TWIN FALLS COUNTY, IDAHO

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2021

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Independent Auditor's Report

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

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities: paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Twin Falls County, Idaho as of September 30, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

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

Basis for Qualified Opinion on Governmental Activities

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i to xiii, budgetary comparison information, schedule of the County's proportionate share of the net pension liability, and schedule of County contributions on pages 38 through 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it

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

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2022 on our consideration of Twin Falls County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Twin Falls County, Idaho's internal control over financial reporting and compliance.

Zwygart John & Associates CPAS, PLLC

Nampa, Idaho
June 23, 2022

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, 2021. 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 $89,068,997 (net position). Of this amount, $34,058,566 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. (See page 4 of audit)

- Twin Falls County's net position increased by $18,368,112. This increase is attributable to more cash in the custody of the treasurer and more property and equipment.

- As of the close of the current fiscal year, Twin Falls County's governmental funds reported combined ending fund balances of $72,581,445 an increase of $14,124,461 in comparison with the prior year. The amount available for spending at the County's discretion is $65,559,525, the total unreserved fund balance. (See page 7,8, and 10 of audit)
    - In the General Fund, revenue exceeded expenditures by $6,870,544
    - In the Indigent Fund, revenue exceeded expenditures by $470,258
    - In the Justice Fund, revenue exceeded expenditures by $895,585
    - In the ARPA-Recovery Fund, revenue exceeded expenditures by $8,437,517
    - In the Ambulance District Fund, revenue exceeded expenditures by 26,139
    - Other Governmental Funds, revenue exceeded expenditures by $6,666,964
    - The general, Justice, and Non-Major funds transferred $8,230,083 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 fifty-eight 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 $89,068,997 at the close of the most recent fiscal year.

One of the largest portions of Twin Falls County's net position (30%) 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, 2021

	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Current Assets	$72,834,720	$61,082,507	$6,564,875	$4,416,168	$79,399,595	$65,498,675
Non-Current Assets	26,373,620	20,249,557	1,999,400	1,761,196	28,373,020	22,010,753
Total Assets	99,208,340	81,332,064	8,564,275	6,177,364	107,772,615	87,509,428
Current Liabilities	6,790,167	5,669,288	480	90,601	6,790,647	5,759,889
Non-Current Liabilities	-	10,651,112	4,018,622	31,061	4,018,622	10,682,173
Total Liabilities	6,790,167	16,320,400	4,019,102	121,662	10,809,269	16,442,062
Net Position:						
Invested in capital assets, net of related debt	26,373,620	20,249,557	1,999,400	1,761,196	28,373,020	21,979,692
Restricted	26,524,059	21,742,456	113,352	200,000	26,637,411	21,942,456
Unrestricted	31,646,145	23,904,614	2,412,421	4,125,567	34,058,566	28,030,181
Total Net Position	$84,543,824	$65,896,627	$4,525,173	$6,086,763	$89,068,997	$71,952,329

An additional portion of Twin Falls County's net assets (30%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position ($34,058,566) 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 $18,368,112 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

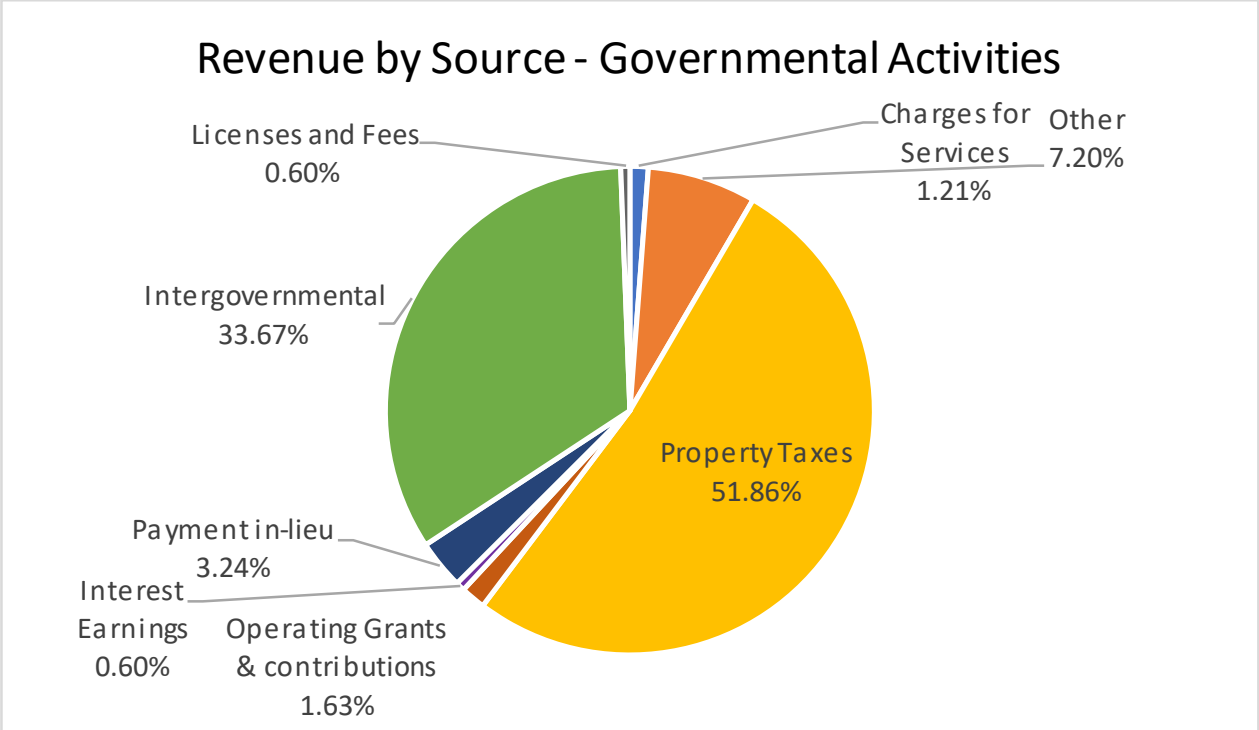
Governmental activities. Governmental activities increased Twin Falls County's total net position by $17,491,533.

The following schedule outlines the changes in net position: (See page 5 of audit)

Twin Falls County's Changes in Net Position
September 31, 2021

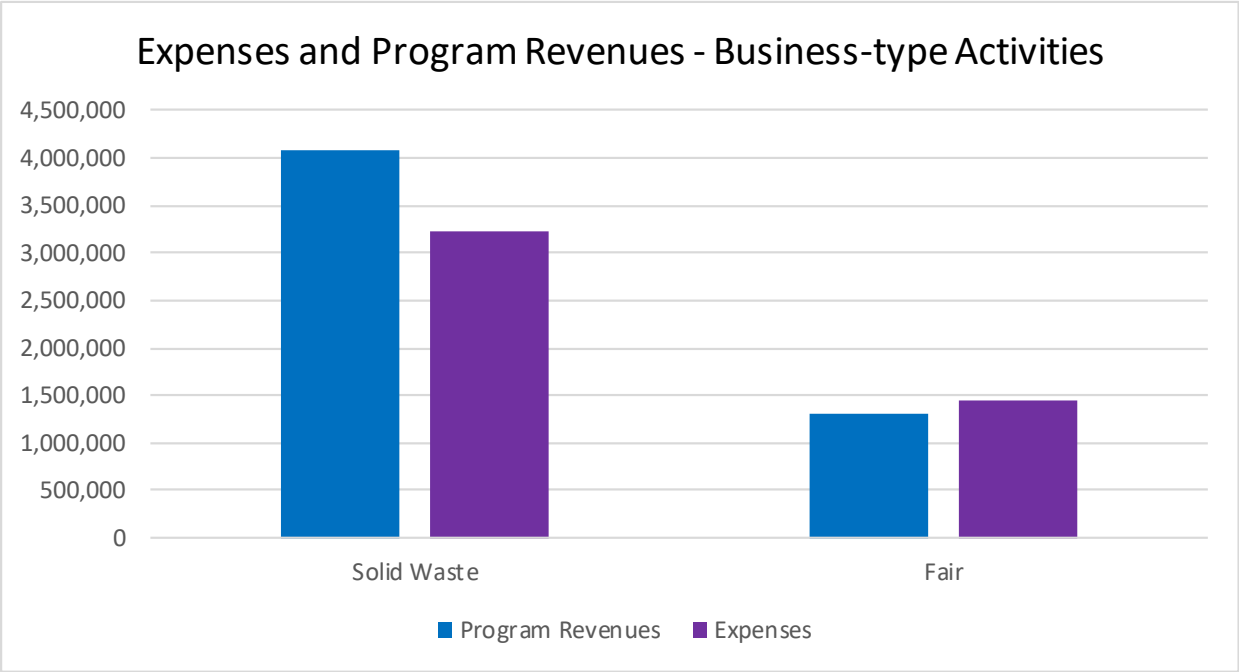
	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for Services	$ 667,908	$ 974,600	$4,076,794	$4,962,398	$ 4,744,702	$ 5,936,998
Operating Grants and contributions	923,342	1,039,116	-	-	923,342	1,039,116
General Revenue:					-	-
Property Taxes	29,337,322	20,442,789	-	116,000	29,337,322	20,558,789
Payments In-Lieu	1,830,083	-	-	-	1,830,083	-
Intergovernmental	19,043,164	-	-	-	19,043,164	-
Licenses and Fees	6,012,239	-	-	-	6,012,239	-
Other Taxes	-	4,446,808	-	-	-	4,446,808
Grants and contributions not restricted to specific programs	-	4,035,582	-	22,500	-	4,058,082
Interest Earnings	337,274	1,028,392	31,344	44,096	368,618	1,072,488
Other	4,070,647	10,771,065	-	-	4,070,647	10,771,065
Total Revenues	62,221,979	42,738,352	4,108,138	5,144,994	66,330,117	47,883,346
Expenses:						
General Government	18,963,426	15,653,206	-	-	18,963,426	15,653,206
Public Safety	19,233,767	17,638,474	-	-	19,233,767	17,638,474
Public Works	324,631	163,817	-	-	324,631	163,817
Judicial	1,795,632	1,892,878	-	-	1,795,632	1,892,878
Welfare	2,776,553	2,602,878	-	-	2,776,553	2,602,878
Cultural and recreation	602,594	295,113	-	-	602,594	295,113
Depreciation	1,033,843	846,190	-	-	1,033,843	846,190
Solid Waste	-	-	3,231,559	3,324,278	3,231,559	3,324,278
Twin Falls County Fair	-	-	-	1,211,580	-	1,211,580
Total Expenses	44,730,446	39,092,556	3,231,559	4,535,858	47,962,005	43,628,414
					-	-
Increase (decrease) in net position	17,491,533	3,645,796	876,579	609,136	18,368,112	4,254,932
Net position - beginning	67,052,291	62,250,831	3,648,594	8,999,708	70,700,885	71,250,539
Net position - ending	$84,543,824	$65,896,627	$4,525,173	$9,608,844	$89,068,997	$75,505,471

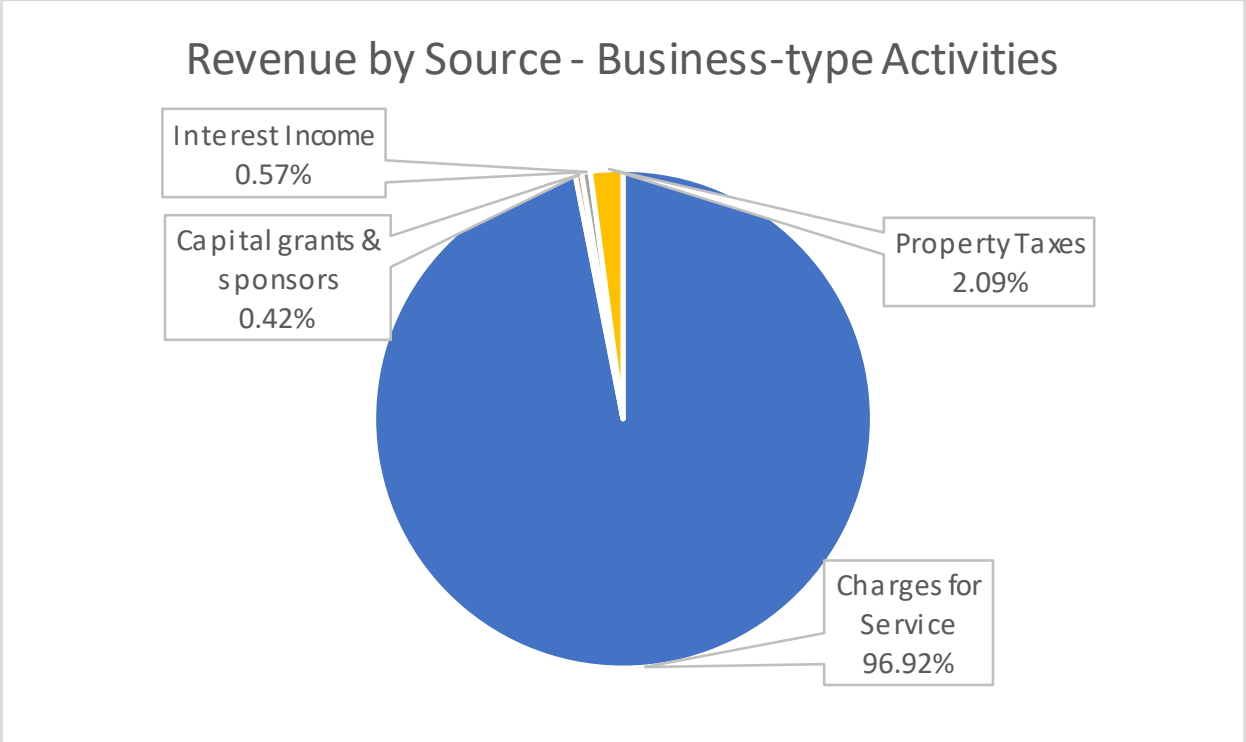
Governmental activities are funded by revenues from a variety of sources, including property taxes, revenues sharing and grants from other government entities, licenses and fees, rents, and other sources.



Revenues from other government entities increased significantly from the prior year, primarily due to additional federal grants authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the American Rescue Plan Act (ARPA.)

Business-type activities. Business-type activities (Solid Waste and Fair Board) net assets increased during the year by $876,579. 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 $65,559,525 an increase of $14,124,461 in comparison with the prior year. $2,972,873, of this constitutes unreserved fund balance, which is available for spending at the County's discretion. The reminder of fund balance ($26,524,059) is reserved to indicate that it is not available for new spending because it has already been committed. (See page 7 of audit)

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the general fund was $12,196,867, while the total fund balance reached $12,196,867. 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 $418,984 during the current fiscal year. Revenue exceeded expenditures by $6,870,544. (See page 9 of audit) Key factors in this decrease are as follows:

- Property tax revenues of the general fund increased by $2,963,057
- Intergovernmental revenue in the general fund increased by $1,401,504
- The general, Justice, and Non-Major funds transferred $8,230,083 to the capital projects fund for future capital construction projects.

The Indigent Fund has a total fund balance of $4,236,799 which is to be used for providing services to indigent persons according to Idaho statute. Revenues in this fund decreased by $242,733 over the prior year, and total expenditures decreased $330,162 over the prior year. (See page 9 of audit)

The Justice Fund had a total fund balance of $6,266,155, 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 $1,104,415. Revenues in this fund increased by $413,500 over the prior year. Total expenditures increased by $646,498 over the prior year. (See page 9 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 $4,525,173. The change in net position consisted of an increase of $876,579.

Unrestricted net position for the Fair Board at the end of the year were $1936,418. The change in net position consisted of a decrease of ($5,210).

Budgetary Highlights

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

- Increased the budgeted amount in the Coroner A Budget by $1,000 for unforeseen expenses due to Resolution 2021-35 increasing wages by two percent. The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the Emergency Management A Budget by $1,000 for unforeseen expenses due to Resolution 2021-35 increasing wages by two percent. The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the District Court A Budget by $1,100 for unforeseen expenses due to Resolution 2021-35 increasing wages by two percent. The increase was appropriated from the District Court unexpended fund balance.

- Increased the budgeted amount in the Social Services A Budget by $1,000 for unforeseen expenses due to Resolution 2021-35 increasing wages by two percent. The increase was appropriated from the Social Services unexpended fund balance.

- Increased the budgeted amount in the Waterways A Budget by $500 for unforeseen expenses due to Resolution 2021-35 increasing wages by two percent. The increase was appropriated from the Waterways unexpended fund balance.

- Increased the budgeted amount in the Prosecuting Attorney A Budget by $21,000 for unforeseen expenses due to Resolution 2021-35 increasing wages by two percent. The increase was appropriated from the Justice fund general reserve.

