falls County's investment in capital assets for its governmental and business-type activities as of September 30, 2017 amounted to \$22,133,058 (Net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. (see page 45 and 46 of audit)

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

	Governmental activities		Business activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 2,056,687	\$ 1,939,755	\$ 178,260	\$ 178,280	\$ 2,234,947	\$ 2,118,015
Land improvement	-	-	122,530	90,279	122,530	90,279
Buildings	17,101,229	18,997,384	1,315,951	1,387,843	18,417,180	18,385,227
Machinery and equipment	1,247,987	1,119,789	110,414	113,681	1,358,401	1,233,470
Landfill	-	-	-	-	-	-
Construction in progress	-	-	-	3,345	-	3,345
	<u>\$ 20,405,903</u>	<u>\$ 20,056,928</u>	<u>\$ 1,727,155</u>	<u>\$ 1,773,408</u>	<u>\$ 22,133,058</u>	<u>\$ 21,830,336</u>

### Long-term Debt

Contracts payable consisted of the following:

In September, 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Chevrolet for Parks. The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$10,386. The present value is \$20,382.

In July, 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford Explorer for Emergency Service's office. The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$4,866. The present value is \$14,039.

In May, 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford F350 for the Weed's office. The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$8,289. The present value is \$38,558.

In March 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford Explorer for the Sheriff's office. The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$7,537. The present value is \$28,310.

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 \$14,602.

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 \$7,343. The present value is \$14,052.

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 contract is payable annual installments of \$9,666. The present value is \$9,383.

In October 2014, 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 \$10,580.

In August 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 \$6,846.

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 \$13,807.

**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 \$1,276,323 as of September 30, 2017, represents accrued vacation, long-term notes, and capital leases.

### Twin Falls County's Outstanding Debt

	Governmental activities		Business activities		Total	
	2017	2016	2017	2016	2017	2016
Accrued vacation	\$ 1,096,926	\$ 1,081,439	\$ -	\$ -	\$ 1,096,926	\$ 1,081,439
Contracts payable	156,752	110,436	13,807	22,645	170,559	133,081
	<u>\$ 1,253,678</u>	<u>\$ 1,191,875</u>	<u>\$ 13,807</u>	<u>\$ 22,645</u>	<u>\$ 1,267,485</u>	<u>\$ 1,214,520</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)

- **Population:** The population of Twin Falls County has grown steadily from 71,974 in 2006 to 83,514 in 2015, a 25 percent increase. The population grew 1.7 percent from 2015 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 73 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.
- **Labor Force & Employment:** 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 seems 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.

- **Wages & Income:** Construction is still in recovery mode down 28 percent from 2006- 2016, while average employment grew 9 percent and wages increased by 2.4 percent year-over-year. Education and health services Manufacturing experienced significant growth from 2006-2016 boosting employment by 53 percent. Leisure and Hospitality grew by 36 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 2.7 percent and 2.8 percent respectively from 2015. Per capita income rose 21 percent over the decade, equal to the state but not the nation. Twin Falls ranks 23rd among the 44 counties, unchanged from 2015.

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

- The unemployment rate in Twin Falls County for November 2017 is at 2.7% compared to the following years:
  - November 2016 was at 3.3%
  - 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 2017
  - 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
  - Net Taxable Market Value for 2017 was \$5,441,307,547
- New construction value decreased in 2017

- 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
  - New Construction Value for 2017 was \$87,948,561
- The number of building permits issued increased in 2017
    - 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
    - 245 building permits were issued in 2017
  - 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, 2016 was 83,514

### **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, 2017**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments			
In custody of county treasurer	\$ 42,188,876	\$ 5,645,744	\$ 47,834,620
In custody of other county officials	12,727	0	12,727
Receivables			
Property taxes	667,106	3,448	670,554
Sales tax	499,068	0	499,068
State revenue sharing	733,496	0	733,496
Due from other governments	25,265	0	25,265
Accounts	15,000	23,067	38,067
Designated cash	0	200,000	200,000
Property and equipment	<u>20,405,903</u>	<u>1,727,155</u>	<u>22,133,058</u>
 Total assets	 <u>64,547,441</u>	 <u>7,599,414</u>	 <u>72,146,855</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Pension obligations	<u>6,654,081</u>	<u>68,063</u>	<u>6,722,144</u>
<b>LIABILITIES</b>			
Cash deficit	80,133	0	80,133
Accounts payable	1,350,196	206,804	1,557,000
Due to other governments	0	3,182	3,182
Accrued interest	747	0	747
Accrued vacation	1,096,926	16,426	1,113,352
Notes & capital leases payable	156,752	13,807	170,559
Net pension liability	<u>9,223,466</u>	<u>92,296</u>	<u>9,315,762</u>
 Total liabilities	 <u>11,908,220</u>	 <u>332,515</u>	 <u>12,240,735</u>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Employee pension obligations	3,557,348	35,142	3,592,490
Unavailable revenue	<u>0</u>	<u>13,706</u>	<u>13,706</u>
 Total deferred inflow of resources	 <u>3,557,348</u>	 <u>48,848</u>	 <u>3,606,196</u>
<b>NET POSITION</b>			
Investment in capital assets, net related debt	20,249,151	1,713,348	21,962,499
Restricted	0	200,000	200,000
Unrestricted	<u>35,486,803</u>	<u>5,372,766</u>	<u>40,859,869</u>
 Total net position	 <u>\$ 55,735,954</u>	 <u>\$ 7,286,114</u>	 <u>\$ 63,022,068</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, 2017

FUNCTION/PROGRAMS	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities
Governments activities						
General government	\$ 19,826,884	\$ 3,607,940	\$ 0	\$ 0	\$ 16,218,944	( \$ 16,218,944)
Public safety	14,728,663	0	213,172	0	14,515,591	( 14,515,591)
Public works	341,768	0	62,809	0	278,959	( 278,959)
Judicial	2,027,578	0	616,060	0	1,411,518	( 1,411,518)
Welfare	4,509,673	0	30,000	0	4,479,673	( 4,479,673)
Cultural and recreation	650,669	0	149,274	0	501,395	( 501,395)
Depreciation	826,487	0	0	0	826,487	( 826,487)
Total governmental activities	42,911,722	3,607,940	1,071,315	0	38,232,467	( 38,232,467)
Business type						
Solid waste	3,263,313	3,409,474	0	0	0	\$ 146,161
Fair board	1,381,618	1,248,015	0	0	0	( 133,603)
Total business type activities	4,644,931	4,657,489	0	0	0	12,558
Total Primary government	\$ 47,556,653	\$ 8,265,429	\$ 1,071,315	\$ 0	\$ 38,232,467	( 38,219,909)
General Revenues						
Taxes						
Property taxes, levied for general purpose					22,954,462	101,434
Sales tax					2,244,192	0
Payment in-lieu					1,001,254	0
Revenue sharing					3,035,352	0
Liquor control act funds					581,528	0
Interest and investment earnings					385,351	30,915
Miscellaneous					4,855,632	0
Total general revenues and special items					35,057,771	132,349
Changes in net position				(	3,174,696)	144,907
Net position - beginning					58,910,650	7,141,207
Net position - ending					\$ 55,735,954	\$ 7,286,114
						\$ 63,022,068

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

Twin Falls County, State of Idaho

BALANCE SHEET  
GOVERNMENTAL FUNDS

September 30, 2017

	General	Indigent Fund	Justice Fund	Capital Projects Fund	Non Major Governmental Funds	Total Governmental Funds
<b>Assets and deferred outflow of resources</b>						
<b>Assets</b>						
Cash and Investments						
In custody of county treasurer	\$ 11,799,107	\$ 3,697,237	\$ 8,354,637	\$ 12,360,928	\$ 5,976,967	\$ 42,188,876
In custody of other county officials	12,727	0	0	0	0	12,727
Receivables						
Property taxes	276,873	65,476	235,021	0	89,736	667,106
Sales tax	499,068	0	0	0	0	499,068
State revenue sharing	733,496	0	0	0	0	733,496
Due from other governments	16,724	0	0	0	15,000	31,724
Accounts	0	0	0	0	8,541	8,541
Total assets	<u>13,337,995</u>	<u>3,762,713</u>	<u>8,589,658</u>	<u>12,360,928</u>	<u>6,090,244</u>	<u>44,141,538</u>
Deferred outflow of resources	0	0	0	0	0	0
Total assets and deferred outflow of resources	<u>\$ 13,337,995</u>	<u>\$ 3,762,713</u>	<u>\$ 8,589,658</u>	<u>\$ 12,360,928</u>	<u>\$ 6,090,244</u>	<u>\$ 44,141,538</u>
<b>Liabilities, deferred inflow of resources and fund balances</b>						
<b>Liabilities</b>						
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,133	\$ 80,133
Accounts payable	375,737	133,228	260,166	274,733	306,332	1,350,196
Total liabilities	<u>375,737</u>	<u>133,228</u>	<u>260,166</u>	<u>274,733</u>	<u>386,465</u>	<u>1,430,329</u>
Deferred inflow of resources						
Unavailable revenue - property tax	255,946	60,566	217,373	0	83,099	616,984
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	12,706,312	3,568,919	8,112,119	12,086,195	5,620,680	42,094,225
Total fund balances	<u>12,706,312</u>	<u>3,568,919</u>	<u>8,112,119</u>	<u>12,086,195</u>	<u>5,620,680</u>	<u>42,094,225</u>
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 13,337,995</u>	<u>\$ 3,762,713</u>	<u>\$ 8,589,658</u>	<u>\$ 12,360,928</u>	<u>\$ 6,090,244</u>	<u>\$ 44,141,538</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, 2017**

**Total Governmental Fund Balances** **\$ 42,094,225**

**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.**

<b>Governmental capital assets</b>	<b>\$ 29,536,055</b>	
<b>Less accumulated depreciation</b>	<b>( 9,130,152)</b>	
		<b>20,405,903</b>

**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.**

**616,984**

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

<b>Accrued interest</b>	<b>( 747)</b>	
<b>Accrued vacation</b>	<b>( 1,096,926)</b>	
<b>Net pension liability</b>	<b>( 9,223,466)</b>	
<b>Long-term notes and capital leases payable</b>	<b>( 156,752)</b>	
		<b>( 10,477,891)</b>

**Deferred outflow of resources related to pensions** **6,654,081**

**Deferred inflow of resources related to pensions** **( 3,557,348)**

**Net position of governmental activities** **\$ 55,735,954**

**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, 2017

	General	Indigent Fund	Justice Fund	Capital Project Fund	Non Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property taxes	\$ 9,788,243	\$ 2,221,350	\$ 7,903,181	\$ 0	\$ 3,041,967	\$ 22,954,741
Licenses and permits	1,292,134	862,953	644,771	0	808,082	3,607,940
Intergovernmental	7,037,895	0	11,025	0	1,237,172	8,286,092
Miscellaneous	2,368,375	65,279	1,608,289	19	846,570	4,888,532
Total revenues	<u>20,486,647</u>	<u>3,149,582</u>	<u>10,167,266</u>	<u>19</u>	<u>5,933,791</u>	<u>39,737,305</u>
<b>Expenditures</b>						
Current operating:						
General government	13,516,876	0	0	360,471	2,394,287	16,271,634
Public safety	4,139,778	0	10,152,760	0	436,125	14,728,663
Public works	62,870	0	0	0	278,898	341,768
Judicial	0	0	0	0	1,575,492	1,575,492
Welfare	0	2,636,025	0	0	868,132	3,504,157
Cultural and recreation	0	0	0	0	650,669	650,669
Total expenditures	<u>17,719,524</u>	<u>2,636,025</u>	<u>10,152,760</u>	<u>360,471</u>	<u>6,203,603</u>	<u>37,072,383</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>2,767,123</u>	<u>513,557</u>	<u>14,506</u>	<u>( 360,452)</u>	<u>269,812)</u>	<u>2,664,922</u>
<b>Other financing sources (uses)</b>						
Transfer in	0	0	0	692,593	0	692,593
Transfer out	( 692,593)	0	0	0	0	( 692,593)
Total other financing sources (uses)	<u>( 692,593)</u>	<u>0</u>	<u>0</u>	<u>692,593</u>	<u>0</u>	<u>0</u>
<b>Net change in fund balance</b>	<u>2,074,530</u>	<u>513,557</u>	<u>14,506</u>	<u>332,141</u>	<u>269,812)</u>	<u>2,664,922</u>
<b>Fund balance, October 1, 2016</b>	<u>10,631,782</u>	<u>3,055,362</u>	<u>8,097,613</u>	<u>11,754,054</u>	<u>5,890,492</u>	<u>39,429,303</u>
<b>Fund balance, September 30, 2017</b>	<u>\$ 12,706,312</u>	<u>\$ 3,568,919</u>	<u>\$ 8,112,119</u>	<u>\$ 12,086,195</u>	<u>\$ 5,620,680</u>	<u>\$ 42,094,225</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, 2017**

**Net changes in fund balances - total governmental funds** **\$ 2,664,992**

**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.**

<b>Expenditures for capitalized assets</b>	<b>\$ 1,175,462</b>	
<b>Less current year depreciation</b>	<b>( 826,487)</b>	<b>348,975</b>

**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**

<b>Accrued vacation FY16</b>	<b>1,081,439</b>	
<b>Accrued vacation FY17</b>	<b>( 1,096,926)</b>	
<b>Notes and lease contract proceeds</b>	<b>( 101,289)</b>	
<b>Note and lease principal retirement</b>	<b><u>54,973</u></b>	<b>( 61,803)</b>

**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.**

<b>Deferred property taxes FY16</b>	<b>( 617,263)</b>	
<b>Deferred property taxes FY17</b>	<b><u>616,984</u></b>	<b>( 279)</b>

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

<b>The amount of pension contributions in the current year</b>	<b>1,959,802</b>	
<b>The amount of pension contributions in the prior year</b>	<b>( 1,506,381)</b>	
<b>Net increase (decrease) in pension contributions</b>		<b>453,421</b>

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

<b>The amount of plan pension expense in the current year</b>	<b>( 6,580,153)</b>	
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**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.**

<b>Accrued interest FY16</b>	<b>968</b>	
<b>Accrued interest FY17</b>	<b>( 747)</b>	
		<b><u>221</u></b>

<b>Change in net position in governmental activities</b>	<b>( \$ 3,174,696)</b>	
--	------------------------	--

