TWIN FALLS COUNTY, IDAHO

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2022

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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, 2022, 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, 2022, 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, 2022, 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 January 24, 2023 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
January 24, 2023

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, 2022. We encourage readers to consider the information presented here in conjunction with our annual audit prepared by Zwygart John & Associates CPAs.

Financial Highlights

- The assets of Twin Falls County exceeded its liabilities at the close of the most recent fiscal year by $106,591,435 (net position). Of this amount, $37,883,075 (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 $14,882,193. This increase is attributable to more cash in the custody of the treasurer due to American Rescue Plan Act (ARPA.) funding.

- As of the close of the current fiscal year, Twin Falls County's governmental funds reported combined ending fund balances of $82,590,902 an increase of $16,991,375 in comparison with the prior year. The amount available for spending at the County's discretion is $82,590,902, the total spendable fund balance. (See page 7,8, and 10 of audit)
    - In the General Fund, revenue exceeded expenditures by $4,416,662
    - In the Capital Project Fund, revenue was deficient of expenditures by $762,971
    - In the Indigent Fund, revenue was deficient of expenditures by $765,519
    - In the Justice Fund, revenue exceeded expenditures by $1,645,759
    - In the ARPA-Recovery Fund, revenue exceeded expenditures by $8,339,476
    - In the Ambulance District Fund, revenue exceeded expenditures by $93,866
    - Other Governmental Funds, revenue exceeded expenditures by $1,068,362
    - The General and Non-Major funds transferred $1,304,975 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. Twin Falls County Fair Board is a component unit that reports as a business-type activity.

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 and deferred outflows exceeded liabilities and deferred inflows by $104,739,546 at the close of the most recent fiscal year.

One of the largest portions of Twin Falls County's net position (27%) 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	
	2022	2021	2022	2021	2022	2021
Current Assets	$85,585,580	$72,834,720	$7,215,948	$6,564,875	$ 92,801,528	$79,399,595
Non-Current Assets	39,361,085	32,708,222	1,922,500	1,999,400	41,283,585	34,707,622
Total Assets	124,946,665	105,542,942	9,138,448	8,564,275	134,085,113	114,107,217
Current Liabilities	4,643,975	6,790,167	8,844	480	4,652,819	6,790,647
Non-Current Liabilities	23,626,773	14,208,951	1,378,378	4,018,622	25,005,151	18,227,573
Total Liabilities	28,270,748	20,999,118	1,387,222	4,019,102	29,657,970	25,018,220
Net Position:						
Invested in capital assets, net of related debt	26,109,263	26,373,620	1,922,500	1,999,400	28,031,763	21,979,692
Restricted	38,847,878	26,524,059	1,828,719	113,352	40,676,597	26,637,411
Unrestricted	33,883,068	31,646,145	4,000,007	2,412,421	37,883,075	34,058,566
Total Net Position	$98,840,209	$84,543,824	$7,751,226	$4,525,173	$106,591,435	$82,675,669

An additional portion of Twin Falls County's net assets (38%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position ($37,883,075) 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 $14,882,194 during the fiscal year. This increase is attributable to more cash in the custody of the treasurer due to American Rescue Plan Act (ARPA.) funding.

Financial Analysis of the Government as a Whole

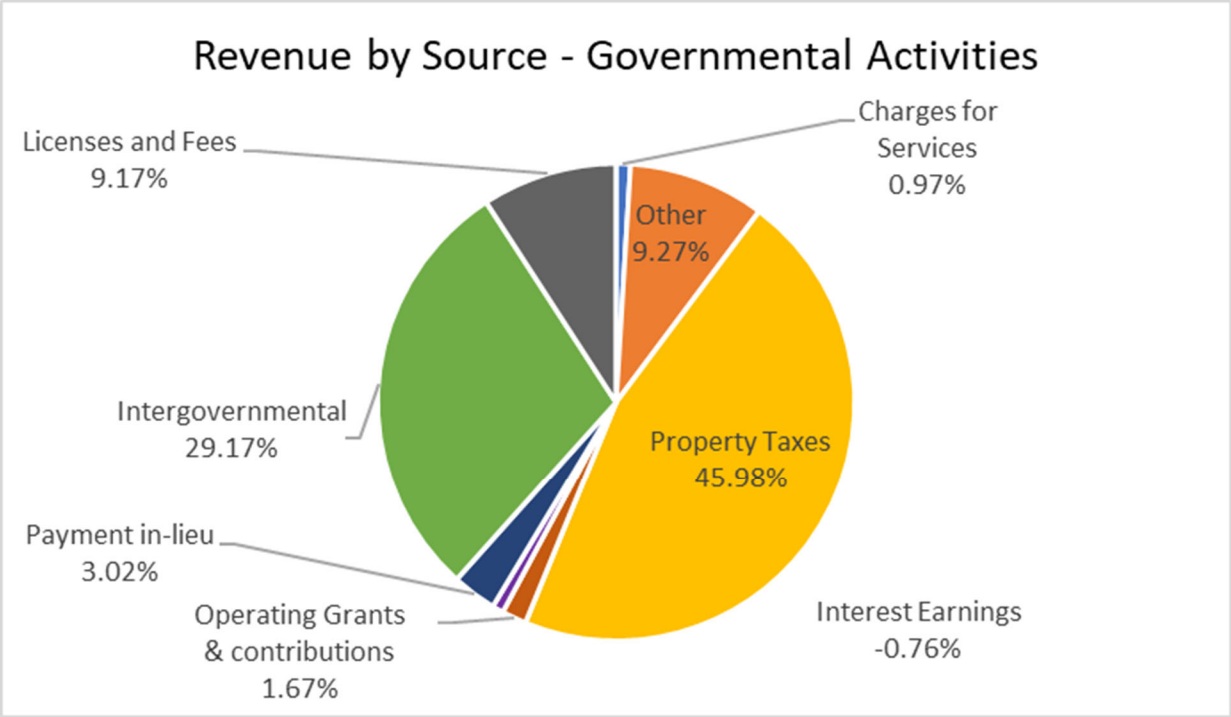
Governmental activities. Governmental activities increased Twin Falls County's total net position by $14,296,385.

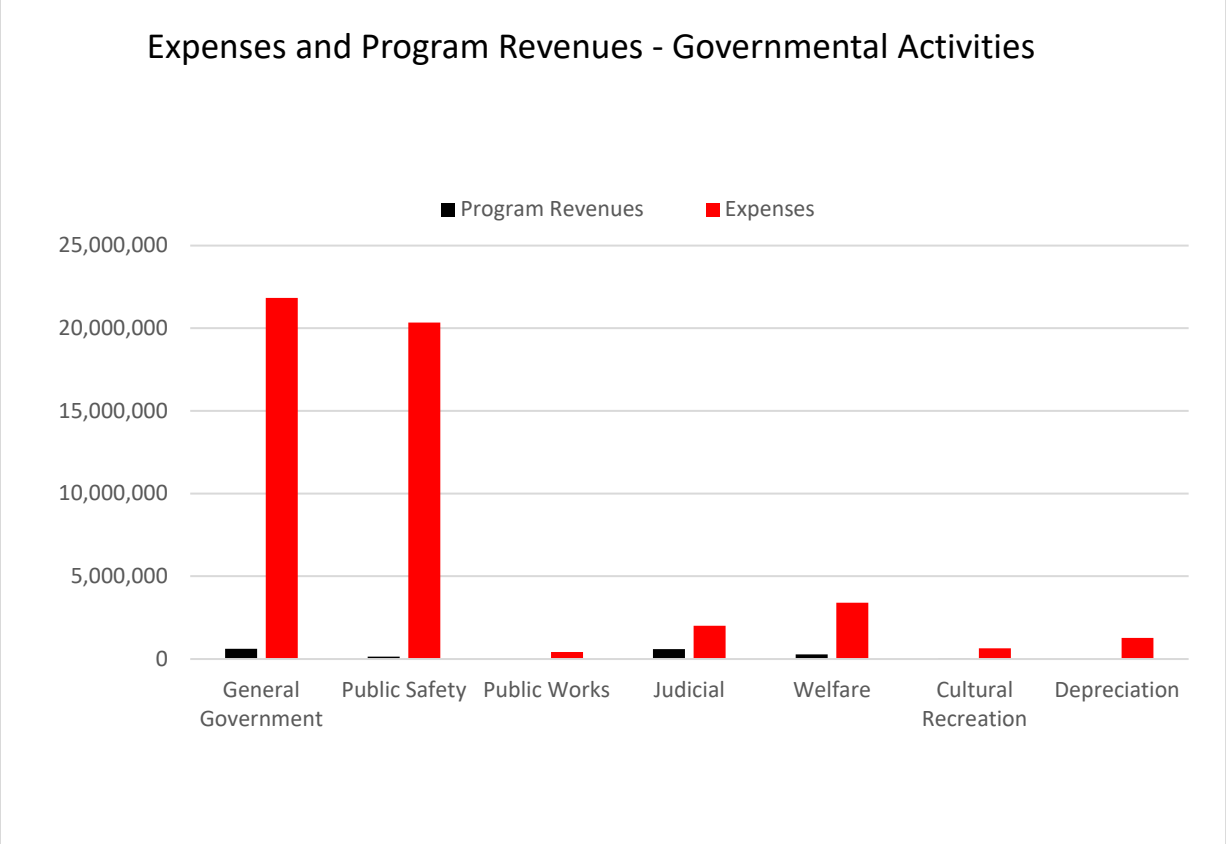
The following schedule outlines the changes in net position: (See page 5 of audit)

