

**TWIN FALLS COUNTY, STATE OF IDAHO**  
**September 30, 2018**

**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, 2018, 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, 2018, 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 22, 2019, 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 22, 2019



**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, 2018, 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 22, 2019.

**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 22, 2019



## **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, 2018. 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 \$65,955,952 (net position). Of this amount, \$40,326,619 (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 \$2,933,884. 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 \$44,704,281 an increase of \$2,610,056 in comparison with the prior year. The amount available for spending at the County's discretion is \$44,704,281, the total unreserved fund balance. (see page 24 and 26 of audit)
  - In the General Fund, revenue exceeded expenditures by \$3,183,494
  - In the Indigent Fund, revenue fell short of expenditures by \$355,684
  - In the Justice Fund, revenue fell short of expenditures by \$330,876
  - Other Governmental Funds, the expenditures exceed revenues by \$665,572
  - The general fund (current expense) transferred \$1,017,063 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 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 \$65,955,952 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, 2018

	Governmental activities		Business activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 49,983,136	\$ 50,795,619	\$ 4,739,744	\$ 5,940,322	\$ 54,722,880	\$ 56,735,941
Capital assets	20,233,440	20,405,903	3,974,808	1,727,155	24,208,248	22,133,058
Total assets	70,216,576	71,201,522	8,714,552	7,667,477	78,931,128	78,868,999
Current liabilities	1,245,586	1,431,076	55,224	240,219	1,300,810	1,671,295
Long-term liabilities	11,557,088	14,034,492	117,278	141,144	11,674,366	14,175,636
Total liabilities	12,802,674	15,465,568	172,502	381,363	12,975,176	15,846,931
Net position:						
Invested in capital assets, net of related debt	20,135,565	20,249,151	3,970,282	1,713,348	24,105,847	21,962,499
Restricted			1,523,486	200,000	1,523,486	200,000
Unrestricted	37,278,337	35,486,803	3,048,282	5,372,766	40,326,619	40,859,569
Total net position	\$ 57,413,902	\$ 55,735,954	\$ 8,542,050	\$ 7,286,114	\$ 65,955,952	\$ 63,022,068

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 (\$40,326,619) may be used to meet the county's ongoing obligation to citizens and creditors.

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

- The County's net position increased by \$2,933,884 during the fiscal year. This increase is attributable to more cash in the custody of the treasurer and less property and equipment.

## Financial Analysis of the Government as a Whole

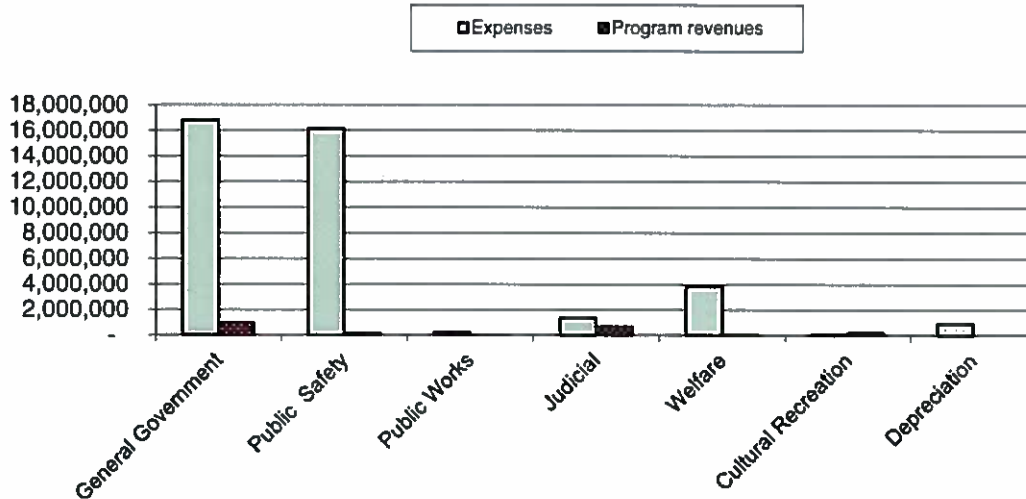
**Governmental activities.** Governmental activities increased Twin Falls County's total net position by \$1,677,948.

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

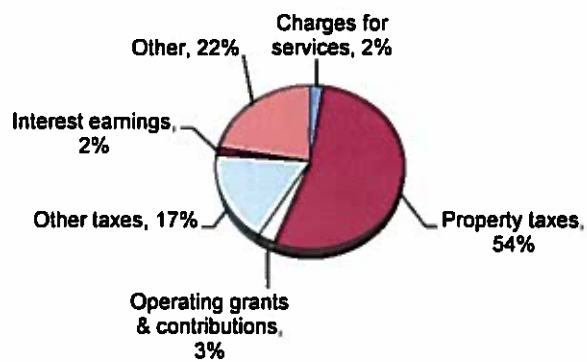
### Twin Falls County's Changes in Net Position

	Governmental activities		Business activities		Total	
	2018	2017	2018	2017	2018	2017
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 960,014	\$ 3,607,940	\$ 4,912,913	\$ 4,657,489	\$ 5,872,927	\$ 8,265,429
Operating grants and contributions	1,127,649	1,071,315	-	-	1,127,649	1,071,315
Capital grants and contributions			-	-	-	-
General revenues:						
Property taxes	21,973,182	22,954,462	101,278	101,434	22,074,460	23,055,896
Other taxes	7,188,996	6,280,798	-	-	7,188,996	6,280,798
Grants and contributions not restricted to specific programs	619,813	581,528	-	-	619,813	581,528
Interest earnings	670,740	385,351	37,590	30,915	708,330	416,266
Other	8,487,139	4,855,632	-	-	8,487,139	4,855,632
Total revenues	41,027,533	39,737,026	5,051,781	4,789,838	46,079,314	44,526,864
<b>Expenses:</b>						
General Government	16,810,482	19,826,884	-	-	16,810,482	19,826,884
Public safety	16,130,274	14,728,663	-	-	16,130,274	14,728,663
Public works	216,488	341,768	-	-	216,488	341,768
Judicial	1,357,697	2,027,578	-	-	1,357,697	2,027,578
Welfare	3,833,881	4,509,673	-	-	3,833,881	4,509,673
Cultural and recreation	95,725	650,669	-	-	95,725	650,669
Depreciation	905,038	826,487	-	-	905,038	826,487
Solid waste			2,384,125	3,263,313	2,384,125	3,263,313
Twin Falls County Fair			1,411,720	1,381,618	1,411,720	1,381,618
Total expenses	39,349,585	42,911,722	3,795,845	4,644,931	43,145,430	47,556,653
Increase (decrease) in net position	1,677,948	(3,174,696)	1,255,936	144,907	2,933,884	(3,029,789)
Net position - beginning	55,735,954	58,910,650	7,286,114	7,141,207	63,022,068	66,051,857
Net position - ending	\$ 57,413,902	\$ 55,735,954	\$ 8,542,050	\$ 7,286,114	\$ 65,955,952	\$ 63,022,068

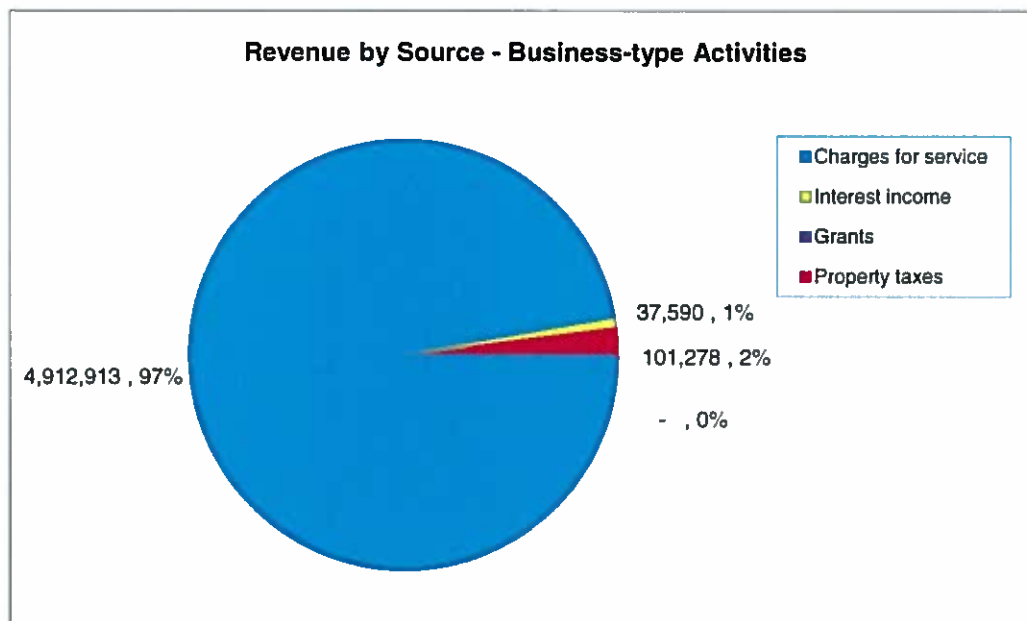
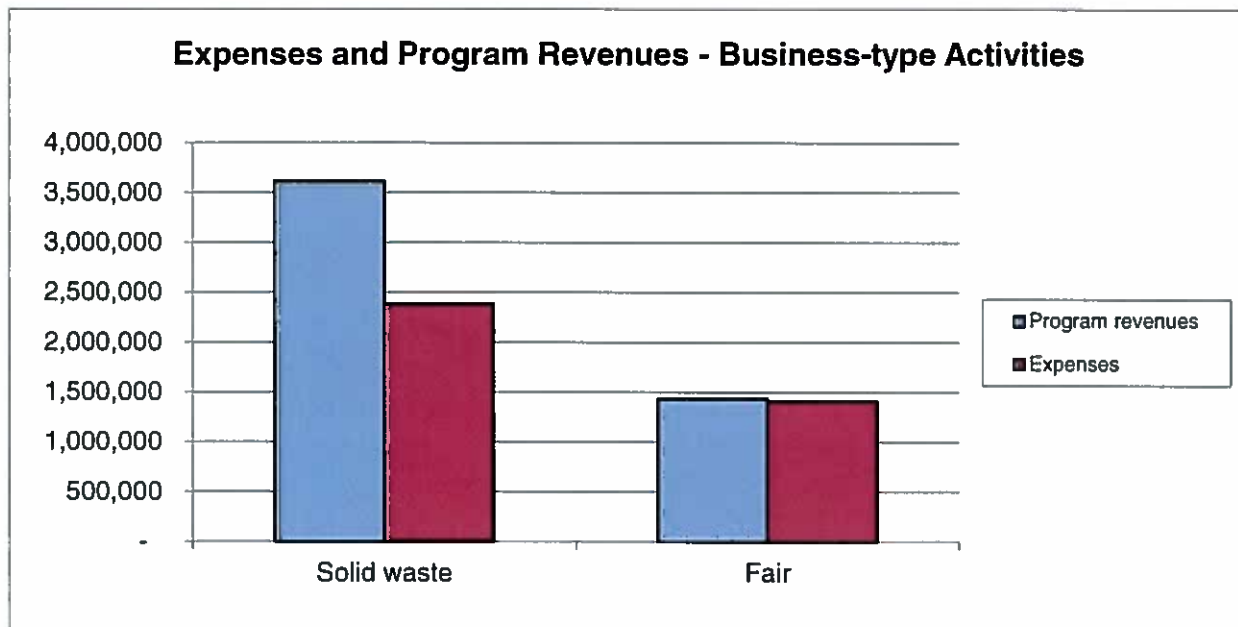
### Expenses and Program Revenues - Governmental Activities



### Revenue by Source - Governmental Activities



**Business-type activities.** Business-type activities (Solid Waste and Fair Board) net assets increased during the year by \$1,255,936. 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 \$44,704,281 an increase of \$2,610,056 in comparison with the prior year. \$40,326,619, 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 \$14,872,743, while the total fund balance reached \$14,872,743. 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 \$2,166,431 during the current fiscal year. Revenue exceeded expenditures by \$3,183,494. (see page 26 of audit) Key factors in this decrease are as follows:

- Property tax revenues of the general fund decreased by \$981,436
- Intergovernmental revenue in the general fund increased by \$908,198
- The general fund (current expense) transferred \$1,017,063 to the capital projects fund for future capital construction projects.

The Indigent Fund has a total fund balance of \$3,213,235 which is to be used for providing services to indigent persons according to Idaho statute. Revenues in this fund decreased by \$296,231 over the prior year, and total expenditures increased \$573,010 over the prior year. (see page 24 and 26 of audit)

The Justice Fund had a total fund balance of \$7,781,243, which is used for judicial services, the prosecutor, public defender, jail, TARC, juvenile probation and juvenile detention. The net decrease in fund balance during the current year was \$330,876. Revenues in this fund increased by \$718,384 over the prior year. Total expenditures increased by \$1,063,766, 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 \$2,897,952. The change in net position consisted of an increase of \$1,232,198.

Unrestricted net position for the Fair Board at the end of the year were \$150,330. The change in net position consisted of an increase of \$23,738.

### **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 \$500,000 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 Housekeeping A budget by \$14,000 due to hiring an additional employee to clean leased office space at County West. The increase was appropriated from the Current Expense fund general reserve.
- Increased the budgeted amount in the Maintenance B budget by \$30,000 due to unforeseen boiling maintenance and capital projects for county facilities. The increase was appropriated from the Current Expense fund general reserve.
- Increased the budgeted amount in the Sheriff's B budget by \$42,000 due to unforeseen expenses due to adding an additional patrol deputy who needed a patrol vehicle. The increase was appropriated from the Current Expense fund general reserve.
- Increased the budgeted amount in the Weeds A budget by \$1,000 for seasonal staff due to unanticipated revenue from BLM.
- Increased the budgeted amount in the Solid Waste B budget by \$986,000, due to the expansion of the Twin Falls Transfer Station. The increase was appropriated from the Solid Waste unexpended fund balance.
- Increased the Social Services B budget by \$300,000 due to the increase in indigent medical cases, inmate medical costs and court ordered evaluations. The increase was appropriated from the Social Services unexpended fund balance.
- Increased the Prosecuting Attorney A budget by \$30,000 due to the increase in felony cases and hiring two additional case assistants. The increase was appropriated from the Justice Fund unexpended fund balance.
- Increased the TARC B budget by \$50,000 due to additional drug testing expenses. The increase was appropriated from the Justice Fund unexpended fund balance.

## Capital Asset and Debt Administration

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

### Capital Projects

- County West – elevator upgrade
- County West – installed new roof system on Social Services office
- County West – replaced 2 steam boilers with 3 Hydronic boilers
- Courthouse – replaced pipe lining and toilets; cleaned and inspected roof stacks
- Judicial Building – finished replacing HVAC system
- Rock Creek Park road – replaced asphalt

### Property purchased/transferred/sold in FY 2018

- The county purchased from the Tolbert family bare ground located at 12-10-16 PT SE NE for Parks for \$30,757.08 on February 9, 2018.

**Capital assets.** Twin Falls County's investment in capital assets for its governmental and business-type activities as of September 30, 2018 amounted to \$24,208,248 (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	
	2018	2017	2018	2017	2018	2017
Land	\$ 2,087,444	\$ 2,056,687	\$ 178,260	\$ 178,260	\$ 2,265,704	\$ 2,234,947
Land improvement	-	-	111,327	122,530	111,327	122,530
Buildings	16,852,376	17,101,229	1,345,385	1,315,951	18,197,761	18,417,180
Machinery and equipment	1,293,620	1,247,987	109,736	110,414	1,403,356	1,358,401
Landfill	-	-	2,230,100	-	2,230,100	-
Construction in progress	-	-	-	3,345	-	3,345
	<u>\$ 20,233,440</u>	<u>\$ 20,405,903</u>	<u>\$ 3,974,808</u>	<u>\$ 1,730,500</u>	<u>\$ 24,208,248</u>	<u>\$ 22,136,403</u>

### Long-term Debt

Contracts payable consisted of the following:

In April, 2018, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2018 Chevy Suburban (Jail). The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$14,937. The present value is \$27,948.

In April, 2018, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2018 Ford Transit (magistrate probation). The interest rate on the contract is 2.99%. The contract is payable in annual installments of \$11,311. The present value is \$21,146.