**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, 2017

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalent	\$ 5,419,779	\$ 225,965	\$ 5,645,744
Taxes receivable	0	3,448	3,448
Accounts receivable	<u>0</u>	<u>23,067</u>	<u>23,067</u>
<b>Total current assets</b>	<b>5,419,779</b>	<b>252,480</b>	<b>5,672,259</b>
Property, buildings and equipment	0	1,727,155	1,727,155
<b>Other assets</b>			
Reserved cash and cash equivalents	<u>0</u>	<u>200,000</u>	<u>200,000</u>
<b>Total assets</b>	<b><u>5,419,779</u></b>	<b><u>2,179,635</u></b>	<b><u>7,599,414</u></b>
<b>Deferred outflow of resources</b>			
Pension obligations	<u>0</u>	<u>68,063</u>	<u>68,063</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	200,439	6,365	206,804
Sales tax payable	0	3,182	3,182
Deferred compensation payable	0	6,352	6,352
Current portion of long-term debt	<u>0</u>	<u>9,282</u>	<u>9,282</u>
<b>Total current liabilities</b>	<b><u>0</u></b>	<b><u>25,181</u></b>	<b><u>225,620</u></b>
<b>Long-term debt</b>			
Net pension liability	0	92,296	92,296
Accrued vacation	0	10,074	10,074
Capital leases payable	<u>0</u>	<u>4,525</u>	<u>4,525</u>
<b>Total long-term liabilities</b>	<b><u>0</u></b>	<b><u>106,895</u></b>	<b><u>106,895</u></b>
<b>Total liabilities</b>	<b><u>200,439</u></b>	<b><u>132,076</u></b>	<b><u>332,515</u></b>
<b>Deferred inflow of resources</b>			
Employer pension obligation	0	35,142	35,142
Unavailable revenue - property taxes	<u>0</u>	<u>13,706</u>	<u>13,706</u>
<b>Total deferred inflow of resources</b>	<b><u>0</u></b>	<b><u>48,848</u></b>	<b><u>48,848</u></b>
<b>Net position</b>			
Invested in capital assets, net of related debt	0	1,713,348	1,713,348
Restricted	0	200,000	200,000
Unrestricted	<u>5,219,340</u>	<u>153,426</u>	<u>5,372,766</u>
<b>Total net position</b>	<b><u>\$ 5,219,340</u></b>	<b><u>\$ 2,066,774</u></b>	<b><u>\$ 7,286,114</u></b>

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, 2017**

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
<b>Operating revenues</b>			
Fees Charged	\$ 3,409,474	\$ 1,229,554	\$ 4,639,028
Other	<u>0</u>	<u>18,461</u>	<u>18,461</u>
<b>Total operating revenues</b>	<u>3,409,474</u>	<u>1,248,015</u>	<u>4,657,489</u>
<b>Operating expenses</b>			
Salaries	0	321,590	321,590
Landfill costs	3,252,163	0	3,252,163
Fair costs	0	846,298	846,298
Other	11,150	24,437	35,587
Depreciation	<u>0</u>	<u>129,918</u>	<u>129,918</u>
<b>Total operating expenses</b>	<u>3,263,313</u>	<u>1,322,243</u>	<u>4,585,556</u>
<b>Operating income</b>	<u>146,161</u>	<u>( 74,228)</u>	<u>71,933</u>
<b>Nonoperating income (expenses)</b>			
Plan pension expense	0	( 59,375)	( 59,375)
Interest income	29,237	1,678	30,915
Property taxes	<u>0</u>	<u>101,434</u>	<u>101,434</u>
<b>Total nonoperating revenues</b>	<u>29,237</u>	<u>43,737</u>	<u>72,974</u>
<b>Net earnings</b>	<u>175,398</u>	<u>( 30,491)</u>	<u>144,907</u>
<b>Total net position, October 1, 2016</b>	<u>5,043,942</u>	<u>2,097,265</u>	<u>7,141,207</u>
<b>Total net position, September 30, 2017</b>	<u>\$ 5,219,340</u>	<u>\$ 2,066,774</u>	<u>\$ 7,286,114</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, 2017**

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
<b>Cash flows from operating activities</b>			
Cash received from customers	\$ 3,409,474	\$ 1,249,956	\$ 4,659,430
Cash paid to employees	0	( 939,099)	( 939,099)
Cash paid to suppliers	( 3,062,874)	( 270,708)	( 3,333,582)
<b>Net cash provided by operating activities</b>	<u>346,600</u>	<u>40,149</u>	<u>386,749</u>
<b>Cash flows from noncapital related financing activities</b>			
Tax revenue	0	101,434	101,434
	<u>0</u>	<u>101,434</u>	<u>101,434</u>
<b>Cash flows from capital and related financing activities</b>			
Property and equipment (additions) deletions	0	( 83,665)	( 83,665)
Principal paid on long-term debt	0	( 8,838)	( 8,838)
Net pension long term liability	0	92,296	92,296
Deferred inflow - employer pension	0	35,142	35,142
<b>Net cash provided by capital and and related financing activities</b>	<u>0</u>	<u>34,935</u>	<u>34,935</u>
<b>Cash flows from investing activities</b>			
Deferred outflow - pension obligation	0	( 68,063)	( 68,063)
Pension plan expense	0	( 59,375)	( 59,375)
Interest received	29,237	1,678	30,915
<b>Net cash provided from investing activities</b>	<u>29,237</u>	<u>( 125,760)</u>	<u>( 96,523)</u>
<b>Net increase (decrease) in cash</b>	375,837	50,758	426,595
<b>Cash, October 1, 2016</b>	<u>5,043,942</u>	<u>375,207</u>	<u>5,419,149</u>
<b>Cash, September 30, 2017</b>	<u>\$ 5,419,779</u>	<u>\$ 425,965</u>	<u>\$ 5,845,744</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
<b>Operating income (loss)</b>	\$ 146,161	( \$ 74,228)	\$ 71,933
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>			
Depreciation	0	129,918	129,918
(Increase) decrease in accounts receivable	0	1,941	1,941
Increase (decrease) in accounts payable	200,439	( 8,595)	191,844
Increase (decrease) in accrued liabilities	0	( 8,887)	( 8,887)
<b>Total adjustments</b>	<u>200,439</u>	<u>114,377</u>	<u>314,816</u>
<b>Net cash provided by operating activities</b>	<u>\$ 346,600</u>	<u>\$ 40,149</u>	<u>\$ 386,749</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, 2017**

	<b><u>Agency Funds</u></b>
<b>ASSETS</b>	
Cash	\$ 2,989,189
Property taxes receivable	1,699,270
Sales tax receivable	<u>855,998</u>
Total assets	<b><u>\$ 5,544,457</u></b>
<b>LIABILITIES</b>	
Warrants/voucher payable	\$ 817,949
Deferred revenue	1,624,531
Due to other governments	2,888,225
Due to recipients	<u>213,550</u>
Total liabilities	<b><u>\$ 5,544,457</u></b>

**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, 2017**

	<u>Agency Funds</u>
<b>ADDITIONS</b>	
Property and sales taxes collected for taxing authority	\$ 186,632,396
<b>DEDUCTIONS</b>	
Amounts paid to taxing authorities	( <u>186,220,210</u> )
Change in net position	412,186
Net position - October 1, 2016	<u>5,132,271</u>
Net position - September 30, 2017	<u>\$ 5,544,457</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, 2017**

**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, 2017

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

1. Reporting Entity - continued

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

2. Government - Wide and Fund Financial Statement

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

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

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

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

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

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2017

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED**

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

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

Additionally, the County reports the following fund type:

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

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

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

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

**4. Investments**

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

**5. Investment Income**

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

**6. Receivables and Payables**

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

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

**September 30, 2017**

**NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED**

**6. Receivables and Payables - continued**

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

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

Taxes on property for the county are due on the 20<sup>th</sup> 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 1<sup>st</sup> of the prior calendar year. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/due from" other funds.

**7. Prepaid Supplies and Inventories**

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

**8. Capital Assets**

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



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

September 30, 2017

**NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED**

**8. Capital Assets - continued**

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

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

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

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

**9. Compensated Absences**

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

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

**10. Pensions**

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

**11. Long-Term Obligations**

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

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

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

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

September 30, 2017

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

12. Net Position

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

Reserved balances reported are: None

13. Inter-fund Activity

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

14. Estimates

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

15. Adopted Change in Accounting System

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

16. Equity Classifications

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

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

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2017

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

16. Equity Classifications - continued

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

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

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

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

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

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

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

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

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

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - CONTINUED**

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

**Excess Expenditures Over Budget** - The following individual major funds had expenditures that exceeded the revised budget for the year ended September 30, 2017.

**NONE**

**NOTE C - CASH AND INVESTMENTS**

Deposits and investments are carried at fair value. A reconciliation of cash and investments at September 30, 2017, as shown on the financial statements is as follows:

Carrying amount of deposits	\$ 28,333,548
Carrying amount of investments	<u>22,622,855</u>
<b>Total cash and investments</b>	<b><u>\$ 50,956,403</u></b>
Statement of net position cash and investments	\$ 47,967,214
Fiduciary funds cash	<u>2,989,189</u>
<b>Total cash and investments</b>	<b><u>\$ 50,956,403</u></b>

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.

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

**September 30, 2017**

**NOTE C - CASH AND INVESTMENTS - CONTINUED**

**1. Deposits:**

At September 30, 2017, 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>\$ 28,333,548</u>	<u>\$ 28,395,856</u>	<u>\$ 23,045,862</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, 2017, \$5,349,994 of the County's bank deposits was uninsured and uncollateralized.

**2. Investments:**

At September 30, 2017, the County had the following investments summarized by investment type and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>5-10</u>	<u>More Than 10</u>
<b>Twin Falls County:</b>					
Diversified Bond Fund	\$ 5,311,584	\$ 5,311,584	\$ 0	\$ 0	\$ 0
Idaho State Treasurer	<u>17,345,386</u>	<u>17,345,386</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total investments</b>	<u><b>\$22,656,970</b></u>	<u><b>\$ 22,656,970</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 0</b></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.

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

September 30, 2017

**NOTE C - CASH AND INVESTMENTS - CONTINUED**

**2. Investments- continued**

- b. **Credit Risk** - Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The County's policy for reducing its exposure to credit risk is to comply with the Idaho Code and related rules. The County has no investment policy that would further limit its investment choices. At September 30, 2017, the County has the following investments subject to credit risk:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Quality Ratings</u>		
		<u>AA/A</u>	<u>Less Than A</u>	<u>Unrated</u>
Twin Falls County				
Diversified Bond Fund	\$ 5,311,584	\$ 0	\$ 0	\$ 5,311,584
Idaho State Treasurer	<u>17,345,386</u>	<u>0</u>	<u>0</u>	<u>17,345,386</u>
	<u>\$ 22,656,970</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,656,970</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.
- 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, 2017, \$28,006,964 of the government's bank balance of \$51,052,826 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	12,545,862
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>28,006,964</u>
Total deposits	<u>\$ 51,052,826</u>

**Twin Falls County, State of Idaho**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**September 30, 2017**

**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:

	General Fund	Indigent Fund	Justice Fund	Other Non-major Funds	Total Governmental Funds
Property taxes	\$ 276,873	\$ 65,476	\$ 235,021	\$ 89,736	\$ 667,106
Sales tax	499,068	0	0	0	499,068
State revenue sharing	733,496	0	0	0	733,496
Due from other governments	16,724	0	0	15,000	31,724
Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,541</u>	<u>8,541</u>
	<u>\$ 1,526,161</u>	<u>\$ 65,476</u>	<u>\$ 235,021</u>	<u>\$ 113,277</u>	<u>\$ 1,939,935</u>

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

	<u>Unavailable</u>
Delinquent property taxes receivable	
General Fund	\$ 255,946
Indigent Fund	60,566
Justice Fund	217,373
Other Non-major Funds	<u>83,099</u>
Total deferred revenue for governmental funds	<u>\$ 616,984</u>

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**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 9/30/16</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/17</u>
<b>Capital assets not being depreciated:</b>				
Land	\$ 1,939,755	\$ 116,932	\$ 0	\$ 2,056,687
<b>Capital assets being depreciated:</b>				
Buildings and improvements	23,937,693	753,930	0	24,691,623
Equipment	<u>2,483,145</u>	<u>304,600</u>	<u>0</u>	<u>2,787,745</u>
<b>Total capital assets, being depreciated</b>	<u>26,420,838</u>	<u>1,058,530</u>	<u>0</u>	<u>27,479,368</u>
<b>Less accumulated depreciation:</b>				
Building and improvements	6,940,309	650,085	0	7,590,394
Equipment	<u>1,363,356</u>	<u>176,402</u>	<u>0</u>	<u>1,539,758</u>
<b>Total accumulated depreciation</b>	<u>8,303,665</u>	<u>826,487</u>	<u>0</u>	<u>9,130,152</u>
<b>Total capital assets, being depreciated, net</b>	<u>18,117,173</u>	<u>232,043</u>	<u>0</u>	<u>18,349,216</u>
<b>Governmental activity capital assets, net</b>	<u>\$ 20,056,928</u>	<u>\$ 348,975</u>	<u>\$ 0</u>	<u>\$ 20,405,903</u>



**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**NOTE F - PROPERTY AND EQUIPMENT - CONTINUED**

**2. Business Activities**

	<u>Balance</u> <u>9/30/16</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/17</u>
<b>Solid waste fund</b>				
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				( <u>5,069,532</u> )
Book value September 30, 2017				<u>0</u>
<b>Fair Board</b>				
Land	\$ 178,260	\$ 0	\$ 0	178,260
Land improvement	344,923	39,504	0	384,427
Buildings	3,320,863	34,506	0	3,355,369
Machinery and equipment	452,774	13,000	0	465,774
Construction in progress	<u>3,345</u>	<u>21,768</u>	<u>25,113</u>	<u>0</u>
	<u>\$ 4,300,165</u>	<u>\$ 108,778</u>	<u>\$ 25,113</u>	4,383,830
Less accumulated depreciation				( <u>2,656,675</u> )
Book value September 30, 2017				<u>1,727,155</u>
Total book value - enterprise funds				<u>\$ 1,727,155</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, 2017**

**NOTE G - CONTRACTS PAYABLE**

Contracts payable consisted of the following:

In March 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford Explorer (Sheriff). The interest rate on the contract is 2.99%. The contract is payable in four annual installments of \$7,537. \$ 28,310

In May 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford F-350 (Weeds). The interest rate on the contract is 2.99%. The contract is payable in five annual installments of \$8,289. 38,558

In May 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Ford Explorer (Emergency). The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$4,866. 14,039

In January 2017, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2017 Chevy Silverado (Parks Department). The interest rate on the contract is 2.99%. The contract is payable in two annual installments of \$10,381. 20,382

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. 14,602

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. 14,052

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. 9,383

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. 6,846

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. 10,580

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

**September 30, 2017**

**NOTE G - CONTRACTS PAYABLE - CONTINUED**

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.