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

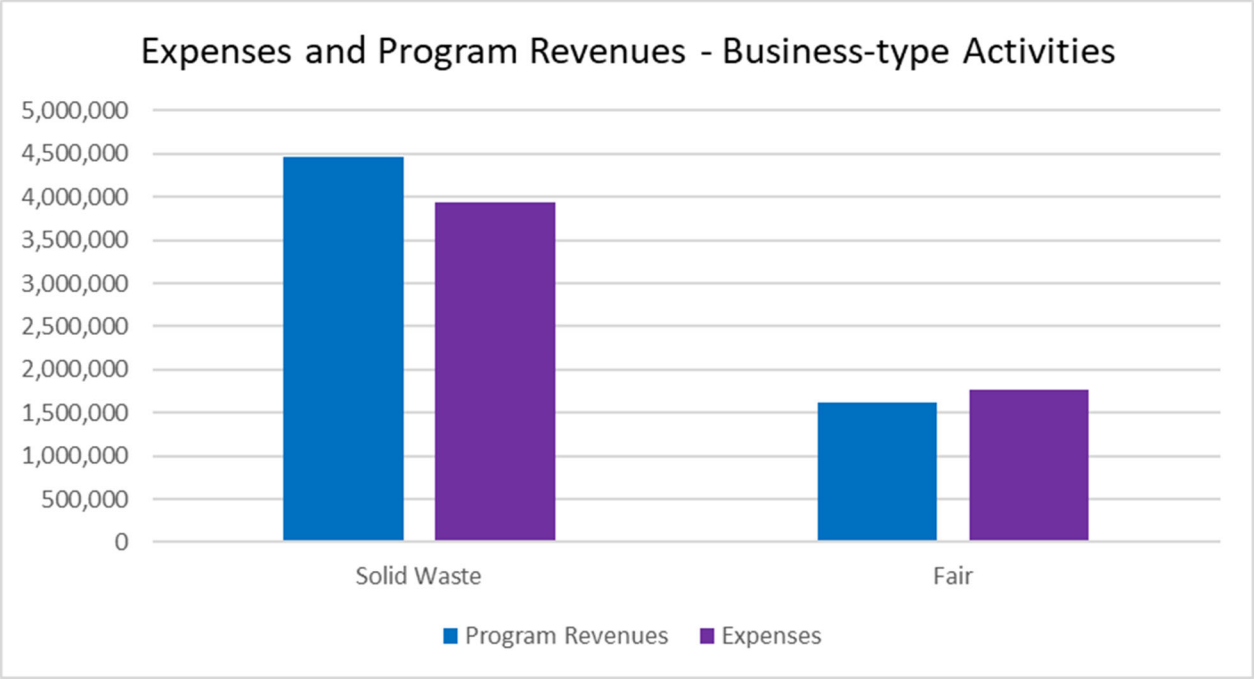
	Governmental Activities		Business Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for Services	$ 599,941	$ 667,908	$4,469,659	$4,076,794	$ 5,069,600	$ 4,744,702
Operating Grants and contributions	1,036,910	923,342	-	-	1,036,910	923,342
General Revenue:					-	-
Property Taxes	28,582,147	29,337,322	-	-	28,582,147	29,337,322
Payments In-Lieu	1,874,975	1,830,083	-	-	1,874,975	1,830,083
Intergovernmental	18,131,591	19,043,164	-	-	18,131,591	19,043,164
Licenses and Fees	5,701,200	6,012,239	-	-	5,701,200	6,012,239
Other Taxes	-	-	-	-	-	-
Grants and contributions not restricted to specific programs	-	-	-	-	-	-
Interest Earnings	(471,835)	337,274	50,134	31,344	(421,701)	368,618
Other	5,764,555	4,070,647	-	-	5,764,555	4,070,647
Total Revenues	61,219,484	62,221,979	4,519,793	4,108,138	65,739,277	66,330,117
Expenses:						
General Government	21,827,881	18,963,426	-	-	21,827,881	18,963,426
Public Safety	20,337,371	19,233,767	-	-	20,337,371	19,233,767
Public Works	412,496	324,631	-	-	412,496	324,631
Judicial	2,008,195	1,795,632	-	-	2,008,195	1,795,632
Welfare	3,392,548	2,776,553	-	-	3,392,548	2,776,553
Cultural and recreation	634,395	602,594	-	-	634,395	602,594
Depreciation	1,265,955	1,033,843	-	-	1,265,955	1,033,843
Solid Waste	-	-	3,933,984	3,231,559	3,933,984	3,231,559
Twin Falls County Fair	-	-	-	-	-	-
Total Expenses	49,878,841	44,730,446	3,933,984	3,231,559	53,812,825	47,962,005
					-	-
Increase (decrease) in net position	11,340,643	17,491,533	585,809	876,579	11,926,452	18,368,112
Net position - beginning	87,499,566	67,052,291	7,165,417	6,288,838	94,664,983	73,341,129
Net position - ending	$98,840,209	$84,543,824	$7,751,226	$7,165,417	$ 106,591,435	$91,709,241

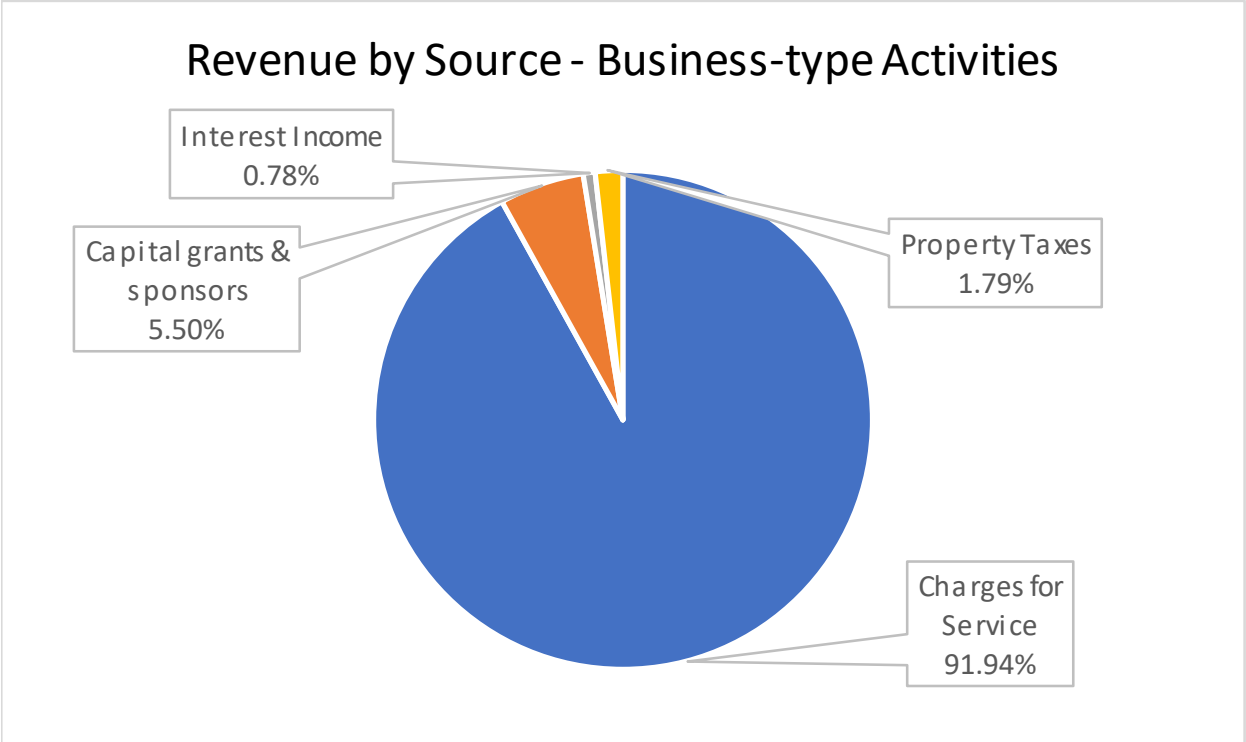
Governmental activities are funded by revenues from a variety of sources, including property taxes, revenues sharing and grants from other government entities, licenses and fees, rents, and other sources.





Business-type activities. Business-type activities (Solid Waste) net assets increased during the year by $585,809. 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 $82,590,902 an increase of $16,991,376 in comparison with the prior year. $17,442,426, of this constitutes unassigned fund balance, which is available for spending at the County's discretion. The reminder of fund balance is committed ($26,300,598) to indicate that it is not available for new spending because it has already been committed or restricted ($38,847,878) to indicate that external restrictions have determined how funds can be spent. (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 unassigned fund balance of the general fund was $17,616,316. As a measure of the general fund's liquidity, it may be useful to compare fund balance to the total fund expenditures.

The fund balance, of the County's general fund; increased by $5,419,449 during the current fiscal year. Revenue exceeded expenditures by $5,798,114. (See page 9 of audit) Key factors in this decrease are as follows:

- Property tax revenues of the general fund decreased by $562,954
- Intergovernmental revenue in the general fund increased by $650,084
- The general, Justice, and Non-Major funds transferred $1,304,975 to the capital projects fund for future capital construction projects.

The Indigent Fund has a total fund balance of $3,694,527 which is to be used for providing services to indigent persons according to Idaho statute. Revenues in this fund decreased by $962,819 over the prior year, and total expenditures increased $272,958 over the prior year. This was due to recent law changes. (See page 9 of audit)

The Justice Fund had a total fund balance of $9,114,701, which is used for judicial services, the prosecutor, public defender, jail, TARC, juvenile probation and juvenile detention. The net increase in fund balance during the current year was $2,848,546. Revenues in this fund increased by $1,591,529 over the prior year. Total expenditures increased by $841,355 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 $4,000,007, with total net position being $7,751,226. The change in net position consisted of an increase of $585,601.

Unrestricted net position for the Fair Board at the end of the year were $160,973, with total net position being $2,245,756. The change in net position consisted of an increase of $342,493.

Budgetary Highlights

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

- Increased the budgeted amount in the Clerk-Auditor A Budget by $30,000 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the Commissioners A Budget by $18,500 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees and hiring an IT Director in July 2022; The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the Coroner A Budget by $2,500 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the Zoning A Budget by $7,000 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the Veterans A Budget by $250 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the Emergency Management A Budget by $2,000 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the Research & Development A Budget by $250 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Current Expense fund general reserve.

- Increased the budgeted amount in the Tort Budget by $15,385 for unforeseen expenses due to increased deductibles and premiums for Natural Resource Litigation and Capital Crimes Defense Fund. The increase was appropriated from the Tort unexpended fund balance.

- Increased the budgeted amount in the Capital Projects Budget by $2,000,000 for unforeseen expenses due to camera system upgrades for Juvenile Detention and the Jail and the building of the County West Judicial Annex. The increase was appropriated from the Capital Projects unexpended fund balance.

- Increased the budgeted amount in the Parks and Recreation Budget by $22,000 for unforeseen expenses due to due to the purchase of a loader backhoe. The increase was appropriated from the Park and Recreation unexpended fund balance.

- Increased the budgeted amount in the Ad Valorem Budget by $2,000 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Ad Valorem unexpended fund balance.

- Increased the budgeted amount in the Social Services A Budget by $6,000 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Social Services unexpended fund balance.

- Increased the budgeted amount in the Waterways A Budget by $1,000 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Waterways unexpended fund balance.

- Increased the budgeted amount in the Public Defender B Budget by $16,000 for unforeseen expenses due training expenses. The increase was appropriated from the Justice Fund general reserve.

- Increased the budgeted amount in the Juvenile Probation A Budget by $10,500 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Justice Fund general reserve.

- Increased the budgeted amount in the Misdemeanor Probation A Budget by $2,500 for unforeseen expenses due to Resolution 2022-23 authorizing a one-time retention incentive to full-time employees. The increase was appropriated from the Justice Fund general reserve.

- Increased the budgeted amount in the Justice Fund Budget by $100,000 for unforeseen expenses due the increased cost in providing conflict public defenders. The increase was appropriated from the Justice Fund unexpended fund balance.