Capital Asset and Debt Administration

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

Capital Projects

- Buhl DMV – relocated and remodeled facility
- County West – architect for court facility
- County West - crack fill, fog seal, striping parking lot
- County West – pipe cleaning, lining, coating, sewer line restoration 1st, 2nd, 3rd floors
- County West – remodeled 3rd and 4th floors of towers for Juvenile Probation, Juvenile Detention, Juvenile Prosecutor, Department of Juvenile Corrections, Juvenile Public Defender and Office on Aging
- County West – remodeled Commissioners' meeting room
- County West – replaced air handler
- County West – replaced backup hot water heater
- County West – replaced roof on towers
- County West – replaced steam boiler
- County West – replaced roof on veteran's storage
- Jail – expanded to add beds for temporary COVID 19 Isolation Ward
- Public Defender – remodeled office space

Property purchased/transferred/sold in FY 2021

- The county did not purchase, transfer or sale any county-owned property in FY 2021

Capital assets. Twin Falls County's investment in capital assets for its governmental and business-type activities as of September 30, 2021 amounted to $28,373,020 (Net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. (See page 4)

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

	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 2,087,444	$ 2,087,444	$ 178,260	$ 178,260	$ 2,265,704	$ 2,265,704
Land Improvement	-	-	126,311	154,657	126,311	154,657
Buildings	22,492,700	16,412,806	1,235,729	1,310,997	23,728,429	17,723,803
Machinery and equipment	1,793,476	1,749,307	2,125,000	198,243	3,918,476	1,947,550
Landfill	-	-	-	2,076,300	-	2,076,300
Construction in progress	-	-	-	-	-	-
	$26,373,620	$20,249,557	$3,665,300	$3,918,457	$30,038,920	$24,168,014

Long-term Debt

Contracts payable consisted of the following:

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

Long-term debt. At the end of the current fiscal year, Twin Falls County had no bonded debt outstanding. Twin Falls County's only debt is $1,283,102 as of September 30, 2021, represents accrued vacation, long-term notes, and capital leases.

Twin Falls County's Outstanding Debt

	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Accrued Vacation	$1,283,102	$884,903	$ -	$ -	$1,283,102	$884,903
Contracts Payable	-	-	-	80,701	-	80,701
	1,283,102	884,903	-	80,701	1,283,102	965,604

Economic Facts and Next Year's Budget

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

Twin Falls County

- For the fifth straight year, Idaho is the No. 1 in the nation for population growth. Twin Falls County's population increased 16.6% from 2010 to 2020 Census.
- We have seen inflation and supply chain problems pushing up the prices for goods ranging from real estate to cars to bacon. Consumer prices jumped 6.8% in November from a year ago, the fastest clip of price increases since1982.
- The ongoing labor shortage has continued to impact multiple industries across the Magic Valley. It has also forced employers to pay higher wages.
- COVID-19 and the multiple variants have forced Idaho into "crisis standards" a framework for health care providers to use when they don't have enough resources for all the patients who need them. Thousands of Idahoans have had their surgeries, medical procedures and treatments sidelines by the COVID-19 surges.

#

- The preliminary unemployment rate in Twin Falls County for October 2021 is at 2.5% compared to the following years:
    - November 2011 was at 8.0%
    - November 2012 was at 6.5%
    - November 2013 was at 5.2%
    - November 2014 was at 3.6%
    - November 2015 was at 3.5%
    - November 2016 was at 3.3%
    - November 2017 was at 2.7%
    - October 2018 was at 2.5%
    - October 2019 was at 2.8%
    - October 2020 was at 4.6%

- Net Taxable Market Value for Twin Falls County increased in 2021
    - Net Taxable Market Value for 2011 was $4,346,492,398
    - Net Taxable Market Value for 2012 was $4,184,306,261
    - Net Taxable Market Value for 2013 was $4,269,667,068
    - Net Taxable Market Value for 2014 was $4,525,926,389
    - Net Taxable Market Value for 2015 was $4,723,136,990
    - Net Taxable Market Value for 2016 was $4,841,942,687
    - Net Taxable Market Value for 2017 was $5,441,307,547
    - Net Taxable Market Value for 2018 was $5,736,890,180
    - Net Taxable Market Value for 2019 was $6,156,637,279
    - Net Taxable Market Value for 2020 was $6,643,000,204
    - Net Taxable Market Value for 2021 was $7,705,562,932

- New construction value increased in 2021
    - New Construction Value for 2011 was $41,152,460
    - New Construction Value for 2012 was $41,535,590
    - New Construction Value for 2013 was $47,312,183
    - New Construction Value for 2014 was $59,607,968
    - New Construction Value for 2015 was $58,844,382
    - New Construction Value for 2016 was $104,908,934
    - New Construction Value for 2017 was $87,948,561
    - New Construction Value for 2018 was $88,662,506
    - New Construction Value for 2019 was $114,037,170
    - New Construction Value for 2020 was $140,463,876
    - New Construction Value for 2021 was $155,681,887

- The number of building permits issued increased in 2021
    - 176 building permits were issued in 2011
    - 210 building permits were issued in 2012
    - 188 building permits were issued in 2013
    - 182 building permits were issued in 2014
    - 235 building permits were issued in 2015
    - 228 building permits were issued in 2016
    - 245 building permits were issued in 2017
    - 230 building permits were issued in 2018
    - 243 building permits were issued in 2019
    - 291 building permits were issued in 2020
    - 939 building permits were issued in 2021

- Twin Falls County's population continues to grow. The county's population in July of 2000 was at 64,325. Our population as of the 2010 Census was at 77,230 and our population as of the 2020 Census was at 90,046.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

Twin Falls County, Idaho
Statement of Net Position
September 30, 2021

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Fair Board
Assets				
Cash and Investments	$ 69,782,071	$ 4,658,633	$ 74,440,704	$ 456,157
Receivables				
Property Taxes	703,661	-	703,661	3,177
Intergovernmental	1,842,906	-	1,842,906	-
Accounts	69,416	113,352	182,768	25,150
Restricted Cash	-	1,772,890	1,772,890	-
Net Pension Asset	436,666	-	436,666	4,335
Land	2,087,444	-	2,087,444	178,260
Property and Equipment, Net of Accumulated Depreciation	24,286,176	1,999,400	26,285,576	1,487,640
Total Assets	99,208,340	8,544,275	107,752,615	2,154,719
Deferred Outflows - Pension	6,334,602	-	6,334,602	80,270
Liabilities				
Accounts Payable	4,684,585	480	4,685,065	62,428
Salaries and Benefits Payable	822,480	-	822,480	15,861
Deferred income	-	-	-	2,976
Accrued Vacation	1,283,102	-	1,283,102	8,712
Current Portion of Long-Term Debt		-	-	4,920
Total Current Liabilities	6,790,167	480	6,790,647	94,897
Non-current Liabilites				
Notes & Capital Leases Payable	-	-	-	63,338
Landfill closure & post closure care liability	-	4,018,622	4,018,622	-
Total Non-current Liabilities	-	4,018,622	4,018,622	63,338
Total Liabilities	6,790,167	4,019,102	10,809,269	158,235
Deferred Inflows - Pension	14,208,951	-	14,208,951	140,336
Net Position				
Investment in Capital Assets, Net Related Debt	26,373,620	1,999,400	28,373,020	175,284
Restricted	26,524,059	113,352	26,637,411	25,150
Unrestricted	31,646,145	2,412,421	34,058,566	1,735,984
Total Net Position	84,543,824	4,525,173	89,068,997	1,936,418

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

Twin Falls County, Idaho
Statement of Activities
For the Year Ended September 30, 2021

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit: Fair Board
Primary Government:								
Government Activities:								
General Government	$ 18,963,426	$ 667,908	$ 19,180	$ -	$ (18,276,338)		$ (18,276,338)	
Public Safety	19,233,767	-	137,041	-	(19,096,726)		(19,096,726)	
Public Works	324,631	-	-	-	(324,631)		(324,631)	
Judicial	1,795,632	-	505,929	-	(1,289,703)		(1,289,703)	
Welfare	2,776,553	-	217,180	-	(2,559,373)		(2,559,373)	
Culture and Recreation	602,594	-	44,012	-	(558,582)		(558,582)	
Depreciation	1,033,843	-	-	-	(1,033,843)		(1,033,843)	
Total Government Activities	$ 44,730,446	$ 667,908	$ 923,342	$ -	(43,139,196)		(43,139,196)	
Business Type								
Solid Waste	3,231,559	4,076,794	-	-		845,235	845,235	
Total Business Type Activities	$ 3,231,559	$ 4,076,794	$ -	$ -				
Total Primary Government	47,962,005	4,744,702	923,342	-	(43,139,196)	845,235	(42,293,961)	
Component Unit:								
Fair Board	1,455,635	1,310,322	-	23,200				(122,113)
Total Component Units	$ 1,455,635	$ 1,310,322	$ -	$ 23,200				
General Revenues:								
Taxes								
Property Taxes, Levied for General Purposes					29,337,322	-	29,337,322	116,420
Payment In-Lieu					1,830,083	-	1,830,083	-
Intergovernmental					19,043,164	-	19,043,164	-
Licenses and Fees					6,012,239	-	6,012,239	-
Interest and Investment Earnings					337,274	31,344	368,618	483
Miscellaneous					4,070,647	-	4,070,647	-
Total General Revenues					60,630,729	31,344	60,662,073	116,903
Change in Net Position					17,491,533	876,579	18,368,112	(5,210)
Net Position, Beginning of Year, Previously Stated					68,837,068	7,667,216	76,504,284	1,941,628
Prior Period Adjustment					(1,784,777)	(4,018,622)	(5,803,399)	-
Net Position, Beginning of Year					67,052,291	3,648,594	70,700,885	1,941,628
Net Position, End of Year					$ 84,543,824	$ 4,525,173	$ 89,068,997	$ 1,936,418

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

Twin Falls County, Idaho
Balance Sheet -
Governmental Funds
September 30, 2021

	General Fund	Capital Projects Fund	Indigent Fund	Justice Fund
Assets				
Cash and Investments	$ 12,449,107	$ 27,654,492	$ 4,711,742	$ 8,084,990
Internal Balances	183,151	-	-	-
Receivables				
Property taxes	286,415	-	42,298	262,597
Due from other governments	1,842,906	-	-	-
Accounts	-	-	-	68,416
Total Assets	$ 14,761,579	$ 27,654,492	$ 4,754,040	$ 8,416,003
Liabilities, Deferred Inflow of Resources and Fund Balances				
Liabilities				
Internal Balances	$ -	$ -	$ -	$ -
Accounts Payable	1,983,723	590,923	475,896	1,559,398
Accrued Payroll	337,754	-	5,510	367,432
Total Liabilities	2,321,477	590,923	481,406	1,926,830
Deferred Inflows				
Unearned Revenue - Property Taxes	243,235	-	35,835	223,018
Total Deferred Inflows	243,235	-	35,835	223,018
Fund Balances				
Restricted	-	-	4,236,799	6,266,155
Committed	-	27,063,569	-	-
Unassigned	12,196,867	-	-	-
Total Fund Balances	12,196,867	27,063,569	4,236,799	6,266,155
Total Liabilities, Deferred Inflows, and Fund Balances	$ 14,761,579	$ 27,654,492	$ 4,754,040	$ 8,416,003

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

Twin Falls County, Idaho
Balance Sheet -
Governmental Funds (continued)
September 30, 2021

	ARPA - Recovery Fund	Ambulance District Fund	Non Major Governmental Funds	Total Governmental Funds
Assets				
Cash and Investments	$ 8,437,517	$ 445,216	$ 7,999,247	$ 69,782,311
Internal Balances	-	-	-	183,151
Receivables				
Property Taxes	-	29,832	82,519	703,661
Sales Tax	-	-	-	1,842,906
Accounts	-	-	1,000	69,416
Total Assets	$ 8,437,517	$ 475,048	$ 8,082,766	$ 72,581,445
Liabilities, Deferred Inflow of Resources and Fund Balances				
Liabilities				
Internal Balances	$ -	$ -	$ 183,151	$ 183,151
Accounts Payable	-	53,212	718,964	5,382,116
Accrued Payroll	-	-	111,784	822,480
Total Liabilities	-	53,212	1,013,899	6,387,747
Deferred Inflows				
Unearned Revenue - Property Taxes	-	22,090	69,995	594,173
Total Deferred Inflows	-	22,090	69,995	594,173
Fund Balances				
Restricted	8,437,517	399,746	7,183,842	26,524,059
Committed	-	-	-	27,063,569
Unassigned	-	-	(184,970)	12,011,897
Total Fund Balances	8,437,517	399,746	6,998,872	65,599,525
Total Liabilities, Deferred Inflows, and Fund Balances	$ 8,437,517	$ 475,048	$ 8,082,766	$ 72,581,445

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

Twin Falls County, Idaho
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2021

Total Governmental Fund Balances		$ 65,599,525
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Capital Assets, Net of $16,514,515 Accumulated Depreciation	$ 26,373,620	
		26,373,620
Some property taxes will not be collected for several months after the County's fiscal year end. They are not considered available revenues in the governments funds, but are recorded as deferred tax revenues. However, they are recorded as revenues in the statement of activities.		594,173
Long-Term liabilities are not due and payable in the current period and therefore are not reported in the funds		
Accrued Vacation	$ (1,283,102)	
Net Pension Liability (Asset)	436,666	
Long-term notes and capital leases payable	697,291	
		(149,145)
Deferred Outflow of Resources related to pensions	$ 6,334,602	
Deferred Inflow of Resources related to pensions	(14,208,951)	
		(7,874,349)
Net Position of Governmental Activities		$ 84,543,824

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

Twin Falls County, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2021

	General Fund	Capital Project Fund	Indigent Funds	Justice Fund
Revenues				
Property Taxes	$ 12,930,398	$ -	$ 1,470,440	$ 10,200,906
Liscenses and Permits	2,335,929	-	627,717	1,265,462
Intergovernmental	9,889,922	2,105,805	-	-
Miscellaneous	846,503	50,000	75,891	2,385,760
Rents	667,908	-	-	-
Interest	337,274	-	-	-
Grants	-	-	-	-
Total Revenues	27,007,934	2,155,805	2,174,048	13,852,128
Expenditures				
Current Operating:				
General Government	15,392,565	5,064,775	-	-
Public Safety	4,680,963	-	-	12,956,543
Public Works	63,862	-	-	-
Judicial	-	-	-	-
Social Services	-	-	1,703,790	-
Culture and Recreation	-	-	-	-
Total Expenditures	20,137,390	5,064,775	1,703,790	12,956,543
Excess (Deficiency) of Revenues Over Expenditures	6,870,544	(2,908,970)	470,258	895,585
Other Financing Sources (Uses)				
Transfers In	-	8,230,083	-	-
Transfers Out	(6,451,560)	-	-	(2,000,000)
Total Other Financing Sources (Uses)	(6,451,560)	8,230,083	-	(2,000,000)
Net Change in Fund Balances	418,984	5,321,113	470,258	(1,104,415)
Fund Balances - Beginning, Previous	12,394,720	21,742,456	3,766,541	7,370,570
Prior Period Adjustment	(616,837)	-	-	-
Fund Balance - Beginning	11,777,883	21,742,456	3,766,541	7,370,570
Fund Balances - Ending	$ 12,196,867	$ 27,063,569	$ 4,236,799	$ 6,266,155

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

Twin Falls County, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds (continued)
For the Year Ended September 30, 2021

	ARPA-Recovery Fund	Ambulance District Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	$ -	$ 1,028,958	$ 3,135,710	$ 28,766,412
Liscenses and Permits	-	-	1,783,131	6,012,239
Intergovernmental	8,437,517	-	440,003	20,873,247
Miscellaneous	-	45,413	718,166	4,121,733
Rents	-	-	-	667,908
Interest	-	-	-	337,274
Grants	-	-	923,342	923,342
Total Revenues	8,437,517	1,074,371	7,000,352	61,702,155
Expenditures				
Current Operating:				
General Government	-	-	2,359,288	22,816,628
Public Safety	-	1,048,232	605,044	19,290,782
Public Works	-	-	255,691	319,553
Judicial	-	-	1,783,999	1,783,999
Social Services	-	-	1,066,159	2,769,949
Culture and Recreation	-	-	596,783	596,783
Total Expenditures	-	1,048,232	6,666,964	47,577,694
Excess (Deficiency) of Revenues Over Expenditures	8,437,517	26,139	333,388	14,124,461
Other Financing Sources (Uses)				
Transfers In	-	-	304,861	8,534,944
Transfers Out	-	-	(83,384)	(8,534,944)
Total Other Financing Sources (Uses)	-	-	221,477	-
Net Change in Fund Balances	8,437,517	26,139	554,865	14,124,461
Fund Balances - Beginning, Previous	-	373,607	6,449,736	52,097,630
Prior Period Adjustment	-	-	(5,729)	(622,566)
Fund Balance - Beginning	-	373,607	6,444,007	51,475,064
Fund Balances - Ending	$ 8,437,517	$ 399,746	$ 6,998,872	$ 65,599,525

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

Twin Falls County, Idaho
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2021

Net Changes in Fund Balance - Total Governmental Funds		$ 14,124,461
Amounts reported for governmental activities in the Statement of Activities are different because:		
Government funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense.		
Capital Outlay	$ 5,396,769	
Depreciation Expense	(1,033,843)	
		4,362,926
Some property taxes will not be collected for several months after the County's fiscal year end. They are not considered available revenues in the governments funds, but are recorded as deferred tax revenues. However, they are recorded as revenues in the statement of activities.		570,910
Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the net change in compensated absences.		(398,199)
The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant, they are required to report their share of the Net Pension Liability (Asset) and the related deferred inflows and outflows on the Statement of Net Position. The changes in the Net Pension Liability (Asset) and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities.		(1,168,565)
Change in Net Position in Governmental Activities		$ 17,491,533

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

Twin Falls County, Idaho
Statement of Net Position - Proprietary Funds
For the Year Ended September 30, 2021