\$ 13,807

\$ 170,559

**Future Minimum Lease Payments**

<u>Year</u>	
2018	\$ 78,418
2019	55,767
2020	20,692
2021	15,826
2022	8,290
2023-2027	<u>0</u>
	178,993
Amount representing interest	( <u>8,434</u> )
	<u>\$ 170,559</u>
 Current	 \$ 78,418
Long-term	<u>92,141</u>
	<u>\$ 170,559</u>

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

<u>Year ending September 30</u>	
2018	\$ 74,975
2019	52,983
2020	19,418
2021	15,132
2022	8,051
2023-2027	<u>0</u>
	<u>\$ 170,559</u>

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

**September 30, 2017**

**NOTE H - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

During the year ended September 30, 2017, the following changes occurred in liabilities reported in the general long-term debt account group and all Enterprise funds.

	<u>Balance 10/01/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 09/30/17</u>
<b><u>General long-term debt account group</u></b>				
Accrued vacation	\$ 1,081,439	\$ 15,487	\$ 0	\$ 1,096,926
Contracts payable	<u>110,436</u>	<u>101,289</u>	<u>54,973</u>	<u>156,752</u>
	<u>1,191,875</u>	<u>116,776</u>	<u>54,973</u>	<u>1,253,678</u>
<b><u>Enterprise funds</u></b>				
<b>Twin Falls County Fair</b>				
Contracts payable	<u>22,645</u>	<u>0</u>	<u>8,838</u>	<u>13,807</u>
	<u>\$ 1,214,520</u>	<u>\$ 116,776</u>	<u>\$ 63,811</u>	<u>\$ 1,267,485</u>

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**NOTE I - PENSION 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 for the year ended September 30, 2017.

**Plan Description**

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

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

Employee membership data related to the PERSI Base Plan as of June 30, 2016 was as follows:

Retirees and beneficiaries currently receiving benefits	44,181
Terminated employees entitled to but not yet receiving benefits	12,251
Active plan members	<u>68,517</u>
	<u>124,949</u>

**Pension Benefits**

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

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

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**NOTE I - PENSION PLAN-CONTINUED**

**Member and Employer Contributions**

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

The contribution rates for employees are set by statute at 60% (72%) of the employer rate. As of June 30, 2017 it was 6.79% (8.36%). The employer contribution rate is set by the Retirement Board and was 11.32% (11.66%) of covered compensation. The Twin Falls County's contributions were \$1,959,802 and \$1,506,381 for the two years ended September 30, 2017 and 2016 respectively.

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

At September 30, 2017, the Twin Falls County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Twin Falls County's proportion of the net pension liability was based on the Twin Falls County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2016, the Twin Falls County's proportion was 0.45449959 percent.

For the year ended September 30, 2017, the Twin Falls County recognized pension expense (revenue) of 1,619,272. At September 30, 2017, the Twin Falls County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 0	\$ 919,050
Changes of assumptions or other inputs	4,694,279	0
Net difference between projected and actual earnings on pension plan investments	0	2,097,587
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	0	540,711
Twin Falls County's contributions subsequent to the measurement date	<u>1,959,802</u>	<u>0</u>
	<u><u>\$ 6,654,081</u></u>	<u><u>\$ 3,557,348</u></u>

\$1,959,802 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2017.

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**NOTE I - PENSION PLAN - CONTINUED**

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

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2015 the beginning of the measurement period ended June 30, 2016 is 4.9 years and 5.5 for the measurement period June 30, 2015.

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

Year ended	
2017	\$ 9,374
2018	\$ 9,374
2019	\$ 1,070,077
2020	\$ 588,818

**Actuarial Assumptions**

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

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increases	4.5% - 10.00%
Salary inflation	3.75%
Investment rate of return	7.10%, net of investment expenses
Cost-of-living adjustments	1.0%

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

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

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**NOTE I - PENSION PLAN - CONTINUED**

**Actuarial Assumptions - continued**

An experience study was performed for the period July 1, 2007 through June 30, 2013 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2017, is based on the results of an actuarial valuation date of July 1, 2016.

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2016.



**Twin Falls County, State of Idaho**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**September 30, 2017**

**NOTE I - PENSION PLAN - CONTINUED**

**Actuarial Assumptions - continued**

**Capital Market Assumptions**

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

\*Expected arithmetic return net of fees and expenses

Assumed Inflation - Mean	3.25%
Assumed Inflation - Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Rate of Return	7.50%
Assumed Investment Expenses	0.40%
Long-term Expected Rate of Return, Net of Investment Expenses	7.10%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2017

NOTE I - PENSION PLAN - CONTINUED

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<u>1% Decrease (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>1% Increase (8.10%)</u>
Employer's proportionate share of the net pension liability (asset)	<u>\$ 18,093,166</u>	<u>\$ 9,223,466</u>	<u>\$ 1,842,330</u>

**Pension plan fiduciary net position**

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

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

NOTE J - DEFICIT FUND BALANCE

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

NONE

NOTE K - COMPLIANCE WITH IDAHO CODE

The independent audit of the County's records for the fiscal year ended September 30, 2017, was made for the purposes of forming an opinion on the general purpose financial statements taken as a whole. The financial activities and records were reviewed for compliance with applicable Idaho regulations only to the extent needed to form an opinion on the financial statements. Based on the limited procedures performed no items of noncompliance were noted.

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**NOTE L - RISK MANAGEMENT**

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

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

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

**NOTE M - SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The County maintains two enterprise funds which provide sanitary landfill services, and operate the County fair. Segment information for the year ended September 30, 2017 was as follows:

	<u>Solid Waste</u>	<u>Fairboard</u>	<u>Total Enterprise Funds</u>
Operating revenues	\$ 3,409,474	\$ 1,248,015	\$ 4,657,489
Depreciation expense	0	129,918	129,818
Operating income (loss)	146,161	( 74,228)	71,933
Nonoperating revenues	29,237	103,112	132,349
Net earnings (loss)	175,398	( 30,491)	144,907
Property and equipment additions	0	83,665	83,665
Net working capital	5,219,340	227,299	5,446,639
Total assets	5,419,779	2,179,635	7,599,414
Total net position	5,219,340	2,066,774	7,286,114

**NOTE N - CONTINGENCIES**

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

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

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
<b>Current</b>				
Property taxes	\$ 9,818,225	\$ 9,818,225	\$ 9,788,243	( \$ 29,982)
Auditor's fees	135,000	135,000	111,625	( 23,375)
County administration fee	330,000	330,000	355,954	25,954
Assessors postage	39,500	39,500	36,989	( 2,511)
Refund of expenses	30,993	30,993	103,232	72,239
Drivers licenses	145,000	145,000	167,237	22,237
SIRCOMM	186,039	186,039	175,569	( 10,470)
Liquor control act funds	475,000	475,000	581,528	106,528
Sales tax	1,500,000	1,500,000	2,244,192	744,192
Payment-in-lieu	1,000,500	1,000,500	1,001,254	754
Revenue Sharing	2,200,000	2,200,000	3,035,352	835,352
Investment interest	200,000	200,000	385,351	185,351
Penalties and interest	70,000	70,000	58,268	( 11,732)
Licenses	39,000	39,000	41,668	2,668
Building permits	259,000	259,000	319,545	60,545
Fees	417,400	417,400	296,105	( 121,295)
Other	<u>1,429,331</u>	<u>1,429,331</u>	<u>1,784,535</u>	<u>355,204</u>
<b>Total revenues</b>	<u>18,274,988</u>	<u>18,274,988</u>	<u>20,486,647</u>	<u>2,211,659</u>
<b>Expenditures</b>				
<b>General</b>				
<b>Current</b>				
County car expense	2,000	2,000	1,798	202
Special services	21,000	21,000	16,879	4,121
Telephone and postage	15,000	15,000	9,899	5,101
Audit expenses	49,500	49,500	49,494	6
IAC dues	15,508	15,508	15,508	0
Dues and administration	40,000	40,000	37,246	2,754
Public lands assessment	853	853	845	8
County share FICA	972,588	972,588	921,746	50,842
Guardian ad litem	46,000	46,000	44,895	1,105
Medicare	227,455	227,455	215,567	11,888
Retirement	1,786,947	1,786,947	1,734,925	52,022
Unemployment insurance	74,899	74,899	6,528	68,371
Group insurance	2,478,106	2,478,106	2,339,967	138,139
Workman's compensation	308,620	308,620	218,764	89,856
Wellness program	4,000	4,000	5,687	( 1,687)

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
General - continued				
Current - continued				
Animal control	\$ 52,330	\$ 52,330	\$ 52,330	\$ 0
Separation fund	128,000	128,000	81,880	46,120
SIRCOMM (911)	353,869	353,869	353,869	0
Grant expense	14,000	14,000	8,000	6,000
Airport	389,750	389,750	381,270	8,480
Animal control	3,800	3,800	3,800	0
General reserve	160,000	100,000	0	100,000
Soil conservation	24,750	24,750	24,750	0
Computer maintenance	94,100	94,100	84,433	9,667
Computer supplies	15,000	15,000	12,783	2,217
Computer personnel	214,560	214,560	214,560	0
County museum	24,000	24,000	24,000	0
Drug testing	12,000	12,000	9,996	2,004
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	5,239	74,761
CARES	30,000	30,000	29,925	75
Transcripts	40,000	40,000	34,457	5,543
Interfaith caregivers	5,000	5,000	5,000	0
SECDO	7,900	7,900	7,900	0
SCITRDA	2,050	2,050	2,050	0
Snake River study	2,453	2,453	2,453	0
Capital outlay	<u>311,150</u>	<u>311,150</u>	<u>306,538</u>	<u>4,612</u>
Total general	<u>8,229,665</u>	<u>8,169,665</u>	<u>7,486,458</u>	<u>683,207</u>
<b>Assessor</b>				
Current				
Salaries	831,437	831,437	831,160	277
Mileage	100	100	0	100
Hotel and meals	3,000	3,000	1,543	1,457
Registrations	1,600	1,600	2,503	( 903)
Records and supplies	13,100	13,100	16,170	( 3,070)
Postage	70,500	70,500	38,430	32,070
GIS mapping system expenses	24,000	24,000	22,365	1,635
Buhl motor vehicle office	4,100	4,100	4,256	( 156)
Equipment and repairs	9,000	9,000	3,558	5,442
Publication and printing	<u>1,800</u>	<u>1,800</u>	<u>1,472</u>	<u>328</u>
Total assessor	<u>958,637</u>	<u>958,637</u>	<u>921,457</u>	<u>37,180</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Auditor, Clerk, Recorder</b>				
<b>Current</b>				
Salaries	\$ 1,409,184	\$ 1,459,184	\$ 1,442,437	\$ 16,747
Transportation	4,000	4,000	2,954	1,046
Hotels and meals	2,000	2,000	1,285	715
Special Services	1,000	1,000	400	600
Registration	5,500	5,500	5,035	465
Records and supplies	10,000	10,000	7,952	2,048
Postage	9,000	9,000	7,786	1,214
Equipment and repairs	5,000	5,000	997	4,003
Lease copier	1,000	1,000	1,109	( 109)
Publication and printing	1,000	1,000	591	409
<b>Total Auditor, Clerk, Recorder</b>	<u>1,447,684</u>	<u>1,497,684</u>	<u>1,470,546</u>	<u>27,138</u>
<b>County Commissioners</b>				
<b>Current</b>				
Salaries	302,562	302,562	301,514	1,048
County 1 transportation	3,000	3,000	2,904	96
County 2 transportation	3,000	3,000	1,945	1,055
County 3 transportation	3,000	3,000	2,666	334
Training	1,000	1,000	1,029	( 29)
Records and supplies	5,000	5,000	5,362	( 362)
Cell phones	2,000	2,000	2,683	( 683)
Postage	750	750	401	349
Publications and printing	5,000	5,000	2,325	2,675
<b>Total Commissioners</b>	<u>325,312</u>	<u>325,312</u>	<u>320,829</u>	<u>4,483</u>

Twin Falls County, State of Idaho

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

For the year ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Coroner</b>				
<b>Current</b>				
Salaries	\$ 181,319	\$ 181,319	\$ 179,009	\$ 2,310
Transportation	6,000	6,000	3,799	2,201
Hotels and meals	4,500	4,500	1,626	2,874
Registrations	3,000	3,000	2,779	221
Other	0	0	4,482	( 4,482)
Phones	3,800	3,800	1,672	2,128
Postage	300	300	145	155
Office	3,000	3,000	1,471	1,529
Autopsies	25,000	35,000	32,000	3,000
Chemicals analysis and x-rays	15,000	15,000	11,261	3,739
Lease pickup	7,500	7,500	0	7,500
<b>Total coroner</b>	<u>249,419</u>	<u>259,419</u>	<u>238,244</u>	<u>21,175</u>
<b>County agent</b>				
<b>Current</b>				
Contract Services	175,890	175,890	175,890	0
<b>Total county agent</b>	<u>175,890</u>	<u>175,890</u>	<u>175,890</u>	<u>0</u>
<b>Maintenance</b>				
<b>Current</b>				
Salaries	344,524	344,524	341,894	2,630
Lights, power, water	455,150	455,150	373,279	81,871
Office supplies	700	700	465	235
Water/trash	66,000	66,000	53,017	12,983
Fuel	240,000	240,000	134,939	105,061
Vehicle Expense	4,000	4,000	4,366	( 366)
Uniform Clothing	2,000	2,000	1,397	603
Cell Phones	6,500	6,500	6,273	227
Equipment and repair	40,000	40,000	38,862	1,138
Building maintenance	332,570	332,570	292,161	40,409
Repair	45,260	45,260	35,306	9,954
<b>Capital outlay</b>	<u>155,350</u>	<u>155,350</u>	<u>405,458</u>	<u>( 250,108)</u>
<b>Total janitor</b>	<u>1,692,054</u>	<u>1,692,054</u>	<u>1,687,417</u>	<u>4,637</u>