Capital Asset and Debt Administration

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

Capital Projects

- County West – new building for County West Judicial Annex
- County West – replaced exterior doors for Voc Rehab, Sally Port and Loading Docs
- County West – completed remodel 3rd and 4th floors of towers for Juvenile Probation, Juvenile Detention, Juvenile Prosecutor, Department of Juvenile Corrections, Juvenile Public Defender and Office on Aging
- Jail – camera system upgrade
- Sheriff's office – remodel of Wright Avenue property vacated by Juvenile Probation
- Judicial building – Architect for Theron Ward Judicial Building Remodel and Expansion

Capital assets. Twin Falls County's investment in capital assets for its governmental and business-type activities as of September 30, 2022 amounted to $29,182,992 (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	
	2022	2021	2022	2021	2022	2021
Land	$ 2,087,444	$ 2,087,444	$ -	$ -	$ 2,087,444	$ 2,087,444
Construction in progress	1,421,109	-	-	-	1,421,109	-
Land Improvement	-	-	-	-	-	-
Buildings	21,882,979	22,492,700	-	-	21,882,979	22,492,700
Machinery and equipment	2,138,840	1,793,476	-	-	2,138,840	1,793,476
Landfill	-	-	1,922,500	1,999,400	1,922,500	1,999,400
	$27,530,372	$26,373,620	$1,922,500	$1,999,400	$29,452,872	$28,373,020

Long-term Liabilities

At the end of the current fiscal year, Twin Falls County had no bonded debt outstanding. Twin Falls County's only long-term liabilities are $1,374,979 in governmental activities and $1,378,378 in business-type activities as of September 30, 2022, which represents accrued vacation and landfill retirement obligations.

Twin Falls County's Outstanding Debt

	Governmental Activities		Business Activities		Total	
	2022	2021	2022	2021	2022	2021
Accrued Vacation	$1,374,979	$1,283,102	$ -	$ -	$1,374,979	$1,283,102
Landfill Closure & Postclosure	-	-	1,378,378	1,378,378	1,378,378	1,378,378
	1,374,979	1,283,102	1,378,378	1,378,378	2,753,357	2,661,480

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

- We have seen inflation and supply chain problems pushing up the prices for goods ranging from real estate to cars to bacon.
- Due to inflation, the Feds continue to raise interest rates causing the housing market and values to slow.
- The ongoing labor shortage has continued to impact multiple industries across the Magic Valley. It has also forced employers to pay higher wages.
- The Magic Valley Regional Airport is now offering two flights a day. The contract will run from Nov. 1 until the end of the year, but could be renewed next year if demand keeps up. However, SkyWest has requested an increase to the minimum revenue guarantee for its daily route between Twin Falls and Salt Lake City.
- A new large-scale mixed-use building, Main Avenue Lofts opened on Nov. 10. This 53,068-square-foot, six-story building is aimed to revitalize the heart of downtown Twin Falls. The upper floors will contain 44 one- and two-bedroom studio apartments, with 20% being rent-restricted units.

- The preliminary unemployment rate in Twin Falls County for October 2022 is at 3% compared to the following years:
  - 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%
  - October 2021 was at 2.5%

- Net Taxable Market Value for Twin Falls County increased in 2022
    - 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
    - Net Taxable Market Value for 2022 was $10,495,392,269

- New construction value increased in 2022
    - 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
    - New Construction Value for 2021 was $155,681,887
    - New Construction Value for 2022 was $210,212,184

- The number of building permits issued decreased in 2022
    - 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
    - 395 building permits were issued in 2021
    - 349 building permits were issues in 2022

- 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. Population Estimates as of July 1, 2021 put Twin Falls County at 92,243.

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, 2022

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Fair Board
Assets				
Cash and Investments	$ 82,776,113	$ 5,387,229	$ 88,163,342	$ 328,009
Receivables				
Property Taxes	622,218	-	622,218	2,000
Intergovernmental	2,043,914	-	2,043,914	-
Accounts	1,000	-	1,000	2,275
Prepaid Expense	142,335	-	142,335	-
Restricted Cash	-	1,828,719	1,828,719	200,000
Land	2,087,444	-	2,087,444	178,260
Construction in Progress	1,421,109	-	1,421,109	-
Property and Equipment, Net of Accumulated Depreciation	24,021,819	1,922,500	25,944,319	1,772,243
Total Assets	113,115,952	9,138,448	122,254,400	2,482,787
Deferred Outflows - Pension	11,830,713	-	11,830,713	109,915
Liabilities				
Accounts Payable	1,557,366	8,844	1,566,210	35,499
Salaries and Benefits Payable	922,317	-	922,317	5,374
Deferred income	-	-	-	7,744
Current Portion of Long-Term Debt		-	-	10,106
Total Current Liabilities	2,479,683	8,844	2,488,527	58,723
Non-current Liabilities				
Notes & Capital Leases Payable	-	-	-	55,614
Accrued Vacation	1,374,979	-	1,374,979	13,150
Landfill closure & post closure care liability	-	1,378,378	1,378,378	-
Net Pension Liability	21,993,776	-	21,993,776	218,484
Total Non-current Liabilities	23,368,755	1,378,378	24,747,133	287,248
Total Liabilities	25,848,438	1,387,222	27,235,660	345,971
Deferred Inflows - Pension	258,018	-	258,018	975
Net Position				
Investment in Capital Assets, Net Related Debt	26,109,263	1,922,500	28,031,763	1,884,783
Restricted	38,847,878	1,828,719	40,676,597	200,000
Unrestricted	33,883,068	4,000,007	37,883,075	160,973
Total Net Position	98,840,209	7,751,226	106,591,435	2,245,756

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

Twin Falls County, Idaho
Statement of Activities
For the Year Ended September 30, 2022

	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	$ 21,827,881	$ 599,941	$ 7,229	$ -	$ (21,220,711)		$ (21,220,711)	
Public Safety	20,337,371	-	140,715	-	(20,196,656)		(20,196,656)	
Public Works	412,496	-	-	-	(412,496)		(412,496)	
Judicial	2,008,195	-	588,150	-	(1,420,045)		(1,420,045)	
Welfare	3,392,548	-	276,141	-	(3,116,407)		(3,116,407)	
Culture and Recreation	634,395	-	24,675	-	(609,720)		(609,720)	
Depreciation	1,265,955	-	-	-	(1,265,955)		(1,265,955)	
Total Government Activities	$ 49,878,841	$ 599,941	$ 1,036,910	$ -	(48,241,990)		(48,241,990)	
Business Type								
Solid Waste	3,933,984	4,469,451	-	-		535,467	535,467	
Total Business Type Activities	$ 3,933,984	$ 4,469,451	$ -	$ -				
Total Primary Government	53,812,825	5,069,392	1,036,910	-	(48,241,990)	535,467	(47,706,523)	
Component Unit:								
Fair Board	1,768,650	1,626,514	-	364,669				
Total Component Units	$ 1,768,650	$ 1,626,514	$ -	$ 364,669				222,533
General Revenues:								
Taxes								
Property Taxes, Levied for General Purposes					28,582,147	-	28,582,147	118,608
Payment In-Lieu					1,874,975	-	1,874,975	-
Intergovernmental					18,131,591	-	18,131,591	-
Licenses and Fees					5,701,200	-	5,701,200	-
Interest and Investment Earnings					(471,835)	50,134	(421,701)	1,352
Sale of Assets					145,000	-	145,000	-
Miscellaneous					5,619,555	-	5,619,555	-
Total General Revenues					59,582,633	50,134	59,632,767	119,960
Change in Net Position					11,340,643	585,601	11,926,244	342,493
Net Position, Beginning of Year, Previously Stated					84,543,825	7,165,417	91,709,242	1,903,263
Prior Period Adjustment					2,955,741	208	2,955,949	
Net Position, Beginning of Year					87,499,566	7,165,625	94,665,191	1,903,263
Net Position, End of Year					$ 98,840,209	$ 7,751,226	$ 106,591,435	$ 2,245,756

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

Twin Falls County, Idaho
Balance Sheet -
Governmental Funds
September 30, 2022

	General Fund	Capital Projects Fund	Indigent Fund	Justice Fund
Assets				
Cash and Investments	$ 16,203,796	$ 26,702,544	$ 3,817,270	$ 9,761,629
Internal Balances	125,288	-	-	-
Receivables				
Property taxes	256,894	-	27,416	239,123
Due from other governments	2,043,914	-	-	-
Accounts	-	-	-	-
Prepaid Expenses	142,335	-	-	-
Total Assets	$ 18,772,227	$ 26,702,544	$ 3,844,686	$ 10,000,752
Liabilities, Deferred Inflow of Resources and Fund Balances				
Liabilities				
Internal Balances	$ -	$ -	$ -	$ -
Accounts Payable	546,604	401,946	121,990	274,575
Accrued Payroll	388,192	-	4,491	405,715
Total Liabilities	934,796	401,946	126,481	680,290
Deferred Inflows				
Unearned Revenue - Property Taxes	221,115	-	23,678	205,761
Total Deferred Inflows	221,115	-	23,678	205,761
Fund Balances				
Restricted	-	-	3,694,527	9,114,701
Committed	-	26,300,598	-	-
Unassigned	17,616,316	-	-	-
Total Fund Balances	17,616,316	26,300,598	3,694,527	9,114,701
Total Liabilities, Deferred Inflows, and Fund Balances	$ 18,772,227	$ 26,702,544	$ 3,844,686	$ 10,000,752

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

Twin Falls County, Idaho
Balance Sheet -
Governmental Funds (continued)
September 30, 2022

	ARPA - Recovery Fund	Ambulance District Fund	Non Major Governmental Funds	Total Governmental Funds
Assets				
Cash and Investments	$ 16,778,973	$ 514,855	$ 8,997,046	$ 82,776,113
Internal Balances	-	-	-	125,288
Receivables				
Property Taxes	-	23,882	74,903	622,218
Sales Tax	-	-	-	2,043,914
Accounts	-	-	1,000	143,335
Prepaid Expense	-	-	-	142,335
Total Assets	$ 16,778,973	$ 538,737	$ 9,072,949	$ 85,710,868
Liabilities, Deferred Inflow of Resources and Fund Balances				
Liabilities				
Internal Balances	$ -	$ -	$ 125,288	$ 125,288
Accounts Payable	1,980	23,576	186,695	1,557,366
Accrued Payroll	-	-	123,919	922,317
Total Liabilities	1,980	23,576	435,902	2,604,971
Deferred Inflows				
Unearned Revenue - Property Taxes	-	-	64,441	514,995
Total Deferred Inflows	-	-	64,441	514,995
Fund Balances				
Restricted	16,776,993	515,161	8,746,496	38,847,878
Committed	-	-	-	26,300,598
Unassigned	-	-	(173,890)	17,442,426
Total Fund Balances	16,776,993	515,161	8,572,606	82,590,902
Total Liabilities, Deferred Inflows, and Fund Balances	$ 16,778,973	$ 538,737	$ 9,072,949	$ 85,710,868