	Primary Governemnt		Component Unit
	Solid Waste	Total	Fair Board
Assets			
Current Assets			
Cash and Cash Equivalents	$ 4,658,633	$ 4,658,633	$ 456,157
Taxes Receivable	-	-	3,177
Accounts Receviable	113,352	113,352	25,150
Total Current Assets	4,771,985	4,771,985	484,484
Non-current Assets			
Restricted Cash	1,772,890	1,772,890	-
Net Pension Asset	-	-	4,335
Property, Buildings, and Equiptment, Net	1,999,400	1,999,400	1,665,900
Total Non-current Assets	3,772,290	3,772,290	1,670,235
Total Assets	8,544,275	8,544,275	2,154,719
Deferred Outflows of Resources - Pension	-	-	80,270
Liabilities			
Current Liabilities			
Accounts Payable	480	480	62,428
Salaries and Benefits Payable	-	-	15,861
Deferred income	-	-	2,976
Current Portion of Long-Term Debt	-	-	4,920
Total Current Liabilities	480	480	86,185
Long-Term Liabilities			
Accrued Vacation	-	-	8,712
Capital Leases Payable	-	-	63,338
Landfill closure and post closure care liability	4,018,622	4,018,622	-
Total Long-Term Liabilities	4,018,622	4,018,622	72,050
Total Liabilities	4,019,102	4,019,102	158,235
Deferred Inflows of Resources - Pension	-	-	140,336
Net Position			
Invested in Capital Assets, net of related debt	1,999,400	1,999,400	1,597,642
Restricted	1,772,890	1,772,890	-
Unrestricted	752,883	752,883	338,776
Total Net Position	$ 4,525,173	$ 4,525,173	1,936,418

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

Twin Falls County, Idaho
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
For the Year Ended September 30, 2021

	Primary Government		Component Unit
	Solid Waste	Total	Fair Board
Operating Revenues			
Fees Charged	$ 4,076,794	$ 4,076,794	$ 1,310,322
Total Operating Revenues	4,076,794	4,076,794	1,310,322
Operating Expenses			
Salaries and Benefits	-	-	317,214
Landfill Costs	3,143,509	3,143,509	-
Fair Costs	-	-	955,616
Other	11,150	11,150	32,934
Depreciation	76,900	76,900	143,101
Total Operating Expenses	3,231,559	3,231,559	1,448,865
Operating Income (Loss)	845,235	845,235	(138,543)
Nonoperating Income (Expenses)			
Capital grants & sponsors	-	-	23,200
Interest Income	31,344	31,344	483
Property Taxes	-	-	116,420
Interest Expenses	-	-	(6,770)
Total Non-Operating Revenues	31,344	31,344	133,333
Net Earnings	876,579	876,579	(5,210)
Net Position - Beginning - Previously Stated	7,667,216	7,667,216	1,941,628
Prior Period Adjustment (*See Footnote 14*)	(4,018,622)	(4,018,622)	-
Net Position - Beginning - Restated	3,648,594	3,648,594	1,941,628
Net Position - Ending	$ 4,525,173	$ 4,525,173	$ 1,936,418

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

Twin Falls County, Idaho
Statement of Cash Flows -
Proprietary Funds
For the Year Ended September 30, 2021

	Solid Waste	Fair Board	Total
Cash Flows From Operating Activities			
Cash Received from Customers	$ 3,963,442	$ 1,274,828	$ 5,238,270
Cash Paid to Employees	-	(824,801)	(824,801)
Cash Paid to Suppliers	(3,154,179)	(340,175)	(3,494,354)
Cash Paid for Pensions	-	(140,822)	(140,822)
Net Cash Provided (Used) by Operating Activities	809,263	(30,970)	778,293
Cash Flows From Noncapital Related Financing Activities			
Tax Revenue	-	116,420	116,420
Net Cash Provided (Used) by Noncapital Financing Activities	-	116,420	116,420
Cash Flows From Capital and Related Financing Activities			
Property and Equiptment (additions) deletions	-	33,156	33,156
Principal Paid on Long-Term Debt	-	(8,679)	(8,679)
Capital Project Sponsors	-	23,200	23,200
Net Cash Used by Capital and Related Financing Activities	-	47,677	47,677
Cash Flows From Investing Activities			
Interest Received	31,344	483	31,827
Net Cash Used by Investing Activities	31,344	483	31,827
Net Increase in Cash and Cash Equivalents	840,607	133,610	974,217
Cash and Cash Equivalents, Beginning	5,590,916	322,547	5,913,463
Cash and Cash Equivalents, Ending	$ 6,431,523	$ 456,157	$ 6,887,680

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

Twin Falls County, Idaho
Statement of Cash Flows -
Proprietary Funds (continued)
For the Year Ended September 30, 2021

	Solid Waste	Fair Board	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$ 845,235	$ (138,543)	$ 706,692
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation	76,900	143,101	220,001
(Increase) Decrease in Accounts Receivable	(113,352)	(6,044)	(119,396)
Increase (Decrease) in Accounts Payable	480	7,177	7,657
Increase (Decrease) in Accrued Liabilities	-	133,892	133,892
Increase (Decrease) in Interest Paid	-	(6,770)	(6,770)
Increase (Decrease) in Pension Balances	-	(163,783)	(163,783)
Net Cash Provided by Operating Activities	$ 809,263	$ (30,970)	$ 942,076

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

Twin Falls County, Idaho
Statement of Fiduciary Net Position
September 30, 2021

	Custodial Funds
Assets	
Cash and Investments	$ 2,350,977
Property Taxes Receivable	798,802
Total Assets	3,149,779
Liabilities	
Due to Other Governments	966,696
Total Liabilities	966,696
Net Position	
Restricted for:	
Individuals, Organizations, or Other Governments	2,183,083
Total Net Position	$ 2,183,083

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

Twin Falls County, Idaho
Statement of Changes in Fiduciary Net Position
For the Year Ended September 30, 2021

	Custodial Funds
Additions:	
Property and sales tax collected for other governments	$ 208,186,577
Total Additions	208,186,577
Deductions:	
Distributions to other governments	207,933,391
Total Deductions	207,933,391
Change in Net Position	253,186
Net Position - Beginning, Previous	4,611,735
Prior Period Adjustment	(2,681,838)
Net Position - Beginning	1,929,897
Net Position - Ending	$ 2,183,083

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Component Units

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

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

Fiduciary Funds

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

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

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

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

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

The County reports the following major governmental funds:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

The County reports the following fiduciary fund types:

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

The County reports the following business-type fund types:

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

Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Property Taxes

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

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

Fund Balance Reporting in Governmental Funds

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

C. Assets and Liabilities

Cash Equivalents

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

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

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

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Buildings and Improvements	$25,000	Straight-Line	20 – 50 Years
Equipment	$25,000	Straight-Line	5 – 15 Years

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

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

Accounts Receivable

Accounts receivable of the governmental activities consists of property taxes, sales taxes, use taxes, state grants, federal grants and other miscellaneous receivables. The allowance for doubtful accounts for the governmental activities is zero as of September 30, 2021.

Warrants and Accounts Payable

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

Compensated Absences

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pensions

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

Use of Estimates

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

New Accounting Principles

The County adopted GASB 84, Fiduciary Activities, during the year. This has caused certain funds that were reported as fiduciary funds in prior years to be reported as governmental funds. It also modifies how additions and deductions from custodial net assets are reported. See Footnote 14 for details on how this has changed opening fund balances and net position.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2021, the carrying amount of the County's deposits was $24,281,004 and the respective bank balances totaled $24,452,846. All of the total bank balance was insured or collateralized with pooled securities held by the pledging institution in the name of the County.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2021, all of the County's deposits were covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk. The County also had $17,185 of cash on hand at the end of the year.

2. CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Investments

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

Interest Rate Risk

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

Investments

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

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

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

The County's investments at September 30, 2021, are summarized below:

			Investment Maturities (in Years)		
Investment Type	Rating	Fair Value	Less than 1	1 - 5	>5
LGIP	None	$38,341,475	$38,341,475	$ -	$ -
Certificates of Deposit	N/A	6,206,990	5,700,516	506,474	-
U.S. Treasuries	AAA	2,408,063	404,793	2,003,270	-
U.S. Government Bonds	AAA	7,327,280	1,511,731	5,815,549	-
		$54,283,808	$45,958,515	$8,325,293	$ -

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

2. CASH AND INVESTMENTS (continued)

	Governmental Activities	Business-type Activities	Component Unit	Total	Fiduciary Funds
Cash and cash equivalents	$16,814,997	$ 4,658,633	$ 456,157	$21,929,787	$2,350,977
Investments categorized as deposits	52,510,918	1,772,890	-	54,283,808	-
	$69,325,915	$ 6,431,523	$ 456,157	$76,213,595	$2,350,977

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

Committed/Restricted Cash	
Capital projects fund - committed	$27,654,492
Fair Board - committed	$200,000
Landfill - restricted	$1,772,890

3. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021, was as follows:

	Balance 9/30/2020	Adjustments	Additions	Disposals	Balance 9/30/2021
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	$ 2,087,444	$ -	$ -	$ -	$ 2,087,444
Capital Assets Being Depreciated:					
Buildings & Improvements	26,024,931	6,095,280	5,072,589	443,630	36,749,170
Equipment	3,961,741	-	375,266	285,486	4,051,521
Total Historical Cost	29,986,672	6,095,280	5,447,855	729,116	40,800,691
Less: Accumulated Depreciation					
Buildings & Improvements	9,612,125	4,334,143	728,935	418,733	14,256,470
Equipment	2,212,434	-	304,908	259,297	2,258,045
Total Acc. Depr.	11,824,559	4,334,143	1,033,843	678,030	16,514,515
Net Depreciable Assets	18,162,113	1,761,137	4,414,012	51,086	24,286,176
Governmental Activities Capital Assets - Net	$20,249,557	$ 1,761,137	$4,414,012	$ 51,086	$26,373,620

Depreciation expense for governmental activities for the County was $1,033,843 .

3. CAPITAL ASSETS (continued)

Business-Type Activities:	Balance 9/30/2020	Adjustments	Additions	Disposals	Balance 9/30/2021
Landfill					
Capital Assets Being Depreciated:					
Buildings & Improvements	$ 60,035	$ -	$ -	$ -	$ 60,035
Landfill	6,689,226	-	-	-	6,689,226
Equipment	627,271	-	-	-	627,271
Total Historical Cost	7,376,532	-	-	-	7,376,532
Less: Accumulated Depreciation					
Buildings & Improvements	60,035	-	-	-	60,035
Landfill	4,612,926	-	76,900	-	4,689,826
Equipment	627,271	-	-	-	627,271
Total Acc. Depr.	5,300,232	-	76,900	-	5,377,132
Capital Assets - Net	$ 2,076,300	$ -	$ (76,900)	$ -	$ 1,999,400

Depreciation expense for the landfill was $76,900 .

Component Unit:	Balance 9/30/2020	Adjustments	Additions	Disposals	Balance 9/30/2021
Fair Board					
Capital Assets Not Being Depreciated:					
Land	$ 178,260	$ -	$ -	$ -	$ 178,260
Capital Assets Being Depreciated:					
Buildings & Improvements	$ 3,751,122	$ -	$ -	$ -	$ 3,751,122
Vehicles & Equipment	567,228	-	-	16,578	550,650
Land Improvements	442,517	-	-	-	442,517
Total Historical Cost	4,760,867	-	-	16,578	4,744,289
Less: Accumulated Depreciation					
Buildings & Improvements	2,384,929	-	130,464	-	2,515,393
Vehicles & Equipment	411,280	-	30,348	16,578	425,050
Land Improvements	300,761	-	15,445	-	316,206
Total Acc. Depr.	3,096,970	-	176,257	16,578	3,256,649
Capital Assets - Net	$ 1,842,157	$ -	$ (176,257)	$ -	$ 1,665,900

Depreciation expense for the Fair Board was $176,257 .

4. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

4. PENSION PLAN (continued)

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2021, it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 11.28% for police and firefighters. Twin Falls County's contributions were $2,482,820 for the year ended September 30, 2021.

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

At September 30, 2021, 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, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Twin Falls County's proportion of the net pension liability was based on Twin Falls County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, Twin Falls County's proportion was 0.55289653 percent.

For the year ended September 30, 2021, Twin Falls County recognized pension expense (revenue) of ($583,117). At September 30, 2021, Twin Falls County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 643,367	$ 253,820
Changes in assumptions or other inputs	5,012,366	-
Net difference between projected and actual earnings on pension plan investments	-	13,715,352
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	239,779
Twin Falls County's contributions subsequent to the measurement date	678,869	-
Total	$ 6,334,602	$ 14,208,951

$678,869 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, 2021.

4. PENSION PLAN (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, 2021, the beginning of the measurement period ended June 30, 2020, is 4.7 and 4.6 for the measurement period June 30, 2021.

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:

For the Year Ended September 30:	PERSI
2022	$ (1,356,658)
2023	(1,842,321)
2024	(1,620,057)
2025	(3,055,313)

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 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

4. PENSION PLAN (continued)

Contributing Members, Service Retirement Members, and Beneficiaries

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

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2021 is based on the results of an actuarial valuation date of July 1, 2021.

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, 2021.

4. PENSION PLAN (continued)

Capital Market Assumptions from Callan 2021

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	1.80%	-0.20%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%

Discount Rate

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

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

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

4. PENSION PLAN (continued)

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 15,179,450	$ (436,666)	$(13,237,510)

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.

5. DUE FROM OTHER GOVERNMENTS

Amounts due from other governmental units (State of Idaho) are for state revenue sharing, $179,123 and sales tax, $615,438 .

6. LESSOR COMMITMENTS

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

Year Ended September 30,	Amount
2022	$ 193,440
2023	179,698
2024	29,645
2025	11,388
2026	11,388

Rent revenues for the year ended September 30, 2021 totaled $667,908 .

7. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of $188,500. As of September 30, 2021, $52,357 of the available credit was in use.

8. COMPENSATED ABSENCES

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

	9/30/2020	Increase	Decrease	9/30/2021	Current
Governmental Activities	$884,903	$1,289,648	$ 891,449	$1,283,102	$1,283,102

9. RISK MANAGEMENT

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

10. TRANSFERS

Transfers between funds were as follows:

$6,230,083	From the General to the Capital Projects Fund to cover capital project expenditures
2,000,000	From the Justice to the Capital Projects fund to cover capital project expenditures
221,477	From the General Fund to various non-major funds to cover operating expenses
83,384	From non-major funds to other non-major funds to cover operating expenses
$8,534,944	

11. TAX ABATEMENTS

The County entered into property tax abatement agreements with local businesses under Idaho Code 63-602NN. Under the Idaho Code, the County granted property tax abatement per resolution for four businesses that were in effect for fiscal year 2021. The local businesses were granted abatements of 100% of taxes on its additional investment starting in the year after investment is completed and continuing for each of the first three years, then 90% of taxes for the fourth year, and 80% for the fifth year. During fiscal year 2021, two additional tax abatements were approved, one with the same terms, and one with abatements of 65%, 65%, 55%, 45%, and 35%, for each of the first five years, respectively.

For the fiscal year ended September 30, 2021, the County abated taxes totaling $357,343.

12. LANDFILL CLOSURE AND POST CLOSURE COSTS

The County opened and operated the Hub Butte Landfill until 2000. Cells 1 and 2 were closed and the landfill stopped accepting waste. Cells 3 through 9 are not closed, being reserved for emergency use by Southern Idaho Solid Waste (SISW) in the event the regional Milner Butte Landfill is unable to receive waste. With two of nine cells closed, the Hub Butte facility is estimated to have used 22.2% of capacity. The County anticipates the landfill will not close until 2050. The County has recognized closure costs for Cells 1 and 2 and reports a long-term liability for the remaining costs for closure and post-closure of the Hub Butte facility.

	Hub Butte Landfill
Total Costs	
Closure costs	$ 4,393,800
Post-closure costs	773,000
	5,166,800
Less:	
Amount recognized thru September 30, 2021	1,148,178
Costs remaining	$ 4,018,622
Liability at 9/30/2021	
Closure cells 3 through 9 - long term	$ 3,245,622
Post closure - long term	773,000
	$ 4,018,622

The County accounts for landfill activities at the Hub Butte facility in a special revenue fund. The County has established a sinking fund to accumulate resources to cover estimated future closure and post closure costs. These estimates are recorded at current costs and are management's best judgment of the minimum cost required to close and remediate open cells. These estimates are subject to periodic reevaluation, and actual costs may differ due to inflation, changes in technology, or changes in applicable laws and regulations. The closure reserves increased by $31,344 to a total of $1,772,890.

The County is required by state and federal laws and regulations to place a final cover when it closes and perform certain maintenance and monitoring functions at the site for 30 years after closure. The County must also demonstrate financial assurance for the closure and post closure care. To this end, the County is required to reserve funds and make annual contributions to the reserve account. As of September 30, 2021, the County is in compliance with financial assurance requirements.