Twin Falls County, State of Idaho

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

For the year ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Sheriff				
Current				
Salaries	\$ 3,420,040	\$ 3,420,040	\$ 3,320,617	\$ 99,423
Fund buys, training	8,000	8,000	7,195	805
County car	265,000	265,000	229,609	35,391
Transportation public	50,000	50,000	47,616	( 2,384)
Hotel & meals	20,000	20,000	21,197	( 1,197)
Crime prevention	4,600	4,600	4,044	556
Hire drug test	7,000	7,000	1,695	5,305
Rock Creek fire office	960	960	1,020	( 60)
Records & supplies	23,200	23,200	19,597	3,603
Telephone & postage	28,300	28,300	26,916	1,384
Dues, fees	5,000	5,000	10,334	( 5,334)
Victim services	1,000	1,000	635	365
Repairs	3,000	3,000	3,460	( 460)
Equipment	41,159	41,159	40,895	264
Teletype rental	12,500	12,500	12,588	( 88)
Weapons & equipment	5,000	5,000	4,942	58
Ammunition	30,000	30,000	27,891	2,109
Maintenance contracts	14,072	14,072	7,267	6,805
Publication & printing	5,000	5,000	2,608	2,392
Special investigation	6,000	6,000	4,199	1,801
Radio expense	4,000	4,000	1,871	2,129
Special investigation	8,500	8,500	4,325	4,175
Police education	22,000	22,000	17,669	4,331
Search & rescue	5,000	5,000	3,505	1,495
Forest service agreement	19,000	19,000	4,057	14,943
Boat & waterway expense	3,000	3,000	162	2,838
Uniform & clothing	20,000	20,000	23,268	( 3,268)
Reserve law enforcement	500	500	397	103
Crisis response	13,500	13,500	14,277	( 777)
Body armor	5,000	5,000	2,969	2,031
New and used vehicles	150,000	150,000	150,030	( 30)
Computer equipment/program	15,691	15,691	15,691	0
Total sheriff	<u>4,216,022</u>	<u>4,216,022</u>	<u>4,032,546</u>	<u>183,476</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Treasurer</b>				
<b>Current</b>				
Salaries	\$ 269,452	\$ 269,452	\$ 246,756	\$ 22,696
Transportation	2,000	2,000	449	1,551
Hotels & meals	2,500	2,500	936	1,564
Special services	1,500	1,500	450	1,050
Bank fees	1,000	1,000	0	1,000
Title search	20,000	20,000	19,000	1,000
Registration	1,250	1,250	430	820
Records & supplies	5,000	5,000	7,983	( 2,983 )
Postage	24,000	24,000	21,813	2,187
Equipment & repair	2,500	2,500	1,596	904
Publication & printing	6,000	6,000	4,448	1,552
Publication Administration	1,000	1,000	234	766
<b>Total treasurer</b>	<u>336,202</u>	<u>336,202</u>	<u>304,095</u>	<u>32,107</u>
<b>Zoning</b>				
<b>Current</b>				
Salaries	346,508	346,508	324,110	22,398
Transportation - private	5,000	5,000	3,375	1,625
Mileage	2,000	2,000	1,435	565
Hotels & meals	2,500	2,500	1,616	884
Training	3,500	3,500	5,851	( 2,351 )
Postage	1,500	1,500	1,150	350
Advertising	2,500	2,500	2,226	274
Office expense	6,000	6,000	9,462	( 3,462 )
Equipment & repair	1,700	1,700	4,639	( 2,939 )
Survey & maps	6,500	6,500	10,123	( 3,623 )
Comp plan	8,000	8,000	338	7,662
Idaho code	1,000	1,000	458	542
Transcribed records	300	300	523	( 223 )
Contract labor	3,000	3,000	2,650	350
Capital improvements	17,000	17,000	16,645	355
<b>Total zoning</b>	<u>407,008</u>	<u>407,008</u>	<u>384,601</u>	<u>22,407</u>
<b>Veterans</b>				
<b>Current</b>				
Salaries	27,972	27,972	27,283	689
Travel & expense	1,300	1,300	211	1,089
Equipment & repair	2,275	2,275	3,005	( 730 )
<b>Total veterans</b>	<u>31,547</u>	<u>31,547</u>	<u>30,499</u>	<u>1,048</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Human resource</b>				
<b>Current</b>				
Salaries	\$ 104,437	\$ 104,437	\$ 104,437	\$ 0
Travel & expense	3,000	3,000	265	2,735
Special services	2,500	2,500	349	2,151
Supplies	1,300	1,300	3,214	( 1,914)
Postage	300	300	204	96
Cell phones	636	636	635	1
Publications	380	380	348	32
<b>Total human resource</b>	<u>112,553</u>	<u>112,553</u>	<u>109,452</u>	<u>3,101</u>
<b>Emergency services</b>				
<b>Current</b>				
Salaries	70,980	70,980	70,301	679
Travel & expenses	4,500	4,500	286	4,214
Supplies	2,500	2,500	2,919	( 419)
Equipment	5,219	5,219	4,166	1,053
Cell phones	650	650	635	15
Vehicle maintenance	3,500	3,500	9,069	( 5,569)
Fringe benefits	20,563	20,563	19,856	707
<b>Total emergency services</b>	<u>107,912</u>	<u>107,912</u>	<u>107,232</u>	<u>680</u>
<b>Grant Administration</b>				
<b>Current</b>				
Salaries	60,924	60,924	60,923	1
Transportation	250	250	95	155
Hotels & meals	250	250	0	250
Special services	2,000	2,000	850	1,150
Registrations	200	200	0	200
Supplies	900	900	449	451
Equipment maintenance & repair	300	300	0	300
Postage	250	250	38	212
Cell phones	300	300	156	144
<b>Capital outlay</b>	<u>250</u>	<u>250</u>	<u>359</u>	<u>( 109)</u>
<b>Total Grant Administration</b>	<u>65,624</u>	<u>65,624</u>	<u>62,870</u>	<u>2,754</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
Housekeeping				
Current				
Salaries	\$ 249,600	\$ 249,600	\$ 246,388	\$ 3,212
Special services	1,280	1,280	354	926
Equipment	4,000	4,000	120	3,880
Maintenance	81,930	81,930	71,761	10,169
Capital outlay	2,700	2,700	0	2,700
Total housekeeping	<u>339,510</u>	<u>339,510</u>	<u>318,623</u>	<u>20,887</u>
Telephone				
Current				
Telephone expenses	<u>95,000</u>	<u>95,000</u>	<u>68,765</u>	<u>26,235</u>
Total telephone	<u>95,000</u>	<u>95,000</u>	<u>68,765</u>	<u>26,235</u>
Total expenditures	<u>18,790,039</u>	<u>18,790,039</u>	<u>17,719,524</u>	<u>1,070,515</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	( 515,051)	( 515,051)	2,767,123	3,282,174
Other financing sources (uses)				
Transfers out	<u>0</u>	<u>0</u>	( <u>692,593</u> )	( <u>692,593</u> )
EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	( 515,051)	( 515,051)	2,074,530	2,589,581
Fund balance, Oct. 1, 2016	<u>10,631,782</u>	<u>10,631,782</u>	<u>10,631,782</u>	<u>0</u>
Fund balance, Sept. 30, 2017	<u>\$ 10,116,731</u>	<u>\$ 10,116,731</u>	<u>\$ 12,706,312</u>	<u>\$ 2,589,581</u>

Twin Falls County, State of Idaho

**BUDGETARY COMPARISON SCHEDULE - INDIGENT FUND**

For the year ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 2,198,392	\$ 2,198,392	\$ 2,221,350	\$ 22,958
Indigent fund	850,000	850,000	862,953	12,953
Penalties & interest	0	0	2,489	2,489
Other	<u>227,976</u>	<u>227,976</u>	<u>62,790</u>	( <u>165,186</u> )
Total revenues	<u>3,276,368</u>	<u>3,276,368</u>	<u>3,149,582</u>	( <u>126,786</u> )
<b>Expenditures</b>				
Current				
Poor fund - salaries	208,167	208,167	201,622	6,545
Fringe benefits	75,058	75,058	71,421	3,637
Transportation	2,500	2,500	720	1,780
Hotels & meals	4,200	4,200	4,964	( 764 )
Registrations	1,600	1,600	1,595	5
Records & supplies	7,000	7,000	5,125	1,875
Postage	9,000	9,000	7,449	1,551
Equipment & repair	4,000	4,000	319	3,681
Indigent expense	15,000	15,000	9,925	5,075
Indigent burial	25,000	25,000	22,667	2,333
Physicians	900,000	900,000	393,894	506,106
Court ordered evaluation	60,000	60,000	84,388	( 24,388 )
St. Lukes/MVRMC	1,007,579	1,007,579	1,091,777	( 84,198 )
Medical	812,000	812,000	683,627	128,373
Mental health	<u>150,000</u>	<u>150,000</u>	<u>56,532</u>	<u>93,468</u>
Total expenditures	<u>3,281,104</u>	<u>3,281,104</u>	<u>2,636,025</u>	<u>645,079</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 4,736 )	( 4,736 )	513,557	518,293
<b>Fund balance, October 1, 2016</b>	<u>3,055,362</u>	<u>3,055,362</u>	<u>3,055,362</u>	<u>0</u>
<b>Fund balance, September 30, 2017</b>	<u>\$ 3,050,626</u>	<u>\$ 3,050,626</u>	<u>\$ 3,568,919</u>	<u>\$ 518,293</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>( Unfavorable )</u>
<b>Revenues</b>				
Property taxes	\$ 7,824,226	\$ 7,824,226	\$ 7,903,181	\$ 78,955
Refund of expense	39,000	39,000	24,068	( 14,932)
Penalties & interest	50,000	50,000	48,651	( 1,349)
Board of outside prisoner	300,000	300,000	228,425	( 71,575)
Board of outside juveniles	260,000	260,000	222,842	( 37,158)
Treatment income	0	0	540	540
Bond and Undertaking	16,000	16,000	15,940	( 60)
Work release	60,000	60,000	56,653	( 3,347)
State public defense commission	0	0	202,599	202,599
Grants	11,025	11,025	11,025	0
Food	20,000	20,000	23,513	3,513
Justice fund	40,000	40,000	41,171	1,171
Fees	180,500	180,500	135,853	( 44,647)
Other	<u>1,694,000</u>	<u>1,694,000</u>	<u>1,252,805</u>	<u>( 441,195)</u>
Total revenues	<u>10,494,751</u>	<u>10,494,751</u>	<u>10,167,266</u>	<u>( 327,485)</u>
<b>Expenditures</b>				
Public defender				
Current				
Salaries	1,073,915	1,073,915	1,037,263	36,652
Travel	3,700	3,700	958	2,742
Hotels & meals	10,525	10,525	3,762	6,763
Records & supplies	26,100	26,100	34,704	( 8,604)
Postage	4,950	4,950	4,018	932
Equipment & repair	1,000	1,000	6,277	( 5,277)
Continuing legal education	6,200	6,200	3,836	2,364
Cell phones	1,000	1,000	449	551
Miscellaneous defense	6,000	6,000	4,260	1,740
Murder cases	4,000	4,000	0	4,000
Witness fees	500	500	188	312
Capital outlay	<u>1,400</u>	<u>1,400</u>	<u>582</u>	<u>818</u>
Total public defender	<u>1,139,290</u>	<u>1,139,290</u>	<u>1,096,297</u>	<u>42,993</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Prosecuting attorney</b>				
<b>Current</b>				
Salaries	\$ 1,721,263	\$ 1,721,263	\$ 1,695,854	\$ 25,409
Travel	3,000	3,000	2,322	678
Special services	1,000	1,000	641	359
Records & supplies	29,400	29,400	37,294	( 7,894)
Postage	3,000	3,000	1,787	1,213
Equipment & repair	7,000	7,000	18,223	( 11,223)
Publications & printing	9,000	9,000	917	8,083
Continuing legal education	6,500	6,500	7,220	( 720)
Professional dues	200	200	100	100
Cell phones	10,990	10,990	9,894	1,096
Witness fees	10,000	10,000	3,234	6,766
Subscriptions	500	500	460	40
<b>Capital outlay</b>	<u>12,000</u>	<u>12,000</u>	<u>8,967</u>	<u>3,033</u>
<b>Total prosecuting attorney</b>	<u>1,813,853</u>	<u>1,813,853</u>	<u>1,786,913</u>	<u>26,940</u>
 <b>Juvenile probation</b>				
<b>Current</b>				
Salaries	381,298	381,298	372,915	8,383
Transportation	8,657	8,657	4,288	4,369
Hit grant - mediation training	11,025	11,025	11,025	0
Misc & charity	69,820	69,820	66,862	2,958
Equipment & repair	7,343	7,343	7,343	0
Electronic monitor	17,000	17,000	9,955	7,045
Vehicles Expense	5,300	5,300	5,763	( 463)
Cell phones	8,500	8,500	9,845	( 1,345)
Volunteers	4,000	4,000	3,622	378
Tobacco Tax Transfer	5,000	5,000	3,381	1,619
Restitution for community service	15,000	15,000	5,177	9,823
Food	<u>7,500</u>	<u>7,500</u>	<u>7,756</u>	<u>( 256)</u>
<b>Total juvenile probation</b>	<u>540,443</u>	<u>540,443</u>	<u>507,932</u>	<u>32,511</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Magistrate probation</b>				
<b>Current</b>				
Salaries	\$ 404,252	\$ 404,252	\$ 377,204	\$ 27,048
C.I.P. project	7,800	7,800	6,930	870
Travel & training	8,000	8,000	8,101	( 101)
Records & supplies	1,500	1,500	274	1,226
Postage	3,000	3,000	4,935	( 1,935)
Office equipment	14,000	14,000	7,202	6,798
Ankle supplies	11,500	11,500	7,175	4,325
Work detail program	4,400	4,400	4,042	358
Cell phones	25,064	25,064	22,859	2,205
FICA	5,862	5,862	5,346	516
Medicare	45,762	45,762	42,687	3,075
Retirement	2,022	2,022	176	1,846
Unemployment	62,939	62,939	52,470	10,469
Group Ins.-health & life	14,796	14,796	13,286	1,510
Work comp	3,000	3,000	2,075	925
Vehicle/maintenance	8,000	8,000	3,520	4,480
Drug testing supplies	1,000	1,000	735	265
Interpreter services	6,400	6,400	5,779	621
LSI expense	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
<b>Total Magistrate probation</b>	<u>632,297</u>	<u>632,297</u>	<u>567,796</u>	<u>64,501</u>



Twin Falls County, State of Idaho

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

For the year ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
Staff secure facility				
Current				
Salaries - juvenile justice workers	\$ 1,048,632	\$ 1,054,632	\$ 1,020,919	\$ 33,713
Training	17,400	17,400	8,876	8,524
Lodging	5,000	5,000	2,950	2,050
Meals	2,500	2,500	3,094	( 594)
Mileage	1,000	1,000	308	692
Office	16,000	16,000	11,588	4,412
Copier	2,400	2,400	1,478	922
Cell phones	2,300	2,300	2,200	100
Equipment	1,500	1,500	10,839	( 9,339)
Employee testing	128,400	180,400	163,791	16,609
Transportation	1,200	1,200	1,008	192
Vehicle maintenance	700	700	697	3
Total staff security facility	<u>1,227,032</u>	<u>1,285,032</u>	<u>1,227,748</u>	<u>57,284</u>
<b>Criminal justice</b>				
Current				
Salaries	2,791,440	2,791,440	2,638,877	152,563
Special services	7,000	7,000	6,562	438
Finger print equipment	30,000	30,000	29,751	249
Water	19,400	19,400	17,384	2,016
Lights, power	52,000	52,000	55,242	( 3,242)
Fuel & heating	25,000	25,000	24,476	524
Sanitation	7,000	7,000	3,047	3,953
Records & supplies	14,000	14,000	13,902	98
Telephone & postage	6,000	6,000	4,604	1,396
Maintenance & repair	90,000	90,000	90,761	( 761)
Equipment purchase	52,000	52,000	54,908	( 2,908)
Inmate supplies	68,000	68,000	67,875	125
Housing	160,000	180,000	157,953	22,047
Cleaning equipment & supply	30,000	30,000	29,442	558
Intoximeter	10,000	10,000	992	9,008
Copy machine	4,000	4,000	4,541	( 541)
Extraditions	25,000	45,000	44,532	468
Car fuel	12,000	12,000	9,590	2,410
Training	15,000	15,000	16,825	( 1,825)
Inmate board	310,000	310,000	318,640	( 8,640)
New & used vehicles	9,664	9,664	9,664	0
Total criminal justice	<u>3,737,504</u>	<u>3,777,504</u>	<u>3,599,568</u>	<u>177,936</u>