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 \$22,468.

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 \$6,788.

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 \$7,057.

In April, 2016, the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2016 Ford Edge SE 4WD and a Ford Taurus. The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$7,163. The present value is \$7,130.

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 \$5,338.

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 \$4,526.

**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 \$1,272,314 as of September 30, 2018, represents accrued vacation, long-term notes, and capital leases.

### Twin Falls County's Outstanding Debt

	Governmental activities		Business activities		Total	
	2018	2017	2018	2017	2018	2017
Accrued vacation	\$ 1,169,913	\$ 1,096,926	\$ -	\$ -	\$ 1,169,913	\$ 1,096,926
Contracts payable	97,875	156,752	4,526	13,807	102,401	170,559
	<u>\$ 1,267,788</u>	<u>\$ 1,253,678</u>	<u>\$ 4,526</u>	<u>\$ 13,807</u>	<u>\$ 1,272,314</u>	<u>\$ 1,267,485</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)

- Manufacturing is on the rise around the Magic Valley, according to the Idaho Department of Labor, between 2016 and 2017 manufacturing-based employment for the eight counties of south-central Idaho grew 4.7 percent. It's up 25.4 percent for the past 10 years, with average employment in 2017 at 10,252. Wages are also increasing. Between 2016 and 2017, the average annual wage in manufacturing jobs grew 2.7 percent to \$47,298. That's a 32.4 percent increase from 2007. *Source: Times-News*
- Chobani broke ground on its innovation and community center in 2017. The \$20 million investment was for a 70,000 square-foot building to house Chobani employees, its global research and development team and a business startup incubator. The project is slated for completion in the first half of 2019. *Source: Times-News*
- Jayco, a travel trailer manufacturer, broke ground in February on a significant expansion that was expected to create 300 or more jobs in Twin Falls – more than doubling the company's workforce. Jayco plans to complete construction and begin operation on a second stationary recreational travel trailer assembly facility on December 31, 2018. The second production building will house two additional assembly lines, each new assembly line will have a capacity of 3.75 recreational vehicles per hour. In September, Jayco announced that Highland Ridge RV plans to start production of travel trailers in Twin Falls in early 2019. *Source: Times-News*
- Kapstone Container Corp. is wrapping up its five-year plan to do some major upgrades at its 400,000 square-foot plant. In the past year long, the company has spent about \$25 million. It was almost a \$30 million investment over the past two years. As Amazon's western distribution centers increase their demand for boxes and local manufacturing companies expand their capacities. Kapstone makes boxes for food producers such as Chobani, Clif Bar and Glanbia, Kapstone employs 130 people at its Twin Falls plant. *Source: Times-News*
- The unemployment rate in Twin Falls County for October 2018 is at 2.5% compared to the following years:
  - November 2008 was at 4.6%
  - November 2009 was at 7.5%
  - November 2010 was at 8.7%
  - November 2011 was at 8.0%
  - November 2012 was at 6.5%
  - November 2013 was at 5.2%
  - November 2014 was at 3.6%
  - November 2015 was at 3.5%
  - November 2016 was at 3.3%
  - November 2017 was at 2.7%

- Net Taxable Market Value for Twin Falls County increased in 2018
  - 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
  - Net Taxable Market Value for 2018 was \$5,736,890,180
- New construction value increased in 2018
  - New Construction Value for 2009 was \$124,060,336
  - New Construction Value for 2010 was \$106,953,356
  - New Construction Value for 2011 was \$41,152,460
  - New Construction Value for 2012 was \$41,535,590
  - New Construction Value for 2013 was \$47,312,183
  - New Construction Value for 2014 was \$59,607,968
  - New Construction Value for 2015 was \$58,844,382
  - New Construction Value for 2016 was \$104,908,934
  - New Construction Value for 2017 was \$87,948,561
  - New Construction Value for 2018 was \$88,662,506
- The number of building permits issued increased in 2018
  - 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
  - 230 building permits were issued in 2018
- 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, 2017 is 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, 2018**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments			
In custody of county treasurer	\$ 44,443,072	\$ 3,166,881	\$ 47,609,953
In custody of other county officials	28,695	0	28,695
Receivables			
Property taxes	633,055	3,062	636,117
Sales tax	533,457	0	533,457
State revenue sharing	802,287	0	802,287
Due from other governments	62,266	0	62,266
Accounts	15,000	9,092	24,092
Designated cash	0	1,523,486	1,523,486
Property and equipment	<u>20,233,440</u>	<u>3,974,808</u>	<u>24,208,248</u>
 Total assets	 <u>66,751,272</u>	 <u>8,677,329</u>	 <u>75,428,601</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Pension obligations	<u>3,465,304</u>	<u>37,223</u>	<u>3,502,527</u>
<b>LIABILITIES</b>			
Cash deficit	99,077	0	99,077
Accounts payable	1,145,154	11,263	1,156,417
Due to other governments	0	23,056	23,056
Accrued interest	1,355	0	1,355
Accrued vacation	1,169,913	16,379	1,186,292
Notes & capital leases payable	97,875	4,526	102,401
Net pension liability	<u>8,951,200</u>	<u>95,586</u>	<u>9,046,786</u>
 Total liabilities	 <u>11,464,574</u>	 <u>150,810</u>	 <u>11,615,384</u>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Employee pension obligations	1,338,100	18,969	1,357,069
Unavailable revenue	<u>0</u>	<u>2,723</u>	<u>2,723</u>
 Total deferred inflow of resources	 <u>1,338,100</u>	 <u>21,692</u>	 <u>1,359,792</u>
<b>NET POSITION</b>			
Investment in capital assets, net related debt	20,135,565	3,970,282	24,105,847
Restricted	0	1,523,486	1,523,486
Unrestricted	<u>37,278,337</u>	<u>3,048,282</u>	<u>40,326,619</u>
 Total net position	 <u>\$ 57,413,902</u>	 <u>\$ 8,542,050</u>	 <u>\$ 65,955,952</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, 2018

FUNCTION/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governments activities							
General government	\$ 16,810,482	\$ 960,014	\$ 0	\$ 0	\$ 15,850,468	( \$ 15,850,468)	( \$ 15,850,468)
Public safety	16,130,274	0	170,740	0	15,959,534	( 15,959,534)	( 15,959,534)
Public works	216,488	0	79,275	0	137,213	( 137,213)	( 137,213)
Judicial	1,357,697	0	689,993	0	687,704	( 687,704)	( 687,704)
Welfare	3,833,881	0	765	0	3,833,116	( 3,833,116)	( 3,833,116)
Cultural and recreation	95,725	0	206,876	0	111,151	( 111,151)	( 111,151)
Depreciation	905,038	0	0	0	905,038	( 905,038)	( 905,038)
Total governmental activities	39,349,585	960,014	1,127,649	0	37,261,922	( 37,261,922)	( 37,261,922)
Business type							
Solid waste	2,384,125	3,582,392	0	0	0	\$ 1,198,267	\$ 1,198,267
Fair board	1,411,720	1,330,521	0	0	0	( 81,199)	( 81,199)
Total business type activities	3,795,845	4,912,913	0	0	0	1,117,068	1,117,068
Total Primary government	\$ 43,145,430	\$ 5,872,927	\$ 1,127,649	\$ 0	\$ 37,261,922	( 1,117,068)	( 36,144,854)
General Revenues							
Taxes							
Property taxes, levied for general purpose					21,973,182	101,278	22,074,460
Sales tax					2,419,495	0	2,419,495
Payment in-lieu					1,717,063	0	1,717,063
Revenue sharing					3,052,438	0	3,052,438
Liquor control act funds					619,813	0	619,813
Interest and investment earnings					670,740	37,590	708,330
Miscellaneous					8,487,139	0	8,487,139
Total general revenues and special items					38,939,870	138,868	39,078,738
Changes in net position					1,677,948	1,255,936	2,933,884
Net position - beginning					55,735,954	7,286,114	63,022,068
Net position - ending					\$ 57,413,902	\$ 8,542,050	\$ 65,955,952

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

## Twin Falls County, State of Idaho

BALANCE SHEET  
GOVERNMENTAL FUNDS

September 30, 2018

	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	\$ 13,866,251	\$ 3,397,212	\$ 8,042,385	\$ 12,550,808	\$ 6,586,416	\$ 44,443,072
In custody of other county officials	28,695	0	0	0	0	28,695
Receivables						
Property taxes	266,182	59,934	221,648	0	85,291	633,055
Sales tax	533,457	0	0	0	0	533,457
State revenue sharing	802,287	0	0	0	0	802,287
Due from other governments	33,581	0	0	0	28,685	62,266
Accounts	0	0	0	0	15,000	15,000
Total assets	<u>15,530,453</u>	<u>3,457,146</u>	<u>8,264,033</u>	<u>12,550,808</u>	<u>6,715,392</u>	<u>46,517,832</u>
Deferred outflow of resources	0	0	0	0	0	0
<b>Total assets and deferred outflow of resources</b>	<u>\$ 15,530,453</u>	<u>\$ 3,457,146</u>	<u>\$ 8,264,033</u>	<u>\$ 12,550,808</u>	<u>\$ 6,715,392</u>	<u>\$ 46,517,832</u>
<b>Liabilities, deferred inflow of resources and fund balances</b>						
<b>Liabilities</b>						
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 99,077	\$ 99,077
Accounts payable	418,364	190,003	283,510	0	253,277	1,145,154
Total liabilities	<u>418,364</u>	<u>190,003</u>	<u>283,510</u>	<u>0</u>	<u>352,354</u>	<u>1,244,231</u>
Deferred inflow of resources						
Unavailable revenue - property tax	239,346	53,908	199,280	0	76,786	569,320
<b>Fund balances</b>						
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	14,872,743	3,213,235	7,781,243	12,550,808	6,286,252	44,704,281
Total fund balances	<u>14,872,743</u>	<u>3,213,235</u>	<u>7,781,243</u>	<u>12,550,808</u>	<u>6,286,252</u>	<u>44,704,281</u>
<b>Total liabilities, deferred inflow of resources and fund balance</b>	<u>\$ 15,530,453</u>	<u>\$ 3,457,146</u>	<u>\$ 8,264,033</u>	<u>\$ 12,550,808</u>	<u>\$ 6,715,392</u>	<u>\$ 46,517,832</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, 2018**

**Total Governmental Fund Balances** **\$ 44,704,281**

**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>\$ 30,268,630</b>	
<b>Less accumulated depreciation</b>	<b>( 10,035,190)</b>	
		<b>20,233,440</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.**

**569,320**

**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>( 1,355)</b>	
<b>Accrued vacation</b>	<b>( 1,169,913)</b>	
<b>Net pension liability</b>	<b>( 8,951,200)</b>	
<b>Long-term notes and capital leases payable</b>	<b>( 97,875)</b>	
		<b>( 10,220,343)</b>

**Deferred outflow of resources related to pensions** **3,465,304**

**Deferred inflow of resources related to pensions** **( 1,338,100)**

**Net position of governmental activities** **\$ 57,413,902**

**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, 2018

	General	Indigent Fund	Justice Fund	Capital Project Fund	Non Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property taxes	\$ 9,481,735	\$ 2,220,481	\$ 8,320,677	\$ 0	\$ 1,997,953	\$ 22,020,846
Licenses and permits	1,520,551	562,786	805,374	0	1,349,217	4,237,928
Intergovernmental	8,000,729	0	0	0	1,293,174	9,293,903
Miscellaneous	2,830,724	70,084	1,759,599	0	862,113	5,522,520
Total revenues	<u>21,833,739</u>	<u>2,853,351</u>	<u>10,885,650</u>	<u>0</u>	<u>5,502,457</u>	<u>41,075,197</u>
<b>Expenditures</b>						
Current operating:						
General government	14,186,218	0	0	552,450	2,251,735	16,990,403
Public safety	4,399,949	0	11,216,526	0	513,799	16,130,274
Public works	64,078	0	0	0	152,410	216,488
Judicial	0	0	0	0	1,316,030	1,316,030
Welfare	0	3,209,035	0	0	507,186	3,716,221
Cultural and recreation	0	0	0	0	95,725	95,725
Total expenditures	<u>18,650,245</u>	<u>3,209,035</u>	<u>11,216,526</u>	<u>552,450</u>	<u>4,836,885</u>	<u>38,465,141</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>3,183,494</u> (	<u>355,684</u> (	<u>330,876</u> (	<u>552,450</u> )	<u>665,572</u>	<u>2,610,056</u>
<b>Other financing sources (uses)</b>						
Transfer in	0	0	0	1,017,063	3,168	1,020,231
Transfer out	( 1,017,063)	0	0	0	( 3,168)	( 1,020,231)
Total other financing sources (uses)	( 1,017,063)	0	0	1,017,063	0	0
Net change in fund balance	2,166,431 (	355,684) (	330,876)	464,613	665,572	2,610,056
Fund balance, October 1, 2017	<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>
Fund balance, September 30, 2018	<u>\$ 14,872,743</u>	<u>\$ 3,213,235</u>	<u>\$ 7,781,243</u>	<u>\$ 12,550,808</u>	<u>\$ 6,286,252</u>	<u>\$ 44,704,281</u>

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

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

For the year ended September 30, 2018

Net changes in fund balances - total governmental funds \$ 2,610,056

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

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

Expenditures for capitalized assets	\$ 732,575		
Less current year depreciation	( 905,038)		
		(	172,463)

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

Accrued vacation FY17	1,096,926		
Accrued vacation FY18	( 1,169,913)		
Notes and lease contract proceeds	( 75,241)		
Note and lease principal retirement	<u>134,118</u>		
		(	14,110)

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

Deferred property taxes FY17	( 616,984)		
Deferred property taxes FY18	<u>569,320</u>		
		(	47,664)

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

The amount of pension contributions in the current year	3,465,304		
The amount of pension contributions in the prior year	( 6,654,081)		
Net increase (decrease) in pension contributions		(	3,188,777)

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

The amount of pension obligations in the current year	( 1,338,100)		
The amount of pension obligations in the prior year	<u>3,557,348</u>		
Net increase (decrease) in revenues for pension obligations			2,219,248

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

The amount of plan pension expense in the current year	( 8,951,200)		
The amount of plan pension expense in the prior year	<u>9,223,466</u>		
Net increase (decrease) in plan pension			272,266

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

Accrued interest FY17	747		
Accrued interest FY18	( 1,355)		
		(	608)

Change in net position in governmental activities			\$ <u>1,677,948</u>
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The accompanying notes are an integral part of this basic financial statement.