13. DEFICIT FUND BALANCE

The following funds had deficit fund balances of:

Fund	Deficit Amount
T.A.R.C Grants	$ 4,799
DSO Clinician	12,619
Tobacco Tax Grant	7,542
ASAT - 2016	18,817
R.S.A.T Grant	41,488
Invasive Check Station	16,287
S.U.D. Funds	1,460
BCP Basic Safehouse Grant	42,170
Sheriff's Vests	20,978
Cafeteria	226
VOCA ICDVVA Grant	18,584
Total	$ 184,970

14. RESTATEMENT

In the prior year, liabilities for landfill closure and post-closure care costs were not reported. This caused Net Position to be overstated. Net Position were restated as follows for business-type activities:

	Business-type Funds
Solid Waste Fund - Net Position, Beginning - As Previously Stated	$ 7,667,216
Decrease in Net Position due to understated closure and post-closure costs liability	(4,018,622)
Net Position, Beginning - Restated	$ 3,648,594

In the prior year, governmental fund balance was overstated due to an overstatement of state revenue sharing. This caused Fund Balance to be overstated for the General Fund as follows:

	Governmental Funds
General Fund Balance, Beginning - As Previously Stated	$ 12,394,720
Decrease in Fund Balance due to overstated intergovernmental revenues	(616,837)
Fund Balance, Beginning - Restated	$ 11,777,883

14. RESTATEMENT (continued)

The overstatement of state revenue sharing also caused an overstatement of Net Assets for governmental activities. There was also an understatement of Net Assets for governmental activities due to an understatement of capital assets. The changes to Net Assets for governmental activities are as follows:

	Governmental Activities
Net Position, Beginning - As Previously Stated	$ 65,896,627
Increase in Net Position due to understated capital assets	1,761,137
Decrease in Net Position due to overstated intergovernmental revenues	(616,837)
Net Position, Beginning - Restated	$ 67,040,927

The County adopted GASB 84 *Fiduciary Activities* which changed how some funds are reported and how additions to and deductions from net position are reported for custodial funds. The results of this change in accounting principle are as follows:

	Custodial Funds
Net Position, Beginning - As Previously Stated	$ 4,611,735
Decrease in Net Position due to adoption of GASB 84	(2,681,838)
Net Position, Beginning - Restated	$ 1,929,897

REQUIRED SUPPLEMENTARY INFORMATION

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Property Taxes	$ 12,026,668	$ 12,026,668	$ 12,894,926	868,258
Auditor's Fees	100,000	100,000	179,032	79,032
County Administration Fee	362,000	362,000	399,767	37,767
Assessors Postage	39,000	39,000	62,293	23,293
Refund of Expenses	92,505	92,505	109,813	17,308
Drivers Liscenses	165,000	165,000	203,468	38,468
SIRCOMM	228,910	228,910	227,120	(1,790)
Liquor Control Act Funds	575,000	575,000	832,295	257,295
Sales Tax	1,714,000	1,714,000	3,107,991	1,393,991
Payment-in-Lieu	600,000	600,000	1,830,083	1,230,083
Revenue Sharing	2,500,000	2,500,000	3,892,433	1,392,433
Investment Interest	500,000	500,000	337,274	(162,726)
Penalties and Interest	-	-	35,472	35,472
Licenses	47,400	47,400	54,491	7,091
Building Permits	398,000	398,000	694,458	296,458
Fees	668,300	668,300	804,713	136,413
Rents	633,000	633,000	667,908	34,908
Other	552,172	552,172	674,397	122,225
Total Revenues	21,201,955	21,201,955	27,007,934	5,805,979
Expenditures				
General Government:				
County Car Expense	2,500	2,500	1,986	514
Special Services	21,000	21,000	15,375	5,625
Telephone and Postage	15,000	15,000	3,721	11,279
Audit Expenses	49,500	49,500	49,500	-
IAC Dues	15,976	15,976	15,976	-
Dues and Administration	10,000	10,000	4,336	5,664
Public Land Assessment	1,127	1,127	1,069	58
Tax and Benefits	6,756,146	6,756,146	6,120,890	635,256
Gaurdian Ad Litem	47,380	47,380	43,440	3,940
Animal Control	73,800	73,800	73,800	-
Separation Fund	150,000	150,000	220,324	(70,324)
SIRCOMM (911)	428,579	428,579	428,579	-
Grant Expense	6,000	6,000	6,000	-
Safehouse	102,454	102,454	3,753	98,701
Airport	433,113	433,113	431,893	1,220
General Reserve	99,000	98,000	-	98,000
Soil Conservation	25,500	25,500	25,500	-
Computer Maintenance	431,709	431,709	429,136	2,573
County Museum	34,804	34,804	34,804	-
Drug Testing	11,000	11,000	10,954	46
Central Purchasing	1,000	1,000	16,403	(15,403)
Special Attorney Needs	50,000	50,000	860	49,140
Office on Aging	30,000	30,000	29,925	75
Interlink Caregivers	6,000	6,000	6,000	-
SIEDO	10,043	10,043	10,043	-
SCITRDA	10,451	10,451	10,451	-
Snake River Study	2,552	2,552	2,552	-
Vehicle Purchases	100,000	100,000	76,420	23,580
Capital Outlay	337,652	337,652	382,017	(44,365)
Benefits Buy-down	365,000	365,000	319,169	45,831
Total General	9,627,286	9,626,286	8,774,876	851,410

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund (continued)
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures - Continued				
Assessor				
Salaries	$ 994,610	$ 994,610	$ 957,864	$ 36,746
Hotel and Meals	5,500	5,500	1,234	4,266
Registrations	5,500	5,500	2,579	2,921
Records and Supplies	20,500	20,500	21,336	(836)
Postage	48,600	48,600	53,886	(5,286)
GIS Mapping System Expenses	9,250	9,250	5,905	3,345
Budl Motor Vehicle Office	21,809	21,809	22,177	(368)
Equiptment and Repairs	9,800	9,800	7,291	2,509
Publication and Printing	800	800	-	800
Total Assessor	1,116,369	1,116,369	1,072,272	44,097
Expenditures - Continued				
Auditor, Clerk, Recorder				
Salaries	1,567,661	1,567,661	1,525,273	42,388
Transportation	4,000	4,000	1,990	2,010
Hotels and Meals	2,500	2,500	1,118	1,382
Special Services	1,000	1,000	998	2
Registration	5,500	5,500	3,053	2,447
Records and Supplies	11,000	11,000	9,928	1,072
Postage	9,000	9,000	9,605	(605)
Equiptment and Repairs	3,000	3,000	5,527	(2,527)
Lease Copier	1,500	1,500	667	833
Publication and Printing	1,000	1,000	540	460
Total Auditor, Clerk, Recorded	1,606,161	1,606,161	1,558,699	47,462
County Commissioners				
Salaries	425,236	425,236	423,524	1,712
District 1 Transportation	4,500	4,500	1,935	2,565
District 2 Transportation	4,500	4,500	2,344	2,156
District 3 Transportation	4,500	4,500	1,506	2,994
Training	6,000	6,000	5,181	819
Records and Supplies	5,000	5,000	3,530	1,470
Cell Phones	4,000	4,000	3,221	779
Postage	750	750	327	423
Equiptment and Repair	1,000	1,000	1,815	(815)
Publication and Printing	6,000	6,000	6,132	(132)
Total Commissioners	461,486	461,486	449,515	11,971
Coroner				
Salaries	216,104	216,104	217,077	(973)
Transportation	5,200	5,200	1,833	3,367
Hotels and Meals	6,000	6,000	510	5,490
Registration	2,000	2,000	925	1,075
Other	2,000	2,000	1,675	325
Autopsies	35,000	35,000	25,189	9,811
Chemicals and Analysis and X-Rays	20,000	20,000	12,158	7,842
Uniforms and Equiptment	3,000	3,000	1,603	1,397
Auto Lease	9,126	9,126	8,533	593
Postage	150	150	44	106
Phones	2,300	2,300	1,841	459
Office	5,500	5,500	3,387	2,113
Total Coroner	306,380	306,380	274,775	31,605

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund (continued)
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures - Continued				
County Agent				
Contract Services	$ 210,710	$ 210,710	$ 210,710	$ -
Total County Agent	210,710	210,710	210,710	-
Maintenance				
Salaries	377,146	377,146	314,488	62,658
Lights, Power, Trash	586,254	586,254	523,686	62,568
Office Supplies	1,000	1,000	1,156	(156)
Vehicle Expense	2,500	2,500	4,478	(1,978)
Uniform Clothing	2,500	2,500	1,978	522
Cell Phones	3,780	3,780	2,528	1,252
Equipment and Repair	75,000	75,000	69,346	5,654
Building Maintenance	300,000	300,000	377,237	(77,237)
Contracted Maintenance	15,000	15,000	14,466	534
Capital Outlay	230,046	230,046	222,731	7,315
Contract Security	8,700	8,700	7,168	1,532
Total Maintenance	1,601,926	1,601,926	1,539,262	62,664
Sherrif				
Salaries	3,805,001	3,805,001	3,682,001	123,000
Contracted security	15,000	15,000	20,429	(5,429)
Working animal care	6,000	6,000	4,787	1,213
County car	250,000	250,000	234,415	15,585
Vehicle equipment	108,950	108,950	104,436	4,514
Hotel & meals	20,000	20,000	14,708	5,292
Crime prevention	5,000	5,000	2,514	2,486
Hire drug test	7,000	7,000	7,650	(650)
Rock Creek fire office	1,020	1,020	1,095	(75)
Records & supplies	18,000	18,000	11,624	6,376
Telephone & postage	28,000	28,000	30,980	(2,980)
Dues, fees	9,800	9,800	7,430	2,370
Victim services	1,000	1,000	459	541
Repairs	3,500	3,500	4,770	(1,270)
Equipment	40,000	40,000	44,409	(4,409)
Teletype rental	12,500	12,500	12,500	-
Weapons & equipment	15,000	15,000	15,405	(405)
Ammunition	30,000	30,000	22,701	7,299
Maintenance contracts	15,100	15,100	8,347	6,753
Publication and printing	3,000	3,000	3,086	(86)
Special investigation	12,000	12,000	10,780	1,220
Radio expense	15,000	15,000	14,999	1
Cable television	1,300	1,300	1,155	145
Police education	22,000	22,000	26,022	(4,022)
Search and rescue	5,000	5,000	654	4,346
Forest service agreement	13,000	13,000	8,292	4,708
Boat & waterway	3,000	3,000	757	2,243
Uniforms and clothing	25,000	25,000	27,777	(2,777)
Reserve law enforcement	500	500	0	500
Crisis response	20,000	20,000	19,904	96
Body armor	15,000	15,000	13,803	1,197
Vehicle purchases	205,000	205,000	205,000	-
Computer program/equip	33,510	33,510	9,700	23,810
Total Sheriff	4,764,181	4,764,181	4,572,589	191,592

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund (continued)
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures - Continued				
Treasurer				
Salaries	$ 291,913	$ 291,913	$ 271,763	$ 20,150
Transportation	1,000	1,000	140	860
Hotels and Meals	1,500	1,500	392	1,108
Special Services	1,250	1,250	212	1,038
Title Search	24,000	24,000	11,036	12,964
Registration	1,000	1,000	495	505
Records & Supplies	6,000	6,000	7,035	(1,035)
Postage	24,000	24,000	22,256	1,744
Equiptment & Repair	2,500	2,500	4,607	(2,107)
Publication & Printing	5,000	5,000	2,759	2,241
Publication Administration	500	500	-	500
Total Treasurer	358,663	358,663	320,695	37,968
Zoning				
Salaries	425,069	425,069	394,998	30,071
Transportation - Private	6,000	6,000	4,605	1,395
Mileage	3,000	3,000	2,546	454
Hotels & Meals	5,000	5,000	1,346	3,654
Training	9,500	9,500	5,358	4,142
Postage	3,500	3,500	2,818	682
Advertisement	3,500	3,500	3,205	295
Office Expense	9,000	9,000	9,052	(52)
Equiptment & Repair	1,700	1,700	7,265	(5,565)
Survery & Maps	18,500	18,500	18,753	(253)
Comprehensive Plan	50,000	50,000	43,782	6,218
Idaho Code	1,000	1,000	517	483
Transcribed Records	500	500	143	357
Capital Improvements	2,500	2,500	-	2,500
Total Zoning	538,769	538,769	494,388	44,381
Veterans				
Salaries	42,079	42,079	41,575	504
Travel & Expense	500	500	7	493
Vehicle Fuel & Maintenance	650	650	170	480
Equiptment & Repair	4,350	4,350	2,240	2,110
Total Veterans	47,579	47,579	43,992	3,587
Human Resource				
Salaries	136,321	136,321	136,237	84
Travel & Expense	2,000	2,000	1,638	362
Supplies	3,300	3,300	3,275	25
Postage	250	250	255	(5)
Cell Phones	516	516	469	47
Publications	483	483	371	112
Total Human Resources	142,870	142,870	142,245	625

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund (continued)
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures - Continued				
Emergency Services				
Salaries	$ 79,831	$ 80,831	$ 80,124	$ 707
Travel & Expense	2,547	2,547	-	2,547
Supplies	3,500	3,500	1,506	1,994
Equiptment	1,500	1,500	-	1,500
Cell Phones	650	650	464	186
Vehicle Maintenance	2,500	2,500	3,202	(702)
Fringe Benefits	23,885	23,885	23,078	807
Planning Projects	8,597	8,597	-	8,597
Total Emergency Services	123,010	124,010	108,374	15,636
Grant Administration				
Salaries	73,225	73,225	63,012	10,213
Transportation	250	250	-	250
Hotels & Meals	200	200	-	200
Special Services	2,000	2,000	15	1,985
Registrations	150	150	-	150
Supplies	900	900	560	340
Equiptment Maintenance & Repair	300	300	150	150
Postage	200	200	-	200
Cell Phones	300	300	125	175
Capital Outlay	400	400	-	400
Total Grant Administration	77,925	77,925	63,862	14,063
Housekeeping				
Salaries	350,991	350,991	328,996	21,995
Special Services	3,000	3,000	4,276	(1,276)
Equiptment	10,000	10,000	12,954	(2,954)
Maintenance	70,000	70,000	65,377	4,623
Total Housekeeping	433,991	433,991	411,603	22,388
Telephone				
Telephone Expenses	64,000	64,000	54,892	9,108
Internet Point to Point	45,000	45,000	44,641	359
Total Telephone	109,000	109,000	99,533	9,467
Total Expenditures	21,526,306	21,526,306	20,137,390	1,388,916
Excess (Deficiency) of Revenues Over Expenditures	(324,351)	(324,351)	6,870,544	4,417,063
Other Financing Sources (Uses)				
Transfers Out	(221,477)	(6,451,560)	(6,451,560)	-
Total Other Financing Sources (Uses)	(221,477)	(6,451,560)	(6,451,560)	-
Excess Revenue and Other Financing Sources (Uses) Over (Under) Expensitures	(545,828)	(6,775,911)	418,984	4,417,063
Fund Balances - Beginning, Previous	12,394,720	12,394,720	12,394,720	-
Prior Period Adjustment	(616,837)	(616,837)	(616,837)	-
Fund Balances - Beginning	11,777,883	11,777,883	11,777,883	-
Fund Balances - Ending	$ 11,232,055	$ 5,001,972	$ 12,196,867	$ 4,417,063

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Capital Projects Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance Favorable (Unfavorable)
Revenues				
Intergovernmental	$ -	$ -	$ 2,105,805	2,105,805
Other Income	-	-	50,000	50,000
Total Revenues	-	-	2,155,805	2,155,805
Expenditures				
Capital Outlay	600,000	3,100,000	5,064,775	(1,964,775)
Total Expenditures	600,000	3,100,000	5,064,775	(1,964,775)
Excess (Deficiency) of Revenues Over Expenditures	(600,000)	(3,100,000)	(2,908,970)	4,120,580
Other Financing Sources (Uses)				
Transfers In	600,000	8,230,083	8,230,083	-
Total Other Financing Sources (Uses)	600,000	8,230,083	8,230,083	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	5,130,083	5,321,113	4,120,580
Fund Balances - Beginning	21,742,456	21,742,456	21,742,456	-
Fund Balances - Ending	$ 21,742,456	$ 26,872,539	$ 27,063,569	$ 4,120,580

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Indigent Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Property Taxes	$ 1,470,377	$ 1,470,377	$ 1,463,611	$ (6,766)
Indigent Fund	550,000	550,000	627,717	77,717
Penalities & Interest	-	-	6,829	6,829
Other	65,164	65,164	75,891	10,727
Total Revenues	2,085,541	2,085,541	2,174,048	88,507
Expenditures				
Salaries	141,004	142,004	147,053	(5,049)
Tax & benefits	52,508	52,508	52,150	358
Transportation	750	750	-	750
Hotels & Meals	2,000	2,000	-	2,000
Registrations	700	700	-	700
Records & Supplies	5,000	5,000	2,062	2,938
Postage	7,000	7,000	4,443	2,557
Equiptment & Repair	2,000	2,000	383	1,617
Indigent Expense	20,000	20,000	8,500	11,500
Indigent Burial	30,000	30,000	34,986	(4,986)
Physicians	350,000	350,000	50,264	299,736
Court Ordered Evaluation	90,000	90,000	134,392	(44,392)
St. Lukes/MVRMC	1,007,579	1,007,579	263,246	744,333
Medical	1,027,000	1,027,000	946,512	80,488
Mental Health	100,000	100,000	59,799	40,201
Total Expenditures	2,835,541	2,836,541	1,703,790	1,132,751
Excess (Deficiency) of Revenues Over Expenditures	(750,000)	(751,000)	470,258	(1,044,244)
Fund Balances - Beginning	3,766,541	3,766,541	3,766,541	-
Fund Balances - Ending	$ 3,016,541	$ 3,015,541	$ 4,236,799	$ (1,044,244)