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, 2022

Total Governmental Fund Balances		$ 82,590,902
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 $17,780,470 Accumulated Depreciation	$ 27,530,372	
		27,530,372
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.		514,995
Long-Term liabilities are not due and payable in the current period and therefore are not reported in the funds		
Accrued Vacation	$ (1,374,979)	
Net Pension Liability (Asset)	(21,993,776)	
Long-term notes and capital leases payable	-	
		(23,368,755)
Deferred Outflow of Resources related to pensions	$ 11,830,713	
Deferred Inflow of Resources related to pensions	(258,018)	
		11,572,695
Net Position of Governmental Activities		$ 98,840,209

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, 2022

	General Fund	Capital Project Fund	Indigent Funds	Justice Fund
Revenues				
Property Taxes	$ 12,367,444	$ -	$ 1,032,337	$ 11,337,968
Licenses and Permits	2,963,757	-	117,183	1,054,940
Intergovernmental	10,540,006	-	-	497,717
Miscellaneous	1,274,955	-	61,709	2,553,032
Rents	599,941	-	-	-
Interest	(471,835)	-	-	-
Grants	-	-	-	-
Total Revenues	27,274,268	-	1,211,229	15,443,657
Expenditures				
Current Operating:				
General Government	16,327,734	2,067,946	-	-
Public Safety	5,086,395	-	-	13,797,898
Public Works	62,025	-	-	-
Judicial	-	-	-	-
Social Services	-	-	1,976,748	-
Culture and Recreation	-	-	-	-
Total Expenditures	21,476,154	2,067,946	1,976,748	13,797,898
Excess (Deficiency) of Revenues Over Expenditures	5,798,114	(2,067,946)	(765,519)	1,645,759
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	145,000	-	-	-
Transfers In	-	1,304,975	-	-
Transfers Out	(1,526,452)	-	-	-
Total Other Financing Sources (Uses)	(1,381,452)	1,304,975	-	-
Net Change in Fund Balances	4,416,662	(762,971)	(765,519)	1,645,759
Fund Balances - Beginning, Previous	12,196,867	27,063,569	4,236,799	6,266,155
Prior Period Adjustment	1,002,787	-	223,247	1,202,787
Fund Balance - Beginning	13,199,654	27,063,569	4,460,046	7,468,942
Fund Balances - Ending	$ 17,616,316	$ 26,300,598	$ 3,694,527	$ 9,114,701

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, 2022

	ARPA-Recovery Fund	Ambulance District Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	$ -	$ 1,052,682	$ 3,568,185	$ 29,358,616
Licenses and Permits	-	-	1,565,320	5,701,200
Intergovernmental	8,437,517	-	531,326	20,006,566
Miscellaneous	-	90,426	1,639,433	5,619,555
Rents	-	-	-	599,941
Interest	-	-	-	(471,835)
Grants	-	-	1,036,910	1,036,910
Total Revenues	8,437,517	1,143,108	8,341,174	61,850,953
Expenditures				
Current Operating:				
General Government	98,041	-	2,429,942	20,923,663
Public Safety	-	1,049,242	596,812	20,530,347
Public Works	-	-	372,082	434,107
Judicial	-	-	2,004,341	2,004,341
Social Services	-	-	1,410,037	3,386,785
Culture and Recreation	-	-	681,075	681,075
Total Expenditures	98,041	1,049,242	7,494,289	47,960,318
Excess (Deficiency) of Revenues Over Expenditures	8,339,476	93,866	846,885	13,890,635
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	-	-	-	145,000
Transfers In	-	-	710,591	2,015,566
Transfers Out	-	-	(489,114)	(2,015,566)
Total Other Financing Sources (Uses)	-	-	221,477	145,000
Net Change in Fund Balances	8,339,476	93,866	1,068,362	14,035,635
Fund Balances - Beginning, Previous	8,437,517	399,747	6,998,872	65,599,526
Prior Period Adjustment	-	21,548	505,372	2,955,741
Fund Balance - Beginning	8,437,517	421,295	7,504,244	68,555,267
Fund Balances - Ending	$ 16,776,993	$ 515,161	$ 8,572,606	$ 82,590,902

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, 2022

Net Changes in Fund Balance - Total Governmental Funds		$ 14,035,635
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	$ 2,152,827	
Depreciation Expense	(1,265,955)	
		886,872
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.		(57,631)
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.		(91,877)
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.		(2,983,398)
Change in Net Position in Governmental Activities		$ 11,789,601

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, 2022

	Primary Government		Component Unit
	Solid Waste	Total	Fair Board
Assets			
Current Assets			
Cash and Cash Equivalents	$ 5,387,229	$ 5,387,229	$ 328,009
Taxes Receivable	-	-	2,000
Accounts Receivable	-	-	2,275
Total Current Assets	5,387,229	5,387,229	332,284
Non-current Assets			
Restricted Cash	1,828,719	1,828,719	200,000
Property, Buildings, and Equipment, Net	1,922,500	1,922,500	1,950,503
Total Non-current Assets	3,751,219	3,751,219	2,150,503
Total Assets	9,138,448	9,138,448	2,482,787
Deferred Outflows of Resources - Pension	-	-	109,915
Liabilities			
Current Liabilities			
Accounts Payable	8,844	8,844	35,499
Salaries and Benefits Payable	-	-	5,374
Deferred income	-	-	7,744
Current Portion of Long-Term Debt	-	-	10,106
Total Current Liabilities	8,844	8,844	58,723
Long-Term Liabilities			
Net Pension Liability	-	-	218,484
Accrued Vacation	-	-	13,150
Capital Leases Payable	-	-	55,614
Landfill closure and post closure care liability	1,378,378	1,378,378	-
Total Long-Term Liabilities	1,378,378	1,378,378	287,248
Total Liabilities	1,387,222	1,387,222	345,971
Deferred Inflows of Resources - Pension	-	-	975
Net Position			
Invested in Capital Assets, net of related debt	1,922,500	1,922,500	1,884,783
Restricted	1,828,719	1,828,719	200,000
Unrestricted	4,000,007	4,000,007	160,973
Total Net Position	$ 7,751,226	$ 7,751,226	2,245,756

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, 2022

	Primary Government		Component Unit
	Solid Waste	Total	Fair Board
Operating Revenues			
Fees Charged	$ 4,469,451	$ 4,469,451	$ 1,626,514
Other Income	-	-	-
Total Operating Revenues	4,469,451	4,469,451	1,626,514
Operating Expenses			
Salaries and Benefits	-	-	430,006
Landfill Costs	3,818,884	3,818,884	-
Fair Costs	-	-	638,226
Other	38,200	38,200	453,017
Employee Pension Activity			53,813
Depreciation	76,900	76,900	189,256
Total Operating Expenses	3,933,984	3,933,984	1,764,318
Operating Income (Loss)	535,467	535,467	(137,804)
Nonoperating Income (Expenses)			
Capital grants & sponsors	-	-	364,669
Interest Income	50,134	50,134	1,352
Property Taxes	-	-	118,608
Interest Expenses	-	-	(4,332)
Total Non-Operating Revenues	50,134	50,134	480,297
Net Earnings	585,601	585,601	342,493
Net Position - Beginning - Previously Stated	7,165,417	7,165,417	1,903,263
Prior Period Adjustment	208	208	-
Net Position - Beginning	7,165,625	7,165,625	1,903,263
Net Position - Ending	$ 7,751,226	$ 7,751,226	$ 2,245,756

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, 2022

	Solid Waste	Fair Board	Total
Cash Flows From Operating Activities			
Cash Received from Customers	$ 4,583,011	$ 1,649,389	$ 6,232,400
Cash Paid to Employees	-	(436,055)	(436,055)
Cash Paid to Suppliers	(3,848,720)	(1,113,404)	(4,962,124)
Net Cash Provided (Used) by Operating Activities	734,291	99,930	834,221
Cash Flows From Noncapital Related Financing Activities			
Tax Revenue	-	119,785	119,785
Net Cash Provided (Used) by Noncapital Financing Activities	-	119,785	119,785
Cash Flows From Capital and Related Financing Activities			
Property and Equipment (additions) deletions	-	(499,400)	(499,400)
Paid on Long-Term Debt	-	(10,634)	(10,634)
Capital Project Sponsors	-	364,669	364,669
Net Cash Used by Capital and Related Financing Activities	-	(145,365)	(145,365)
Cash Flows From Investing Activities			
Interest Received	50,134	1,352	51,486
Net Cash Used by Investing Activities	50,134	1,352	51,486
Net Increase in Cash and Cash Equivalents	784,425	75,702	860,127
Cash and Cash Equivalents, Beginning	6,431,523	452,307	6,883,830
Cash and Cash Equivalents, Ending	$ 7,215,948	$ 528,009	$ 7,743,957

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, 2022

	Solid Waste	Fair Board	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$ 535,467	$ (137,804)	$ 397,663
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation	76,900	189,256	266,156
(Increase) Decrease in Accounts Receivable	113,560	22,875	136,435
Increase (Decrease) in Accounts Payable	8,364	(26,929)	(18,565)
Increase (Decrease) in Accrued Liabilities	-	(1,281)	(1,281)
Increase (Decrease) in Pension Balances	-	53,813	53,813
Net Cash Provided by Operating Activities	$ 734,291	$ 99,930	$ 780,408

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

Twin Falls County, Idaho
Statement of Fiduciary Net Position
September 30, 2022

	Custodial Funds
Assets	
Cash and Investments	$ 2,293,659
Property Taxes Receivable	1,146,027
Total Assets	3,439,686
Liabilities	
Due to Other Governments	966,695
Total Liabilities	966,695
Net Position	
Restricted for:	
Individuals, Organizations, or Other Governments	2,472,991
Total Net Position	$ 2,472,991

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, 2022

	Custodial Funds
Additions:	
Property and sales tax collected for other governments	$ 227,396,144
Total Additions	227,396,144
Deductions:	
Distributions to other governments	227,106,558
Total Deductions	227,106,558
Change in Net Position	289,586
Net Position - Beginning	2,183,405
Net Position - Ending	$ 2,472,991

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 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, 2022.