## Twin Falls County, State of Idaho

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

September 30, 2018

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalent	\$ 2,899,277	\$ 267,604	\$ 3,166,881
Taxes receivable	0	3,062	3,062
Accounts receivable	0	9,092	9,092
<b>Total current assets</b>	<b>2,899,277</b>	<b>279,758</b>	<b>3,179,035</b>
Property, buildings and equipment	2,230,100	1,744,708	3,974,808
<b>Other assets</b>			
Reserved cash and cash equivalents	1,323,486	200,000	1,523,486
<b>Total assets</b>	<b>6,452,863</b>	<b>2,224,466</b>	<b>8,677,329</b>
<b>Deferred outflow of resources</b>			
Pension obligations	0	37,223	37,223
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	1,325	9,938	11,263
Sales tax payable	0	23,056	23,056
Deferred compensation payable	0	4,944	4,944
Current portion of long-term debt	0	4,526	4,526
<b>Total current liabilities</b>	<b>1,325</b>	<b>42,464</b>	<b>43,789</b>
<b>Long-term debt</b>			
Net pension liability	0	95,586	95,586
Accrued vacation	0	11,435	11,435
<b>Total long-term liabilities</b>	<b>0</b>	<b>107,021</b>	<b>107,021</b>
<b>Total liabilities</b>	<b>1,325</b>	<b>149,485</b>	<b>150,810</b>
<b>Deferred inflow of resources</b>			
Employer pension obligation	0	18,969	18,969
Unavailable revenue	0	2,723	2,723
<b>Total deferred inflow of resources</b>	<b>0</b>	<b>21,692</b>	<b>21,692</b>
<b>Net position</b>			
Invested in capital assets, net of related debt	2,230,100	1,740,182	3,970,282
Restricted	1,323,486	200,000	1,523,486
Unrestricted	2,897,952	150,330	3,048,282
<b>Total net position</b>	<b>\$ 6,451,538</b>	<b>\$ 2,090,512</b>	<b>\$ 8,542,050</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, 2018**

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
<b>Operating revenues</b>			
Fees Charged	\$ 3,582,392	\$ 1,308,978	\$ 4,891,370
Other	<u>0</u>	<u>21,543</u>	<u>21,543</u>
<b>Total operating revenues</b>	<u>3,582,392</u>	<u>1,330,521</u>	<u>4,912,913</u>
<b>Operating expenses</b>			
Salaries	0	287,529	287,529
Landfill costs	2,296,075	0	2,296,075
Fair costs	0	937,784	937,784
Other	11,150	40,144	51,294
Depreciation	<u>76,900</u>	<u>127,837</u>	<u>204,737</u>
<b>Total operating expenses</b>	<u>2,384,125</u>	<u>1,393,294</u>	<u>3,777,419</u>
<b>Operating income</b>	<u>1,198,267</u>	<u>( 62,773)</u>	<u>1,135,494</u>
<b>Nonoperating income (expenses)</b>			
Plan pension expense	0 (	17,957) (	17,957)
Interest income	33,931	3,659	37,590
Property taxes	0	101,278	101,278
Interest expense	<u>0 (</u>	<u>469) (</u>	<u>469)</u>
<b>Total nonoperating revenues</b>	<u>33,931</u>	<u>86,511</u>	<u>120,442</u>
<b>Net earnings</b>	1,232,198	23,738	1,255,936
<b>Total net position, October 1, 2017</b>	<u>5,219,340</u>	<u>2,066,774</u>	<u>7,286,114</u>
<b>Total net position, September 30, 2018</b>	<u>\$ 6,451,538</u>	<u>\$ 2,090,512</u>	<u>\$ 8,542,050</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, 2018**

	<u>Solid Waste</u>	<u>Fair Board</u>	<u>Total</u>
<b>Cash flows from operating activities</b>			
Cash received from customers	\$ 3,582,392	\$ 1,344,882	\$ 4,927,274
Cash paid to employees	0	( 1,016,635)	( 1,016,635)
Cash paid to suppliers	( 2,506,339)	( 236,405)	( 2,742,744)
<b>Net cash provided by operating activities</b>	<u>1,076,053</u>	<u>91,842</u>	<u>1,167,895</u>
<b>Cash flows from noncapital related financing activities</b>			
Tax revenue	<u>0</u>	<u>101,278</u>	<u>101,278</u>
	<u>0</u>	<u>101,278</u>	<u>101,278</u>
<b>Cash flows from capital and related financing activities</b>			
Property and equipment (additions) deletions	( 2,307,000)	( 145,390)	( 2,452,390)
Principal paid on long-term debt	0	( 9,750)	( 9,750)
Net pension long term liability	0	3,290	3,290
Deferred inflow - employer pension	<u>0</u>	<u>( 16,173)</u>	<u>( 16,173)</u>
<b>Net cash provided by capital and and related financing activities</b>	<u>( 2,307,000)</u>	<u>( 168,023)</u>	<u>( 2,475,023)</u>
<b>Cash flows from investing activities</b>			
Deferred outflow - pension obligation	0	30,840	30,840
Pension plan expense	0	( 17,957)	( 17,957)
Interest received	<u>33,931</u>	<u>3,659</u>	<u>37,590</u>
<b>Net cash provided from investing activities</b>	<u>33,931</u>	<u>16,542</u>	<u>50,473</u>
<b>Net increase (decrease) in cash</b>	<u>( 1,197,016)</u>	<u>41,639</u>	<u>( 1,155,377)</u>
<b>Cash, October 1, 2017</b>	<u>5,419,779</u>	<u>425,965</u>	<u>5,845,744</u>
<b>Cash, September 30, 2018</b>	<u>\$ 4,222,763</u>	<u>\$ 467,604</u>	<u>\$ 4,690,367</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
<b>Operating income (loss)</b>	\$ 1,198,267	( \$ 62,773)	\$ 1,135,494
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>			
Depreciation	76,900	127,837	204,737
(Increase) decrease in accounts receivable	0	14,361	14,361
Increase (decrease) in accounts payable	( 199,114)	23,447	( 175,667)
Increase (decrease) in accrued liabilities	<u>0</u>	<u>( 11,030)</u>	<u>( 11,030)</u>
<b>Total adjustments</b>	<u>( 122,214)</u>	<u>154,615</u>	<u>32,401</u>
<b>Net cash provided by operating activities</b>	<u>\$ 1,076,053</u>	<u>\$ 91,842</u>	<u>\$ 1,167,895</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, 2018**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 3,065,203
Property taxes receivable	1,630,090
Sales tax receivable	<u>977,642</u>
Total assets	<u>\$ 5,672,935</u>
<b>LIABILITIES</b>	
Warrants/voucher payable	\$ 109,586
Deferred revenue	1,500,828
Due to other governments	3,831,502
Due to recipients	<u>231,019</u>
Total liabilities	<u>\$ 5,672,935</u>

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

**Twin Falls County, State of Idaho**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**For the year ended September 30, 2018**

	<u>Agency Funds</u>
<b>ADDITIONS</b>	
Property and sales taxes collected for taxing authority	\$ 203,097,083
<b>DEDUCTIONS</b>	
Amounts paid to taxing authorities	( <u>202,968,605</u> )
Change in net position	128,478
Net position - October 1, 2017	<u>5,544,457</u>
Net position - September 30, 2018	<u>\$ 5,672,935</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, 2018**

**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, 2018

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

1. Reporting Entity - continued

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

2. Government - Wide and Fund Financial Statement

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

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

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

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

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

Twin Falls County, State of Idaho

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2018

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, 2018**

**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, 2018**

**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, 2018**

**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, 2018

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

**12. Net Position**

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

Reserved balances reported are:   None

**13. Inter-fund Activity**

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

**14. Estimates**

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

**15. Adopted Change in Accounting System**

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

**16. Equity Classifications**

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2018

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, 2018**

**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, 2018.

**NONE**

**NOTE C - CASH AND INVESTMENTS**

Deposits and investments are carried at fair value. A reconciliation of cash and investments at September 30, 2018, as shown on the financial statements is as follows:

Carrying amount of deposits	\$ 31,014,763
Carrying amount of investments	<u>21,113,497</u>
<b>Total cash and investments</b>	<b><u>\$ 52,128,260</u></b>
Statement of net position cash and investments	\$ 49,063,057
Fiduciary funds cash	<u>3,065,203</u>
<b>Total cash and investments</b>	<b><u>\$ 52,128,260</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, 2018**

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

**1. Deposits:**

At September 30, 2018, 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>\$ 31,014,763</u>	<u>\$ 31,144,702</u>	<u>\$ 25,399,074</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, 2018, \$26,907,966 of the County's bank deposits was uninsured and uncollateralized.

**2. Investments:**

At September 30, 2018, 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	\$ 5,404,357	\$ 5,404,357	\$ 0	\$ 0	\$ 0
Idaho State Treasurer	<u>15,709,140</u>	<u>15,709,140</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total investments</b>	<u><b>\$21,113,497</b></u>	<u><b>\$ 21,113,497</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, 2018**

**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, 2018, 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>
<b>Twin Falls County</b>				
Diversified Bond Fund	\$ 5,404,357	\$ 0	\$ 0	\$ 5,404,357
Idaho State Treasurer	<u>15,709,140</u>	<u>0</u>	<u>0</u>	<u>15,709,140</u>
	<u>\$ 21,113,497</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,113,497</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, 2018, \$26,859,125 of the government's bank balance of \$52,258,199 was exposed to custodial credit risks as follows:

<u>Depository Account</u>	<u>Bank Balance</u>
<b>Insured</b>	<b>\$ 250,000</b>
<b>Collateralized:</b>	
Collateral held by County's agent in the County's name	15,149,074
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
<b>Uninsured and uncollateralized</b>	<b><u>26,859,125</u></b>
<b>Total deposits</b>	<b><u>\$ 52,258,199</u></b>

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2018**

**NOTE D - DESIGNATED CASH**

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

The Twin Falls County Solid Waste, an enterprise fund, has designated cash for the purpose of future post closure costs. The amount designated was \$1,323,486 at year end.

Designated (restricted) Cash at year end:

Twin Falls County Fair Board	\$ 200,000
Twin Falls County Solid Waste	<u>1,323,486</u>
<b>Total</b>	<b><u>\$ 1,523,486</u></b>

**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:

	<b>General Fund</b>	<b>Indigent Fund</b>	<b>Justice Fund</b>	<b>Other Non-major Funds</b>	<b>Total Governmental Funds</b>
Property taxes	\$ 266,182	\$ 59,934	\$ 221,648	\$ 85,291	\$ 633,055
Sales tax	533,457	0	0	0	533,457
State revenue sharing	802,287	0	0	0	802,287
Due from other governments	33,581	0	0	28,685	62,266
Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
	<b><u>\$ 1,635,507</u></b>	<b><u>\$ 59,934</u></b>	<b><u>\$ 221,648</u></b>	<b><u>\$ 128,976</u></b>	<b><u>\$ 2,046,065</u></b>

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:

	<b><u>Unavailable</u></b>
Delinquent property taxes receivable	
General Fund	\$ 239,346
Indigent Fund	53,908
Justice Fund	199,280
Other Non-major Funds	<u>76,786</u>
Total deferred revenue for governmental funds	<b><u>\$ 569,320</u></b>

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2018**

**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 9/30/17</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/18</u>
<b>Capital assets not being depreciated:</b>				
Land	\$ 2,056,687	\$ 30,757	\$ 0	\$ 2,087,444
<b>Capital assets being depreciated:</b>				
Buildings and improvements	24,691,623	442,422	0	25,134,045
Equipment	<u>2,787,745</u>	<u>259,396</u>	<u>0</u>	<u>3,047,141</u>
<b>Total capital assets, being depreciated</b>	<u>27,479,368</u>	<u>701,818</u>	<u>0</u>	<u>28,181,186</u>
<b>Less accumulated depreciation:</b>				
Building and improvements	7,590,394	691,275	0	8,281,669
Equipment	<u>1,539,758</u>	<u>213,763</u>	<u>0</u>	<u>1,753,521</u>
<b>Total accumulated depreciation</b>	<u>9,130,152</u>	<u>905,038</u>	<u>0</u>	<u>10,035,190</u>
<b>Total capital assets, being depreciated, net</b>	<u>18,349,216</u>	<u>( 203,220)</u>	<u>0</u>	<u>18,145,996</u>
<b>Governmental activity capital assets, net</b>	<u>\$ 20,405,903</u>	<u>( \$ 172,463)</u>	<u>\$ 0</u>	<u>\$ 20,233,440</u>



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

September 30, 2018

NOTE F - PROPERTY AND EQUIPMENT - CONTINUED

2. Business Activities

	<u>Balance 9/30/17</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/18</u>
Solid waste fund				
Buildings and improvements	\$ 60,035	\$ 0	\$ 0	\$ 60,035
Equipment	627,271	0	0	627,271
Landfill	<u>4,382,226</u>	<u>2,307,000</u>	<u>0</u>	<u>6,689,226</u>
	<u>\$ 5,069,532</u>	<u>\$ 2,307,000</u>	<u>\$ 0</u>	7,376,532
Less accumulated depreciation				( <u>5,146,432</u> )
Book value September 30, 2018				<u>2,230,100</u>
Fair Board				
Land	\$ 178,260	\$ 0	\$ 0	178,260
Land improvement	384,427	0	0	384,427
Buildings	3,355,369	133,673	0	3,489,042
Machinery and equipment	465,774	11,717	0	477,491
Construction in progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 4,383,830</u>	<u>\$ 145,390</u>	<u>\$ 0</u>	4,529,220
Less accumulated depreciation				( <u>2,784,512</u> )
Book value September 30, 2018				<u>1,744,708</u>
Total book value - enterprise funds				<u>\$ 3,974,808</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, 2018**

**NOTE G - CONTRACTS PAYABLE**

Contracts payable consisted of the following:

In April 2018 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2018 Chevy Suburban (Jail). The interest rate on the contract is 2.99%. The contract payable is three annual installments of \$14,937.	\$ 27,948
In April 2018 the County entered into a contract payable with First Federal Savings Bank for the purchase of a 2018 Ford Transit (Mag. Probation). The interest rate on the contract is 2.99%. The contract is payable in three annual installments of \$11,311.	21,146
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.	6,788
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.	22,468
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.	7,057
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.	7,130
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.	5,338
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.	<u>4,526</u>
	<u>\$ 102,401</u>

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

**September 30, 2018**

**NOTE G - CONTRACTS PAYABLE - CONTINUED**

**Future Minimum Lease Payments**

<u>Year</u>	
2019	\$ 66,768
2020	34,537
2021	8,289
2022	0
2023	0
2024-2028	<u>0</u>
	109,594
Amount representing interest	( <u>7,193</u> )
	<u>\$ 102,401</u>
 Current	 \$ 62,520
Long-term	<u>39,881</u>
	<u>\$ 102,401</u>

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

<u>Year ending September 30</u>	
2019	\$ 62,520
2020	32,067
2021	7,814
2022	0
2023	0
2024-2028	<u>0</u>
	<u>\$ 102,401</u>

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

**September 30, 2018**

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

During the year ended September 30, 2018, the following changes occurred in liabilities reported in the general long-term debt account group and all Enterprise funds.

	<u>Balance 10/01/17</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 09/30/18</u>
<b><u>General long-term debt account group</u></b>				
Accrued vacation	\$ 1,096,926	\$ 72,987	\$ 0	\$ 1,169,913
Contracts payable	<u>156,752</u>	<u>75,241</u>	<u>134,118</u>	<u>97,875</u>
	<u>1,253,678</u>	<u>148,228</u>	<u>134,118</u>	<u>1,267,788</u>
<b><u>Enterprise funds</u></b>				
<b>Twin Falls County Fair</b>				
Contracts payable	<u>13,807</u>	<u>0</u>	<u>9,281</u>	<u>4,526</u>
	<u>\$ 1,267,485</u>	<u>\$ 148,228</u>	<u>\$ 143,399</u>	<u>\$ 1,272,314</u>

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2018**

**NOTE I - PENSION PLAN**

**Plan Description**

The Twin Falls County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](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, 2017 was as follows:

Retirees and beneficiaries currently receiving benefits	45,468
Terminated employees entitled to but not yet receiving benefits	12,669
Active plan members	<u>70,073</u>
	<u>128,210</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, 2018**

**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, 2018 it was 6.79% (8.36%). The employer contribution rate is set by the Retirement Board and was 11.32% (11.66%) of covered compensation. The Twin Falls County's contributions were \$2,018,151, \$2,023,613, and \$1,506,381 for the three years ended September 30, 2018, 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, 2018, 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, 2017, 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, 2017, the Twin Falls County's proportion was 0.575582 percent.

For the year ended September 30, 2018, the Twin Falls County recognized pension expense (revenue) of 1,461,630. At September 30, 2018, 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	\$ 815,039
Changes of assumptions or other inputs	1,420,565	0
Net difference between projected and actual earnings on pension plan investments	0	542,030
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	63,811	0
Twin Falls County's contributions subsequent to the measurement date	<u>2,018,151</u>	<u>0</u>
	<u><u>\$ 3,502,527</u></u>	<u><u>\$ 1,357,069</u></u>

\$2,018,151 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, 2018.

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2018**

**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, 2016 the beginning of the measurement period ended June 30, 2017 is 4.9 years and 5.5 for the measurement period June 30, 2016.

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	
2018	( \$ 491,815)
2019	\$ 849,949
2020	\$ 241,168
2021	( \$ 535,807)

**Actuarial Assumptions**

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

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
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, 2018**

**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, 2017.

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

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

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



**Twin Falls County, State of Idaho**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**September 30, 2018**

**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>
<b>Equities</b>			<b>70%</b>	<b>66%-77%</b>
Broad Domestic equity	9.15%	19.00%	55%	50%-65%
International	9.25%	20.20%	15%	10%-20%
<b>Fixed Income</b>	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>
<b>Total Fund</b>				
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

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

**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, 2018**

**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>\$ 21,026,593</u>	<u>\$ 9,046,786</u>	<u>( \$ 908,750)</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, 2018, was made for the purposes of forming an opinion on the general purpose financial statements taken as a whole. The financial activities and records were reviewed for compliance with applicable Idaho regulations only to the extent needed to form an opinion on the financial statements. Based on the limited procedures performed no items of noncompliance were noted.