Twin Falls County, State of Idaho

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

For the year ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Juvenile detention center</b>				
<b>Current</b>				
Salaries	\$ 806,891	\$ 806,891	\$ 783,828	\$ 23,063
Training	1,625	1,625	2,483	( 858)
Lodging	1,625	1,625	2,501	( 876)
Meals	1,500	1,500	1,153	347
Mileage	750	750	0	750
Special Services	5,700	5,700	1,327	4,373
Electricity	12,000	12,000	11,297	703
Water garbage	4,000	4,000	2,900	1,100
Heat	5,000	5,000	3,701	1,299
Office	7,250	7,250	8,765	( 1,515)
Copier	500	500	155	345
Housekeeping	6,250	6,250	6,348	( 98)
Juvenile Hygiene	3,250	3,250	1,200	2,050
Juvenile clothing	2,950	2,950	4,168	( 1,218)
Detention supplies	1,500	1,500	2,813	( 1,313)
Cleaning supplies	4,750	4,750	3,423	1,327
Building-grounds	11,500	11,500	4,525	6,975
Equipment	8,600	8,600	2,448	6,152
Telephone	1,950	1,950	1,670	280
Dues - memberships	700	700	700	0
Printing	850	850	0	850
Employee testing	2,500	2,500	1,431	1,069
Food	149,000	149,000	126,273	22,727
Juv Dtn - transport	7,250	7,250	6,909	341
<b>Total juvenile detention center</b>	<b>1,047,891</b>	<b>1,047,891</b>	<b>980,018</b>	<b>67,873</b>
<b>Status offender</b>				
<b>Current</b>				
Reserve	98,000	0	0	0
Status offender expenses	126,441	28,441	24,469	3,972
Conflict public defender	380,000	380,000	362,019	17,981
<b>Total Justice fund expenses</b>	<b>604,441</b>	<b>408,441</b>	<b>386,488</b>	<b>21,953</b>
<b>Total expenditures</b>	<b>10,742,751</b>	<b>10,644,751</b>	<b>10,152,760</b>	<b>491,991</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>( 248,000)</b>	<b>( 150,000)</b>	<b>14,506</b>	<b>164,506</b>
<b>Fund balance, October 1, 2016</b>	<b>8,097,613</b>	<b>8,097,613</b>	<b>8,097,613</b>	<b>0</b>
<b>Fund balance, September 30, 2017</b>	<b>\$ 7,849,613</b>	<b>\$ 7,947,613</b>	<b>\$ 8,112,119</b>	<b>\$ 164,506</b>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - CAPITAL PROJECTS FUND**

**For the year ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
SRBA and other Leases	\$ <u>0</u>	\$ <u>0</u>	\$ <u>19</u>	\$ <u>19</u>
<b>Total revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
CW - remodel	( 270,000)	0	0	0
CW - Capital	500,000	500,000	360,306	139,694
CW - office supplies	0	0	165	( 165)
CW - signs	0	0	0	0
CW - cell phones	0	0	0	0
CW - electricity	0	0	0	0
CW - gas	0	0	0	0
CW - trash	0	0	0	0
CW - water	0	0	0	0
CW - service contracts/ repairs	0	0	0	0
CW - telephone (pmt)	0	0	0	0
Other expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u>230,000</u>	<u>500,000</u>	<u>360,471</u>	<u>139,529</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 230,000)	( 500,000)	( 360,452)	139,548
<b>Other financing sources (uses)</b>				
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>692,593</u>	<u>192,593</u>
<b>EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES</b>	270,000	0	332,141	332,141
<b>Fund balance, October 1, 2016</b>	<u>11,754,054</u>	<u>11,754,054</u>	<u>11,754,054</u>	<u>0</u>
<b>Fund balance, September 30, 2017</b>	<u>\$ 12,024,054</u>	<u>\$ 11,754,054</u>	<u>\$ 12,086,195</u>	<u>\$ 332,141</u>

**Twin Falls County, State of Idaho**

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

**Last 10 - Fiscal Years**

	<u>2017</u>
Employer's portion of net pension liability	0.4549959%
Employer's proportionate share of the net pension liability	\$ 9,223,466
Employer's covered-employee payroll	\$ 17,312,739
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	53.28%
Plan fiduciary net position as a percentage of the total pension liability	87.26%

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

**Data reported is measured as of June 30, 2016.**

**Twin Falls County, State of Idaho**

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

**Last 10 - Fiscal Years**

	<u>2017</u>
Statutorily required contribution	\$ 1,959,802
Contributions in relation to the statutorily required contribution	( \$ 1,959,802)
Contribution (deficiency) excess	\$ 0
Employer's covered-employee payroll	\$ 17,312,739
Contributions as a percentage of covered-employee payroll	11.32%

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

**Data reported is measured as of September 30, 2017.**

**SUPPLEMENTARY INFORMATION  
OPTIONAL**

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2017

ASSETS	Tort	Safe Place	Twin Falls County Extension	Weeds	Parks and Recreation	Ad Valorem	District Court	Court Interlock Device	Public Health
Cash	\$ 735,212	\$ 202,008	\$ 176	\$ 308,651	\$ 427,392	\$ 701,724	\$ 442,901	\$ 103,324	\$ 162,509
Property taxes receivable	18,441	0	0	6,647	13,720	29,026	9,196	0	12,706
Due from other governments	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 753,653</u>	<u>\$ 202,008</u>	<u>\$ 176</u>	<u>\$ 315,298</u>	<u>\$ 441,112</u>	<u>\$ 730,750</u>	<u>\$ 452,097</u>	<u>\$ 103,324</u>	<u>\$ 175,215</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cash deficit	1,103	6,103	176	3,390	20,358	8,576	47,556	0	0
Accounts payable	<u>1,103</u>	<u>6,103</u>	<u>176</u>	<u>3,390</u>	<u>20,358</u>	<u>8,576</u>	<u>47,556</u>	<u>0</u>	<u>0</u>
Total liabilities									
Deferred inflow of resources	17,067	0	0	6,167	12,704	26,860	8,535	0	11,766
Unavailable revenue	<u>17,067</u>	<u>0</u>	<u>0</u>	<u>6,167</u>	<u>12,704</u>	<u>26,860</u>	<u>8,535</u>	<u>0</u>	<u>11,766</u>
Property taxes									
Total inflow of resources									
Fund equity	0	0	0	0	0	0	0	0	0
Designated	735,483	195,905	0	305,741	408,050	695,314	396,096	103,324	163,449
Undesignated	<u>735,483</u>	<u>195,905</u>	<u>0</u>	<u>305,741</u>	<u>408,050</u>	<u>695,314</u>	<u>396,096</u>	<u>103,324</u>	<u>163,449</u>
Total fund equity									
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 753,653</u>	<u>\$ 202,008</u>	<u>\$ 176</u>	<u>\$ 315,298</u>	<u>\$ 441,112</u>	<u>\$ 730,750</u>	<u>\$ 452,097</u>	<u>\$ 103,324</u>	<u>\$ 175,215</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2017

	Revenue Sharing	Election Consolidation	County Boat License Fund	Snowmobile	T.A.R.C. Grant	Board of Comm. Guardians	Federal Drug Seizures	Juvenile Correction Act Funds	Tobacco Tax Grant
<b>ASSETS</b>									
Cash	\$ 8,988	\$ 329,574	\$ 56,292	\$ 121,453	\$ 12,066	\$ 2,623	\$ 177,194	\$ 47,824	\$ 13,677
Property taxes receivable	0	0	0	0	0	0	0	0	0
Due from other governments	15,000	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	4,656	0
Total assets	<u>\$ 23,988</u>	<u>\$ 329,574</u>	<u>\$ 56,292</u>	<u>\$ 121,453</u>	<u>\$ 12,066</u>	<u>\$ 2,623</u>	<u>\$ 177,194</u>	<u>\$ 52,480</u>	<u>\$ 13,677</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>									
<b>Liabilities</b>									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	0	4,072	19,306	398	2,374	112	0	1,465	2,650
Total liabilities	<u>0</u>	<u>4,072</u>	<u>19,306</u>	<u>398</u>	<u>2,374</u>	<u>112</u>	<u>0</u>	<u>1,465</u>	<u>2,650</u>
<b>Deferred inflow of resources</b>									
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>
<b>Fund balance</b>									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	23,988	325,502	36,986	121,055	9,692	2,511	177,194	51,015	11,027
Total fund equity	<u>23,988</u>	<u>325,502</u>	<u>36,986</u>	<u>121,055</u>	<u>9,692</u>	<u>2,511</u>	<u>177,194</u>	<u>51,015</u>	<u>11,027</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 23,988</u>	<u>\$ 329,574</u>	<u>\$ 56,292</u>	<u>\$ 121,453</u>	<u>\$ 12,066</u>	<u>\$ 2,623</u>	<u>\$ 177,194</u>	<u>\$ 52,480</u>	<u>\$ 13,677</u>



Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2017

	Boat Grant Waterways Match	Asat 2017	R.S.A.T. Grant	Invasive Check Station	S.U.D Funds	Scaap	Ohv Law Enforcement	Bcp Basic Safehouse Grant	Restorative Alternative Program
<b>ASSETS</b>									
Cash	\$ 43,544	\$ 1,922	\$ 0	\$ 16,063	\$ 0	\$ 9,141	\$ 20,780	\$ 180	\$ 0
Property taxes receivable	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 43,544</u>	<u>\$ 1,922</u>	<u>\$ 0</u>	<u>\$ 16,063</u>	<u>\$ 0</u>	<u>\$ 9,141</u>	<u>\$ 20,780</u>	<u>\$ 180</u>	<u>\$ 0</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>									
<b>Liabilities</b>									
Cash deficit	\$ 0	\$ 518	\$ 26,374	\$ 0	\$ 1,113	\$ 0	\$ 0	\$ 0	\$ 7,500
Accounts payable	<u>75</u>	<u>17,070</u>	<u>707</u>	<u>337</u>	<u>355</u>	<u>0</u>	<u>430</u>	<u>174</u>	<u>0</u>
Total liabilities	<u>75</u>	<u>17,588</u>	<u>27,081</u>	<u>337</u>	<u>1,468</u>	<u>0</u>	<u>430</u>	<u>174</u>	<u>7,500</u>
<b>Deferred inflow of resources</b>									
Unavailable revenue									
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
<b>Fund equity</b>									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	<u>43,469</u>	<u>( 15,666)</u>	<u>( 27,081)</u>	<u>15,726</u>	<u>( 1,468)</u>	<u>9,141</u>	<u>20,350</u>	<u>6</u>	<u>( 7,500)</u>
Total fund equity	<u>43,469</u>	<u>( 15,666)</u>	<u>( 27,081)</u>	<u>15,726</u>	<u>( 1,468)</u>	<u>9,141</u>	<u>20,350</u>	<u>6</u>	<u>( 7,500)</u>
Total liabilities, inflow of resources and fund equity	<u>\$ 43,544</u>	<u>\$ 1,922</u>	<u>\$ 0</u>	<u>\$ 16,063</u>	<u>\$ 0</u>	<u>\$ 9,141</u>	<u>\$ 20,780</u>	<u>\$ 180</u>	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2017

	Status Offender Services	Museum Grants	Juvenile Accountability Grants	Park Grants	Sfp Twin Falls	District Court Capital Reserve	G.T.F.A.T.C.	S.O.R. Sheriff	Jag Grant
<b>ASSETS</b>									
Cash	\$ 0	\$ 0	\$ 5,191	\$ 0	\$ 0	\$ 150,000	\$ 261	\$ 54,166	\$ 0
Property taxes receivable	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,191</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 261</u>	<u>\$ 54,166</u>	<u>\$ 0</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>									
<b>Liabilities</b>									
Cash deficit	\$ 16,701	\$ 11,925	\$ 0	\$ 5,495	\$ 3,036	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	796	5,597	0	59,110	2,108	0	0	0	2,500
Total liabilities	<u>17,497</u>	<u>17,522</u>	<u>0</u>	<u>64,605</u>	<u>5,144</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
<b>Deferred inflow of resources</b>									
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	<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>
<b>Fund equity</b>									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	( 17,497)	( 17,522)	5,191	( 64,605)	( 5,144)	150,000	261	54,166	( 2,500)
Total fund equity	<u>( 17,497)</u>	<u>( 17,522)</u>	<u>5,191</u>	<u>( 64,605)</u>	<u>( 5,144)</u>	<u>150,000</u>	<u>261</u>	<u>54,166</u>	<u>( 2,500)</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,191</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 261</u>	<u>\$ 54,166</u>	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2017

	Sheriff Donation Fund	Sheriff Drug Seizure Money	Court Trust Odyssey 2015	Court Bonds 2015	Restitution 2015	Prosecutor's Drug Seizure Money	Crt Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund
<b>ASSETS</b>									
Cash	\$ 1,232	\$ 97,933	\$ 236,408	\$ 104,427	\$ 32,257	\$ 103,513	\$ 194,310	\$ 20,390	\$ 2,163
Property taxes receivable	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 1,232</u>	<u>\$ 97,933</u>	<u>\$ 236,408</u>	<u>\$ 104,427</u>	<u>\$ 32,257</u>	<u>\$ 103,513</u>	<u>\$ 194,310</u>	<u>\$ 20,390</u>	<u>\$ 2,163</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>									
<b>Liabilities</b>									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	186	0	2,165	10,210	28,996	0	900	0	0
Total liabilities	<u>186</u>	<u>0</u>	<u>2,165</u>	<u>10,210</u>	<u>28,996</u>	<u>0</u>	<u>900</u>	<u>0</u>	<u>0</u>
<b>Deferred inflow of resources</b>									
Unavailable revenue									
Property tax	0	0	0	0	0	0	0	0	0
Total deferred inflow of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund equity</b>									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	1,046	97,933	234,243	94,217	3,261	103,513	193,410	20,390	2,163
Total fund equity	<u>1,046</u>	<u>97,933</u>	<u>234,243</u>	<u>94,217</u>	<u>3,261</u>	<u>103,513</u>	<u>193,410</u>	<u>20,390</u>	<u>2,163</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 1,232</u>	<u>\$ 97,933</u>	<u>\$ 236,408</u>	<u>\$ 104,427</u>	<u>\$ 32,257</u>	<u>\$ 103,513</u>	<u>\$ 194,310</u>	<u>\$ 20,390</u>	<u>\$ 2,163</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2017