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, 2022, the carrying amount of the County's deposits was $38,327,081 and the respective bank balances totaled $37,787,136. 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, 2022, 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 $146,104 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, 2022, are summarized below:

			Investment Maturities (in Years)		
Investment Type	Rating	Fair Value	Less than 1	1 - 5	>5
LGIP	None	$35,525,874	$35,525,874	$ -	$ -
Certificates of Deposit	N/A	6,208,910	5,758,880	450,030	-
U.S. Treasuries	AAA	8,883,220	49,793	8,833,427	-
U.S. Government Bonds	AAA	3,722,540	869,545	2,852,995	-
		$54,340,544	$42,204,092	$12,136,452	$ -

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	$30,264,288	$ 5,387,229	$ 528,009	$36,179,526	$2,293,659
Investments categorized as deposits	52,511,825	1,828,719	-	54,340,544	-
	$82,776,113	$ 7,215,948	$ 528,009	$90,520,070	$2,293,659

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

Committed/Restricted Cash	
Capital projects fund - committed	$26,300,598
Fair Board - committed	$200,000
Landfill - restricted	$1,828,719

3. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022, was as follows:

	Balance 9/30/2021	Adjustments	Additions	Disposals	Balance 9/30/2022
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	$ 2,087,444	$ -	$ -	$ -	$ 2,087,444
Construction in Progress	-	-	1,421,109	-	1,421,109
Total Historical Cost	2,087,444	-	1,421,109	-	3,508,553
Capital Assets Being Depreciated:					
Buildings & Improvements	36,749,170	-	364,865	-	37,114,035
Equipment	4,051,521	-	636,733	-	4,688,254
Total Historical Cost	40,800,691	-	1,001,598	-	41,802,289
Less: Accumulated Depreciation					
Buildings & Improvements	14,256,470	-	974,586	-	15,231,056
Equipment	2,258,045	-	291,369	-	2,549,414
Total Acc. Depr.	16,514,515	-	1,265,955	-	17,780,470
Net Depreciable Assets	24,286,176	-	(264,357)	-	24,021,819
Governmental Activities Capital Assets - Net	$ 26,373,620	$ -	$1,156,752	$ -	$ 27,530,372

Depreciation expense for governmental activities for the County was $1,265,955 .

3. CAPITAL ASSETS (continued)

Business-Type Activities:	Balance 9/30/2021	Adjustments	Additions	Disposals	Balance 9/30/2022
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	4,689,826	-	76,900	-	4,766,726
Equipment	627,271	-	-	-	627,271
Total Acc. Depr.	5,377,132	-	76,900	-	5,454,032
Capital Assets - Net	$ 1,999,400	$ -	$ (76,900)	$ -	$ 1,922,500

Depreciation expense for the landfill was $76,900 .

Component Unit:	Balance 9/30/2021	Adjustments	Additions	Disposals	Balance 9/30/2022
Fair Board					
Capital Assets Not Being Depreciated:					
Land	$ 178,260	$ -	$ -	$ -	$ 178,260
Capital Assets Being Depreciated:					
Buildings & Improvements	$ 3,751,122	$ -	$ 427,726	$ -	$ 4,178,848
Vehicles & Equipment	550,650	-	79,288	-	629,938
Land Improvements	442,517	-	-	-	442,517
Total Historical Cost	4,744,289	-	507,014	-	5,251,303
Less: Accumulated Depreciation					
Buildings & Improvements	2,515,393	33,156	139,295	-	2,687,844
Vehicles & Equipment	425,000	-	35,210	-	460,210
Land Improvements	316,206	-	14,751	-	330,957
Total Acc. Depr.	3,256,599	33,156	189,256	-	3,479,011
Capital Assets - Net	$ 1,665,950	$ (33,156)	$ 317,758	$ -	$ 1,950,552

Depreciation expense for the Fair Board was $189,256 .

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 public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for public safety. Twin Falls County's contributions were $2,717,937 for the year ended September 30, 2022.

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

At September 30, 2022, 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, 2022, 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, 2022, Twin Falls County's proportion was 0.55839367 percent.

For the year ended September 30, 2022, Twin Falls County recognized pension expense (revenue) of $5,699,758 . At September 30, 2022, 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	$ 2,418,512	$ 98,166
Changes in assumptions or other inputs	3,585,645	-
Net difference between projected and actual earnings on pension plan investments	5,060,509	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	159,852
Twin Falls County's contributions subsequent to the measurement date	766,047	-
Total	$ 11,830,713	$ 258,018

$766,047 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, 2022.

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, 2022, the beginning of the measurement period ended June 30, 2021, is 4.6 and 4.6 for the measurement period June 30, 2022.

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
2023	$ 3,308,595
2024	2,767,039
2025	1,316,718
2026	4,180,343

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 2022 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, 2022 is based on the results of an actuarial valuation date of July 1, 2022.

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, 2022.

Asset Class	
Fixed Income	30.00%
US/Global Equity	55.00%
International Equity	15.00%
Cash	0.00%
Total	100.00%

4. PENSION PLAN (continued)

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:

	1% Decrease (5.35%)	**Current Discount Rate (6.35%)**	**1% Increase (7.35%)**
Employer's proportionate share of the net pension liability (asset)	$ 38,816,860	$ 21,993,776	$ 8,224,516

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, $1,227,713 and sales tax, $816,201 .

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
2023	$179,698
2024	29,645
2025	11,388
2026	11,388

Rent revenues for the year ended September 30, 2022 totaled $599,941 .

7. 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.

	9/30/2021	Increase	Decrease	9/30/2022	Current
Governmental Activities	$1,283,102	$1,289,648	$ 1,197,771	$1,374,979	$1,374,979

8. 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.

9. TRANSFERS

Transfers between funds were as follows:

$1,304,975	From the General 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
489,114	From non-major funds to other non-major funds to cover operating expenses
$2,015,566	

10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of $250,000. As of September 30, 2022, $35,274 of the available credit was in use.

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, 2022, the County abated taxes totaling $327,695.

12. LANDFILL CLOSURE AND POST CLOSURE COSTS

The County opened and operated the Hub Butte Landfill until 2000. The landfill stopped accepting waste and an intermediate cover was placed on Cells 1 and 2. Cells 3 through 9 were never constructed or opened to accept waste. Hub Butte Landfill 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 final closure and post-closure of the Hub Butte facility.

	Hub Butte Landfill
Total Costs	
Closure costs	$ 999,200
Post-closure costs	773,000
	1,772,200
Less:	
Amount recognized thru September 30, 2022	393,822
Costs remaining	$ 1,378,378
Liability at 9/30/2022	
Closure cells 1 and 2 - long term	$ 605,378
Post closure - long term	773,000
	$ 1,378,378

12. LANDFILL CLOSURE AND POST CLOSURE COSTS (continued)

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 $50,134 to a total of $1,828,719.

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, 2022, 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	1,463
Safe Teen Assessment	25,680
Tobacco Tax Grant	6,346
ASAT - 2016	22,221
R.S.A.T Grant	43,269
Invasive Check Station	3,360
S.U.D. Funds	4,459
BCP Basic Safehouse Grant	23,610
Sheriff's Vests	20,677
VOCA ICDVVA Grant	18,006
Total	$ 173,890

14. PRIOR PERIOD ADJUSTMENT

In the prior period, deferred property taxes were mistakenly included in the accounts payable balances.

	General Fund	Indigent Fund	Justice Fund	Ambulance District	Non Major Funds
Fund Balance, Beginning - As Previously Stated	$ 12,196,867	$ 4,236,799	$ 6,266,155	$ 399,747	$6,998,872
Increase due to overstated deferred taxes	1,002,787	223,247	1,202,787	21,548	505,372
Fund Balance, Beginning - Restated	$ 13,199,654	$ 4,460,046	$ 7,468,942	$ 421,295	$7,504,244

REQUIRED SUPPLEMENTARY INFORMATION

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Property Taxes	$ 12,419,558	$ 12,419,558	$ 12,302,886	(116,672)
Auditor's Fees	120,000	120,000	114,046	(5,954)
County Administration Fee	462,000	462,000	365,613	(96,387)
Assessors Postage	54,000	54,000	43,009	(10,991)
Refund of Expenses	80,676	80,676	80,323	(353)
Drivers Licenses	300,000	300,000	276,065	(23,935)
SIRCOMM	260,668	260,668	256,388	(4,280)
Liquor Control Act Funds	600,000	600,000	829,650	229,650
Sales Tax	1,914,000	1,914,000	3,193,872	1,279,872
Payment-in-Lieu	600,000	600,000	1,874,975	1,274,975
Revenue Sharing	2,800,000	2,800,000	4,385,121	1,585,121
Investment Interest	450,000	450,000	(471,835)	(921,835)
Penalties and Interest	60,000	60,000	64,558	4,558
Licenses	48,000	48,000	133,813	85,813
Building Permits	488,000	488,000	1,332,321	844,321
Fees	662,500	662,500	744,356	81,856
Rents	666,000	666,000	599,941	(66,059)
Other	617,511	617,511	1,294,166	676,655
Total Revenues	22,602,913	22,602,913	27,419,268	4,816,355
Expenditures				
General Government:				
County Car Expense	2,500	2,500	3,488	(988)
Special Services	21,000	21,000	18,314	2,686
Telephone and Postage	15,000	15,000	12,038	2,962
Audit Expenses	49,500	49,500	64,500	(15,000)
IAC Dues	16,226	16,226	16,226	-
Dues and Administration	6,000	6,000	3,086	2,914
Public Land Assessment	1,127	1,127	1,061	66
Tax and Benefits	7,173,522	7,173,522	6,625,846	547,676
Guardian Ad Litem	47,380	47,380	54,508	(7,128)
Animal Control	75,200	75,200	75,200	-
Separation Fund	150,000	150,000	179,851	(29,851)
SIRCOMM (911)	461,346	461,346	461,345	1
Grant Expense	5,000	5,000	5,000	-
Safehouse	71,434	71,434	-	71,434
Airport	418,121	418,121	417,341	780
General Reserve	100,000	39,500	-	39,500
Soil Conservation	25,500	25,500	25,500	-
Computer Maintenance	463,825	463,825	437,655	26,170
County Museum	35,500	35,500	35,500	-
Drug Testing	11,000	11,000	10,600	400
Central Purchasing	1,000	1,000	(219)	1,219
Special Attorney Needs	50,000	50,000	8,536	41,464
Office on Aging	31,721	31,721	31,721	-
Interlink Caregivers	6,120	6,120	6,120	-
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	246,106	(146,106)
Capital Outlay	345,250	345,250	266,177	79,073
Benefits Buy-down	405,000	405,000	273,970	131,030
Total General	10,111,318	10,050,818	9,302,516	748,302