**Twin Falls County, State of Idaho**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**September 30, 2018**

**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, 2018 was as follows:

	<u>Solid Waste</u>	<u>Fairboard</u>	<u>Total Enterprise Funds</u>
Operating revenues	\$ 3,582,392	\$ 1,330,521	\$ 4,912,913
Depreciation expense	0	127,837	127,837
Operating income (loss)	1,198,267	( 62,773)	1,135,494
Nonoperating revenues	33,931	104,937	138,868
Net earnings (loss)	1,232,198	23,738	1,255,936
Property and equipment additions	0	145,390	145,390
Net working capital	2,897,952	237,294	3,135,246
Total assets	6,452,863	2,224,466	8,677,329
Total net position	6,451,538	2,090,512	8,542,050

**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, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
<b>Current</b>				
Property taxes	\$ 10,370,663	\$ 10,370,663	\$ 9,481,735	( \$ 888,928)
Auditor's fees	110,000	110,000	119,169	9,169
County administration fee	335,000	335,000	365,465	30,465
Assessors postage	39,000	39,000	39,948	948
Refund of expenses	31,628	31,628	32,092	464
Drivers licenses	160,000	160,000	150,920	( 9,080)
Court fees	0	0	74	74
SIRCOMM	192,497	192,497	191,920	( 577)
Liquor control act funds	500,000	500,000	619,813	119,813
Sales tax	1,600,000	1,600,000	2,419,495	819,495
Payment-in-lieu	701,000	701,000	1,717,063	1,016,063
Revenue Sharing	2,400,000	2,400,000	3,052,438	652,438
Investment interest	300,000	300,000	670,740	370,740
Penalties and interest	60,000	60,000	59,157	( 843)
Licenses	39,000	39,000	44,152	5,152
Building permits	259,000	259,000	357,947	98,947
Fees	368,500	368,500	482,824	114,324
Other	<u>1,474,948</u>	<u>1,474,948</u>	<u>2,028,787</u>	<u>553,839</u>
<b>Total revenues</b>	<u>18,941,236</u>	<u>18,941,236</u>	<u>21,833,739</u>	<u>2,892,503</u>
<b>Expenditures</b>				
<b>General</b>				
<b>Current</b>				
County car expense	2,000	2,000	866	1,134
Special services	22,000	22,000	15,140	6,860
Telephone and postage	15,000	15,000	13,075	1,925
County/City project	20,000	20,000	0	20,000
Audit expenses	49,500	49,500	49,500	0
IAC dues	15,663	15,663	15,663	0
Dues and administration	42,000	42,000	36,750	5,250
Public lands assessment	846	846	845	1
County share FICA	1,024,755	1,024,755	978,103	46,652
Guardian ad litem	47,380	47,380	44,740	2,640
Medicare	239,661	239,661	228,750	10,911
Retirement	1,903,016	1,903,016	1,841,469	61,547
Unemployment insurance	39,441	39,441	10,830	28,611
Group insurance	2,546,954	2,546,954	2,471,914	75,040
Workman's compensation	314,155	314,155	236,941	77,214
Wellness program	7,000	7,000	11,071	( 4,071)
Animal control	60,000	60,000	60,000	0
Separation fund	128,000	128,000	69,840	58,160
SIRCOMM (911)	365,230	365,230	365,230	0

Twin Falls County, State of Idaho

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

For the year ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
General - continued				
Current - continued				
Grant expense	\$ 14,000	\$ 14,000	\$ 9,821	\$ 4,179
Airport	404,969	404,969	382,106	22,863
Animal control	3,800	3,800	3,800	0
General reserve	100,000	14,000	0	14,000
Soil conservation	24,750	24,750	24,750	0
Computer maintenance	55,500	55,500	52,037	3,463
Computer supplies	15,000	15,000	9,744	5,256
Computer personnel	294,840	294,840	294,840	0
County museum	24,500	24,500	24,500	0
Drug testing	12,000	12,000	9,163	2,837
Central purchasing	1,000	1,000	136	864
TF Area trans committee	221,477	221,477	221,477	0
Special attorney needs	80,000	80,000	1,332	78,668
CARES	30,000	30,000	29,925	75
Transcripts	40,000	40,000	38,409	1,591
Interfaith caregivers	6,000	6,000	6,000	0
SECDO	12,000	12,000	12,000	0
SCITRDA	2,050	2,050	2,050	0
Snake River study	2,453	2,453	2,453	0
Capital outlay	<u>292,800</u>	<u>292,800</u>	<u>297,871</u>	( <u>5,071</u> )
Total general	<u>8,479,740</u>	<u>8,393,740</u>	<u>7,873,141</u>	<u>520,599</u>
Assessor				
Current				
Salaries	892,891	892,891	871,581	21,310
Mileage	100	100	50	50
Hotel and meals	3,000	3,000	1,634	1,366
Registrations	2,000	2,000	2,639	( 639 )
Records and supplies	14,000	14,000	16,063	( 2,063 )
Postage	51,500	51,500	38,360	13,140
GIS mapping system expenses	24,000	24,000	23,958	42
Buhl motor vehicle office	4,700	4,700	2,635	2,065
Equipment and repairs	9,800	9,800	11,139	( 1,339 )
Publication and printing	<u>1,800</u>	<u>1,800</u>	<u>183</u>	<u>1,617</u>
Total assessor	<u>1,003,791</u>	<u>1,003,791</u>	<u>968,242</u>	<u>35,549</u>
Auditor, Clerk, Recorder				
Current				
Salaries	1,520,312	1,520,312	1,474,531	45,781
Transportation	4,000	4,000	2,507	1,493
Hotels and meals	2,000	2,000	1,218	782
Special Services	1,000	1,000	573	427

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Auditor, Clerk, Recorder - continued</b>				
<b>Current - continued</b>				
Registration	\$ 5,500	\$ 5,500	\$ 4,375	\$ 1,125
Records and supplies	10,000	10,000	14,430	( 4,430)
Postage	8,000	8,000	7,946	54
Equipment and repairs	5,000	5,000	1,256	3,744
Lease copier	1,500	1,500	722	778
Publication and printing	1,500	1,500	826	674
<b>Total Auditor, Clerk, Recorder</b>	<u>1,558,812</u>	<u>1,558,812</u>	<u>1,508,384</u>	<u>50,428</u>
<b>County Commissioners</b>				
<b>Current</b>				
Salaries	322,484	322,484	315,073	7,411
District 1 transportation	3,000	3,000	3,396	( 396)
District 2 transportation	3,000	3,000	4,703	( 1,703)
District 3 transportation	3,000	3,000	2,036	964
Training	1,000	1,000	214	786
Records and supplies	5,000	5,000	4,929	71
Cell phones	4,000	4,000	3,623	377
Postage	750	750	302	448
Publication and printing	5,000	5,000	4,020	980
<b>Total Commissioners</b>	<u>347,234</u>	<u>347,234</u>	<u>338,296</u>	<u>8,938</u>
<b>Coroner</b>				
<b>Current</b>				
Salaries	204,220	204,220	202,600	1,620
Transportation	6,500	6,500	4,099	2,401
Hotels and meals	4,500	4,500	2,510	1,990
Registrations	2,000	2,000	2,375	( 375)
Other	2,000	2,000	1,573	427
Phones	2,000	2,000	1,549	451
Postage	350	350	159	191
Office	2,500	2,500	2,679	( 179)
Autopsies	35,000	35,000	25,150	9,850
Chemicals analysis and x-rays	25,000	25,000	8,239	16,761
Uniforms and equipment	5,000	5,000	5,037	( 37)
Lease pickup	8,000	8,000	23,722	( 15,722)
<b>Total coroner</b>	<u>297,070</u>	<u>297,070</u>	<u>279,692</u>	<u>17,378</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
County agent				
Current				
Contract Services	\$ 196,150	\$ 196,150	\$ 196,150	\$ 0
Total county agent	<u>196,150</u>	<u>196,150</u>	<u>196,150</u>	<u>0</u>
<b>Janitor</b>				
Current				
Salaries	388,498	388,498	375,971	12,527
Lights, power, water	400,000	400,000	382,661	17,339
Office supplies	1,000	1,000	282	718
Water/trash	50,000	50,000	51,287	( 1,287)
Fuel	150,000	150,000	148,847	1,153
Vehicle Expense	4,000	4,000	11,525	( 7,525)
Uniform Clothing	1,000	1,000	690	310
Cell Phones	6,731	6,731	6,251	480
Equipment and repair	40,000	40,000	35,892	4,108
Building maintenance	330,000	345,000	369,965	( 24,965)
Repair	45,000	45,000	3,488	41,512
Capital outlay	<u>200,000</u>	<u>215,000</u>	<u>243,625</u>	<u>( 28,625)</u>
Total janitor	<u>1,616,229</u>	<u>1,646,229</u>	<u>1,630,484</u>	<u>15,745</u>
<b>Sheriff</b>				
Current				
Salaries	3,526,472	3,526,472	3,488,243	38,229
Contracted security	12,000	12,000	11,159	841
Fund buys, training	6,000	6,000	5,533	467
County car	250,000	250,000	244,729	5,271
Transportation public	50,000	65,000	68,885	( 3,885)
Hotel & meals	20,000	20,000	21,718	( 1,718)
Crime prevention	4,000	4,000	4,618	( 618)
Hire drug test	7,000	7,000	3,450	3,550
Rock Creek fire office	960	960	0	960
Records & supplies	22,000	22,000	21,651	349
Telephone & postage	28,000	28,000	30,922	( 2,922)
Dues, fees	6,000	6,000	4,906	1,094
Victim services	1,000	1,000	880	120
Repairs	3,500	3,500	2,836	664
Equipment	40,000	40,000	30,013	9,987
Teletype rental	12,500	12,500	12,500	0
Weapons & equipment	5,000	5,000	6,681	( 1,681)
Ammunition	30,000	30,000	28,648	1,352



**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u> <u>Favorable</u> ( <u>Unfavorable</u> )
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Sheriff - continued</b>				
<b>Current - continued</b>				
Maintenance contracts	\$ 14,072	\$ 14,072	\$ 20,646	( \$ 6,574)
Publication & printing	4,500	4,500	2,917	1,583
Special investigation	5,500	5,500	6,071	( 571)
Radio expense	4,000	4,000	6,028	( 2,028)
Cable television	1,080	1,080	916	164
Special investigation	9,000	9,000	4,005	4,995
Police education	22,000	22,000	19,604	2,396
Search & rescue	5,000	5,000	1,333	3,667
Forest service agreement	18,000	18,000	16,398	1,602
Boat & waterway expense	3,000	3,000	903	2,097
Uniform & clothing	20,000	20,000	14,342	5,658
Reserve law enforcement	500	500	500	0
Crisis response	15,000	15,000	13,745	1,255
Body armor	5,000	5,000	10,540	( 5,540)
New and used vehicles	150,000	177,000	175,400	1,600
Computer equipment/program	20,000	20,000	13,891	6,109
<b>Total sheriff</b>	<b>4,321,084</b>	<b>4,363,084</b>	<b>4,294,611</b>	<b>68,473</b>
<b>Treasurer</b>				
<b>Current</b>				
Salaries	271,561	271,561	258,841	12,720
Transportation	2,000	2,000	715	1,285
Hotels & meals	2,500	2,500	421	2,079
Special services	1,500	1,500	429	1,071
Bank fees	1,000	1,000	0	1,000
Title search	21,000	21,000	16,400	4,600
Registration	1,250	1,250	535	715
Records & supplies	5,000	5,000	5,563	( 563)
Postage	24,000	24,000	20,799	3,201
Equipment & repair	2,500	2,500	3,443	( 943)
Publication & printing	6,000	6,000	3,386	2,614
Publication Administration	1,000	1,000	( 218)	1,218
<b>Total treasurer</b>	<b>339,311</b>	<b>339,311</b>	<b>310,314</b>	<b>28,997</b>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Zoning</b>				
<b>Current</b>				
Salaries	\$ 376,543	\$ 376,543	\$ 376,543	\$ 0
Transportation - private	5,000	5,000	4,380	620
Mileage	2,000	2,000	1,817	183
Hotels & meals	2,500	2,500	3,177	( 677)
Training	5,500	5,500	5,620	( 120)
Postage	1,500	1,500	1,163	337
Advertising	2,500	2,500	1,483	1,017
Office expense	6,000	6,000	5,488	512
Equipment & repair	1,700	1,700	5,530	( 3,830)
Survey & maps	6,500	6,500	29,777	( 23,277)
Comp plan	4,000	4,000	4,093	( 93)
Idaho code	1,000	1,000	1,718	( 718)
Transcribed records	300	300	826	( 526)
Contract labor	3,000	3,000	2,400	600
Comprehensive plan	50,000	50,000	0	50,000
Capital improvements	<u>17,000</u>	<u>17,000</u>	<u>21,702</u>	<u>( 4,702)</u>
<b>Total zoning</b>	<b><u>485,043</u></b>	<b><u>485,043</u></b>	<b><u>465,717</u></b>	<b><u>19,326</u></b>
<b>Veterans</b>				
<b>Current</b>				
Salaries	36,359	36,359	26,452	9,907
Travel & expense	1,300	1,300	258	1,042
Vehicle fuel & maintenance	0	0	254	( 254)
Equipment & repair	<u>3,600</u>	<u>3,600</u>	<u>3,492</u>	<u>108</u>
<b>Total veterans</b>	<b><u>41,259</u></b>	<b><u>41,259</u></b>	<b><u>30,456</u></b>	<b><u>10,803</u></b>
<b>Human resource</b>				
<b>Current</b>				
Salaries	123,511	123,511	120,548	2,963
Travel & expense	3,000	3,000	0	3,000
Special services	2,500	2,500	415	2,085
Supplies	1,300	1,300	967	333
Postage	300	300	117	183
Cell phones	636	636	625	11
Publications	<u>440</u>	<u>440</u>	<u>433</u>	<u>7</u>
<b>Total human resource</b>	<b><u>131,687</u></b>	<b><u>131,687</u></b>	<b><u>123,105</u></b>	<b><u>8,582</u></b>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
Emergency services				
Current				
Salaries	\$ 73,757	\$ 73,757	\$ 73,567	\$ 190
Travel & expenses	3,000	3,000	0	3,000
Supplies	2,500	2,500	2,516	( 16)
Equipment	773	773	1,285	( 512)
Cell phones	650	650	721	( 71)
Vehicle maintenance	7,000	7,000	6,343	657
Fringe benefits	21,258	21,258	20,906	352
Total emergency services	<u>108,938</u>	<u>108,938</u>	<u>105,338</u>	<u>3,600</u>
<b>Grant Administration</b>				
Current				
Salaries	63,357	63,357	63,357	0
Transportation	250	250	0	250
Hotels & meals	250	250	0	250
Special services	2,000	2,000	0	2,000
Registrations	200	200	0	200
Supplies	900	900	553	347
Equipment maintenance & repair	300	300	0	300
Postage	250	250	21	229
Cell phones	300	300	147	153
Capital outlay	250	250	0	250
Total Grant Administration	<u>68,057</u>	<u>68,057</u>	<u>64,078</u>	<u>3,979</u>
<b>Housekeeping</b>				
Current				
Salaries	285,813	299,813	299,050	763
Equipment	4,000	4,000	178	3,822
Maintenance	59,000	59,000	62,639	( 3,639)
Total housekeeping	<u>348,813</u>	<u>362,813</u>	<u>361,867</u>	<u>946</u>
<b>Telephone</b>				
Current				
Telephone expenses	90,000	90,000	62,560	27,440
Internet-point to point	36,000	36,000	37,810	( 1,810)
Total telephone	<u>126,000</u>	<u>126,000</u>	<u>100,370</u>	<u>25,630</u>
<b>Total expenditures</b>	<u>19,469,218</u>	<u>19,469,218</u>	<u>18,650,245</u>	<u>818,973</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	( 527,982)	( 527,982)	3,183,494	3,711,476