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Property taxes	$ 10,288,743	$ 10,288,743	$ 10,168,640	$ (120,103)
Refund of expense	29,000	29,000	25,848	(3,152)
Penalty & interest	-	-	32,266	32,266
Board of outside prisoner	500,000	500,000	698,410	198,410
Board of outside juveniles	217,000	217,000	219,808	2,808
Treatment income	500	500	-	(500)
Bond and Undertaking	16,000	16,000	14,789	(1,211)
Work release	60,000	60,000	38,300	(21,700)
Sheriff inmate labor detail	253,634	253,634	335,492	81,858
Food	20,000	20,000	23,949	3,949
Justice fund	30,000	30,000	31,820	1,820
Fees	266,400	266,400	300,635	34,235
Other	1,843,657	1,843,657	1,962,171	118,514
Total Revenues	13,524,934	13,524,934	13,852,128	327,194
Expenditures				
Public Defender				
Salaries	1,463,426	1,463,426	1,434,821	28,605
Travel	3,700	3,700	3,440	260
Hotel & Meals	10,525	10,525	4,194	6,331
Records & Supplies	20,000	20,000	33,775	(13,775)
Postage	5,500	5,500	5,780	(280)
Equiptment & Repair	2,400	2,400	682	1,718
Continuing Legal Education	6,200	6,200	6,070	130
Cell Phones	1,000	1,000	918	82
Miscellaneous Defence	25,050	25,050	17,436	7,614
Murder Cases	4,000	4,000	-	4,000
Witness Fees	500	500	112	388
Total Public Defender	1,542,301	1,542,301	1,507,228	35,073
Prosecuting Attorney				
Salaries	2,152,018	2,173,018	2,182,644	(9,626)
Travel	3,000	3,000	209	2,791
Special Services	4,000	4,000	-	4,000
Records & Supplies	32,000	32,000	60,433	(28,433)
Postage	3,000	3,000	1,651	1,349
Equiptment & Repair	7,000	7,000	3,840	3,160
Publications & Printing	6,000	6,000	1,693	4,307
Continuing Legal Education	10,000	10,000	3,341	6,659
Professional Dues	16,000	16,000	18,695	(2,695)
Cell Phones	11,000	11,000	8,692	2,308
Witness Fees	15,000	15,000	4,659	10,341
Subscriptions	500	500	-	500
Capital Outlay	10,000	10,000	6,705	3,295
Total Prosecuting Attorney	2,269,518	2,290,518	2,292,562	(2,044)

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund (continued)
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
Juvenile Probation				
Salaries	$ 459,589	$ 459,589	$ 450,194	$ 9,395
Transportation	8,000	8,000	8,179	(179)
Misc & charity	69,895	69,895	71,196	(1,301)
Equip & repair	7,300	7,300	7,300	-
Electonic monitor	10,000	10,000	13,722	(3,722)
Vehicle expense	10,000	10,000	8,027	1,973
Cell phones	6,500	6,500	6,479	21
Volunteers	4,000	4,000	3,310	690
Tobacco Tax Transfer	3,500	3,500	2,174	1,326
Restitution for community service	10,000	10,000	6,115	3,885
Food	10,000	10,000	9,187	813
Total Juvenile Probation	598,784	598,784	585,883	12,901
Magistrate Probation				
Salaries	426,109	426,109	399,590	26,519
Tax & benefits	171,120	171,120	145,014	26,106
Travel & training	7,400	7,400	1,255	6,145
Records & supplies	8,500	8,500	8,122	378
Postage	250	250	104	146
Office equipment	3,700	3,700	7,114	(3,414)
Ankle supplies	27,000	27,000	7,712	19,288
Work detail program	9,000	9,000	6,651	2,349
Cell phones	4,400	4,400	4,005	395
Vehicle/maintenance	3,000	3,000	596	2,404
Drug testing supplies	6,000	6,000	2,392	3,608
Interpreter services	2,500	2,500	2,561	(61)
LSI expense	1,500	1,500	-	1,500
Professional dues	400	400	335	65
Total Magistrate Probation	670,879	670,879	585,451	85,428
Staff Secure Facility				
Salaries - Juvenile Justice Workers	1,223,010	1,223,010	1,146,590	76,420
Training	14,900	14,900	11,238	3,662
Lodging	5,000	5,000	1,527	3,473
Meals	3,000	3,000	949	2,051
Mileage	250	250	291	(41)
Office	15,000	15,000	20,001	(5,001)
Copier	1,100	1,100	1,264	(164)
Cell Phones	2,000	2,000	2,402	(402)
Equiptment	3,500	3,500	2,532	968
Employee Testing	280,400	280,400	204,884	75,516
BOCG	960	960	136	824
DV Supervision	9,900	9,900	1,350	8,550
Transportation	1,000	1,000	1,260	(260)
Vehicle Maintenance	500	500	241	259
Total Staff Secure Facility	1,560,520	1,560,520	1,394,665	165,855

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund (continued)
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
Criminal Justice				
Salaries	$ 3,668,535	$ 3,668,535	$ 3,227,534	$ 441,001
Hotel & meals	10,000	10,000	13,139	(3,139)
Special services	4,000	4,000	4,530	(530)
Finger print equip	40,000	40,000	19,958	20,042
Utilities	110,500	110,500	97,215	13,285
Records & supplies	10,000	10,000	8,545	1,455
Telephone & postage	4,000	4,000	3,288	712
Maintenance & repair	90,000	90,000	154,455	(64,455)
Equip purchase	50,000	50,000	53,196	(3,196)
Inmate supplies	85,000	85,000	89,629	(4,629)
Housing	850,000	850,000	714,965	135,035
Cleaning equip & supplies	25,000	25,000	20,342	4,658
Intoximeter	2,000	2,000	992	1,008
Copy machine	4,000	4,000	6,203	(2,203)
Extraditions	60,000	60,000	33,801	26,199
Car fuel	12,000	12,000	13,528	(1,528)
Training	15,000	15,000	15,608	(608)
Inmate board	500,000	500,000	375,968	124,032
Total Criminal Justice	5,540,035	5,540,035	4,852,896	687,139
Juvenile Detention Center				
Salaries	868,272	868,272	840,198	28,074
Training	5,000	5,000	4,843	157
Lodging	1,625	1,625	1,013	612
Meals	1,500	1,500	44	1,456
Mileage	300	300	-	300
Special services	3,500	3,500	3,367	133
Utilities	20,500	20,500	18,142	2,358
Office	11,000	11,000	9,462	1,538
Housekeeping	7,000	7,000	7,494	(494)
Juvenile hygiene	2,000	2,000	798	1,202
Juvenile clothing	3,000	3,000	2,010	990
Detention supplies	2,000	2,000	2,322	(322)
Clenaing supplies	4,000	4,000	3,262	738
Building-grounds	10,000	10,000	5,475	4,525
Equipment	12,500	12,500	23,536	(11,036)
Telephone	1,950	1,950	1,572	378
Dues - memberships	1,000	1,000	150	850
Employee testing	2,500	2,500	903	1,597
Food	146,000	146,000	129,891	16,109
Juvenile detention transportation	2,250	2,250	2,567	(317)
Total Juvenile Detention Center	1,105,897	1,105,897	1,057,049	48,848

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund (continued)
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
Justice Fund Expenses				
Reserved	$ 200,000	$ 179,000	$ -	$ 179,000
Conflict Public Defender	547,000	547,000	588,472	(41,472)
Public Defence Miscellaneous	30,000	30,000	61,511	(31,511)
Transcripts	60,000	60,000	30,826	29,174
Total Justice Fund Expenses	837,000	816,000	680,809	135,191
Total Expenditures	14,124,934	14,124,934	12,956,543	1,168,391
Excess (Deficiency) of Revenues Over Expenditures	(600,000)	(600,000)	895,585	(841,197)
Other Financing Sources (Uses)				
Transfers Out	-	2,000,000	2,000,000	-
Total Other Financing Sources (Uses)	-	2,000,000	2,000,000	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(600,000)	(2,600,000)	(1,104,415)	(841,197)
Fund Balances - Beginning	7,370,570	7,370,570	7,370,570	-
Fund Balances - Ending	$ 6,770,570	$ 4,770,570	$ 6,266,155	$ (841,197)

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
ARPA - Recovery Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Grants	$ -	$ -	$ 8,437,517	$ 8,437,517
Expenditures				
General Government	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	8,437,517	8,437,517
Net Change in Fund Balances	-	-	8,437,517	8,437,517
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	$ -	$ -	$ 8,437,517	$ 8,437,517

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Ambulance District Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Property Taxes	$ 1,016,543	$ 1,016,543	$ 1,028,958	$ 12,415
EMS Fees	22,971	22,971	25,151	2,180
Other	18,613	18,613	20,262	1,649
Total Revenues	1,058,127	1,058,127	1,074,371	16,244
Expenditures				
Magic Valley Paramedics	939,127	939,127	939,127	-
QuickResponse Units	38,000	38,000	32,826	5,174
QRU Capital Outlay	50,000	50,000	49,880	120
Administrative Costs	8,500	8,500	7,342	1,158
Training	7,500	7,500	5,178	2,322
Tort	15,000	15,000	13,879	1,121
Total Expenditures	1,058,127	1,058,127	1,048,232	9,895
Excess (Deficiency) of Revenues Over Expenditures	-	-	26,139	6,349
Fund Balances - Beginning	373,607	373,607	373,607	-
Fund Balances - Ending	$ 373,607	$ 373,607	$ 399,746	$ 6,349

1. BUDGETS AND BUDGETARY ACCOUNTING

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

A. Prior to September 1, the County Clerk and County Commissioners prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

B. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

C. Prior to October 1, the budget is legally enacted through passage of an ordinance.

D. The County is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The County, however, must follow the same budgetary procedures as they followed when the original budget was approved.

E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.

F. The budget for the General fund and Special Revenue funds are adopted on a basis consistent with generally accepted accounting principles.

G. Expenditures may not legally exceed budgeted appropriations at the fund level.

H. The County does not use the encumbrance method of accounting.

2. EXPENDITURES IN EXCESS OF APPROPRIATIONS

The Capital Project Fund had expenditures in excess of appropriations in the amount of $1,964,775.

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

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

Year	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2021	0.55289653%	$ (436,666)	$ 20,631,110	-2.12%	100.36%
2020	0.56740290%	6,476,745	21,069,224	30.74%	88.22%
2019	0.58711310%	8,660,021	20,902,432	41.43%	93.79%
2018	0.57555820%	9,046,786	17,689,542	51.14%	91.69%
2017	0.45499590%	9,223,466	17,196,426	53.64%	90.68%

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

Schedule of County Contributions

Year	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution (Deficiency) Excess	Employer Covered - Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2021	$ 2,482,820	$ 2,482,820	$ -	$ 20,631,110	12.03%
2020	2,534,904	2,534,904	-	21,069,224	12.03%
2019	2,412,423	2,412,423	-	20,902,432	11.54%
2018	2,138,297	2,138,297	-	17,689,542	12.09%
2017	2,023,613	2,023,613	-	17,196,426	11.77%

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

SUPPLEMENTAL INFORMATION

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021

	Tort	Safehouse	Weeds	Parks and Recreation	Ad Valorem
Assets					
Cash	$ 958,889	$ 67,090	$ 347,406	$ 624,935	$ 761,277
Property Tax Receivable	17,534	-	5,236	10,894	28,151
Accounts Receivable	-	-	1,000	-	-
Total Assets	$ 976,423	$ 67,090	$ 353,642	$ 635,829	$ 789,428
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	125,823	4,582	40,320	65,171	108,091
Accrued Payroll	-	7,733	4,918	9,489	27,836
Total Liabilities	125,823	12,315	45,238	74,660	135,927
Deferred Inflows					
Deferred Taxes	14,880	-	4,440	9,235	23,876
Total Deferred Inflows	14,880	-	4,440	9,235	23,876
Fund Balances					
Restricted	835,720	54,775	303,964	551,934	629,625
Undesignated	-	-	-	-	-
Total Fund Balances	835,720	54,775	303,964	551,934	629,625
Total Liabilities, Deferred Inflows, and Fund Balances	$ 976,423	$ 67,090	$ 353,642	$ 635,829	$ 789,428

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	District Court	Court Interlock Device	Public Health	Revenue Sharing	Election Consolidation
Assets					
Cash	$ 536,678	$ 126,509	$ 182,807	$ 9,548	$ 645,144
Property Tax Receivable	8,560	-	12,144	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 545,238	$ 126,509	$ 194,951	$ 9,548	$ 645,144
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	213,584	248	62,207	-	1,392
Accrued Payroll	13,942	-	-	-	5,401
Total Liabilities	227,526	248	62,207	-	6,793
Deferred Inflows					
Deferred Taxes	7,258	-	10,306	-	-
Total Deferred Inflows	7,258	-	10,306	-	-
Fund Balances					
Restricted	310,454	126,261	122,438	9,548	638,351
Undesignated	-	-	-	-	-
Total Fund Balances	310,454	126,261	122,438	9,548	638,351
Total Liabilities, Deferred Inflows, and Fund Balances	$ 545,238	$ 126,509	$ 194,951	$ 9,548	$ 645,144

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	County Boat Liscense Fund	Snowmobiles	T.A.R.C. Grants	Board of Commissioner Gaurdians	Federal Drug Seizures
Assets					
Cash	$ 110,978	$ 160,018	$ -	$ 1,503	$ 52,670
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 110,978	$ 160,018	$ -	$ 1,503	$ 52,670
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	13,519	-	4,799	-	-
Accrued Payroll	-	-	-	-	-
Total Liabilities	13,519	-	4,799	-	-
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	97,459	160,018	-	1,503	52,670
Undesignated	-	-	(4,799)	-	-
Total Fund Balances	97,459	160,018	(4,799)	1,503	52,670
Total Liabilities, Deferred Inflows, and Fund Balances	$ 110,978	$ 160,018	$ -	$ 1,503	$ 52,670

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	DSO Clinician	Juvenile Correction Act Funds	Tobacco Tax Grant	Boat Grant Waterways Match	ASAT - 2016
Assets					
Cash	$ -	$ 106,191	$ -	$ 53,744	$ -
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ -	$ 106,191	$ -	$ 53,744	$ -
Liabilities					
Internal Balances	$ 10,070	$ -	$ 48,445	$ -	$ 17,129
Accounts Payable	256	49,486	(48,243)	71	1,688
Accrued Payroll	2,293	3,606	7,340	-	-
Total Liabilities	12,619	53,092	7,542	71	18,817
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	-	53,099	-	53,673	-
Undesignated	(12,619)	-	(7,542)	-	(18,817)
Total Fund Balances	(12,619)	53,099	(7,542)	53,673	(18,817)
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ 106,191	$ -	$ 53,744	$ -

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	R.S.A.T. Grant	Invasive Check Station	S.U.D Funds	SCAAP	OHV Law Enforcement
Assets					
Cash	$ -	$ -	$ -	$ 12,780	$ 19,011
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ -	$ -	$ -	$ 12,780	$ 19,011
Liabilities					
Internal Balances	$ 34,002	$ 11,841	$ 677	$ -	$ -
Accounts Payable	3,773	55	151	-	1,405
Accrued Payroll	3,713	4,391	632	-	-
Total Liabilities	41,488	16,287	1,460	-	1,405
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	-	-	-	12,780	17,606
Undesignated	(41,488)	(16,287)	(1,460)	-	-
Total Fund Balances	(41,488)	(16,287)	(1,460)	12,780	17,606
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ -	$ -	$ 12,780	$ 19,011

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	BCP Basic Safehouse Grant	Parks Grant	FSP Too Good for Drugs	District Court Capital Reserve	S.O.R. Sheriff
Assets					
Cash	$ -	$ -	$ 111	$ 150,000	$ 84,903
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ -	$ -	$ 111	$ 150,000	$ 84,903
Liabilities					
Internal Balances	$ 36,883	$ -	$ -	$ -	$ -
Accounts Payable	(1,090)	-	-	-	37
Accrued Payroll	6,377	-	-	-	-
Total Liabilities	42,170	-	-	-	37
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	-	-	111	150,000	84,866
Undesignated	(42,170)	-	-	-	-
Total Fund Balances	(42,170)	-	111	150,000	84,866
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ -	$ 111	$ 150,000	$ 84,903

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Prosecutor's Drug Seizure Money	CRT Facility Fund
Assets					
Cash	$ -	$ 494	$ 86,023	$ 123,449	$ 1,464,819
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ -	$ 494	$ 86,023	$ 123,449	$ 1,464,819
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	6,035	-	-
Accrued Payroll	-	-	-	-	-
Total Liabilities	-	-	6,035	-	-
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	-	494	79,988	123,449	1,464,819
Undesignated	-	-	-	-	-
Total Fund Balances	-	494	79,988	123,449	1,464,819
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ 494	$ 86,023	$ 123,449	$ 1,464,819

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimbursement
Assets					
Cash	$ 39,405	$ 22,318	$ 4,818	$ -	$ 129,220
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 39,405	$ 22,318	$ 4,818	$ -	$ 129,220
Liabilities					
Internal Balances	$ -	$ -	$ -	$ 7,120	$ -
Accounts Payable	-	4,469	-	13,858	379
Accrued Payroll	-	-	-	-	2,982
Total Liabilities	-	4,469	-	20,978	3,361
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	39,405	17,849	4,818	-	125,859
Undesignated	-	-	-	(20,978)	-
Total Fund Balances	39,405	17,849	4,818	(20,978)	125,859
Total Liabilities, Deferred Inflows, and Fund Balances	$ 39,405	$ 22,318	$ 4,818	$ -	$ 129,220