	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimb	Coronor Property Fund	Cafeteria	TF CO Sheriff Search & Rescue	Juvenile Probation Misc.	Twin Falls County Insurance	VOCA/ Icdvva Grant
<b>ASSETS</b>									
Cash	\$ 2,887	\$ 3,110	\$ 206,043	175	\$ 8,080	\$ 51,621	\$ 19,436	\$ 250,870	\$ 0
Property taxes receivable	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 2,887</u>	<u>\$ 3,110</u>	<u>\$ 206,043</u>	<u>\$ 175</u>	<u>\$ 8,080</u>	<u>\$ 51,621</u>	<u>\$ 19,436</u>	<u>\$ 250,870</u>	<u>\$ 0</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>									
<b>Liabilities</b>									
Cash deficit	\$ 0	\$ 13,858	\$ 0	\$ 0	\$ 0	( \$ 13,858)	\$ 0	\$ 0	\$ 7,471
Accounts payable	0	3,013	35	2	13,416	19,502	195	0	267
Total liabilities	<u>0</u>	<u>16,871</u>	<u>35</u>	<u>2</u>	<u>13,416</u>	<u>5,644</u>	<u>195</u>	<u>0</u>	<u>7,738</u>
<b>Deferred inflow of resources</b>									
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>
<b>Fund equity</b>									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	2,887	( 13,761)	206,008	173	( 5,336)	45,977	19,241	250,870	( 7,738)
Total fund equity	<u>2,887</u>	<u>( 13,761)</u>	<u>206,008</u>	<u>173</u>	<u>( 5,336)</u>	<u>45,977</u>	<u>19,241</u>	<u>280,870</u>	<u>( 7,738)</u>
Total liabilities, deferred inflow of resources, and fund equity	<u>\$ 2,887</u>	<u>\$ 3,110</u>	<u>\$ 206,043</u>	<u>\$ 175</u>	<u>\$ 8,080</u>	<u>\$ 51,621</u>	<u>\$ 19,436</u>	<u>\$ 250,870</u>	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

September 30, 2017

ASSETS					
	Problem Solving Courts	Millennium Fund Projects	District Court-Cao	District Court Fcs	Sheriff's Grants
					Total
Cash	\$ 176,670	\$ 101,542	\$ 97,122	\$ 104,841	\$ 5,976,967
Property taxes receivable	0	0	0	0	89,736
Due from other governments	3,885	0	0	0	15,000
Accounts receivable	0	0	0	0	8,541
Total assets	<u>\$ 180,555</u>	<u>\$ 101,542</u>	<u>\$ 97,122</u>	<u>\$ 104,841</u>	<u>\$ 6,090,244</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY					
Liabilities					
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,133
Accounts payable	18,794	0	0	1,358	306,332
Total liabilities	<u>18,794</u>	<u>0</u>	<u>0</u>	<u>1,358</u>	<u>386,465</u>
Deferred inflow of resources					
Unavailable revenue	0	0	0	0	83,099
Property tax	0	0	0	0	83,099
Total deferred inflow of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83,099</u>
Fund equity					
Designated	0	0	0	0	0
Undesignated	161,761	101,542	97,122	103,483	5,620,680
Total fund equity	<u>161,761</u>	<u>101,542</u>	<u>97,122</u>	<u>103,483</u>	<u>5,620,680</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 180,555</u>	<u>\$ 101,542</u>	<u>\$ 97,122</u>	<u>\$ 104,841</u>	<u>\$ 6,090,244</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, 2017

	Tort	Safe Place	Twin Falls County Extension	Weeds	Parks and Recreation	Ad Valorem	District Court	Court Interlock Device	Public Health
<b>Revenues</b>									
Property taxes	\$ 617,879	\$ 0	\$ 0	\$ 226,088	\$ 465,351	\$ 979,484	\$ 321,093	\$ 0	\$ 432,072
Penalties and interest	3,899	0	0	1,291	2,802	6,038	1,587	0	2,604
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	224,089	0	9,575	0	0	339,112	0	0
Grants	0	30,000	0	0	84,664	0	0	0	0
Other	1,103	5,985	0	73,234	8	0	43,531	21,144	0
<b>Total revenues</b>	<b>622,881</b>	<b>260,074</b>	<b>0</b>	<b>310,288</b>	<b>552,825</b>	<b>985,522</b>	<b>705,323</b>	<b>21,144</b>	<b>434,676</b>
<b>Expenditures</b>									
General government	587,658	0	0	0	0	907,309	0	0	0
Public safety	0	0	0	0	0	0	0	0	0
Public works	0	0	0	278,898	0	0	0	0	0
Judicial	0	0	0	0	0	0	625,993	8,938	0
Welfare	0	377,083	0	0	0	0	0	0	430,602
Cultural and recreation	0	0	0	0	493,920	0	0	0	0
<b>Total expenditures</b>	<b>587,658</b>	<b>377,083</b>	<b>0</b>	<b>278,898</b>	<b>493,920</b>	<b>907,309</b>	<b>625,993</b>	<b>8,938</b>	<b>430,602</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>35,223 (</b>	<b>117,009)</b>	<b>0</b>	<b>31,390</b>	<b>58,905</b>	<b>78,213</b>	<b>79,330</b>	<b>12,206</b>	<b>4,074</b>
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
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>35,223 (</b>	<b>117,009)</b>	<b>0</b>	<b>31,390</b>	<b>58,905</b>	<b>78,213</b>	<b>79,330</b>	<b>12,206</b>	<b>4,074</b>
Fund balance, Oct. 1, 2016	700,260	312,914	0	274,351	349,145	617,101	316,676	91,118	159,375
Fund balance, Sept. 30, 2017	\$ 735,483	\$ 195,905	\$ 0	\$ 305,741	\$ 408,050	\$ 695,314	\$ 396,006	\$ 103,324	\$ 163,449

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, 2017

	Revenue Sharing	Election Consolidation	County Boat License Fund	Snowmobile	T.A.R.C. Grant	Board of Comm. Guardians	Federal Drug Seizures	Juvenile Correction Act Funds	Tobacco Tax Grant
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	165,857	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	73,667	34,479	0	0	0	0	0
Grants	15,000	0	0	0	20,000	0	0	146,088	208,351
Other	0	222,295	0	0	0	0	0	0	0
Total revenues	<u>15,000</u>	<u>388,152</u>	<u>73,667</u>	<u>34,479</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>146,088</u>	<u>208,351</u>
Expenditures									
General government	48,516	594,289	0	0	0	0	0	0	0
Public safety	0	0	0	0	30,881	813	19,764	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	120,552	218,091
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	0	0	74,955	24,529	0	0	0	0	0
Total expenditures	<u>48,516</u>	<u>594,289</u>	<u>74,955</u>	<u>24,529</u>	<u>30,881</u>	<u>813</u>	<u>19,764</u>	<u>120,552</u>	<u>218,091</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	( 33,516)	( 206,137)	( 1,228)	9,950	( 10,881)	( 813)	( 19,764)	25,536	( 9,740)
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	( 33,516)	( 206,127)	( 1,228)	9,950	( 10,881)	( 813)	( 19,764)	25,536	( 9,740)
Fund balance, Oct. 1, 2016	<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>25,479</u>	<u>20,767</u>
Fund balance, Sept. 30, 2017	<u>\$ 23,988</u>	<u>\$ 325,502</u>	<u>\$ 36,986</u>	<u>\$ 121,055</u>	<u>\$ 9,692</u>	<u>\$ 2,511</u>	<u>\$ 177,194</u>	<u>\$ 51,015</u>	<u>\$ 11,027</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, 2017

	Boat Grant Waterways Match	Asat 2017	R.S.A.T. Grant	Invasive Check Station	S.U.D Funds	Scaap	Ohv Law Enforcement	Bcp Basic Safehouse Grant	Restorative Alternative Program
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	96,789	1,478	0	8,905	0	0
Grants	15,957	33,403	85,001	0	0	8,366	0	62,809	55,408
Other	0	0	0	0	0	0	0	0	0
Total revenues	<u>15,957</u>	<u>33,403</u>	<u>85,001</u>	<u>96,789</u>	<u>1,478</u>	<u>8,366</u>	<u>8,905</u>	<u>62,809</u>	<u>55,408</u>
Expenditures									
General government	0	0	0	99,869	0	0	0	0	0
Public safety	0	49,069	100,782	0	2,946	1,841	23,615	57,171	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0	57,000
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	16,408	0	0	0	0	0	0	0	0
Total expenditures	<u>16,408</u>	<u>49,069</u>	<u>100,782</u>	<u>99,869</u>	<u>2,946</u>	<u>1,841</u>	<u>23,615</u>	<u>57,171</u>	<u>57,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	( 451)	( 15,666)	( 15,783)	( 3,080)	( 1,468)	6,525	( 14,710)	5,638	( 1,592)
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	( 451)	( 15,666)	( 15,783)	( 3,080)	( 1,468)	6,525	( 14,710)	5,638	( 1,592)
Fund balance, Oct. 1, 2016	<u>43,920</u>	<u>0</u>	<u>( 11,300)</u>	<u>18,806</u>	<u>0</u>	<u>2,616</u>	<u>35,060</u>	<u>( 5,632)</u>	<u>( 5,908)</u>
Fund balance, Sept. 30, 2017	<u>\$ 43,469</u>	<u>( \$ 15,666)</u>	<u>( \$ 27,081)</u>	<u>\$ 15,726</u>	<u>( \$ 1,468)</u>	<u>\$ 9,141</u>	<u>\$ 20,350</u>	<u>\$ 6</u>	<u>( \$ 7,500)</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, 2017

	Status Offender Services	Museum Grants	Juvenile Accountability Grants	Park Grants	Sfp Twin Falls	District Court Capital Reserve	G.T.F.A.T.C.	S.O.R. Sheriff	Jag Grant
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	6,406	0	0	0	0	0	16,835	0	0
Grants	41,679	15,250	0	0	15,460	0	0	0	25,030
Other	13,454	0	0	0	0	0	53	0	0
Total revenues	61,539	15,250	0	0	15,460	0	16,888	0	25,030
Expenditures									
General government	0	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	9,273	0	27,530
530 blic works	0	0	0	0	0	0	0	0	0
Judicial	70,758	0	5,191	0	0	0	0	0	0
Welfare	0	0	0	0	15,982	0	0	0	0
Cultural and recreation	0	33,575	0	7,282	0	0	0	0	0
Total expenditures	70,758	33,575	5,191	7,282	15,982	0	9,273	0	27,530
EXCESS REVENUES OVER (UNDER) EXPENDITURES	( 9,210)	( 18,325)	5,191	( 7,282)	( 522)	0	7,615	( 2,500)	
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	( 9,210)	( 18,325)	5,191	( 7,282)	( 522)	0	7,615	( 2,500)	
Fund balance, Oct. 1, 2016	( 8,278)	803	0	( 57,323)	( 4,622)	150,000	46,551	0	0
Fund balance, Sept. 30, 2017	( \$ 17,497)	( \$ 17,522)	\$ 5,191	( \$ 64,605)	( \$ 5,144)	\$ 150,000	\$ 54,166	( \$ 2,500)	

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, 2017

	Sheriff Donation Fund	Sheriff Drug Seizure Money	Court Trust Odyssey 2015	Court Bonds 2015	Restitution 2015	Prosecutor's Drug Seizure Money	Crt Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund
<b>Revenue</b>									
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	13,267	0	( 107,315)	( 18,673)	0	0	5,411	0
Grants	0	0	0	0	0	0	0	0	0
Other	0	3,808	8,218	0	0	3,551	40,395	0	10,635
<b>Total revenues</b>	<u>0</u>	<u>17,075</u>	<u>8,218</u>	<u>( 107,315)</u>	<u>( 18,673)</u>	<u>3,551</u>	<u>40,395</u>	<u>5,411</u>	<u>10,635</u>
<b>Expenditures</b>									
General government	0	0	0	0	0	0	0	0	0
Public safety	3,141	2,922	0	0	0	0	0	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	1,614	10,635
Welfare	0	0	0	0	0	0	901	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<u>3,141</u>	<u>2,922</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>901</u>	<u>1,614</u>	<u>0</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	( 3,141)	14,153	8,218	( 107,315)	( 18,673)	3,551	39,494	3,797	0
<b>Other financing sources (uses)</b>									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<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>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	( 3,141)	14,153	8,218	( 107,315)	( 18,673)	3,551	39,494	3,797	0
<b>Fund balance, Oct. 1, 2016</b>	<u>4,187</u>	<u>83,780</u>	<u>226,025</u>	<u>201,532</u>	<u>21,934</u>	<u>99,962</u>	<u>153,916</u>	<u>16,593</u>	<u>2,163</u>
<b>Fund balance, Sept. 30, 2017</b>	<u>\$ 1,046</u>	<u>\$ 97,933</u>	<u>\$ 234,243</u>	<u>\$ 94,217</u>	<u>\$ 3,261</u>	<u>\$ 103,513</u>	<u>\$ 193,410</u>	<u>\$ 20,390</u>	<u>\$ 2,163</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, 2017

	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimb	Coronor Property Fund	Cafeteria	TF CO Sheriff Search & Rescue	Juvenile Probation Misc.	Twin Falls County Insurance	VOCA/ Icdvva Grant
Revenue									
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalties and interest	0	0	0	0	0	0	0	0	0
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	0	0	0	0	0	0	0
Grants	865	11,413	0	0	0	0	0	0	36,862
Other	0	0	59,662	0	151,331	43,443	22,275	0	0
Total revenues	<u>865</u>	<u>11,413</u>	<u>59,662</u>	<u>0</u>	<u>151,331</u>	<u>43,443</u>	<u>22,275</u>	<u>0</u>	<u>36,862</u>
Expenditures									
General government	0	0	0	0	156,646	0	0	0	0
Public safety	0	5,488	34,800	0	0	31,466	0	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	5,189	0	0
Welfare	1,546	0	0	0	0	0	0	0	42,018
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	<u>1,546</u>	<u>5,488</u>	<u>34,800</u>	<u>0</u>	<u>156,646</u>	<u>31,466</u>	<u>5,189</u>	<u>0</u>	<u>42,018</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	( 681)	5,925	24,862	0	( 5,315)	11,977	17,086	0	( 5,156)
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	( 681)	5,925	24,862	0	( 5,315)	11,977	17,086	0	( 5,156)
Fund balance, Oct. 1, 2016	<u>3,568</u>	( <u>19,686</u> )	<u>181,146</u>	<u>173</u>	( <u>21</u> )	<u>34,000</u>	<u>2,155</u>	<u>250,870</u>	( <u>2,582</u> )
Fund balance, Sept. 30, 2017	<u>\$ 2,887</u>	( <u>\$ 13,761</u> )	<u>\$ 206,008</u>	<u>\$ 173</u>	( <u>\$ 5,336</u> )	<u>\$ 45,977</u>	<u>\$ 19,241</u>	<u>\$ 250,870</u>	( <u>\$ 7,738</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, 2017