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
Expenditures - continued				
Other financing sources (uses)				
Transfers out	\$ 0	\$ 0	( \$ 1,017,063 )	( \$ 1,017,063 )
EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	( 527,982 )	( 527,982 )	2,166,431	2,694,413
Fund balance, Oct. 1, 2017	<u>12,706,312</u>	<u>12,706,312</u>	<u>12,706,312</u>	<u>0</u>
Fund balance, Sept. 30, 2018	<u>\$ 12,178,330</u>	<u>\$ 12,178,330</u>	<u>\$ 14,872,743</u>	<u>\$ 2,694,413</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - INDIGENT FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>			Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property taxes	\$ 2,208,082	\$ 2,208,082	\$ 2,220,481	\$ 12,399
Indigent fund	500,000	500,000	562,786	62,786
Penalties & interest	0	0	2,092	2,092
Other	<u>243,500</u>	<u>243,500</u>	<u>67,992</u>	( <u>175,508</u> )
Total revenues	<u>2,951,582</u>	<u>2,951,582</u>	<u>2,853,351</u>	( <u>98,231</u> )
<b>Expenditures</b>				
Current				
Poor fund - salaries	202,020	202,020	201,838	182
Fringe benefits	71,383	71,383	71,594	( 211 )
Transportation	2,500	2,500	945	1,555
Hotels & meals	4,500	4,500	1,674	2,826
Registrations	1,600	1,600	895	705
Records & supplies	7,000	7,000	5,714	1,286
Postage	9,000	9,000	7,066	1,934
Equipment & repair	4,000	4,000	272	3,728
Indigent expense	15,000	15,000	9,717	5,283
Indigent burial	30,000	30,000	26,271	3,729
Physicians	600,000	890,000	415,940	474,060
Court ordered evaluation	80,000	90,000	90,770	( 770 )
St. Lukes/MVRMC	1,007,579	1,007,579	1,515,877	( 508,298 )
Medical	817,000	817,000	759,810	57,190
Mental health	<u>100,000</u>	<u>100,000</u>	<u>100,652</u>	( <u>652</u> )
Total expenditures	<u>2,951,582</u>	<u>3,251,582</u>	<u>3,209,035</u>	<u>42,547</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>( 300,000 )</b>	<b>( 355,684 )</b>	<b>( 55,684 )</b>
<b>Fund balance, October 1, 2017</b>	<u><b>3,568,919</b></u>	<u><b>3,568,919</b></u>	<u><b>3,568,919</b></u>	<u><b>0</b></u>
<b>Fund balance, September 30, 2018</b>	<u><b>\$ 3,568,919</b></u>	<u><b>\$ 3,268,919</b></u>	<u><b>\$ 3,213,235</b></u>	<u><b>( \$ 55,684 )</b></u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 8,310,554	\$ 8,310,554	\$ 8,320,677	\$ 10,123
Refund of expense	40,000	40,000	33,780	( 6,220)
Penalties & interest	50,000	50,000	49,850	( 150)
Board of outside prisoner	240,000	240,000	399,591	159,591
Board of outside juveniles	260,000	260,000	168,797	( 91,203)
Treatment income	500	500	0	( 500)
Bond and Undertaking	16,000	16,000	16,730	730
Work release	48,000	48,000	58,947	10,947
Sild sheriff inmate labor	223,234	223,234	223,235	1
Food	20,000	20,000	22,984	2,984
Justice fund	40,000	40,000	39,120	( 880)
Fees	131,500	131,500	181,136	49,636
Other	<u>1,759,000</u>	<u>1,759,000</u>	<u>1,370,803</u>	<u>( 388,197)</u>
Total revenues	<u>11,138,788</u>	<u>11,138,788</u>	<u>10,885,650</u>	<u>( 253,138)</u>
<b>Expenditures</b>				
Public defender				
Current				
Salaries	1,200,371	1,200,371	1,173,547	26,824
Travel	3,700	3,700	1,097	2,603
Hotels & meals	10,525	10,525	7,007	3,518
Records & supplies	31,100	31,100	31,812	( 712)
Postage	4,950	4,950	4,402	548
Equipment & repair	1,000	1,000	5,641	( 4,641)
Continuing legal education	6,200	6,200	940	5,260
Cell phones	1,000	1,000	956	44
Miscellaneous defense	6,000	6,000	8,962	( 2,962)
Murder cases	4,000	4,000	0	4,000
Witness fees	500	500	0	500
Capital outlay	<u>1,400</u>	<u>1,400</u>	<u>261</u>	<u>1,139</u>
Total public defender	<u>1,270,746</u>	<u>1,270,746</u>	<u>1,234,625</u>	<u>36,121</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Prosecuting attorney</b>				
<b>Current</b>				
Salaries	\$ 1,752,255	\$ 1,782,255	\$ 1,777,961	\$ 4,294
Travel	3,000	3,000	2,788	212
Special services	1,000	1,000	4,104	( 3,104)
Records & supplies	32,400	32,400	36,633	( 4,233)
Postage	3,000	3,000	1,751	1,249
Equipment & repair	7,000	7,000	8,409	( 1,409)
Publications & printing	9,000	9,000	145	8,855
Continuing legal education	8,000	8,000	9,870	( 1,870)
Professional dues	100	100	100	0
Cell phones	11,000	11,000	9,888	1,112
Witness fees	10,000	10,000	16,771	( 6,771)
Subscriptions	500	500	460	40
Capital outlay	12,000	12,000	6,081	5,919
<b>Total prosecuting attorney</b>	<u>1,849,255</u>	<u>1,879,255</u>	<u>1,874,961</u>	<u>4,294</u>
<b>Juvenile probation</b>				
<b>Current</b>				
Salaries	388,249	388,249	382,857	5,392
Transportation	8,657	8,657	2,237	6,420
Misc & charity	69,820	69,820	70,136	( 316)
Equipment & repair	7,343	7,343	7,343	0
Electronic monitor	10,000	10,000	10,952	( 952)
Vehicles Expense	5,300	5,300	5,626	( 326)
Cell phones	8,500	8,500	8,835	( 335)
Volunteers	4,000	4,000	3,771	229
Tobacco Tax Transfer	5,000	5,000	2,378	2,622
Restitution for community service	15,000	15,000	4,867	10,133
Food	7,500	7,500	7,977	( 477)
<b>Total juvenile probation</b>	<u>529,369</u>	<u>529,369</u>	<u>506,979</u>	<u>22,390</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable ( Unfavorable )</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Magistrate probation</b>				
<b>Current</b>				
Salaries	\$ 397,533	\$ 397,533	\$ 391,869	\$ 5,664
C.I.P. project	7,800	7,800	4,469	3,331
Travel & training	8,000	8,000	7,224	776
Records & supplies	1,500	1,500	144	1,356
Postage	3,000	3,000	1,847	1,153
Office equipment	10,000	10,000	15,463	( 5,463)
Ankle supplies	11,500	11,500	9,209	2,291
Work detail program	4,400	4,400	3,799	601
Cell phones	24,647	24,647	23,859	788
FICA	5,765	5,765	5,580	185
Medicare	45,617	45,617	44,359	1,258
Retirement	994	994	271	723
Unemployment	64,833	64,833	58,618	6,215
Group Ins.-health & life	14,073	14,073	13,067	1,006
Work comp	3,000	3,000	963	2,037
Vehicle/maintenance	7,500	7,500	4,255	3,245
Drug testing supplies	1,000	1,000	1,093	( 93)
Interpreter services	12,000	12,000	11,311	689
LSI expense	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<b>Total Magistrate probation</b>	<u>626,162</u>	<u>626,162</u>	<u>597,400</u>	<u>28,762</u>



**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Staff secure facility</b>				
<b>Current</b>				
<b>Salaries - juvenile justice</b>				
workers	\$ 1,184,320	\$ 1,184,320	\$ 1,132,713	\$ 51,607
Training	17,400	17,400	9,622	7,778
Lodging	5,000	5,000	3,804	1,196
Meals	4,000	4,000	2,261	1,739
Mileage	500	500	458	42
Office	16,000	16,000	14,620	1,380
Copier	1,200	1,200	828	372
Cell phones	2,000	2,000	1,749	251
Equipment	4,500	4,500	4,323	177
Employee testing	180,400	230,400	231,347	( 947)
BOCG	2,750	2,750	1,671	1,079
Transportation	1,200	1,200	1,033	167
Vehicle maintenance	500	500	786	( 286)
<b>Total staff security facility</b>	<u>1,419,770</u>	<u>1,469,770</u>	<u>1,405,215</u>	<u>64,555</u>
 <b>Criminal justice</b>				
<b>Current</b>				
Salaries	2,937,546	2,937,546	2,813,856	123,690
Special services	7,000	7,000	5,701	1,299
Finger print equipment	38,000	38,000	37,867	133
Water	20,500	20,500	21,382	( 882)
Lights, power	55,000	55,000	51,091	3,909
Fuel & heating	27,000	27,000	24,640	2,360
Sanitation	5,000	5,000	3,013	1,987
Records & supplies	14,000	14,000	14,445	( 445)
Telephone & postage	6,000	6,000	4,655	1,345
Maintenance & repair	80,000	80,000	83,137	( 3,137)
Equipment purchase	45,000	45,000	30,984	14,016
Inmate supplies	60,000	75,000	72,750	2,250
Housing	100,000	470,000	423,685	46,315
Cleaning equipment & supply	25,000	25,000	22,266	2,734
Intoximeter	5,000	5,000	872	4,128
Copy machine	3,000	3,000	3,124	( 124)
Extraditions	35,000	50,000	48,928	1,072
Car fuel	12,000	12,000	9,938	2,062
Training	20,000	20,000	17,058	2,942
Inmate board	310,000	410,000	457,222	( 47,222)
New & used vehicles	24,670	24,670	24,603	67
<b>Total criminal justice</b>	<u>3,829,716</u>	<u>4,329,716</u>	<u>4,171,217</u>	<u>158,499</u>

Twin Falls County, State of Idaho

**BUDGETARY COMPARISON SCHEDULE - JUSTICE FUND**

For the year ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>		
<b>Expenditures - continued</b>				
<b>Juvenile detention center</b>				
<b>Current</b>				
Salaries	\$ 845,050	\$ 845,050	\$ 829,678	\$ 15,372
Training	2,625	2,625	3,031	( 406)
Lodging	1,625	1,625	870	755
Meals	1,500	1,500	804	696
Mileage	750	750	0	750
Special Services	4,700	4,700	1,641	3,059
Electricity	12,000	12,000	9,772	2,228
Water garbage	4,250	4,250	3,970	280
Heat	5,000	5,000	4,513	487
Office	7,250	7,250	10,878	( 3,628)
Copier	500	500	0	500
Housekeeping	6,250	6,250	7,332	( 1,082)
Juvenile Hygiene	3,250	3,250	1,294	1,956
Juvenile clothing	2,950	2,950	2,005	945
Detention supplies	1,500	1,500	520	980
Cleaning supplies	4,500	4,500	2,455	2,045
Building-grounds	11,500	11,500	8,369	3,131
Equipment	8,600	8,600	8,208	392
Telephone	1,950	1,950	1,834	116
Dues - memberships	700	700	1,521	( 821)
Printing	850	850	0	850
Employee testing	2,500	2,500	2,199	301
Food	149,000	149,000	130,375	18,625
Juv Dtn - transport	7,250	7,250	6,597	653
<b>Total juvenile detention center</b>	<u>1,086,050</u>	<u>1,086,050</u>	<u>1,037,866</u>	<u>48,184</u>
<b>Status offender</b>				
<b>Current</b>				
Reserved	100,000	0	0	0
Status offender expenses	30,720	30,720	5,558	25,162
Conflict public defender	390,000	390,000	363,718	26,282
Public defense misc.	7,000	7,000	18,987	( 11,987)
<b>Total Justice fund expenses</b>	<u>527,720</u>	<u>427,720</u>	<u>388,263</u>	<u>39,457</u>
<b>Total expenditures</b>	<u>11,138,788</u>	<u>11,618,788</u>	<u>11,216,526</u>	<u>402,262</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	0	( 480,000)	( 330,876)	149,124
<b>Fund balance, October 1, 2017</b>	<u>8,112,119</u>	<u>8,112,119</u>	<u>8,112,119</u>	<u>0</u>
<b>Fund balance, September 30, 2018</b>	<u>\$ 8,112,119</u>	<u>\$ 7,632,119</u>	<u>\$ 7,781,243</u>	<u>\$ 149,124</u>

**Twin Falls County, State of Idaho**

**BUDGETARY COMPARISON SCHEDULE - CAPITAL PROJECTS FUND**

**For the year ended September 30, 2018**

	<u>Budgeted Amounts</u>			Variance Favorable ( Unfavorable )
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Carry forward	\$ 0	\$ 0	\$ 0	\$ 0
SRBA and other leases	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
CW - remodel	0	0	0	0
CW - Capital	600,000	600,000	552,450	47,550
CW - office supplies	0	0	0	0
CW - signs	0	0	0	0
CW - cell phones	0	0	0	0
CW - electricity	0	0	0	0
CW - gas	0	0	0	0
CW - trash	0	0	0	0
CW - water	0	0	0	0
CW - service contracts/ repairs	0	0	0	0
CW - telephone (pmt)	0	0	0	0
Other expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u>600,000</u>	<u>600,000</u>	<u>552,450</u>	<u>47,550</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 600,000)	( 600,000)	( 552,450)	47,550
<b>Other financing sources (uses)</b>				
Transfers in	<u>600,000</u>	<u>600,000</u>	<u>1,017,063</u>	<u>417,063</u>
<b>EXCESS REVENUE AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES</b>	0	0	464,613	464,613
<b>Fund balance, October 1, 2017</b>	<u>12,086,195</u>	<u>12,086,195</u>	<u>12,086,195</u>	<u>0</u>
<b>Fund balance, September 30, 2018</b>	<u>\$ 12,086,195</u>	<u>\$ 12,086,195</u>	<u>\$ 12,550,808</u>	<u>\$ 464,613</u>

**Twin Falls County, State of Idaho**

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

**Last 10 - Fiscal Years**

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

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

**Data reported is measured as of July 1, 2017.**

**Twin Falls County, State of Idaho**

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

**Last 10 - Fiscal Years**

	<u>2018</u>	<u>2017</u>
Statutorily required contribution	\$ 2,018,151	\$ 2,023,613
Contributions in relation to the statutorily required contribution	( \$ 2,018,151)	( \$ 2,023,613)
Contribution (deficiency) excess	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 17,689,542	\$ 17,196,426
Contributions as a percentage of covered-employee payroll	11.41%	11.77%

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

**Data reported is measured as of September 30, 2018.**

**SUPPLEMENTARY INFORMATION  
OPTIONAL**

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2018

ASSETS	Tort	Safe Place	Twin Falls County Extension	Weeds	Parks and Recreation	Ad Valorem	District Court	Court Interlock Device	Public Health
Cash	\$ 807,445	\$ 119,719	\$ 0	\$ 312,117	\$ 492,807	\$ 727,727	\$ 602,796	\$ 110,237	\$ 211,560
Property taxes receivable	17,167	0	0	6,154	12,648	27,997	9,308	0	12,017
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>\$ 824,612</u>	<u>\$ 119,719</u>	<u>\$ 0</u>	<u>\$ 318,271</u>	<u>\$ 505,455</u>	<u>\$ 755,724</u>	<u>\$ 612,104</u>	<u>\$ 110,237</u>	<u>\$ 223,577</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY									
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cash deficit	854	6,580	176	16,916	13,788	12,075	23,761	150	37,104
Accounts payable									
Total liabilities	<u>854</u>	<u>6,580</u>	<u>176</u>	<u>16,916</u>	<u>13,788</u>	<u>12,075</u>	<u>23,761</u>	<u>150</u>	<u>37,104</u>
Deferred inflow of resources									
Unavailable revenue	15,449	0	0	5,547	11,387	25,186	8,396	0	10,821
Property taxes									
Total inflow of resources	<u>15,449</u>	<u>0</u>	<u>0</u>	<u>5,547</u>	<u>11,387</u>	<u>25,186</u>	<u>8,396</u>	<u>0</u>	<u>10,821</u>
Fund equity									
Designated	0	0	0	0	0	0	0	0	0
Undesignated	808,309	113,139	( 176)	295,808	480,280	718,463	579,947	110,087	175,652
Total fund equity	<u>808,309</u>	<u>113,139</u>	<u>( 176)</u>	<u>295,808</u>	<u>480,280</u>	<u>718,463</u>	<u>579,947</u>	<u>110,087</u>	<u>175,652</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 824,612</u>	<u>\$ 119,719</u>	<u>\$ 0</u>	<u>\$ 318,271</u>	<u>\$ 505,455</u>	<u>\$ 755,724</u>	<u>\$ 612,104</u>	<u>\$ 110,237</u>	<u>\$ 223,577</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2018