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund (continued)
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures - Continued				
Assessor				
Salaries	$ 1,022,773	$ 1,022,773	$ 1,014,810	$ 7,963
Hotel and Meals	5,500	5,500	6,458	(958)
Registrations	5,500	5,500	5,826	(326)
Records and Supplies	20,500	20,500	22,665	(2,165)
Postage	54,000	54,000	39,801	14,199
GIS Mapping System Expenses	7,250	7,250	6,398	852
Buhl Motor Vehicle Office	16,000	16,000	11,525	4,475
Equipment and Repairs	9,800	9,800	915	8,885
Publication and Printing	800	800	-	800
Total Assessor	1,142,123	1,142,123	1,108,398	33,725
Expenditures - Continued				
Auditor, Clerk, Recorder				
Salaries	1,642,429	1,672,429	1,676,661	(4,232)
Transportation	4,500	4,500	2,143	2,357
Hotels and Meals	3,000	3,000	387	2,613
Special Services	1,000	1,000	635	365
Registration	3,000	3,000	1,340	1,660
Records and Supplies	12,500	12,500	8,976	3,524
Postage	9,000	9,000	10,731	(1,731)
Equipment and Repairs	3,000	3,000	380	2,620
Lease Copier	1,500	1,500	550	950
Publication and Printing	1,000	1,000	1,385	(385)
Total Auditor, Clerk, Recorded	1,680,929	1,710,929	1,703,188	7,741
County Commissioners				
Salaries	383,075	401,575	401,750	(175)
District 1 Transportation	4,500	4,500	2,364	2,136
District 2 Transportation	4,500	4,500	2,128	2,372
District 3 Transportation	4,500	4,500	2,026	2,474
Training	1,000	1,000	0	1,000
Records and Supplies	5,000	5,000	5,114	(114)
Cell Phones	3,000	3,000	3,042	(42)
Postage	750	750	409	341
Equipment and Repair	2,000	2,000	1,924	76
Publication and Printing	7,000	7,000	3,565	3,435
Total Commissioners	415,325	433,825	422,322	11,503
Coroner				
Salaries	246,883	249,383	249,934	(551)
Transportation	3,800	3,800	3,473	327
Hotels and Meals	4,500	4,500	190	4,310
Registration	1,000	1,000	950	50
Other	2,000	2,000	959	1,041
Autopsies	35,000	35,000	30,000	5,000
Chemicals and Analysis and X-Rays	20,000	20,000	13,363	6,637
Uniforms and Equipment	3,000	3,000	1,599	1,401
Auto Lease	9,126	9,126	8,533	593
Postage	150	150	5	145
Phones	2,300	2,300	2,002	298
Office	5,500	5,500	5,104	396
Total Coroner	333,259	335,759	316,112	19,647

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund (continued)
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures - Continued				
County Agent				
Contract Services	$ 216,841	$ 216,841	$ 158,033	$ 58,808
Total County Agent	216,841	216,841	158,033	58,808
Maintenance				
Salaries	455,624	455,624	422,395	33,229
Lights, Power, Trash	579,189	579,189	536,057	43,132
Office Supplies	1,000	1,000	1,275	(275)
Vehicle Expense	2,500	2,500	7,002	(4,502)
Uniform Clothing	3,250	3,250	1,000	2,250
Cell Phones	4,100	4,100	3,252	848
Equipment and Repair	80,000	80,000	29,075	50,925
Building Maintenance	300,000	300,000	353,207	(53,207)
Contracted Maintenance	15,000	15,000	7,869	7,131
Capital Outlay	231,041	231,041	273,039	(41,998)
Contract Security	8,700	8,700	12,978	(4,278)
Total Maintenance	1,680,404	1,680,404	1,647,149	33,255
Sheriff				
Salaries	4,100,549	4,100,549	4,104,954	(4,405)
Contracted security	15,000	15,000	17,474	(2,474)
Working animal care	6,000	6,000	5,831	169
County car	260,000	260,000	201,192	58,808
Vehicle equipment	97,750	97,750	97,277	473
Hotel & meals	20,000	20,000	20,245	(245)
Crime prevention	5,000	5,000	152	4,848
Hire drug test	10,000	10,000	6,900	3,100
Records & supplies	18,000	18,000	39,091	(21,091)
Telephone & postage	30,000	30,000	36,235	(6,235)
Dues, fees	9,800	9,800	6,050	3,750
Victim services	1,000	1,000	727	273
Repairs	3,500	3,500	2,953	547
Equipment	40,000	40,000	38,214	1,786
Teletype rental	12,925	12,925	12,925	-
Weapons & equipment	15,860	15,860	14,738	1,122
Ammunition	41,000	41,000	39,275	1,725
Maintenance contracts	8,500	8,500	8,881	(381)
Publication and printing	3,000	3,000	3,008	(8)
Special investigation	12,000	12,000	11,686	314
Radio expense	15,000	15,000	14,322	678
Cable television	1,300	1,300	1,157	143
Police education	28,160	28,160	24,994	3,166
Search and rescue	5,000	5,000	1,952	3,048
Forest service agreement	13,000	13,000	8,354	4,646
Boat & waterway	3,000	3,000	2,561	439
Uniforms and clothing	25,000	25,000	17,681	7,319
Reserve law enforcement	500	500	-	500
Crisis response	20,000	20,000	19,697	303
Body armor	15,000	15,000	13,163	1,837
Vehicle purchases	195,000	195,000	195,000	-
Computer program/equip	35,184	35,184	-	35,184
Total Sheriff	5,066,028	5,066,028	4,966,689	99,339

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund (continued)
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures - Continued				
Treasurer				
Salaries	$ 314,663	$ 314,663	$ 300,620	$ 14,043
Transportation	1,000	1,000	980	20
Hotels and Meals	1,500	1,500	909	591
Special Services	1,250	1,250	296	954
Title Search	24,000	24,000	10,400	13,600
Registration	1,000	1,000	1,425	(425)
Records & Supplies	6,000	6,000	6,490	(490)
Postage	42,000	42,000	23,779	18,221
Equipment & Repair	2,500	2,500	1,119	1,381
Publication & Printing	5,000	5,000	2,297	2,703
Publication Administration	500	500	16	484
Total Treasurer	399,413	399,413	348,331	51,082
Zoning				
Salaries	449,135	456,135	456,627	(492)
Transportation - Private	6,000	6,000	7,321	(1,321)
Mileage	3,000	3,000	2,410	590
Hotels & Meals	5,000	5,000	3,321	1,679
Training	9,500	9,500	5,688	3,812
Postage	3,500	3,500	2,751	749
Advertisement	3,500	3,500	2,993	507
Office Expense	9,000	9,000	8,589	411
Equipment & Repair	2,500	2,500	4,094	(1,594)
Survey & Maps	18,500	18,500	30,666	(12,166)
Comprehensive Plan	12,000	12,000	4,205	7,795
Idaho Code	1,000	1,000	559	441
Transcribed Records	500	500	645	(145)
Capital Improvements	10,834	10,834	8,334	2,500
Total Zoning	533,969	540,969	538,203	2,766
Veterans				
Salaries	45,927	46,177	46,435	(258)
Travel & Expense	500	500	791	(291)
Vehicle Fuel & Maintenance	1,500	1,500	249	1,251
Equipment & Repair	4,350	4,350	4,608	(258)
Total Veterans	52,277	52,527	52,083	444
Human Resource				
Salaries	171,759	171,759	166,709	5,050
Travel & Expense	2,000	2,000	2,682	(682)
Supplies	5,100	5,100	4,777	323
Postage	250	250	257	(7)
Cell Phones	516	516	500	16
Publications	500	500	0	500
Total Human Resources	180,125	180,125	174,925	5,200

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund (continued)
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures - Continued				
Emergency Services				
Salaries	$ 86,312	$ 88,312	$ 88,666	$ (354)
Travel & Expense	1,500	1,500	756	744
Supplies	1,500	1,500	2,386	(886)
Equipment	1,000	1,000	-	1,000
Cell Phones	600	600	500	100
Vehicle Maintenance	2,500	2,500	2,556	(56)
Fringe Benefits	25,556	25,556	24,842	714
Planning Projects	0	0	-	-
Total Emergency Services	118,968	120,968	119,706	1,262
Grant Administration				
Salaries	60,175	60,425	60,764	(339)
Transportation	250	250	-	250
Hotels & Meals	200	200	-	200
Special Services	2,000	2,000	90	1,910
Registrations	150	150	-	150
Supplies	900	900	871	29
Equipment Maintenance & Repair	300	300	-	300
Postage	200	200	-	200
Cell Phones	300	300	300	-
Capital Outlay	400	400	509	(109)
Total Grant Administration	64,875	65,125	62,534	2,591
Housekeeping				
Salaries	380,744	380,744	380,649	95
Special Services	3,500	3,500	3,250	250
Equipment	14,300	14,300	9,874	4,426
Maintenance	65,000	65,000	65,292	(292)
Total Housekeeping	463,544	463,544	459,065	4,479
Telephone				
Telephone Expenses	66,000	66,000	54,893	11,107
Internet Point to Point	45,000	45,000	42,007	2,993
Total Telephone	111,000	111,000	96,900	14,100
Total Expenditures	22,570,398	22,570,398	21,476,154	1,094,244
Excess (Deficiency) of Revenues Over Expenditures	32,515	32,515	5,943,114	3,722,111
Other Financing Sources (Uses)				
Transfers Out	(221,477)	(221,477)	(1,526,452)	1,304,975
Total Other Financing Sources (Uses)	(221,477)	(221,477)	(1,526,452)	1,304,975
Excess Revenue and Other Financing Sources (Uses) Over (Under) Expenditures	(188,962)	(188,962)	4,416,662	2,417,136
Fund Balances - Beginning, Previous	188,962	188,962	12,196,867	(12,007,905)
Prior Period Adjustment			1,002,787	(1,002,787)
Fund Balances - Beginning	188,962	188,962	13,199,654	13,010,692
Fund Balances - Ending	$ -	$ -	$ 17,616,316	$ 15,427,828

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Capital Projects Fund
For the Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance Favorable (Unfavorable)
Revenues				
Intergovernmental	$ -	$ -	$ -	-
Total Revenues	-	-	-	-
Expenditures				
Capital Outlay	600,000	3,100,000	2,067,946	1,032,054
Total Expenditures	600,000	3,100,000	2,067,946	1,032,054
Excess (Deficiency) of Revenues Over Expenditures	(600,000)	(3,100,000)	(2,067,946)	(1,032,054)
Other Financing Sources (Uses)				
Transfers In	600,000	600,000	1,304,975	704,975
Total Other Financing Sources (Uses)	600,000	600,000	1,304,975	704,975
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	(2,500,000)	(762,971)	(327,079)
Fund Balances - Beginning	-	2,500,000	27,063,569	24,563,569
Fund Balances - Ending	$ -	$ -	$ 26,300,598	$ 24,236,490