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	Coroner Property Fund	Cafeteria	TF Co Sheriff Search & Rescue	Juvenile Probation Miscellaneous	Twin Falls County Insurance
Assets					
Cash	$ 175	$ -	$ 105,541	$ 98,090	$ 250,870
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 175	$ -	$ 105,541	$ 98,090	$ 250,870
Liabilities					
Internal Balances	$ -	$ 226	$ -	$ -	$ -
Accounts Payable	2	-	3,037	18,434	-
Accrued Payroll	-	-	-	-	-
Total Liabilities	2	226	3,037	18,434	-
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	173	-	102,504	79,656	250,870
Undesignated	-	(226)	-	-	-
Total Fund Balances	173	(226)	102,504	79,656	250,870
Total Liabilities, Deferred Inflows, and Fund Balances	$ 175	$ -	$ 105,541	$ 98,090	$ 250,870

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	VOCA ICDVVA Grant	Problem Solving Courts	District Court Juvenile	District Court CAO	District Court FCS
Assets					
Cash	$ -	$ 326,657	$ 19,945	$ 135,012	$ 135,849
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ -	$ 326,657	$ 19,945	$ 135,012	$ 135,849
Liabilities					
Internal Balances	$ 16,758	$ -	$ -	$ -	$ -
Accounts Payable	391	23,468	-	-	2,037
Accrued Payroll	1,435	9,696	-	-	-
Total Liabilities	18,584	33,164	-	-	2,037
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	-	293,493	19,945	135,012	133,812
Undesignated	(18,584)	-	-	-	-
Total Fund Balances	(18,584)	293,493	19,945	135,012	133,812
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ 326,657	$ 19,945	$ 135,012	$ 135,849

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2021
(continued)

	Sheriff's Grants	SFP Twin Falls	Totals
Assets			
Cash	$ 44,370	$ -	$ 7,999,247
Property Tax Receivable	-	-	82,519
Accounts Receivable	-	-	1,000
Total Assets	$ 44,370	$ -	$ 8,082,766
Liabilities			
Internal Balances	$ -	$ -	$ 183,151
Accounts Payable	(471)	-	718,964
Accrued Payroll	-	-	111,784
Total Liabilities	(471)	-	1,013,899
Deferred Inflows			
Deferred Taxes	-	-	69,995
Total Deferred Inflows	-	-	69,995
Fund Balances			
Restricted	44,841	-	7,183,842
Undesignated	-	-	(184,970)
Total Fund Balances	44,841	-	6,998,872
Total Liabilities, Deferred Inflows, and Fund Balances	$ 44,370	$ -	$ 8,082,766

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021

	Tort	Safehouse	Weeds	Parks and Recreation	Ad Valorem
Revenues					
Property Tax	$ 683,839	$ -	$ 175,725	$ 423,122	$ 1,068,485
Licenses and fees	-	329,069	-	101,245	-
Intergovernmental	-	-	54,980	-	-
Miscellaneous	(11,030)	31,868	28,502	7,560	19,377
Interest Revenue	-	-	-	-	-
Grants	-	19,180	-	-	-
Total Revenues	672,809	380,117	259,207	531,927	1,087,862
Expenditures					
Current:					
General Government	682,673	-	-	-	1,091,199
Public Safety	-	-	-	-	-
Public Works	-	-	255,691	-	-
Judicial	-	-	-	-	-
Social Services	-	319,186	-	-	-
Culture and Recreation	-	-	-	421,852	-
Total Expenditures	682,673	319,186	255,691	421,852	1,091,199
Excess (Deficiency) of Revenues Over Expenditures	(9,864)	60,931	3,516	110,075	(3,337)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(9,864)	60,931	3,516	110,075	(3,337)
Fund Balance - Beginning	845,584	(6,156)	300,448	441,859	632,962
Fund Balances - Ending	$ 835,720	$ 54,775	$ 303,964	$ 551,934	$ 629,625

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	District Court	Court Interlock Device	Public Health	Revenue Sharing	Election Consolidation
Revenues					
Property Tax	$ 321,582	$ -	$ 462,957	$ -	$ -
Licenses and fees	425,748	-	-	-	-
Intergovernmental	-	-	-	15,000	179,788
Miscellaneous	50,595	8,237	8,386	-	10,759
Grants	-	-	-	-	-
Total Revenues	797,925	8,237	471,343	15,000	190,547
Expenditures					
Current:					
General Government	-	-	-	12,277	319,475
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Judicial	734,243	1,531	-	-	-
Social Services	-	-	478,906	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	734,243	1,531	478,906	12,277	319,475
Excess (Deficiency) of Revenues Over Expenditures	63,682	6,706	(7,563)	2,723	(128,928)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	221,477
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	221,477
Net Change in Fund Balances	63,682	6,706	(7,563)	2,723	92,549
Fund Balance - Beginning	246,772	119,555	130,001	6,825	545,802
Fund Balances - Ending	$ 310,454	$ 126,261	$ 122,438	$ 9,548	$ 638,351

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	County Boat Liscense Fund	Snowmobiles	T.A.R.C. Grants	Board of Commissioner Gaurdians	Federal Drug Seizures
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	118,935	33,995	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Grants	-	-	-	-	-
Total Revenues	118,935	33,995	-	-	-
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	30,123
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	62,836	23,320	-	-	-
Total Expenditures	62,836	23,320	-	-	30,123
Excess (Deficiency) of Revenues Over Expenditures	56,099	10,675	-	-	(30,123)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(34,348)	-	-	-	-
Total Other Financing Sources (Uses)	(34,348)	-	-	-	-
Net Change in Fund Balances	21,751	10,675	-	-	(30,123)
Fund Balance - Beginning	75,708	149,343	(4,799)	1,503	82,793
Fund Balances - Ending	$ 97,459	$ 160,018	$ (4,799)	$ 1,503	$ 52,670

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	DSO Clinician	Juvenile Correction Act Funds	Tobacco Tax Grant	Boat Grant Waterways Match	ASAT - 2016
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	9,907
Grants	67,016	152,140	206,532	44,012	-
Total Revenues	67,016	152,140	206,532	44,012	9,907
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	61,061	-	-	-	24,925
Public Works	-	-	-	-	-
Judicial	-	132,792	263,110	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	88,775	-
Total Expenditures	61,061	132,792	263,110	88,775	24,925
Excess (Deficiency) of Revenues Over Expenditures	5,955	19,348	(56,578)	(44,763)	(15,018)
Other Financing Sources (Uses)					
Transfers In	-	-	49,036	34,348	-
Transfers Out	-	(49,036)	-	-	-
Total Other Financing Sources (Uses)	-	(49,036)	49,036	34,348	-
Net Change in Fund Balances	5,955	(29,688)	(7,542)	(10,415)	(15,018)
Fund Balance - Beginning	(18,574)	82,787	-	64,088	(3,799)
Fund Balances - Ending	$ (12,619)	$ 53,099	$ (7,542)	$ 53,673	$ (18,817)

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	R.S.A.T. Grant	Invasive Check Station	S.U.D Funds	SCAAP	OHV Law Enforcement
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	124,157	94,575	15,262	-	6,177
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Grants	-	-	-	-	-
Total Revenues	124,157	94,575	15,262	-	6,177
Expenditures					
Current:					
General Government	-	98,010	-	-	-
Public Safety	123,804	-	15,285	-	7,370
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	123,804	98,010	15,285	-	7,370
Excess (Deficiency) of Revenues Over Expenditures	353	(3,435)	(23)	-	(1,193)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	353	(3,435)	(23)	-	(1,193)
Fund Balances - Beginning, Previous	(41,841)	(12,852)	(1,437)	12,780	18,799
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	(41,841)	(12,852)	(1,437)	12,780	18,799
Fund Balances - Ending	$ (41,488)	$ (16,287)	$ (1,460)	$ 12,780	$ 17,606

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	BCP Basic Safehouse Grant	Parks Grant	FSP Too Good for Drugs	District Court Capital Reserve	S.O.R. Sheriff
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	-	-	21,900
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	2,644	-	-
Grants	162,654	-	-	-	-
Total Revenues	162,654	-	2,644	-	21,900
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	13,517
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	204,824	-	932	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	204,824	-	932	-	13,517
Excess (Deficiency) of Revenues Over Expenditures	(42,170)	-	1,712	-	8,383
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(42,170)	-	1,712	-	8,383
Fund Balances - Beginning, Previous	-	-	(1,601)	150,000	76,483
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	-	-	(1,601)	150,000	76,483
Fund Balances - Ending	$ (42,170)	$ -	$ 111	$ 150,000	$ 84,866

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Prosecutor's Drug Seizure Money	CRT Facility Fund
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	-	-	336,053
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	32,230	11,621	35,498
Grants	30,921	-	-	-	-
Total Revenues	30,921	-	32,230	11,621	371,551
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	30,921	-	37,348	-	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	31,538
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	30,921	-	37,348	-	31,538
Excess (Deficiency) of Revenues Over Expenditures	-	-	(5,118)	11,621	340,013
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	-	-	(5,118)	11,621	340,013
Fund Balances - Beginning, Previous	-	494	85,106	111,828	1,124,806
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	-	494	85,106	111,828	1,124,806
Fund Balances - Ending	$ -	$ 494	$ 79,988	$ 123,449	$ 1,464,819

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund	Sheriff's Youth Plate	Sheriff's Vests	Prosecutor Drug Reimbursement
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	56,723	912	-	-
Miscellaneous	10,935	-	-	-	65,270
Grants	-	-	-	-	-
Total Revenues	10,935	56,723	912	-	65,270
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	150	9,747	88,892
Public Works	-	-	-	-	-
Judicial	-	42,005	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	-	42,005	150	9,747	88,892
Excess (Deficiency) of Revenues Over Expenditures	10,935	14,718	762	(9,747)	(23,622)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	10,935	14,718	762	(9,747)	(23,622)
Fund Balances - Beginning, Previous	28,470	3,131	4,056	(11,231)	149,481
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	28,470	3,131	4,056	(11,231)	149,481
Fund Balances - Ending	$ 39,405	$ 17,849	$ 4,818	$ (20,978)	$ 125,859

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	Coroner Property Fund	Cafeteria	TF Co Sheriff Search & Rescue	Juvenile Probation Miscellaneous	Twin Falls County Insurance
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	148,369	73,882	38,856	-
Grants	-	-	-	2,000	-
Total Revenues	-	148,369	73,882	40,856	-
Expenditures					
Current:					
General Government	-	155,654	-	-	-
Public Safety	-	-	79,962	-	-
Public Works	-	-	-	-	-
Judicial	-	-	-	34,430	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	-	155,654	79,962	34,430	-
Excess (Deficiency) of Revenues Over Expenditures	-	(7,285)	(6,080)	6,426	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	-	(7,285)	(6,080)	6,426	-
Fund Balances - Beginning, Previous	173	7,059	108,584	73,230	250,870
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	173	7,059	108,584	73,230	250,870
Fund Balances - Ending	$ 173	$ (226)	$ 102,504	$ 79,656	$ 250,870

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	VOCA ICDVVA Grant	Problem Solving Courts	District Court Juvenile	District Court CAO	District Court FCS
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	170,262	-	5,753	-
Intergovernmental	-	77,500	-	25,500	-
Miscellaneous	-	83,441	-	-	51,259
Grants	54,526	145,257	-	-	-
Total Revenues	54,526	476,460	-	31,253	51,259
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Judicial	-	487,441	136	21,000	35,773
Social Services	62,311	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	62,311	487,441	136	21,000	35,773
Excess (Deficiency) of Revenues Over Expenditures	(7,785)	(10,981)	(136)	10,253	15,486
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(7,785)	(10,981)	(136)	10,253	15,486
Fund Balances - Beginning, Previous	(10,799)	304,474	20,081	124,759	118,326
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	(10,799)	304,474	20,081	124,759	118,326
Fund Balances - Ending	$ (18,584)	$ 293,493	$ 19,945	$ 135,012	$ 133,812

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021
(continued)

	Sheriff's Grants	FSP - Twin Falls	Totals
Revenues			
Property Tax	$ -	$ -	$ 3,135,710
Licenses and fees	-	-	1,783,131
Intergovernmental	29,600	-	440,003
Miscellaneous	-	-	718,166
Grants	39,104	-	923,342
Total Revenues	68,704	-	7,000,352
Expenditures			
Current:			
General Government	-	-	2,359,288
Public Safety	81,939	-	605,044
Public Works	-	-	255,691
Judicial	-	-	1,783,999
Social Services	-	-	1,066,159
Culture and Recreation	-	-	596,783
Total Expenditures	81,939	-	6,666,964
Excess (Deficiency) of Revenues Over Expenditures	(13,235)	-	333,388
Other Financing Sources (Uses)			
Transfers In	-	-	304,861
Transfers Out	-	-	(83,384)
Total Other Financing Sources (Uses)	-	-	221,477
Net Change in Fund Balances	(13,235)	-	554,865
Fund Balances - Beginning, Previous	58,076	5,729	6,449,736
Prior Period Adjustment	-	(5,729)	(5,729)
Fund Balance - Beginning	58,076	-	6,444,007
Fund Balances - Ending	$ 44,841	$ -	$ 6,998,872

FEDERAL REPORTS

Twin Falls County, Idaho
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

Program Title	Assistance Listing Number	Flow Through Number	Expenditures
U.S Department of the Interior			
Direct Award			
Payments in Lieu of Taxes	15.226		$ 1,830,083
Passed through Idaho Historical Society			
Historic Preservation Fund Grants	15.904	P19AF00043	12,500
Total U.S. Department of the Interior			1,842,583
U.S Department of Justice			
Direct Awards			
Covid-19 Sheriff	16.034		2,328
Bulletproof Vest Partnership Program	16.607		9,747
Passed through Idaho Department of Juvenile Corrections			
Juvenile Justice and Delinquency Prevention Allocation to State	16.540	2019-JX-FX-0038	58,768
Passed through Idaho Health and Welfare			
Crime Victim Assistance	16.575	2018-V2-GX-0002	54,526
Passed through Idaho State Police			
Residential Substance Abuse Treatment for State Prisoners	16.593	2019-J2-BX-0023	120,091
Edward Byrne Memorial Justice Assistance Grant	16.738	2017-DJ--0097	55,921
Total U.S. Department of Justice			301,381
U.S. Department of Transportation			
Passed through Idaho Department of Transportation			
Highway Planning Cluster			
Highway Planning and Construction	20.205	0260	1,490
Total Highway Planning Cluster			1,490
Highway Safety Cluster			
State and Community Highway Safety	20.600	0260	16,370
National Priority Safety Programs	20.616	0260	2,000
Total Highway Safety Cluster			18,370
Total US Department of Transportation			19,860
U.S. Department of the Treasury			
Passed through Idaho Office of the Governor			
Coronavirus Relief Fund	21.019	20-1892-0-1-806	2,077,338
Total U.S. Department of the Treasury			2,077,338
U.S. Department of Election Assistance Commission			
Passed through Idaho Secretary of State			
Block Grants for Prevention & Treatment Assistance	90.0404	ID20101001-01	62,906
Total U.S. Department of Election Assistance Commission			62,906
U.S. Department of Health and Human Services			
Passed through Idaho Department of Drug Policy			
Basic Center Grant	93.623		198,447
Block Grants for Prevention & Treatment of Substance Abuse	93.959	0348	2,697
Total U.S. Department of Health and Human Services			201,144

Twin Falls County, Idaho
Schedule of Expenditures of Federal Awards - continued
For the Year Ended September 30, 2021

Program Title	Assistance Listing Number	Flow Through Number	Expenditures
U.S. Department of Homeland Security			
Passed through Idaho Department of Parks & Recreation			
Boating Safety Financial Assistance	97.012		$ 44,012
Passed through Idaho Military Division			
Emergency Management Performance Grants	97.042		56,223
Homeland Security Grant	97.067		111,688
Total U.S. Department of Homeland Security			
U.S. Department of Agriculture			
Passed through Idaho Supt. Public Instruction			
Child Nutrition Cluster			
School Breakfast Program	10.553	202121N109947	7,722
National School Lunch Program	10.555	202121N109947	14,482
Total Child Nutrition Cluster			22,204
Passed through Idaho Department of Agriculture			
Forest Health Protection	10.680	17-DG-11046000-603	4,520
Total U.S. Department of Agriculture			26,724
Total Federal Financial Assistance Expended			$ 4,743,859

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Twin Falls County, Idaho under programs of the Federal Government for the year ended September 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Twin Falls County, Idaho, it is not intended to and does not present the financial position or changes in Net Position of Twin Falls County, Idaho.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. INDIRECT COST RATE

Twin Falls County, Idaho has not elected to use the 10-perecent de minims indirect cost rate.

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CERTIFIED PUBLIC ACCOUNTANTS
Zwygart John & Associates CPAs, PLLC
16130 North Merchant Way, Suite 120 ◆ Nampa, Idaho 83687
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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Commissioners
Twin Falls County
Twin Falls, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Twin Falls County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Twin Falls County, Idaho's basic financial statements and have issued our report thereon dated June 23, 2022.

Internal Control Over Financial Reporting

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

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

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

2021-001: Capital Assets

The County lacks internal control procedures to adequately maintain capital asset records, including tracking historical cost and calculated annual depreciation expense and accumulated depreciation. This is a result of reliance on the external auditor's assistance with calculation of depreciation and preparation of the government-wide adjustments and statements required by GASB 34. The lack of internal controls over capital assets increases the risk that a material misstatement might not be prevented or detected and corrected in a timely manner in the normal course of operations. Management should consider the costs and benefits of implementing internal controls to ensure capital asset acquisition costs, depreciation expenses, and asset disposals are captured and recorded.