	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	\$ 8,563	\$ 393,618	\$ 59,267	\$ 136,495	\$ 25,923	\$ 2,510	\$ 139,446	\$ 74,179	\$ 1,787
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	15,000	0	0	0	0	0	0	0	0
Total assets	<u>\$ 23,563</u>	<u>\$ 393,618</u>	<u>\$ 59,267</u>	<u>\$ 136,495</u>	<u>\$ 25,923</u>	<u>\$ 2,510</u>	<u>\$ 139,446</u>	<u>\$ 74,179</u>	<u>\$ 1,787</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	6,899	12,937	0	3,820	0	1,975	1,441	2,434
Total liabilities	<u>0</u>	<u>6,899</u>	<u>12,937</u>	<u>0</u>	<u>3,820</u>	<u>0</u>	<u>1,975</u>	<u>1,441</u>	<u>2,434</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	23,563	386,719	46,330	136,495	22,103	2,510	137,471	72,738	( 647)
Total fund equity	<u>23,563</u>	<u>386,719</u>	<u>46,330</u>	<u>136,495</u>	<u>22,103</u>	<u>2,510</u>	<u>137,471</u>	<u>72,738</u>	<u>( 647)</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 23,563</u>	<u>\$ 393,618</u>	<u>\$ 59,267</u>	<u>\$ 136,495</u>	<u>\$ 25,923</u>	<u>\$ 2,510</u>	<u>\$ 139,446</u>	<u>\$ 74,179</u>	<u>\$ 1,787</u>



Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2018

	Boat Grant Waterways Match	Asat 2018	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	\$ 69,450	\$ 0	\$ 0	\$ 6,305	\$ 0	\$ 9,141	\$ 15,567	\$ 644	\$ 0
Property taxes receivable	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	28,685	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>\$ 69,450</u>	<u>\$ 0</u>	<u>\$ 28,685</u>	<u>\$ 6,305</u>	<u>\$ 0</u>	<u>\$ 9,141</u>	<u>\$ 15,567</u>	<u>\$ 644</u>	<u>\$ 0</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>									
<b>Liabilities</b>									
Cash deficit	\$ 0	\$ 42,247	\$ 33,031	\$ 0	\$ 1,489	\$ 0	\$ 0	\$ 0	\$ 900
Accounts payable	<u>97</u>	<u>380</u>	<u>631</u>	<u>1,542</u>	<u>322</u>	<u>0</u>	<u>0</u>	<u>644</u>	<u>5,550</u>
Total liabilities	<u>97</u>	<u>42,627</u>	<u>33,662</u>	<u>1,542</u>	<u>1,811</u>	<u>0</u>	<u>0</u>	<u>644</u>	<u>6,450</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>69,353</u>	<u>( 42,627)</u>	<u>( 4,977)</u>	<u>4,763</u>	<u>( 1,811)</u>	<u>9,141</u>	<u>15,567</u>	<u>0</u>	<u>( 6,450)</u>
Total fund equity	<u>69,353</u>	<u>( 42,627)</u>	<u>( 4,977)</u>	<u>4,763</u>	<u>( 1,811)</u>	<u>9,141</u>	<u>15,567</u>	<u>0</u>	<u>( 6,450)</u>
Total liabilities, inflow of resources and fund equity	<u>\$ 69,450</u>	<u>\$ 0</u>	<u>\$ 28,685</u>	<u>\$ 6,305</u>	<u>\$ 0</u>	<u>\$ 9,141</u>	<u>\$ 15,567</u>	<u>\$ 644</u>	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2018

	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	\$ 6,067	\$ 0	\$ 0	\$ 150,000	\$ 261	\$ 61,784	\$ 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>\$ 6,067</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 261</u>	<u>\$ 61,784</u>	<u>\$ 0</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>									
<b>Liabilities</b>									
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,153	\$ 0	\$ 0	\$ 0	\$ 8,685
Accounts payable	44	5,597	302	0	869	0	0	0	0
Total liabilities	<u>44</u>	<u>5,597</u>	<u>302</u>	<u>0</u>	<u>5,022</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,685</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	( 44)	( 5,597)	5,765	0	( 5,022)	150,000	261	61,784	( 8,685)
Total fund equity	<u>( 44)</u>	<u>( 5,597)</u>	<u>5,765</u>	<u>0</u>	<u>( 5,022)</u>	<u>150,000</u>	<u>261</u>	<u>61,784</u>	<u>( 8,685)</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,067</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 261</u>	<u>\$ 61,784</u>	<u>\$ 0</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2018

	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	\$ 612	\$ 102,811	\$ 236,572	\$ 287,905	\$ 50,897	\$ 94,858	\$ 235,910	\$ 19,366	\$ 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>\$ 612</u>	<u>\$ 102,811</u>	<u>\$ 236,572</u>	<u>\$ 287,905</u>	<u>\$ 50,897</u>	<u>\$ 94,858</u>	<u>\$ 235,910</u>	<u>\$ 19,366</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	250	0	2,298	8,218	21,140	0	0	0	0
Total liabilities	<u>250</u>	<u>0</u>	<u>2,298</u>	<u>8,218</u>	<u>21,140</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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	362	102,811	234,274	279,687	29,757	94,858	235,910	19,366	2,163
Total fund equity	<u>362</u>	<u>102,811</u>	<u>234,274</u>	<u>279,687</u>	<u>29,757</u>	<u>94,858</u>	<u>235,910</u>	<u>19,366</u>	<u>2,163</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 612</u>	<u>\$ 102,811</u>	<u>\$ 236,572</u>	<u>\$ 287,905</u>	<u>\$ 50,897</u>	<u>\$ 94,858</u>	<u>\$ 235,910</u>	<u>\$ 19,366</u>	<u>\$ 2,163</u>

Twin Falls County, State of Idaho

COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2018

	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/ Idaho Grant
<b>ASSETS</b>									
Cash	\$ 3,457	\$ 0	\$ 179,494	175	\$ 0	\$ 66,313	\$ 45,210	\$ 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>\$ 3,457</u>	<u>\$ 0</u>	<u>\$ 179,494</u>	<u>\$ 175</u>	<u>\$ 0</u>	<u>\$ 66,313</u>	<u>\$ 45,210</u>	<u>\$ 250,870</u>	<u>\$ 0</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>									
<b>Liabilities</b>									
Cash deficit	\$ 0	\$ 3,006	\$ 0	\$ 0	( \$ 5,498)	\$ 0	\$ 0	\$ 0	\$ 7,937
Accounts payable	0	13,858	300	2	24,278	8,361	1,262	0	270
Total liabilities	<u>0</u>	<u>16,864</u>	<u>300</u>	<u>2</u>	<u>18,780</u>	<u>8,361</u>	<u>1,262</u>	<u>0</u>	<u>8,207</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	3,457	( 16,864)	179,194	173	( 18,780)	57,952	43,948	250,870	( 8,207)
Total fund equity	<u>3,457</u>	<u>( 16,864)</u>	<u>179,194</u>	<u>173</u>	<u>( 18,780)</u>	<u>57,952</u>	<u>43,948</u>	<u>280,870</u>	<u>( 8,207)</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 3,457</u>	<u>\$ 0</u>	<u>\$ 179,494</u>	<u>\$ 175</u>	<u>\$ 0</u>	<u>\$ 66,313</u>	<u>\$ 45,210</u>	<u>\$ 250,870</u>	<u>\$ 0</u>

## COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS

September 30, 2018

	Problem Solving Courts	Millennium Fund Projects	District Court-Cao	District Court Fcs	Sheriff's Grants	Southern Idaho Rural Development	Total
<b>ASSETS</b>							
Cash	\$ 171,377	\$ 101,542	\$ 103,620	\$ 87,849	\$ 0	\$ 0	\$ 6,586,416
Property taxes receivable	0	0	0	0	0	0	85,291
Due from other governments	0	0	0	0	0	0	28,685
Accounts receivable	0	0	0	0	0	0	15,000
Total assets	<u>\$ 171,377</u>	<u>\$ 101,542</u>	<u>\$ 103,620</u>	<u>\$ 87,849</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,715,392</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Cash deficit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,127	\$ 0	\$ 99,077
Accounts payable	12,623	0	0	2,892	637	0	253,277
Total liabilities	<u>12,623</u>	<u>0</u>	<u>0</u>	<u>2,892</u>	<u>3,764</u>	<u>0</u>	<u>352,354</u>
<b>Deferred inflow of resources</b>							
Unavailable revenue	0	0	0	0	0	0	76,786
Property tax	0	0	0	0	0	0	76,786
Total deferred inflow of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>76,786</u>
<b>Fund equity</b>							
Designated	0	0	0	0	0	0	0
Undesignated	158,754	101,542	103,620	84,957	( 3,764)	0	6,286,252
Total fund equity	<u>158,754</u>	<u>101,542</u>	<u>103,620</u>	<u>84,957</u>	<u>( 3,764)</u>	<u>0</u>	<u>6,286,252</u>
Total liabilities, deferred inflow of resources and fund equity	<u>\$ 171,377</u>	<u>\$ 101,542</u>	<u>\$ 103,620</u>	<u>\$ 87,849</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,715,392</u>

Twin Falls County, State of Idaho

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

For the year ended September 30, 2018

	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	\$ 645,491	\$ 0	\$ 0	\$ 21,162	\$ 43,751	\$ 1,030,777	\$ 164,994	\$ 0	\$ 91,778
Penalties and interest	3,872	0	0	1,022	2,176	6,166	1,340	0	2,016
Sales tax	0	0	0	0	0	0	0	0	0
Licenses, fines and fees	0	232,410	0	7,816	0	0	391,442	0	0
Grants	0	30,000	0	0	96,241	0	0	0	0
Other	1,980	19,537	0	74,102	300	0	36,169	12,287	0
<b>Total revenues</b>	<b>651,343</b>	<b>281,947</b>	<b>0</b>	<b>104,102</b>	<b>142,468</b>	<b>1,036,943</b>	<b>593,945</b>	<b>12,287</b>	<b>93,794</b>
<b>Expenditures</b>									
General government	578,517	0	0	0	0	1,013,794	0	0	0
Public safety	0	0	0	0	0	0	0	0	0
Public works	0	0	0	114,035	0	0	0	0	0
Judicial	0	0	0	0	0	0	410,004	5,524	0
Welfare	0	364,713	0	0	0	0	0	0	81,591
Cultural and recreation	0	0	176	0	70,238	0	0	0	0
<b>Total expenditures</b>	<b>578,517</b>	<b>364,713</b>	<b>176</b>	<b>114,035</b>	<b>70,238</b>	<b>1,013,794</b>	<b>410,004</b>	<b>5,524</b>	<b>81,591</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>72,826 (</b>	<b>82,766) (</b>	<b>176) (</b>	<b>9,933)</b>	<b>72,230</b>	<b>23,149</b>	<b>183,941</b>	<b>6,763</b>	<b>12,203</b>
<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>	<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>72,826 (</b>	<b>82,766) (</b>	<b>176) (</b>	<b>9,933)</b>	<b>72,230</b>	<b>23,149</b>	<b>183,941</b>	<b>6,763</b>	<b>12,203</b>
<b>Fund balance, Oct. 1, 2017</b>	<b>735,483</b>	<b>195,905</b>	<b>0</b>	<b>305,741</b>	<b>408,050</b>	<b>695,314</b>	<b>396,006</b>	<b>103,324</b>	<b>163,449</b>
<b>Fund balance, Sept. 30, 2018</b>	<b>\$ 808,309</b>	<b>\$ 113,139</b>	<b>( \$ 176)</b>	<b>\$ 295,808</b>	<b>\$ 480,280</b>	<b>\$ 718,463</b>	<b>\$ 579,947</b>	<b>\$ 110,087</b>	<b>\$ 175,652</b>

Twin Falls County, State of Idaho

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

For the year ended September 30, 2018

	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	20,000	0	0	0	0
Sales tax	0	165,525	0	0	0	0	0	0	0
Licenses, fines and fees	0	0	69,971	29,053	0	0	0	0	0
Grants	15,000	0	0	0	0	0	0	149,964	211,524
Other	0	227,747	0	0	0	0	0	0	0
Total revenues	<u>15,000</u>	<u>393,272</u>	<u>69,971</u>	<u>29,053</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>149,964</u>	<u>211,524</u>
Expenditures									
General government	15,425	332,055	0	0	0	0	0	0	0
Public safety	0	0	0	0	7,589	1	39,723	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	125,073	226,366
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	0	0	60,627	13,613	0	0	0	0	0
Total expenditures	<u>15,425</u>	<u>332,055</u>	<u>60,627</u>	<u>13,613</u>	<u>7,589</u>	<u>1</u>	<u>39,723</u>	<u>125,073</u>	<u>226,366</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	( 425)	61,217	9,344	15,440	12,411	( 1)	( 39,723)	24,891	( 14,842)
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	3,168
Transfers out	0	0	0	0	0	0	0	( 3,168)	0
Total other financing sources (uses)	0	0	0	0	0	0	0	( 3,168)	3,168
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	( 425)	61,217	9,344	15,440	12,411	( 1)	( 39,723)	21,723	( 11,674)
Fund balance, Oct. 1, 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>
Fund balance, Sept. 30, 2018	<u>\$ 23,563</u>	<u>\$ 386,719</u>	<u>\$ 46,330</u>	<u>\$ 136,495</u>	<u>\$ 22,103</u>	<u>\$ 2,510</u>	<u>\$ 137,471</u>	<u>\$ 72,738</u>	<u>\$ 647</u>

Twin Falls County, State of Idaho

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

For the year ended September 30, 2018

	Boat Grant Waterways Match	Asat 2018	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	88,418	113,584	14,203	0	10,288	0	0
Grants	41,560	35,601	0	0	0	0	0	91,023	40,900
Other	0	0	0	0	0	0	0	0	0
Total revenues	<u>41,560</u>	<u>35,601</u>	<u>88,418</u>	<u>113,584</u>	<u>14,203</u>	<u>0</u>	<u>10,288</u>	<u>91,023</u>	<u>40,900</u>
Expenditures									
General government	0	0	0	124,547	0	0	0	0	0
Public safety	0	62,562	66,314	0	14,546	0	15,071	91,029	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0	39,850
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	15,676	0	0	0	0	0	0	0	0
Total expenditures	<u>15,676</u>	<u>62,562</u>	<u>66,314</u>	<u>124,547</u>	<u>14,546</u>	<u>0</u>	<u>15,071</u>	<u>91,029</u>	<u>39,850</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	25,884 (	26,961)	22,104 (	10,963)	343)	0 (	4,783)	6)	1,050
Other financing sources (uses)									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	25,884 (	26,961)	22,104 (	10,963)	343)	0 (	4,783)	6)	1,050
Fund balance, Oct. 1, 2017	43,469 (	15,666)	27,081)	15,726 (	1,468)	9,141	20,350	6 (	7,500)
Fund balance, Sept. 30, 2018	<u>\$ 69,353 (</u>	<u>\$ 42,627)</u>	<u>\$ 4,977)</u>	<u>\$ 4,763 (</u>	<u>\$ 1,811)</u>	<u>\$ 9,141</u>	<u>\$ 15,567</u>	<u>\$ 0 (</u>	<u>\$ 6,450)</u>