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Indigent Fund
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Property Taxes	$ 1,006,455	$ 1,006,455	$ 1,023,569	$ 17,114
Indigent Fund	550,000	550,000	117,183	(432,817)
Penalties & Interest	10,000	10,000	8,768	(1,232)
Other	59,105	59,105	61,709	2,604
Total Revenues	1,625,560	1,625,560	1,211,229	(414,331)
Expenditures				
Salaries	152,464	158,464	156,945	1,519
Tax & benefits	55,996	55,996	56,081	(85)
Transportation	300	300	-	300
Hotels & Meals	1,000	1,000	-	1,000
Registrations	300	300	-	300
Records & Supplies	2,500	2,500	2,583	(83)
Postage	5,000	5,000	4,119	881
Equipment & Repair	1,000	1,000	402	598
Indigent Expense	15,000	15,000	8,712	6,288
Indigent Burial	25,000	25,000	34,228	(9,228)
Physicians	150,000	150,000	65,488	84,512
Court Ordered Evaluation	125,000	125,000	202,522	(77,522)
St. Luke's/MVRMC	600,000	600,000	350,373	249,627
Medical	1,142,000	1,142,000	1,070,780	71,220
Mental Health	100,000	100,000	24,515	75,485
Total Expenditures	2,375,560	2,381,560	1,976,748	404,812
Excess (Deficiency) of Revenues Over Expenditures	(750,000)	(756,000)	(765,519)	(819,143)
Fund Balances - Beginning, Previous	750,000	756,000	4,236,799	(3,704,046)
Prior Period Adjustment			223,247	
Fund Balances - Beginning	750,000	756,000	4,460,046	(3,704,046)
Fund Balances - Ending	$ -	$ -	$ 3,694,527	$ (4,523,189)

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Property taxes	$ 11,214,842	$ 11,214,842	$ 11,278,235	$ 63,393
Refund of expense	20,000	20,000	73,680	53,680
Penalty & interest	50,000	50,000	59,733	9,733
Board of outside prisoner	500,000	500,000	465,655	(34,345)
Board of outside juveniles	227,000	227,000	238,247	11,247
Treatment income	500	500	45	(455)
Bond and Undertaking	14,000	14,000	13,565	(435)
Work release	40,000	40,000	49,463	9,463
Sheriff inmate labor detail	282,681	282,681	282,681	-
Food	20,000	20,000	25,034	5,034
Justice fund	25,000	25,000	30,760	5,760
Fees	255,900	255,900	306,668	50,768
Other	1,868,679	1,868,679	2,619,891	751,212
Total Revenues	14,518,602	14,518,602	15,443,657	925,055
Expenditures				
Public Defender				
Salaries	1,608,723	1,608,723	1,531,082	77,641
Travel	3,700	3,700	3,971	(271)
Hotel & Meals	8,000	24,000	23,670	330
Records & Supplies	23,000	23,000	32,551	(9,551)
Postage	6,000	6,000	5,955	45
Equipment & Repair	2,400	2,400	1,225	1,175
Continuing Legal Education	6,200	6,200	2,803	3,397
Cell Phones	3,000	3,000	999	2,001
Miscellaneous Defense	27,050	27,050	25,439	1,611
Murder Cases	4,000	4,000	-	4,000
Witness Fees	500	500	160	340
Total Public Defender	1,692,573	1,708,573	1,627,855	80,718
Prosecuting Attorney				
Salaries	2,353,091	2,353,091	2,205,464	147,627
Travel	3,000	3,000	529	2,471
Special Services	4,000	4,000	2,400	1,600
Records & Supplies	32,000	32,000	54,507	(22,507)
Postage	3,000	3,000	1,863	1,137
Equipment & Repair	7,000	7,000	6,938	62
Publications & Printing	6,000	6,000	479	5,521
Continuing Legal Education	10,000	10,000	7,696	2,304
Professional Dues	16,000	16,000	19,194	(3,194)
Cell Phones	11,000	11,000	9,840	1,160
Witness Fees	15,000	15,000	4,289	10,711
Subscriptions	500	500	-	500
Capital Outlay	10,000	10,000	8,075	1,925
Total Prosecuting Attorney	2,470,591	2,470,591	2,321,274	149,317

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund (continued)
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
Juvenile Probation				
Salaries	$ 489,025	$ 499,525	$ 501,901	$ (2,376)
Transportation	8,000	8,000	4,060	3,940
Misc. & charity	69,895	69,895	71,587	(1,692)
Equip & repair	7,300	7,300	7,300	-
Electronic monitor	10,000	10,000	10,249	(249)
Vehicle expense	10,000	10,000	10,656	(656)
Cell phones	6,500	6,500	6,955	(455)
Volunteers	4,000	4,000	4,285	(285)
Tobacco Tax Transfer	3,500	3,500	5,946	(2,446)
Restitution for community service	10,000	10,000	5,609	4,391
Food	10,000	10,000	11,353	(1,353)
Total Juvenile Probation	628,220	638,720	639,901	(1,181)
Magistrate Probation				
Salaries	451,340	453,840	457,253	(3,413)
Tax & benefits	181,737	181,737	169,747	11,990
Travel & training	7,400	7,400	2,371	5,029
Records & supplies	8,000	8,000	8,346	(346)
Postage	250	250	192	58
Office equipment	3,700	3,700	2,425	1,275
Ankle supplies	18,000	18,000	13,609	4,391
Work detail program	7,000	7,000	9,734	(2,734)
Cell phones	4,400	4,400	4,476	(76)
Vehicle/maintenance	3,000	3,000	1,392	1,608
Safety equipment	9,000	9,000	8,680	320
Drug testing supplies	4,000	4,000	3,348	652
Interpreter services	2,500	2,500	3,313	(813)
LSI expense	1,500	1,500	-	1,500
Professional dues	400	400	335	65
Total Magistrate Probation	702,227	704,727	685,221	19,506
Staff Secure Facility				
Salaries - Juvenile Justice Workers	1,317,013	1,317,013	1,176,955	140,058
Training	14,500	14,500	18,619	(4,119)
Lodging	4,000	4,000	4,433	(433)
Meals	2,000	2,000	2,040	(40)
Mileage	150	150	478	(328)
Office	18,500	18,500	23,932	(5,432)
Copier	1,100	1,100	1,236	(136)
Cell Phones	2,000	2,000	2,618	(618)
Equipment	16,100	16,100	13,291	2,809
Employee Testing	280,400	280,400	253,586	26,814
BOCG	650	650	-	650
DV Supervision	4,500	4,500	450	4,050
Transportation	1,000	1,000	1,216	(216)
Transportation	1,000	1,000	716	284
Transportation	1,500	1,500	3,992	(2,492)
Transportation	8,000	8,000	3,750	4,250
Vehicle Maintenance	500	500	1,270	(770)
Total Staff Secure Facility	1,672,913	1,672,913	1,508,582	164,331

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund (continued)
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
Criminal Justice				
Salaries	$ 3,808,897	$ 3,808,897	$ 3,520,068	$ 288,829
Hotel & meals	10,000	10,000	9,603	397
Special services	7,000	7,000	10,515	(3,515)
Finger print equip	40,000	40,000	15,283	24,717
Utilities	111,700	111,700	118,683	(6,983)
Records & supplies	10,000	10,000	9,789	211
Telephone & postage	3,500	3,500	3,977	(477)
Maintenance & repair	90,000	90,000	82,219	7,781
Equip purchase	50,000	50,000	63,583	(13,583)
Inmate supplies	85,000	85,000	93,322	(8,322)
Housing	700,000	700,000	663,465	36,535
Cleaning equip & supplies	20,000	20,000	22,033	(2,033)
Intoximeter	1,500	1,500	1,585	(85)
Copy machine	4,000	4,000	5,510	(1,510)
Extraditions	40,000	40,000	51,316	(11,316)
Car fuel	15,000	15,000	20,788	(5,788)
Training	15,000	15,000	14,611	389
Inmate board	500,000	500,000	428,353	71,647
New & used vehicles	15,000	15,000	-	15,000
Total Criminal Justice	5,526,597	5,526,597	5,134,703	391,894
Juvenile Detention Center				
Salaries	934,506	934,506	884,822	49,684
Training	5,000	5,000	2,826	2,174
Lodging	1,625	1,625	1,802	(177)
Meals	1,600	1,600	477	1,123
Mileage	300	300	-	300
Special services	3,500	3,500	2,614	886
Utilities	-	-	987	(987)
Office	11,000	11,000	15,141	(4,141)
Copier	-	-	1,395	(1,395)
Housekeeping	-	-	2,624	(2,624)
Juvenile hygiene	2,000	2,000	1,162	838
Juvenile clothing	3,000	3,000	2,045	955
Detention supplies	2,500	2,500	5,122	(2,622)
Cleaning supplies	4,000	4,000	5,413	(1,413)
Building-grounds	5,000	5,000	963	4,037
Equipment	12,500	12,500	15,525	(3,025)
Telephone	1,950	1,950	2,086	(136)
Dues - memberships	1,000	1,000	650	350
Employee testing	2,500	2,500	1,645	855
Food	150,000	150,000	131,575	18,425
Juvenile detention transportation	3,500	3,500	1,142	2,358
Total Juvenile Detention Center	1,145,481	1,145,481	1,080,016	65,465

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund (continued)
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
Justice Fund Expenses				
Reserved	$ 100,000	$ 71,000	$ -	$ 71,000
Conflict Public Defender	600,000	700,000	735,261	(35,261)
Public Defense Miscellaneous	30,000	30,000	33,459	(3,459)
Transcripts	50,000	50,000	31,626	18,374
Total Justice Fund Expenses	780,000	851,000	800,346	50,654
Total Expenditures	14,618,602	14,718,602	13,797,898	920,704
Excess (Deficiency) of Revenues Over Expenditures	(100,000)	(200,000)	1,645,759	4,351
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(100,000)	(200,000)	1,645,759	4,351
Fund Balances - Beginning, Previous	100,000	200,000	6,266,155	7,268,942
Prior Period Adjustment			1,202,787	
Fund Balances - Beginning	100,000	200,000	7,468,942	7,268,942
Fund Balances - Ending	$ -	$ -	$ 9,114,701	$ 7,273,293

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
ARPA - Recovery Fund
For the Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Grants	$ -	$ -	$ 8,437,517	$ 8,437,517
Total Revenues	-	-	8,437,517	8,437,517
Expenditures				
General Government	-	101,075	98,041	3,034
Total Expenditures	-	101,075	98,041	3,034
Excess (Deficiency) of Revenues Over Expenditures	-	(101,075)	8,339,476	8,440,551
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	(101,075)	8,339,476	8,440,551
Fund Balances - Beginning	-	101,075	8,437,517	8,336,442
Fund Balances - Ending	$ -	$ -	$ 16,776,993	$ 16,776,993

Twin Falls County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Ambulance District Fund
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Property Taxes	$ 1,044,693	$ 1,044,693	$ 1,052,682	$ 7,989
EMS Fees	-	-	22,354	22,354
Other	-	-	68,072	68,072
Total Revenues	1,044,693	1,044,693	1,143,108	98,415
Expenditures				
Magic Valley Paramedics	973,870	973,870	973,870	-
Quick Response Units	35,000	35,000	35,001	(1)
QRU Capital Outlay	50,000	50,000	10,845	39,155
Administrative Costs	8,500	8,500	9,201	(701)
Training	7,500	7,500	6,100	1,400
Tort	15,000	15,000	14,225	775
Total Expenditures	1,089,870	1,089,870	1,049,242	40,628
Excess (Deficiency) of Revenues Over Expenditures	(45,177)	(45,177)	93,866	57,787
Fund Balances - Beginning, Previous	45,177	45,177	(433,519)	(376,118)
Prior Period Adjustment			854,814	
Fund Balances - Beginning	45,177	45,177	421,295	(376,118)
Fund Balances - Ending	$ -	$ -	$ 515,161	$ (318,331)

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.