Compliance and Other Matters

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

Twin Falls County's Response to Findings

Twin Falls County's response to the findings identified in our audit is described in the accompanying management's response to findings. Twin Falls County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Zwygart John & Associates CPAS, PLLC

Nampa, Idaho
June 23, 2022

2021-001: Capital Assets

The Clerk-Auditor-Recorder has already taken steps to identify appropriate software, procedures, and personnel to capture and record capital asset-related transactions going forward and has gathered information from appropriate source documents to record historical information for existing capital assets.

If there are any questions on management's response to findings, please contact the County at (208) 736-4004.

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

Board of Commissioners
Twin Falls County
Twin Falls, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Twin Falls County, Idaho's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Twin Falls County, Idaho's major federal programs for the year ended September 30, 2021. Twin Falls County, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Twin Falls County, Idaho, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Zwygart John & Associates CPAS, PLLC

Nampa, Idaho
June 23, 2022

Twin Falls County, Idaho
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

Section I - Summary of Auditor's Results

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

Internal control over financial reporting:

Material weakness(es) identified?	☐ yes	☑ none reported
Reportable Condition(s) identified that are not considered to be a material weakness?	☐ yes	☑ none reported
Noncompliance material to financial statements noted?	☐ yes	☑ no

Federal Awards

Internal control over major programs:

Significant deficiencies disclosed?	☐ yes	☑ none reported
Material weaknesses disclosed?	☐ yes	☑ none reported

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

Material weakness(es) identified?	☐ yes	☑ none reported
Reportable Condition(s) identified that are not considered to be a material weakness?	☐ yes	☑ none reported
Any audit findings disclosed that are required to be reported in accordance with 2CFR SECTION 200.516(A)?	☐ yes	☑ no

The programs tested as major programs include

Federal Assistance Listing Numbers	Name of Federal Program
20.019	Coronavirus Relief Fund
93.623	Basic Center Grant

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

Auditee qualified as low-risk auditee? ☐ yes ☑ no

Section II - Financial Statement Findings

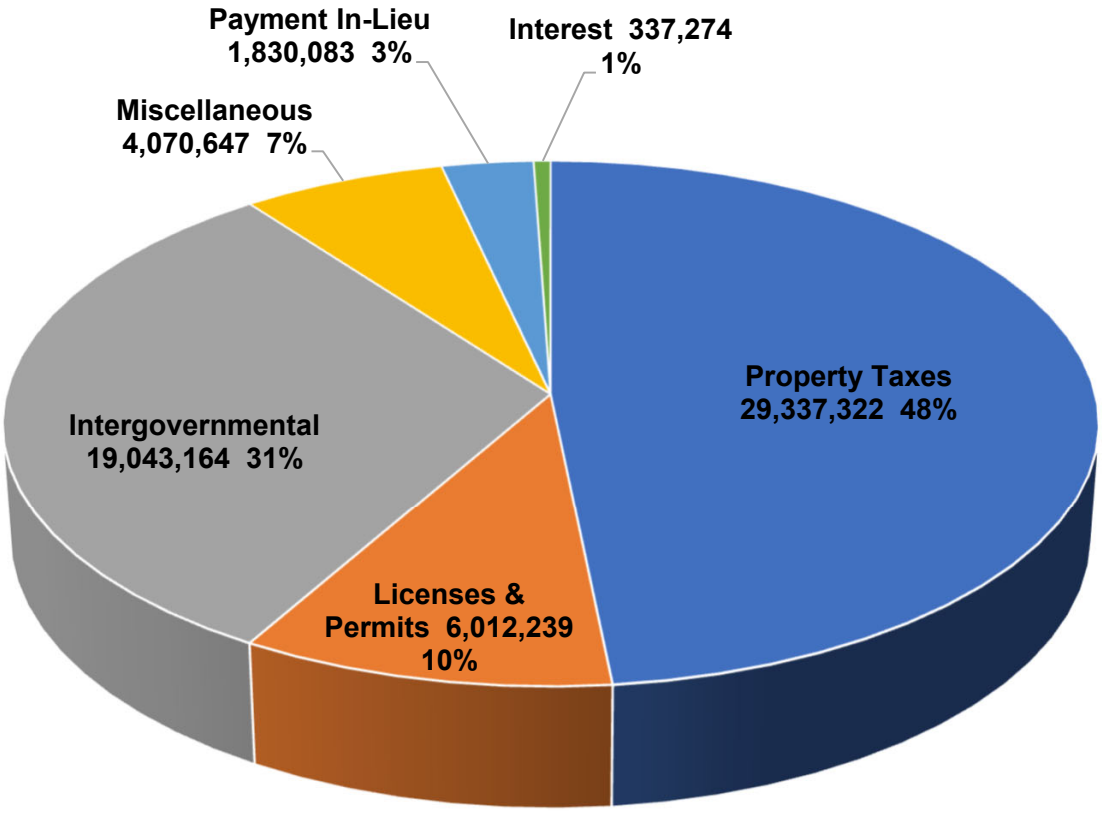
No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

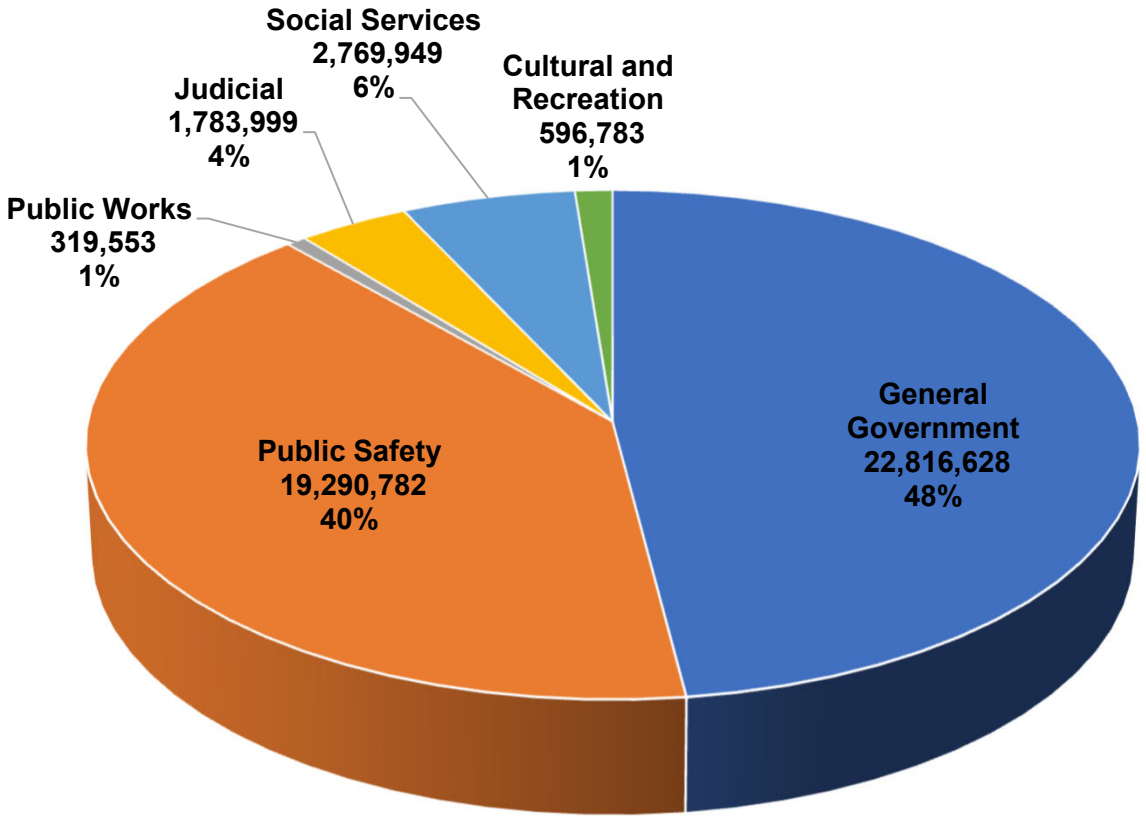
No Matters Reported

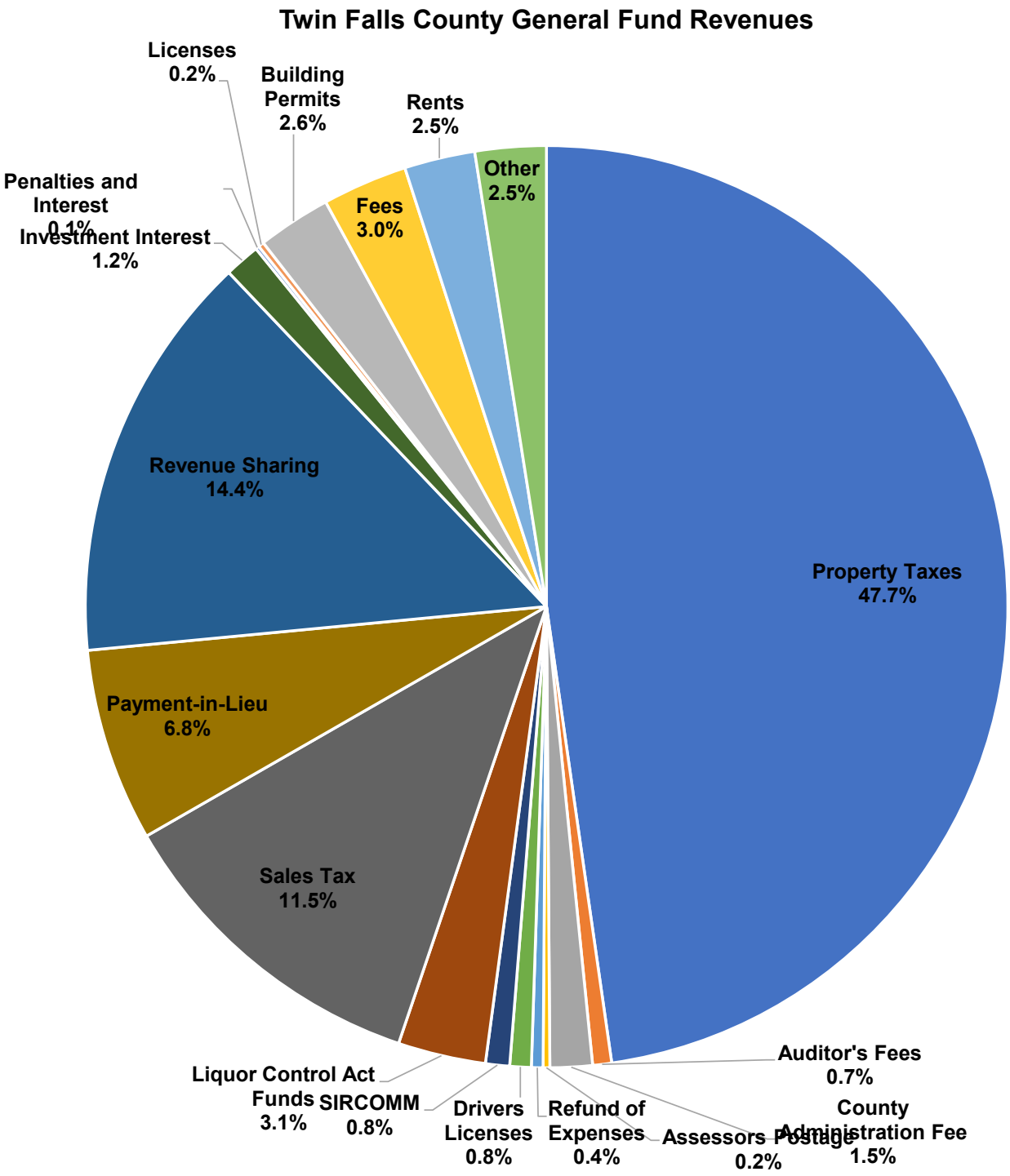
OTHER INFORMATION

Twin Falls County Revenues

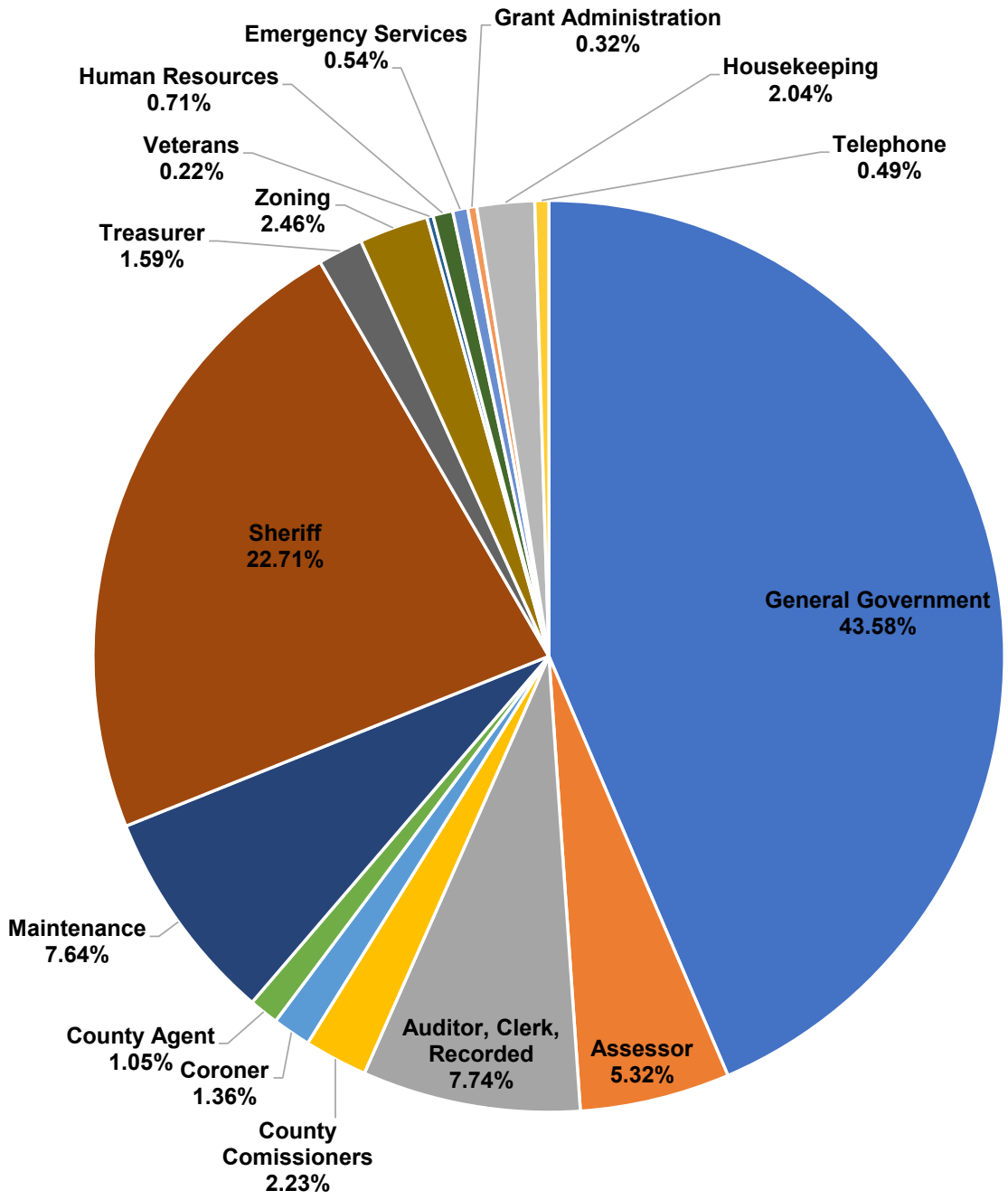


Twin Falls County Expenditures

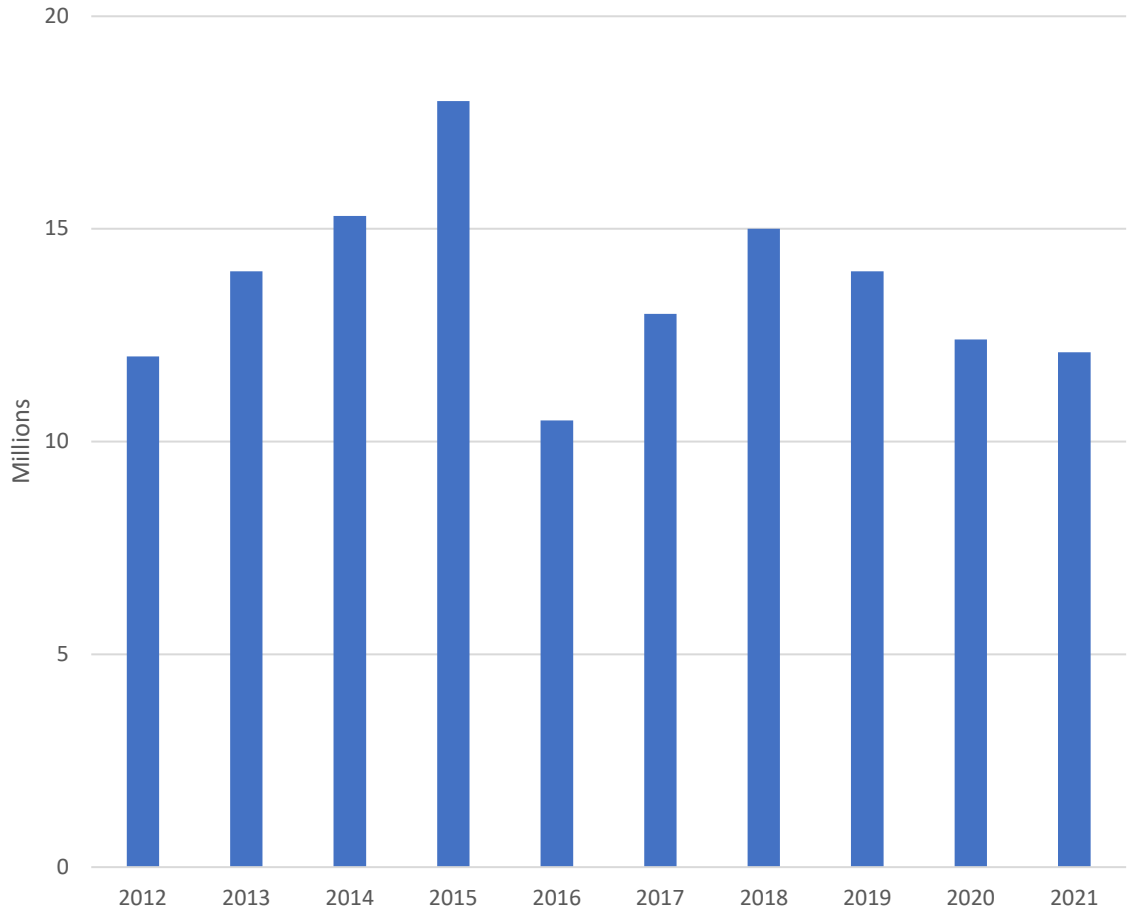



Twin Falls County General Fund Revenues
Licenses 0.2%
Building Permits 2.6%
Rents 2.5%
Other 2.5%
Fees 3.0%
Penalties and Interest 0.1%
Investment Interest 1.2%
Revenue Sharing 14.4%
Property Taxes 47.7%
Payment-in-Lieu 6.8%
Sales Tax 11.5%
Liquor Control Act Funds 3.1%
SIRCOMM 0.8%
Drivers Licenses 0.8%
Refund of Expenses 0.4%
Assessors Postage 0.2%
County Administration Fee 1.5%
Auditor's Fees 0.7%