	Problem Solving Courts	Millennium Fund Projects	District Court-Cao	District Court Fcs	Sheriff's Grants	Total
Revenue						
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,041,967
Penalties and interest	0	0	0	0	0	18,221
Sales tax	0	0	0	0	0	165,857
Licenses, fines and fees	75,700	0	0	0	28,257	808,082
Grants	136,757	0	12,317	0	0	1,071,315
Other	63,955	0	0	50,904	0	828,349
Total revenues	<u>276,412</u>	<u>0</u>	<u>12,317</u>	<u>50,904</u>	<u>28,257</u>	<u>5,933,791</u>
Expenditures						
General government	0	0	0	0	0	2,394,287
Public safety	0	0	0	0	34,623	436,125
Public works	0	0	0	0	0	278,898
Judicial	352,122	16,936	21,249	71,605	0	1,575,492
Welfare	0	0	0	0	0	868,132
Cultural and recreation	0	0	0	0	0	650,669
Total expenditures	<u>352,122</u>	<u>16,936</u>	<u>21,249</u>	<u>71,605</u>	<u>34,623</u>	<u>6,203,603</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	( 75,710)	( 16,936)	( 8,932)	( 20,701)	( 6,366)	( 269,812)
Other financing sources (uses)						
Transfers in	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	( 75,710)	( 16,936)	( 8,932)	( 20,701)	( 6,366)	( 269,812)
Fund balance, Oct. 1, 2016	<u>237,471</u>	<u>118,478</u>	<u>106,054</u>	<u>124,184</u>	<u>13,072</u>	<u>5,890,492</u>
Fund balance, Sept. 30, 2017	<u>\$ 161,761</u>	<u>\$ 101,542</u>	<u>\$ 97,122</u>	<u>\$ 103,483</u>	<u>\$ 6,706</u>	<u>\$ 5,620,680</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, 2017. 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, 2017.

### **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, 2017, and have issued our report thereon dated January 17, 2018, 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 17, 2018**



**Twin Falls County, State of Idaho**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year ended September 30, 2017**

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<b><u>U.S. Department of the Interior</u></b>			
Direct Award			
Payments in Lieu of Taxes	15.226		\$ 1,001,254
Total U.S. Department of the Interior			<u>1,001,254</u>
<b><u>U.S. Department of Justice</u></b>			
Direct Awards			
Bulletproof Vest Partnership Program	16.607		5,489
Passed through Idaho Department of Juvenile Corrections			
Juvenile Justice and Delinquency Prevention			
Allocation to State	16.540	2012JFFX0022	168
Juvenile Justice and Delinquency Prevention			
Allocation to State	16.540	2013MUFX0022	<u>137</u>
			<u>305</u>
Passed through Idaho Health and Welfare			
Crime Victim Assistance	16.575	2015VAGX0030	33,679
Crime Victim Assistance	16.575	2016VAGX0060	<u>3,183</u>
			<u>36,862</u>
Passed through Idaho State Police			
Residential Substance Abuse Treatment for State Prisoners	16.593	2014-RT-BX-0003	65,231
Residential Substance Abuse Treatment for State Prisoners	16.593	2015-RT-BX-0014	<u>35,551</u>
			<u>100,782</u>
Direct Award			
Edward Byrne Memorial Justice Assistance Grant	16.738	2016-DJ-BX-0975	25,559
Passed through Idaho State Police			
Edward Byrne Memorial Justice Assistance Grant	16.738	2014-DJ-BX-1166	55,641
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-DJ-BX-1051	<u>50,886</u>
			<u>132,066</u>
Total U.S. Department of Justice			<u>275,504</u>
<b><u>U.S. Department of Transportation</u></b>			
Passed through Idaho Department Transportation			
State and Community Highway Safety	20.600	TSP-2017-001-00-00	9,329
National Priority Safety Programs	20.616	M5HVE-2017-00-00-00	14,973
Passed through Idaho Department of Parks and Recreation			
Recreational Trails Program	20.219	2015(001)	<u>31,284</u>
Total U.S. Department of Transportation			<u>55,586</u>

See accompanying notes to schedule of expenditures of federal awards.

**Twin Falls County, State of Idaho**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED**

**Year ended September 30, 2017**

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<b><u>U.S. Department of Homeland Security</u></b>			
Passed through Idaho Department of Parks & Recreation			
Boating Safety Financial Assistance	97.012	14.01.16	15,957
Passed through Idaho Military Division			
Emergency Management Performance Grants	97.042	EMW2016EP04S01	53,956
Homeland Security Grant	97.067	EMW2015SS00091	6,203
Homeland Security Grant	97.067	EMW2016SS00028	99,310
			<u>105,513</u>
<b>Total U.S. Department of Homeland Security</b>			<u><b>175,426</b></u>
<b><u>U.S. Department of Agriculture</u></b>			
Passed through Idaho Supt. of Public Instruction			
School Breakfast Program	10.553	2017IN109947	8,255
National School Lunch Program	10.555	2017IN109947	15,258
			<u>23,513</u>
<b>Total U.S. Department of Agriculture</b>			<u><b>23,513</b></u>
			<u><b>\$ 1,531,283</b></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, 2017**

**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, 2017. 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, 2017.

**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, 2017**

**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      X   no
- **Reportable condition(s) identified that are not considered to be material weaknesses?**                           yes      X   none reported

- 2. Noncompliance material to financial statements noted?**                           yes      X   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      X   no
- **Reportable condition(s) identified that are not considered to be material weaknesses?**                           yes      X   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      X   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, 2017**

**SECTION I - SUMMARY OF AUDIT RESULTS - CONTINUED**

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

**SECTION II - FINDINGS - FINANCIAL STATEMENT FINDINGS**

**Findings and Reportable Conditions:**  
**No matters were reported**

<b>Condition:</b>	<b>None</b>
<b>Effect:</b>	<b>Not Applicable</b>
<b>Recommendation:</b>	<b>Not Applicable</b>

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Findings Questioned Cost:**  
**No matters were reported**

<b>Condition:</b>	<b>None</b>
<b>Effect:</b>	<b>Not Applicable</b>
<b>Findings :</b>	<b>None</b>
<b>Recommendation:</b>	<b>Not Applicable</b>
<b>Current Status:</b>	<b>Not Applicable</b>

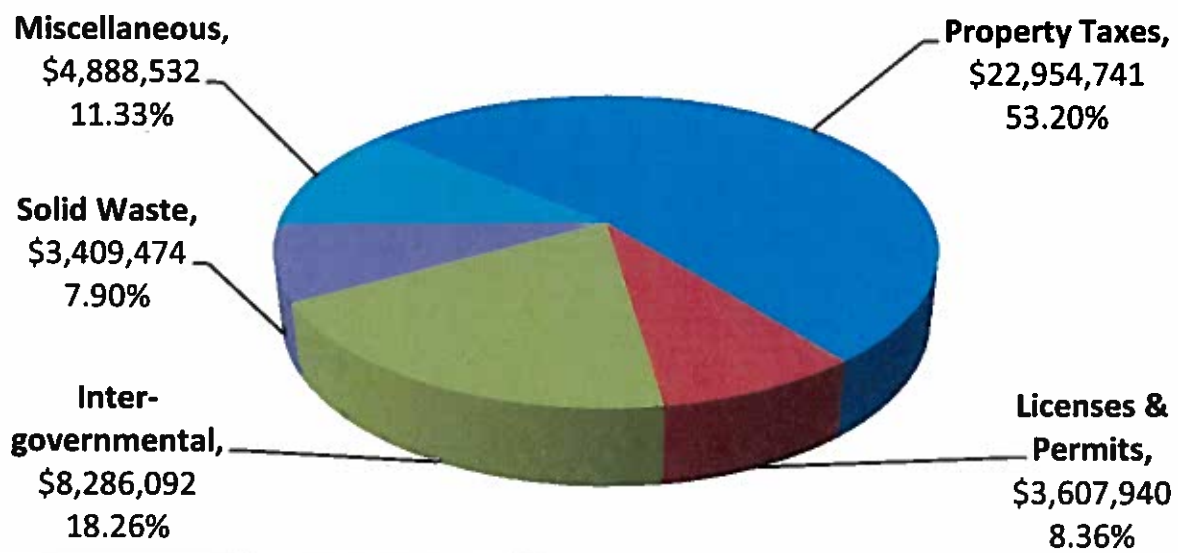
**Twin Falls County, State of Idaho**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year ended September 30, 2017**

**U.S. DEPARTMENT OF THE INTERIOR**

<b>Findings:</b>	<b>None</b>
<b>Condition:</b>	<b>Not Applicable</b>
<b>Recommendation:</b>	<b>Not Applicable</b>
<b>Current Status:</b>	<b>Not Applicable</b>