Twin Falls County, State of Idaho

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

For the year ended September 30, 2018

	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	3,060	0	0	0	0	0	17,454	0	0
Grants	41,900	11,925	0	0	21,549	0	0	0	7,055
Other	5,558	0	0	0	0	0	97	0	0
Total revenues	50,518	11,925	0	0	21,549	0	17,551	0	7,055
Expenditures									
General government	0	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	9,933	0	13,240
530 bic works	0	0	0	0	0	0	0	0	0
Judicial	33,065	0	574	0	0	0	0	0	0
Welfare	0	0	0	0	21,427	0	0	0	0
Cultural and recreation	0	0	0	( 64,605)	0	0	0	0	0
Total expenditures	33,065	0	574	( 64,605)	21,427	0	9,933	0	13,240
EXCESS REVENUES OVER (UNDER) EXPENDITURES	17,453	11,925	574	64,605	122	0	7,618	( 6,185)	
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	17,453	11,925	574	64,605	122	0	7,618	( 6,185)	
Fund balance, Oct. 1, 2017	( 17,497)	( 17,522)	5,191	( 64,605)	( 5,144)	150,000	54,166	( 2,500)	
Fund balance, Sept. 30, 2018	( \$ 44)	( \$ 5,597)	\$ 5,765	\$ 0	( \$ 5,022)	\$ 150,000	\$ 61,784	( \$ 8,685)	

Twin Falls County, State of Idaho

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

For the year ended September 30, 2018

	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	13,703	0	185,470	26,496	0	0	0	0
Grants	0	0	0	0	0	0	0	0	4,041
Other	0	717	31	0	0	1,519	42,500	0	0
<b>Total revenues</b>	<u>0</u>	<u>14,420</u>	<u>31</u>	<u>185,470</u>	<u>26,496</u>	<u>1,519</u>	<u>42,500</u>	<u>0</u>	<u>4,041</u>
<b>Expenditures</b>									
General government	0	0	0	0	0	0	0	0	0
Public safety	684	9,542	0	0	0	10,174	0	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	1,024	4,041
Welfare	0	0	0	0	0	0	0	0	0
Cultural and recreation	0	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<u>684</u>	<u>9,542</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,174</u>	<u>0</u>	<u>1,024</u>	<u>4,041</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	( 684)	4,878	31	185,470	26,496	( 8,655)	42,500	( 1,024)	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>	( 684)	4,878	31	185,470	26,496	( 8,655)	42,500	( 1,024)	0
<b>Fund balance, Oct. 1, 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>
<b>Fund balance, Sept. 30, 2018</b>	<u>\$ 362</u>	<u>\$ 102,811</u>	<u>\$ 234,274</u>	<u>\$ 279,687</u>	<u>\$ 29,757</u>	<u>\$ 94,858</u>	<u>\$ 235,910</u>	<u>\$ 19,366</u>	<u>\$ 2,163</u>

Twin Falls County, State of Idaho

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

For the year ended September 30, 2018

	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimb	Coroner 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	765	3,880	0	0	0	0	0	0	30,837
Other	0	0	43,958	0	173,953	43,244	35,445	0	7,954
Total revenues	<u>765</u>	<u>3,880</u>	<u>43,958</u>	<u>0</u>	<u>173,953</u>	<u>43,244</u>	<u>35,445</u>	<u>0</u>	<u>38,791</u>
Expenditures									
General government	0	0	0	0	187,397	0	0	0	0
Public safety	0	6,983	70,772	0	0	31,269	0	0	0
Public works	0	0	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	10,738	0	0
Welfare	195	0	0	0	0	0	0	0	39,260
Cultural and recreation	0	0	0	0	0	0	0	0	0
Total expenditures	<u>195</u>	<u>6,983</u>	<u>70,772</u>	<u>0</u>	<u>187,397</u>	<u>31,269</u>	<u>10,738</u>	<u>0</u>	<u>39,260</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	570 (	3,103) (	26,814)	0 (	13,444)	11,975	24,707	0 (	469)
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	570 (	3,103) (	26,814)	0 (	13,444)	11,975	24,707	0 (	469)
Fund balance, Oct. 1, 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> )
Fund balance, Sept. 30, 2018	<u>\$ 3,457</u> (	<u>\$ 16,864</u> )	<u>\$ 179,194</u>	<u>\$ 173</u> (	<u>\$ 18,780</u> )	<u>\$ 57,952</u>	<u>\$ 43,948</u>	<u>\$ 250,870</u> (	<u>\$ 8,207</u> )

Twin Falls County, State of Idaho

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

For the year ended September 30, 2018

	Problem Solving Courts	Millennium Fund Projects	District Court-Cao	District Court Fcs	Sheriff's Grants	Southern Idaho Rural Development	Total
<b>Revenue</b>							
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,997,953
Penalties and interest	0	0	0	0	0	0	36,592
Sales tax	0	0	0	0	0	0	165,525
Licenses, fines and fees	91,952	0	0	0	53,897	0	1,349,217
Grants	227,712	0	27,797	0	0	38,375	1,127,649
Other	53,562	0	0	44,861	0	0	825,521
<b>Total revenues</b>	<b>373,226</b>	<b>0</b>	<b>27,797</b>	<b>44,861</b>	<b>53,897</b>	<b>38,375</b>	<b>5,502,457</b>
<b>Expenditures</b>							
General government	0	0	0	0	0	0	2,251,735
Public safety	0	0	0	0	64,367	0	513,799
Public works	0	0	0	0	0	38,375	152,410
Judicial	376,233	0	21,299	63,387	0	0	1,316,030
Welfare	0	0	0	0	0	0	507,186
Cultural and recreation	0	0	0	0	0	0	95,725
<b>Total expenditures</b>	<b>376,233</b>	<b>0</b>	<b>21,299</b>	<b>63,387</b>	<b>64,367</b>	<b>38,375</b>	<b>4,836,885</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>( 3,007)</b>	<b>0</b>	<b>6,498</b>	<b>( 18,526)</b>	<b>( 10,470)</b>	<b>0</b>	<b>665,572</b>
<b>Other financing sources (uses)</b>							
Transfers in	0	0	0	0	0	0	3,168
Transfers out	0	0	0	0	0	0	( 3,168)
<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>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>( 3,007)</b>	<b>0</b>	<b>6,498</b>	<b>( 18,526)</b>	<b>( 10,470)</b>	<b>0</b>	<b>665,572</b>
<b>Fund balance, Oct. 1, 2017</b>	<b>161,761</b>	<b>101,542</b>	<b>97,122</b>	<b>103,483</b>	<b>6,706</b>	<b>0</b>	<b>5,620,680</b>
<b>Fund balance, Sept. 30, 2018</b>	<b>\$ 158,754</b>	<b>\$ 101,542</b>	<b>\$ 103,520</b>	<b>\$ 84,957</b>	<b>( \$ 3,764)</b>	<b>0</b>	<b>\$ 6,286,252</b>

## **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, 2018. 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, 2018.

### **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 22, 2019, 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 22, 2019



**Twin Falls County, State of Idaho**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year ended September 30, 2018**

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<u><b>U.S. Department of the Interior</b></u>			
Direct Award			
Payments in Lieu of Taxes	15.226		<u>\$ 1,717,063</u>
Total U.S. Department of the Interior			<u>1,717,063</u>
<u><b>U.S. Department of Justice</b></u>			
Direct Awards			
Bulletproof Vest Partnership Program	16.607		6,983
Passed through Idaho Health and Welfare			
Crime Victim Assistance	16.575	2015-VA-GX-0030	4,527
Crime Victim Assistance	16.575	2016-VA-GX-0060	<u>29,806</u>
			<u>34,333</u>
Passed through Idaho State Police			
Residential Substance Abuse Treatment for State Prisoners	16.593	2015-RT-BX-0014	35,242
Residential Substance Abuse Treatment for State Prisoners	16.593	2016-RT-BX-0013	<u>31,071</u>
			<u>66,313</u>
Direct Award			
Edward Byrne Memorial Justice Assistance Grant	16.738	2016-DJ-BX-0975	13,239
Passed through Idaho State Police			
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-DJ-BX-1051	46,725
Edward Byrne Memorial Justice Assistance Grant	16.738	2016-DJ-BX-0758	<u>59,438</u>
			<u>119,402</u>
Total U.S. Department of Justice			<u>227,031</u>
<u><b>U.S. Department of Transportation</b></u>			
Passed through Idaho Department Transportation			
State and Community Highway Safety	20.600		18,766
National Priority Safety Programs	20.616		<u>3,513</u>
Total U.S. Department of Transportation			<u>22,279</u>

See accompanying notes to schedule of expenditures of federal awards.

**Twin Falls County, State of Idaho**

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

**Year ended September 30, 2018**

	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL GRANT NUMBER</u>	<u>EXPENDITURES</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
Direct Award			
Basic Center Grant	93.623	90CY6965-01-00	\$ 91,023
Passed through State Dept of Health & Welfare			
Family Violence Protection	93.671	G1701IDFVPS	9,059
Passed through State Office of Drug Policy			
Block Grants for Prevention & Treatment of Substance Abuse	93.959		<u>21,549</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><b>121,631</b></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	17,946
Passed through Idaho Military Division			
Emergency Management Performance Grants	97.042	EMS2017EPOOOO4	56,212
Homeland Security Grant	97.067	EMW2016SS00028	7,265
Homeland Security Grant	97.067	EMW2017SS00054	<u>105,686</u>
			<u><b>112,951</b></u>
<b>Total U.S. Department of Homeland Security</b>			<u><b>187,109</b></u>
<b><u>U.S. Department of Agriculture</u></b>			
Passed through Idaho Supt. of Public Instruction			
School Breakfast Program	10.553	201818IN109947	8,719
National School Lunch Program	10.555	201818IN109947	<u>16,130</u>
<b>Total U.S. Department of Agriculture</b>			<u><b>24,849</b></u>
			<u><u><b>\$ 2,299,962</b></u></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, 2018**

**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, 2018. 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, 2018.

**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, 2018**

**SECTION I - SUMMARY OF AUDIT RESULTS**

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

**Internal control over financial reporting:**

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

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

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

**Internal control over major programs:**

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

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

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

☐ yes ☒ no

5. The programs tested as major programs include:

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

**Twin Falls County, State of Idaho**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year ended September 30, 2018**

**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>

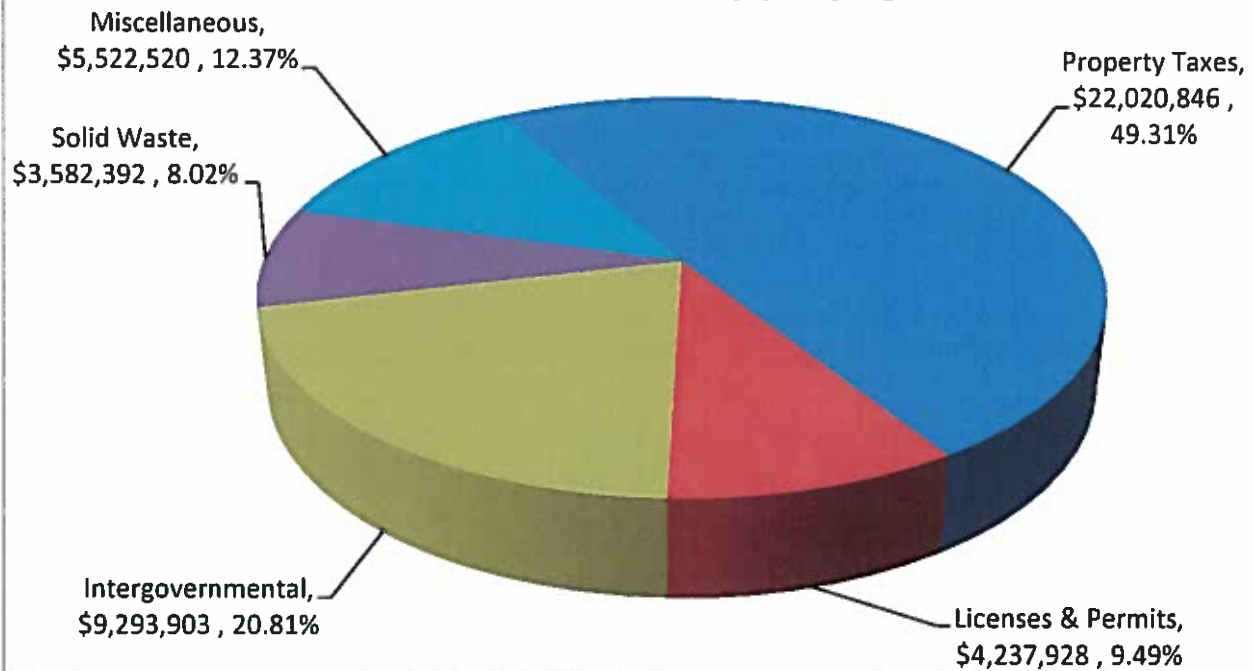
**Twin Falls County, State of Idaho**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year ended September 30, 2018**