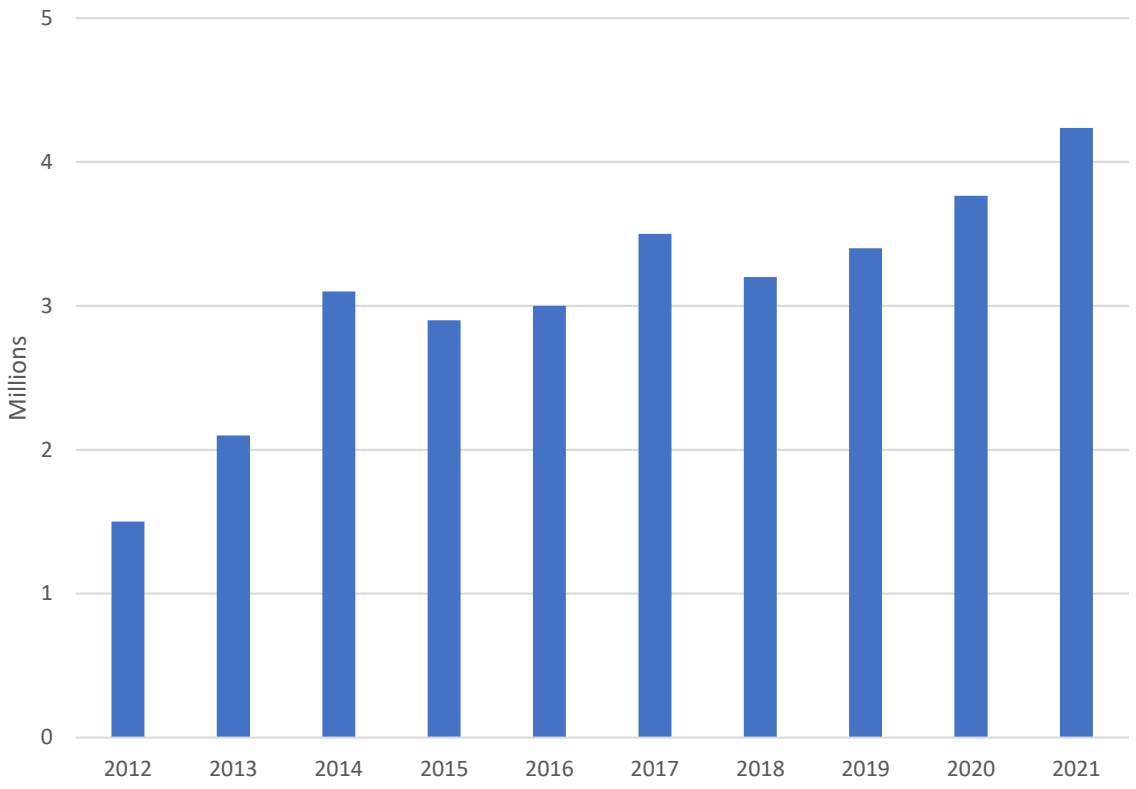
Twin Falls County General Fund Expenditures



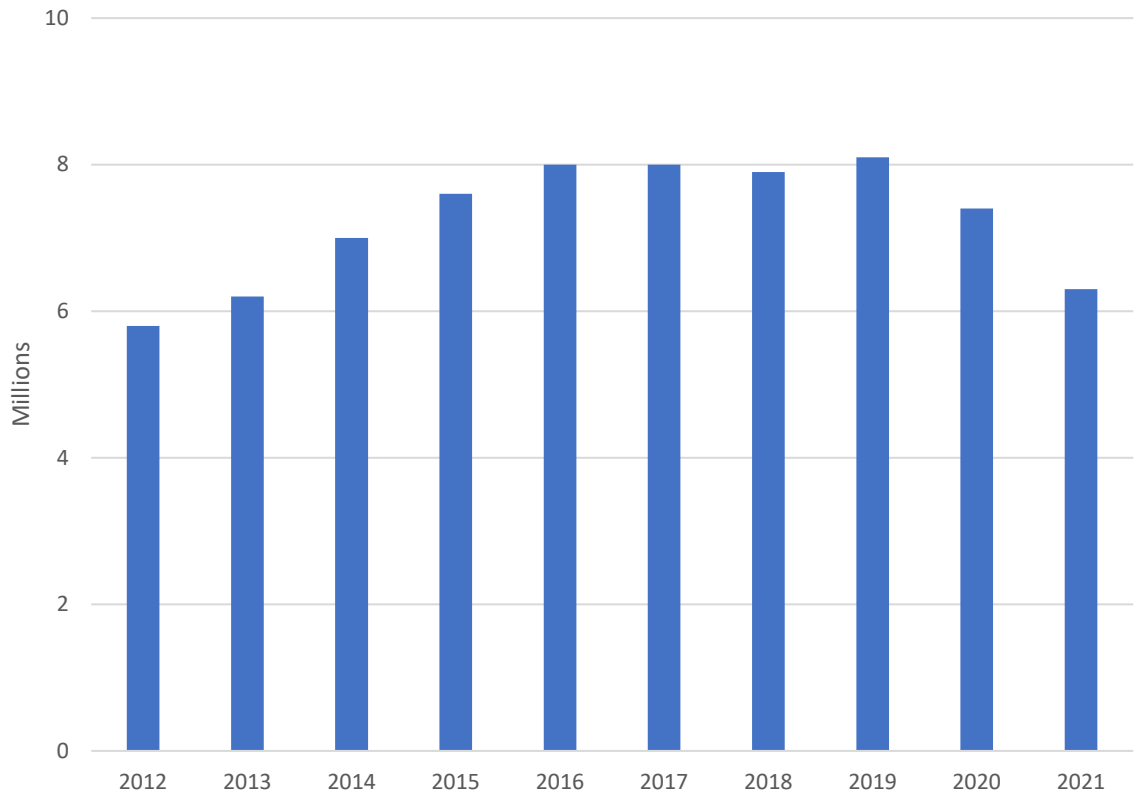
Twin Falls County General Fund Balance



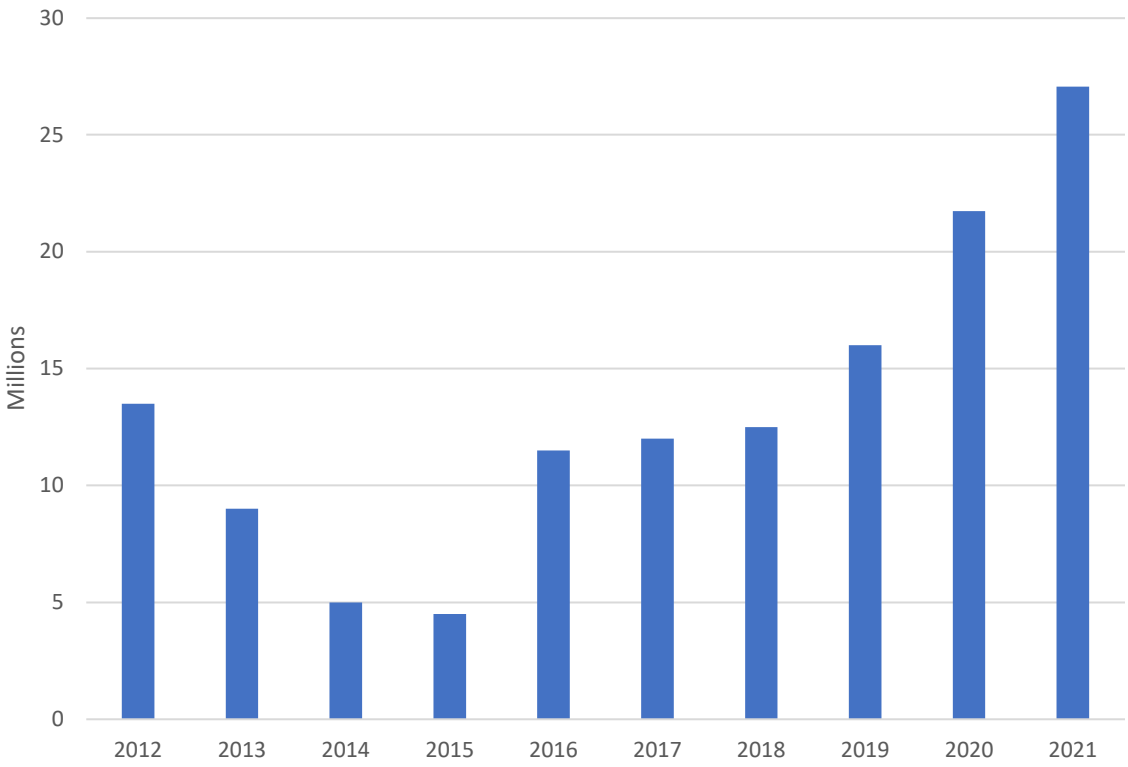
Twin Falls County Indigent Fund Balance



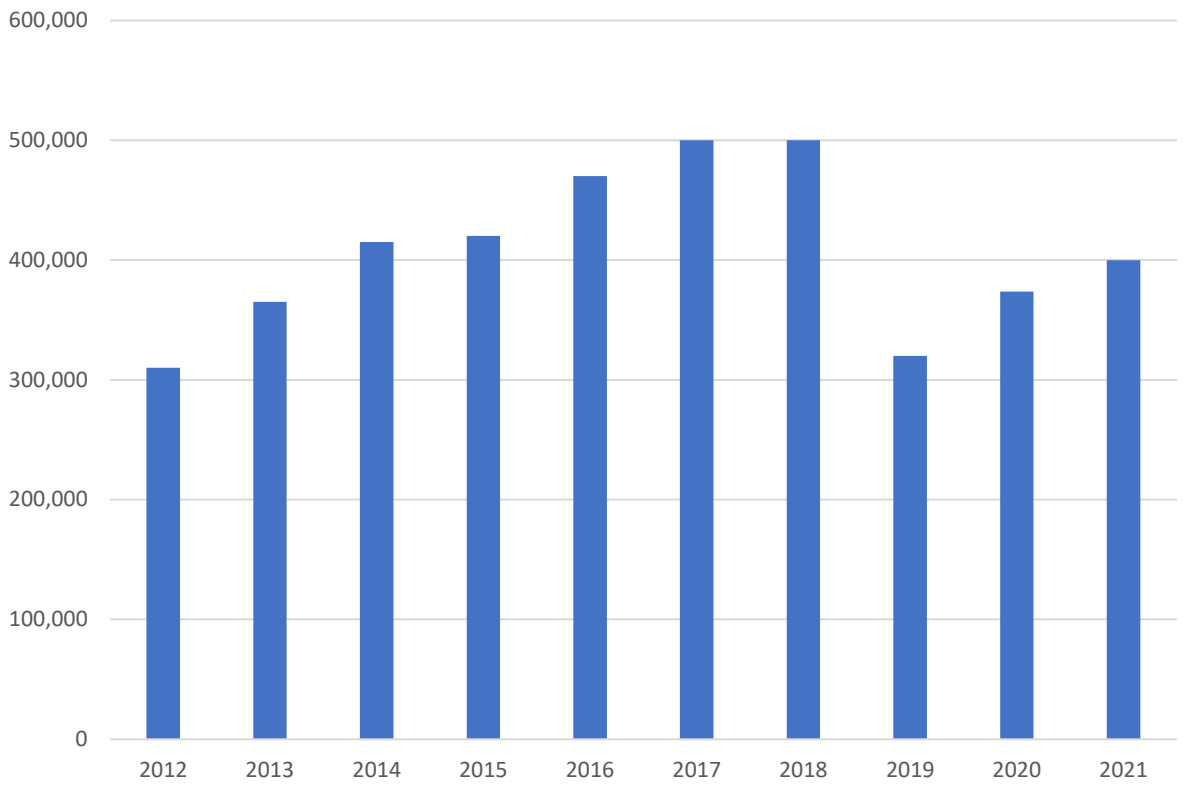
Twin Falls County Justice Fund Balance



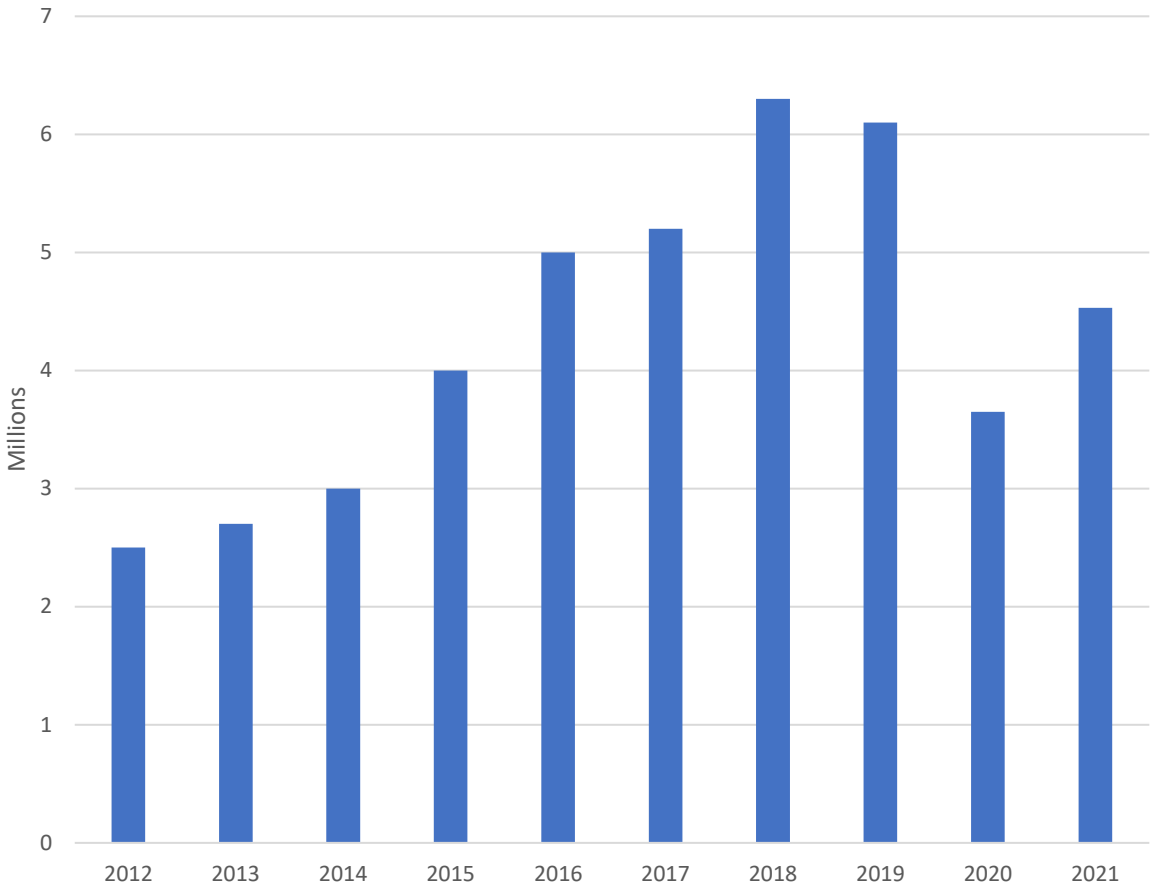
Twin Falls County Capital Projects Fund Balance



Twin Falls County Ambulance District Fund Balance



Twin Falls County Solid Waste Net Position



Twin Falls County Fair Board Net Position