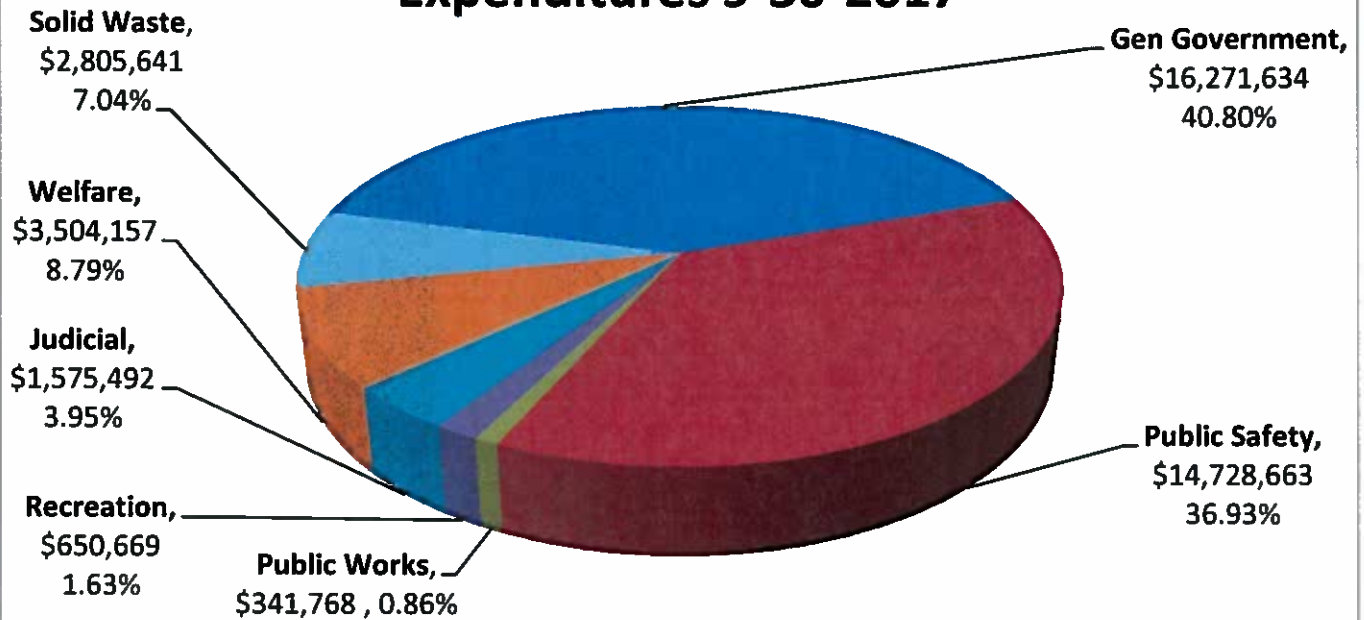
## **OTHER INFORMATION**

## **Twin Falls County Revenues 9-30-2017**

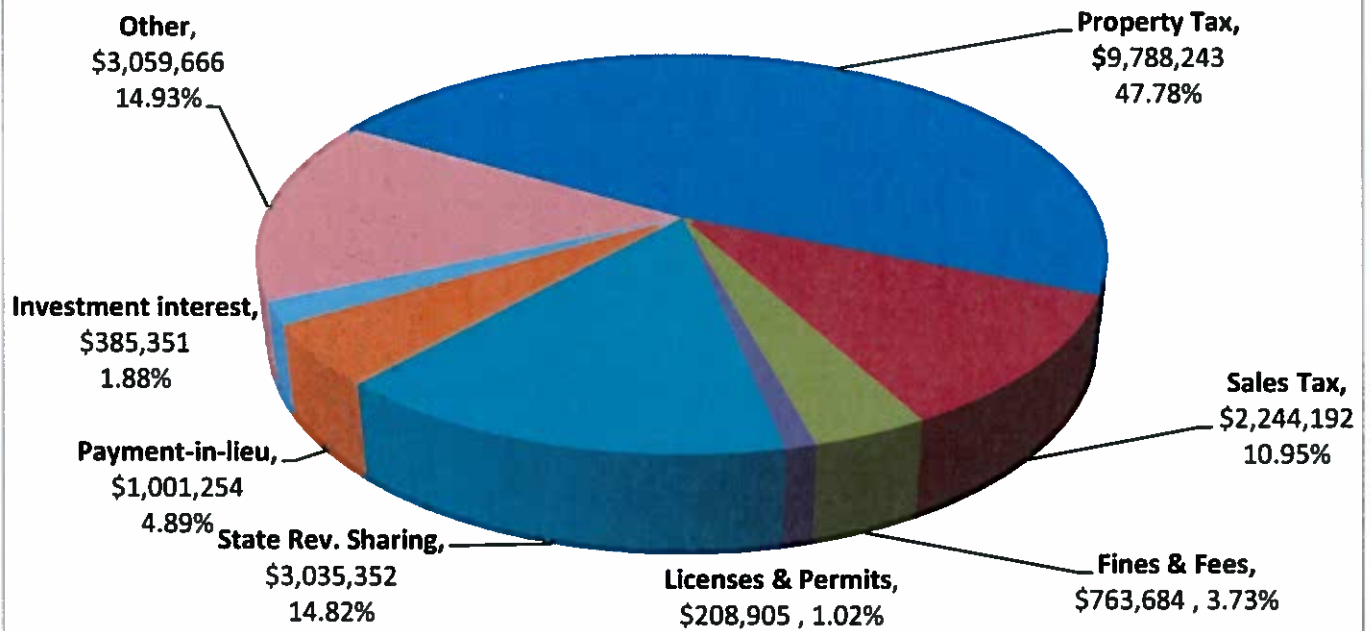




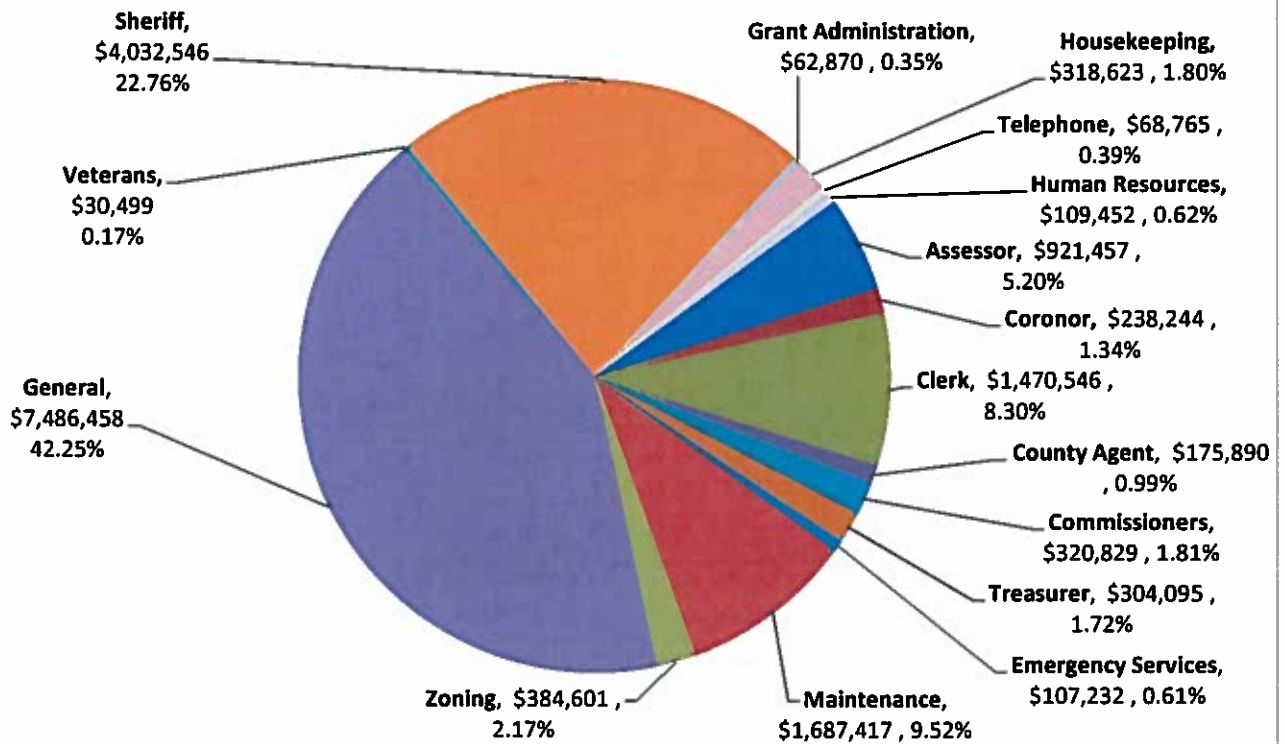
## Twin Falls County Expenditures 9-30-2017



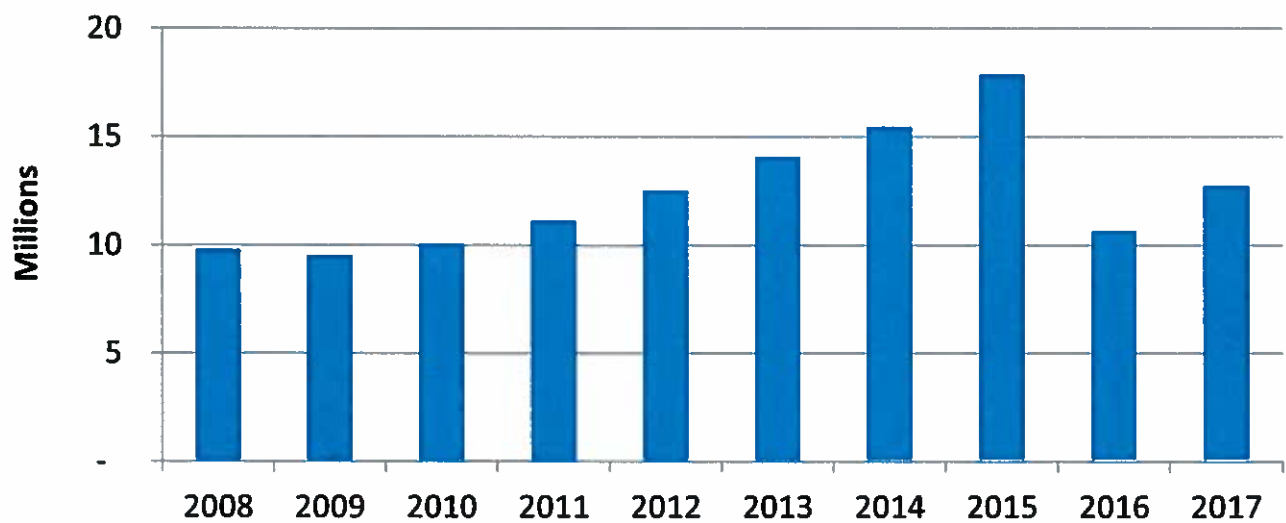
## Twin Falls County General Fund Revenues 9-30-2017



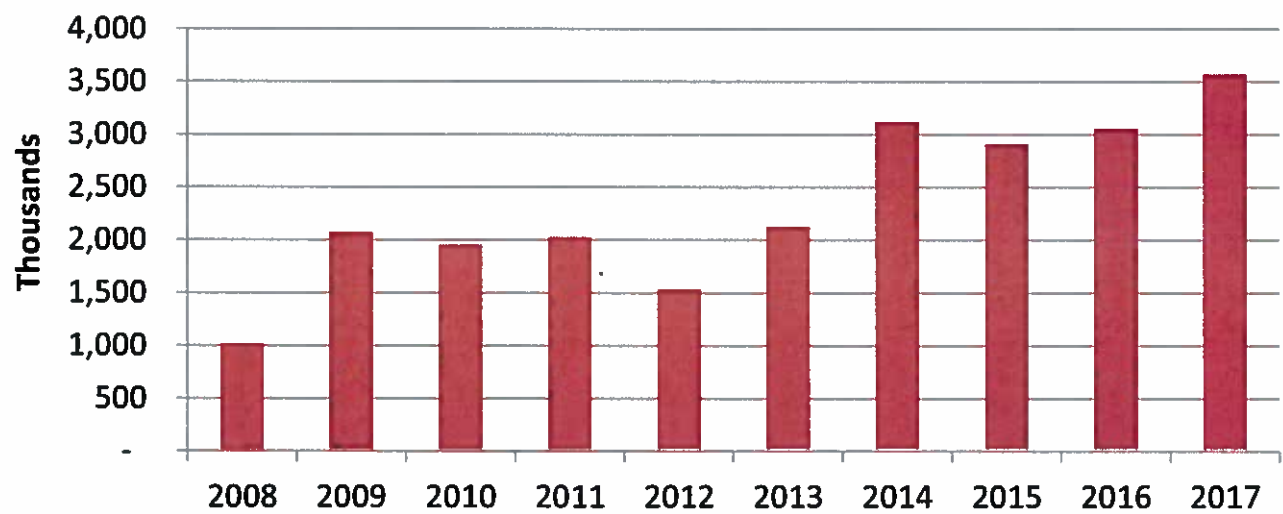
## Twin Falls County General Fund Expenditures 9-30-2017



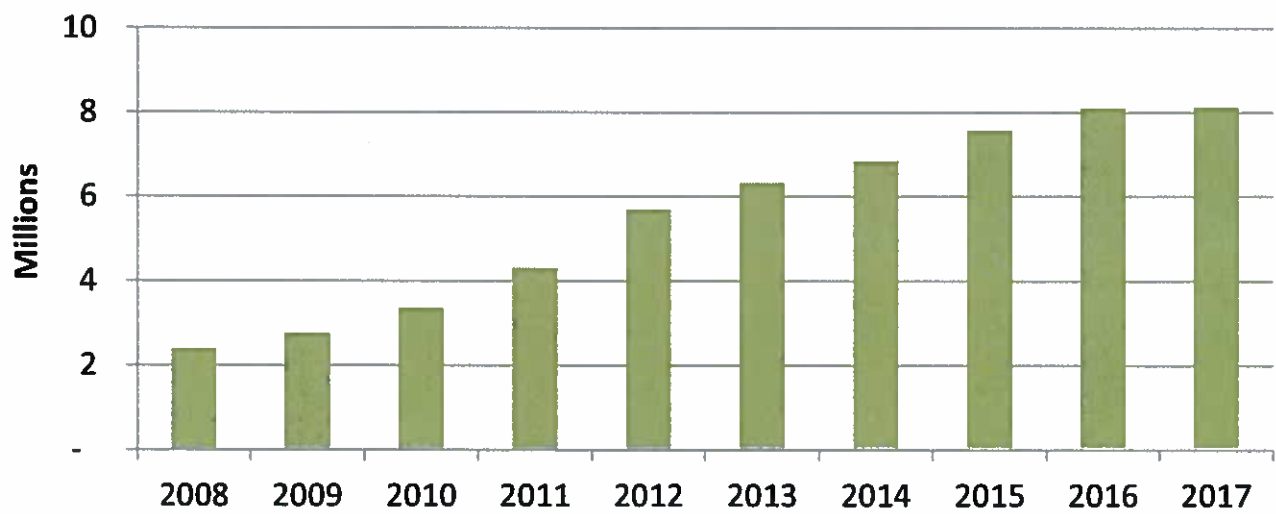
## **Twin Falls County General Fund - Fund Balance**



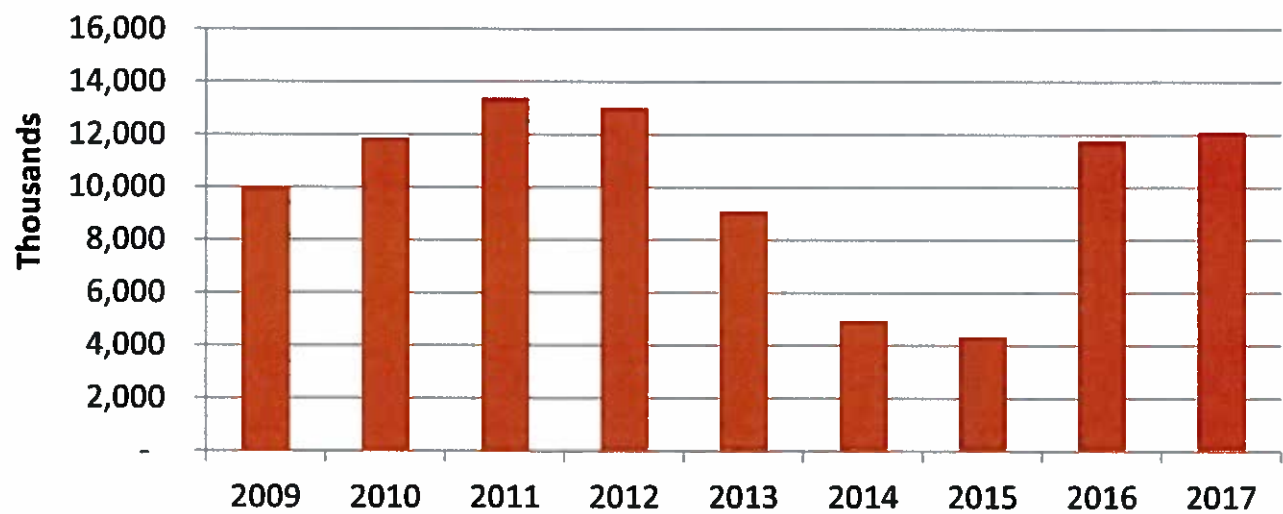
## **Twin Falls County Indigent Fund Balance**



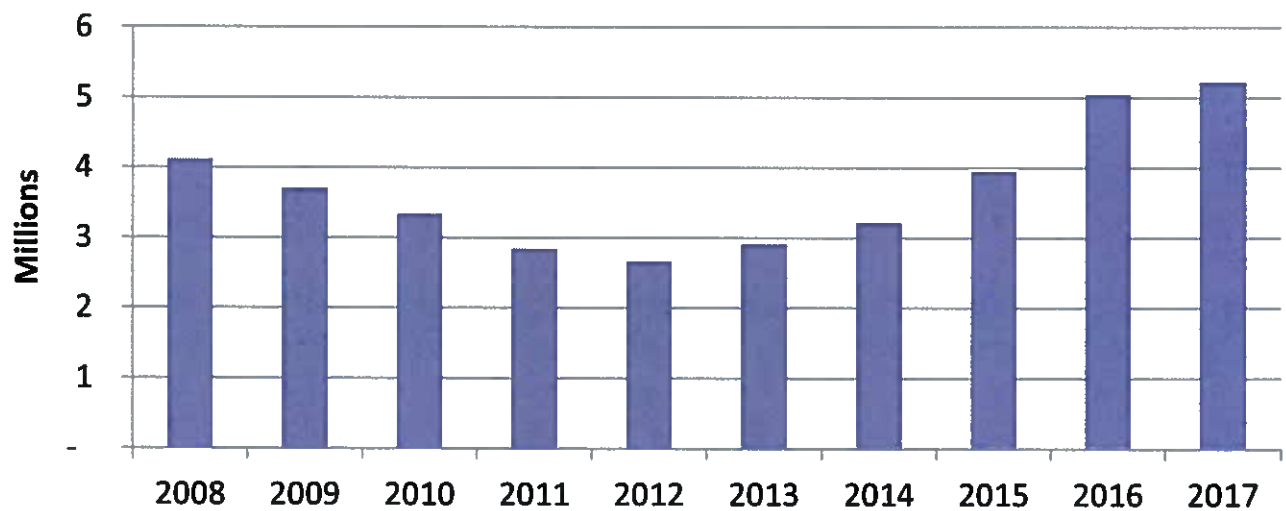
## Twin Falls County Justice Fund Balance



## Twin Falls County Capital Projects Fund Balance



## **Twin Falls County Solid Waste Net Position**





## **Twin Falls County Fair Board Net Position**