**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>

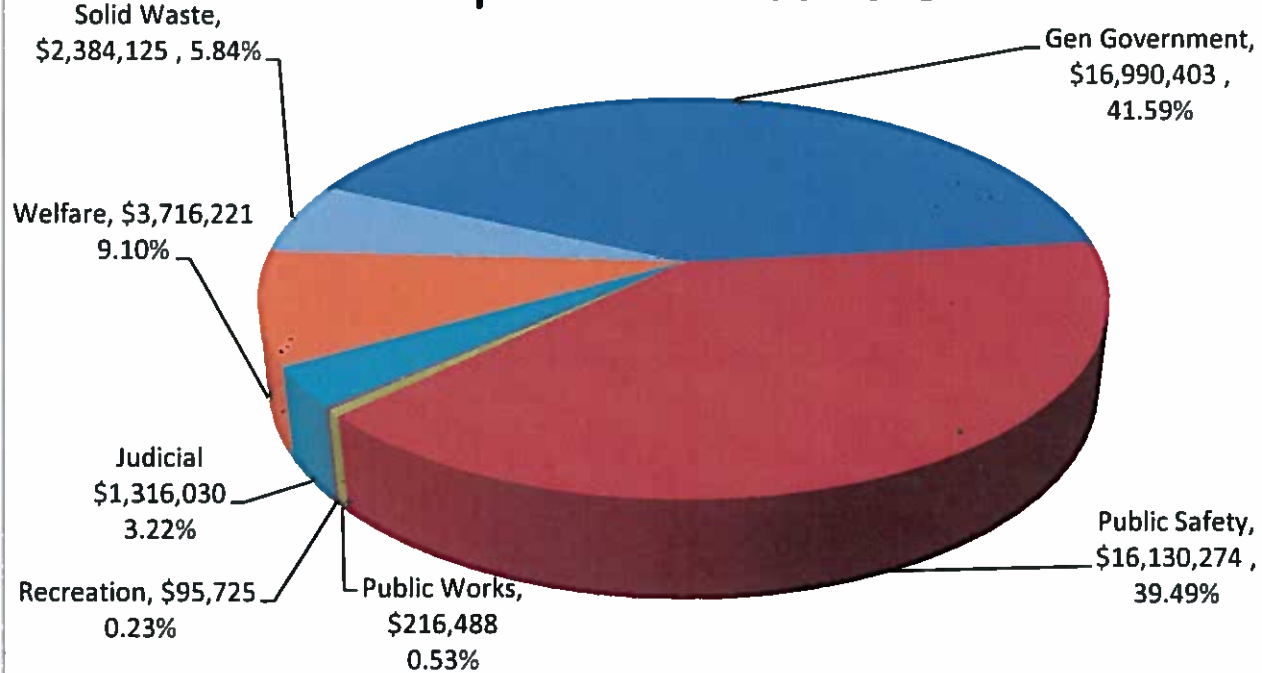
## **OTHER INFORMATION**

## Twin Falls County Revenues 9-30-2018

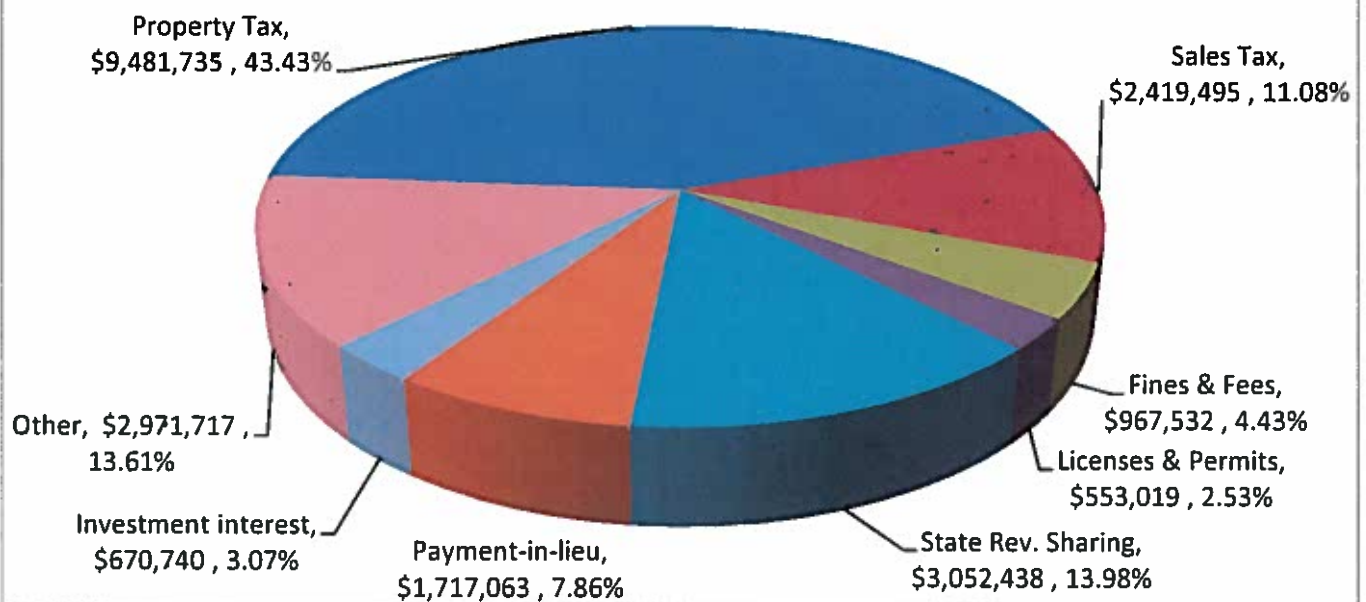




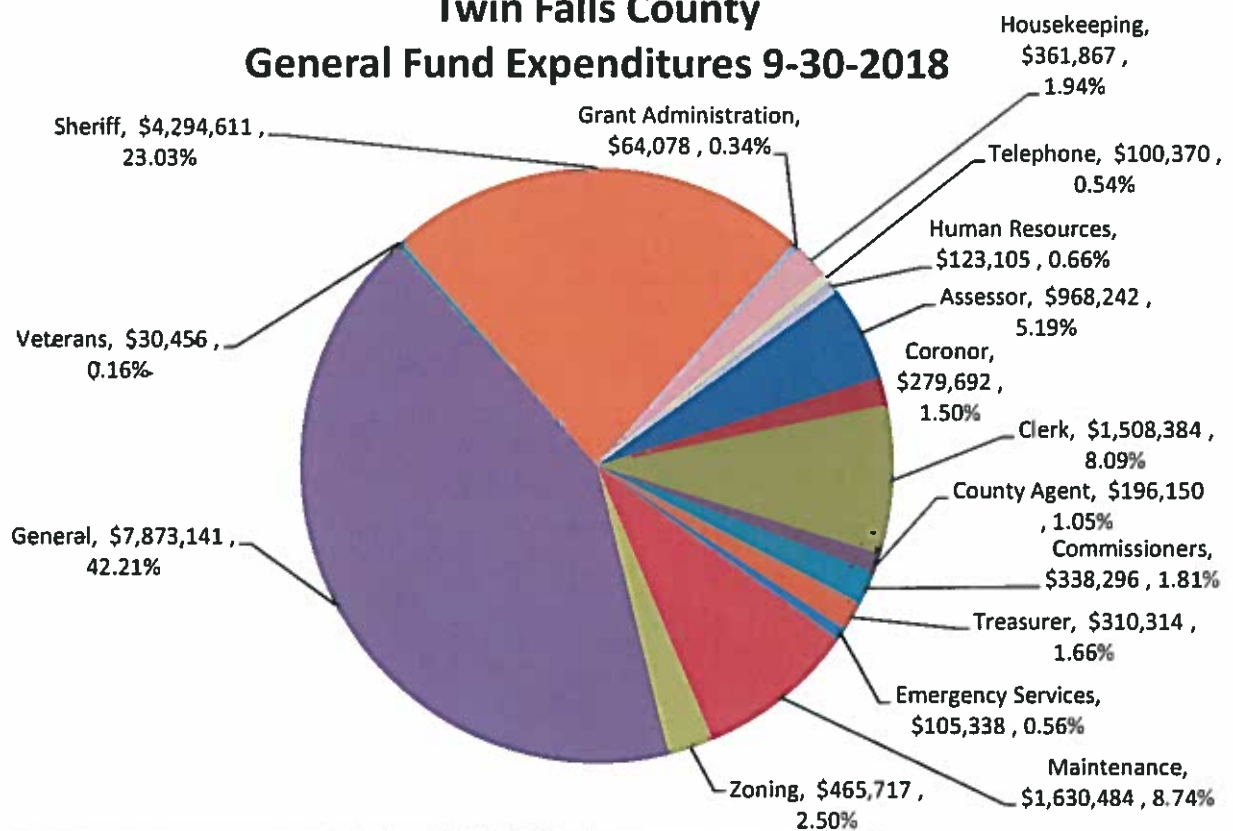
## Twin Falls County Expenditures 9-30-2018



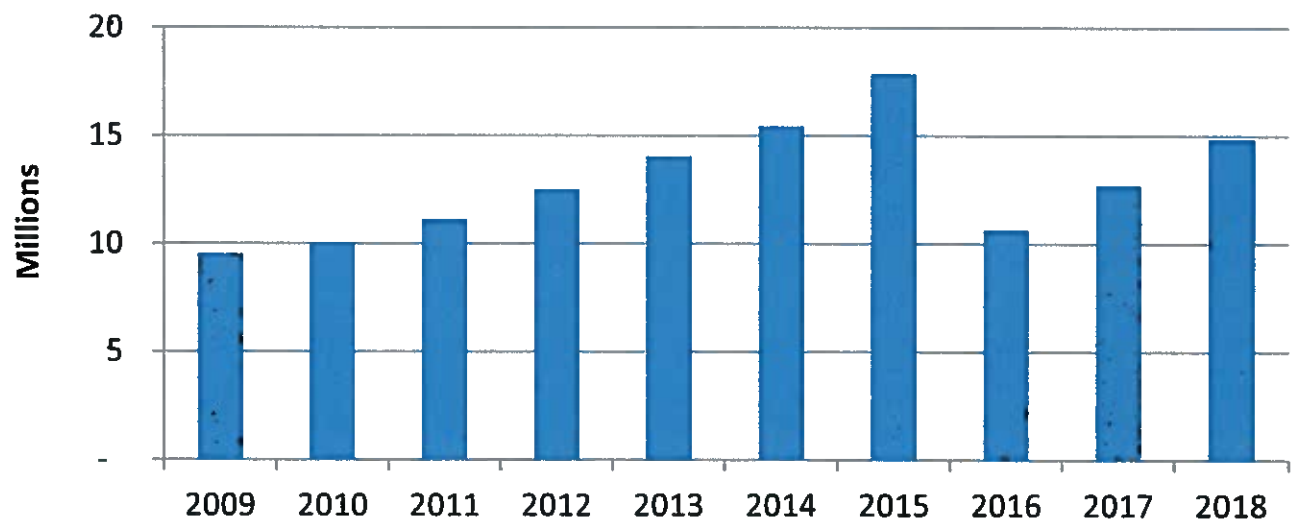
## Twin Falls County General Fund Revenues 9-30-2018



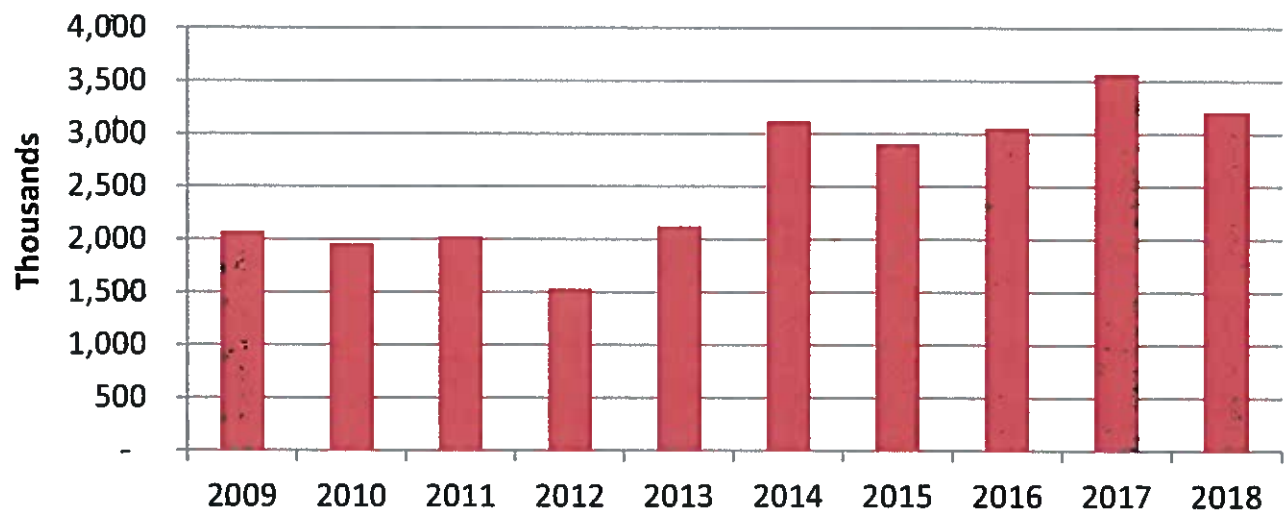
## Twin Falls County General Fund Expenditures 9-30-2018



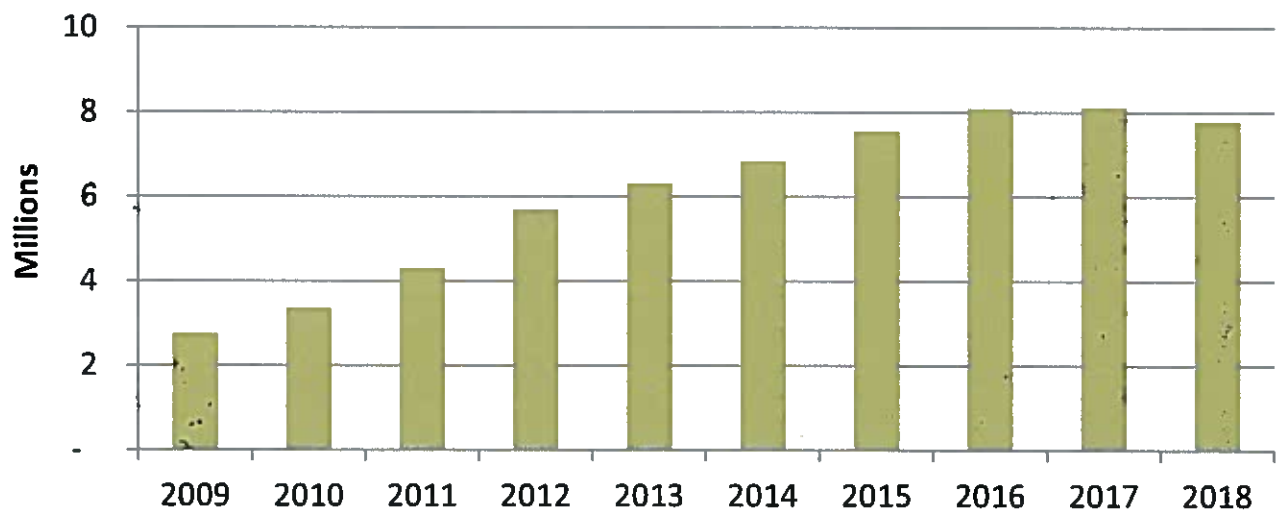
## **Twin Falls County General Fund - Fund Balance**



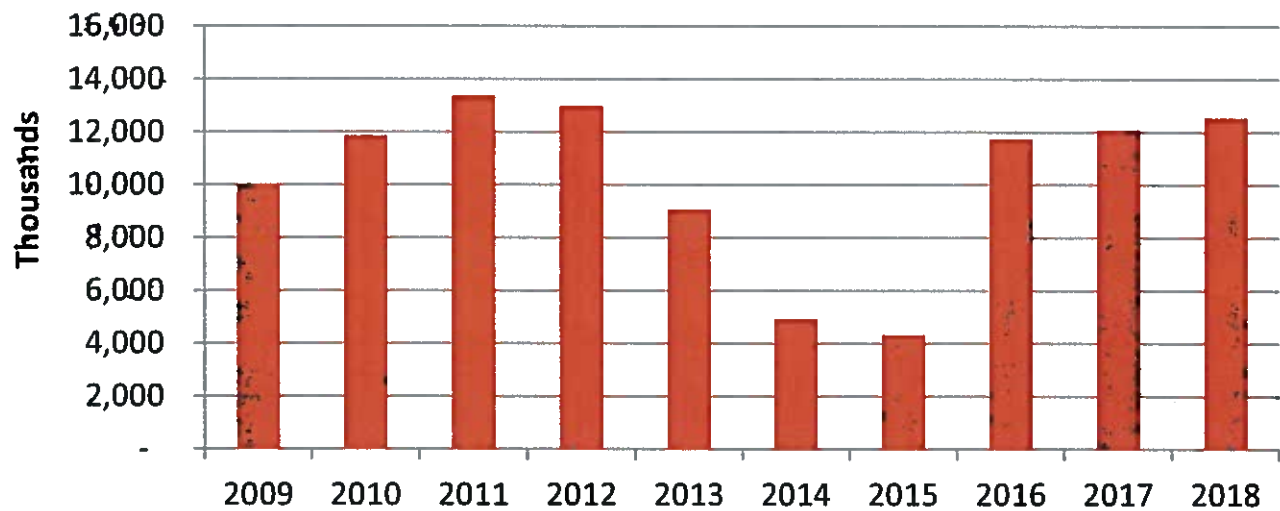
## Twin Falls County Indigent Fund Balance



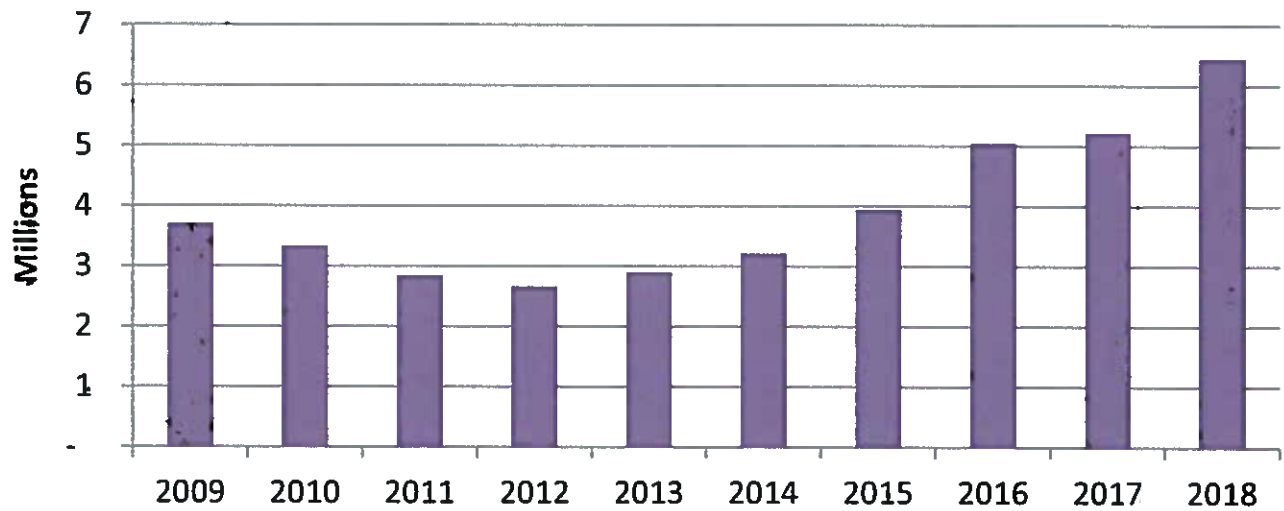
## Twin Falls County Justice Fund Balance



## Twin Falls County Capital Projects Fund Balance



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





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