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
2022	0.55839367%	$ 21,993,776	$ 22,575,037	97.43%	83.09%
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
2022	$ 2,717,937	$ 2,717,937	$ -	$ 22,575,037	12.04%
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, 2022

	Tort	Safehouse	Weeds	Parks and Recreation	Ad Valorem
Assets					
Cash	$ 967,119	$ 77,156	$ 273,833	$ 618,234	$ 750,777
Property Tax Receivable	15,045	-	4,692	9,280	24,282
Accounts Receivable	-	-	1,000	-	-
Total Assets	$ 982,164	$ 77,156	$ 279,525	$ 627,514	$ 775,059
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	12,102	4,836	2,667	10,674	4,168
Accrued Payroll	-	8,632	6,490	11,357	30,802
Total Liabilities	12,102	13,468	9,157	22,031	34,970
Deferred Inflows					
Deferred Taxes	12,955	-	4,035	7,990	20,904
Total Deferred Inflows	12,955	-	4,035	7,990	20,904
Fund Balances					
Restricted	957,107	63,688	266,333	597,493	719,185
Undesignated	-	-	-	-	-
Total Fund Balances	957,107	63,688	266,333	597,493	719,185
Total Liabilities, Deferred Inflows, and Fund Balances	$ 982,164	$ 77,156	$ 279,525	$ 627,514	$ 775,059

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	District Court	Court Interlock Device	Public Health	Revenue Sharing	Election Consolidation
Assets					
Cash	$ 711,509	$ 128,478	$ 191,533	$ 8,730	$ 700,480
Property Tax Receivable	7,549	-	14,055	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 719,058	$ 128,478	$ 205,588	$ 8,730	$ 700,480
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	51,756	400	6,580	-	4,619
Accrued Payroll	16,749	-	-	-	6,246
Total Liabilities	68,505	400	6,580	-	10,865
Deferred Inflows					
Deferred Taxes	6,496	-	12,061	-	-
Total Deferred Inflows	6,496	-	12,061	-	-
Fund Balances					
Restricted	644,057	128,078	186,947	8,730	689,615
Undesignated	-	-	-	-	-
Total Fund Balances	644,057	128,078	186,947	8,730	689,615
Total Liabilities, Deferred Inflows, and Fund Balances	$ 719,058	$ 128,478	$ 205,588	$ 8,730	$ 700,480

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	County Boat License Fund	Snowmobiles	T.A.R.C. Grants	Board of Commissioner Guardians	Federal Drug Seizures
Assets					
Cash	$ 95,175	$ 179,133	$ -	$ 1,303	$ 52,670
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 95,175	$ 179,133	$ -	$ 1,303	$ 52,670
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	17,261	-	4,799	-	-
Accrued Payroll	-	-	-	-	-
Total Liabilities	17,261	-	4,799	-	-
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	77,914	179,133	-	1,303	52,670
Undesignated	-	-	(4,799)	-	-
Total Fund Balances	77,914	179,133	(4,799)	1,303	52,670
Total Liabilities, Deferred Inflows, and Fund Balances	$ 95,175	$ 179,133	$ -	$ 1,303	$ 52,670

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	DSO Clinician	Safe Teen Assessment	Juvenile Correction Act Funds	Tobacco Tax Grant	Boat Grant Waterways Match
Assets					
Cash	$ -	$ -	$ 53,161	$ 417	$ 45,021
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ -	$ -	$ 53,161	$ 417	$ 45,021
Liabilities					
Internal Balances	$ 1,463	$ 21,117	$ -	$ -	$ -
Accounts Payable	-	334	354	474	1,552
Accrued Payroll	-	4,229	4,079	6,289	-
Total Liabilities	1,463	25,680	4,433	6,763	1,552
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	-	-	48,728	-	43,469
Undesignated	(1,463)	(25,680)	-	(6,346)	-
Total Fund Balances	(1,463)	(25,680)	48,728	(6,346)	43,469
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ -	$ 53,161	$ 417	$ 45,021

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	ASAT - 2016	R.S.A.T. Grant	Invasive Check Station	S.U.D Funds	SCAAP
Assets					
Cash	$ -	$ -	$ -	$ -	$ 21,509
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ -	$ -	$ -	$ -	$ 21,509
Liabilities					
Internal Balances	$ 20,316	$ 36,611	$ 3,305	$ 2,867	$ -
Accounts Payable	1,905	283	55	657	-
Accrued Payroll	-	6,375	-	935	-
Total Liabilities	22,221	43,269	3,360	4,459	-
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	-	-	-	-	21,509
Undesignated	(22,221)	(43,269)	(3,360)	(4,459)	-
Total Fund Balances	(22,221)	(43,269)	(3,360)	(4,459)	21,509
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ -	$ -	$ -	$ 21,509

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	OHV Law Enforcement	BCP Basic Safehouse Grant	Parks Grant	FSP Too Good for Drugs	District Court Capital Reserve
Assets					
Cash	$ 21,432	$ -	$ 280,000	$ -	$ 150,000
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 21,432	$ -	$ 280,000	$ -	$ 150,000
Liabilities					
Internal Balances	$ -	$ 16,490	$ -	$ -	$ -
Accounts Payable	210	556	-	-	-
Accrued Payroll	-	6,564	-	-	-
Total Liabilities	210	23,610	-	-	-
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	21,222	-	280,000	-	150,000
Undesignated	-	(23,610)	-	-	-
Total Fund Balances	21,222	(23,610)	280,000	-	150,000
Total Liabilities, Deferred Inflows, and Fund Balances	$ 21,432	$ -	$ 280,000	$ -	$ 150,000

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	S.O.R. Sheriff	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Prosecutor's Drug Seizure Money
Assets					
Cash	$ 102,860	$ -	$ 2,360	$ 52,342	$ 164,658
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 102,860	$ -	$ 2,360	$ 52,342	$ 164,658
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	4,141	-
Accrued Payroll	-	-	-	-	-
Total Liabilities	-	-	-	4,141	-
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	102,860	-	2,360	48,201	164,658
Undesignated	-	-	-	-	-
Total Fund Balances	102,860	-	2,360	48,201	164,658
Total Liabilities, Deferred Inflows, and Fund Balances	$ 102,860	$ -	$ 2,360	$ 52,342	$ 164,658

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	CRT Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund	Sheriff's Youth Plate	Sheriff's Vests
Assets					
Cash	$ 1,932,536	$ 36,625	$ 11,623	$ 5,548	$ -
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 1,932,536	$ 36,625	$ 11,623	$ 5,548	$ -
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ 6,819
Accounts Payable	-	-	-	-	13,858
Accrued Payroll	-	-	-	-	-
Total Liabilities	-	-	-	-	20,677
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	1,932,536	36,625	11,623	5,548	-
Undesignated	-	-	-	-	(20,677)
Total Fund Balances	1,932,536	36,625	11,623	5,548	(20,677)
Total Liabilities, Deferred Inflows, and Fund Balances	$ 1,932,536	$ 36,625	$ 11,623	$ 5,548	$ -

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	Prosecutor Drug Reimbursement	Coroner Property Fund	Cafeteria	TF Co Sheriff Search & Rescue	Juvenile Probation Miscellaneous
Assets					
Cash	$ 99,972	$ 192	$ 17,795	$ 113,129	$ 101,928
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 99,972	$ 192	$ 17,795	$ 113,129	$ 101,928
Liabilities					
Internal Balances	$ -	$ -	$ -	$ -	$ -
Accounts Payable	470	3	13,730	2,909	2,258
Accrued Payroll	3,121	-	-	-	-
Total Liabilities	3,591	3	13,730	2,909	2,258
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	96,381	189	4,065	110,220	99,670
Undesignated	-	-	-	-	-
Total Fund Balances	96,381	189	4,065	110,220	99,670
Total Liabilities, Deferred Inflows, and Fund Balances	$ 99,972	$ 192	$ 17,795	$ 113,129	$ 101,928

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	Twin Falls County Insurance	VOCA ICDVVA Grant	Problem Solving Courts	District Court Juvenile	District Court CAO
Assets					
Cash	$ 250,870	$ -	$ 351,325	$ 19,945	$ 114,212
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	$ 250,870	$ -	$ 351,325	$ 19,945	$ 114,212
Liabilities					
Internal Balances	$ -	$ 16,300	$ -	$ -	$ -
Accounts Payable	-	46	21,434	-	94
Accrued Payroll	-	1,660	10,391	-	-
Total Liabilities	-	18,006	31,825	-	94
Deferred Inflows					
Deferred Taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Fund Balances					
Restricted	250,870	-	319,500	19,945	114,118
Undesignated	-	(18,006)	-	-	-
Total Fund Balances	250,870	(18,006)	319,500	19,945	114,118
Total Liabilities, Deferred Inflows, and Fund Balances	$ 250,870	$ -	$ 351,325	$ 19,945	$ 114,212

Twin Falls County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2022
(continued)

	District Court FCS	Sheriff's Grants	Opioid Abatement	Totals
Assets				
Cash	$ 143,755	$ 45,907	$ 101,794	$ 8,997,046
Property Tax Receivable	-	-	-	74,903
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	1,000
Total Assets	$ 143,755	$ 45,907	$ 101,794	$ 9,072,949
Liabilities				
Internal Balances	$ -	$ -	$ -	$ 125,288
Accounts Payable	1,510	-	-	186,695
Accrued Payroll	-	-	-	123,919
Total Liabilities	1,510	-	-	435,902
Deferred Inflows				
Deferred Taxes	-	-	-	64,441
Total Deferred Inflows	-	-	-	64,441
Fund Balances				
Restricted	142,245	45,907	101,794	8,746,496
Undesignated	-	-	-	(173,890)
Total Fund Balances	142,245	45,907	101,794	8,572,606
Total Liabilities, Deferred Inflows, and Fund Balances	$ 143,755	$ 45,907	$ 101,794	$ 9,072,949

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022

	Tort	Safehouse	Weeds	Parks and Recreation	Ad Valorem
Revenues					
Property Tax	$ 689,925	$ -	$ 224,723	$ 426,107	$ 1,121,483
Licenses and fees	-	360,128	-	91,362	-
Intergovernmental	-	-	55,955	-	-
Miscellaneous	23,458	45,538	15,259	8,804	23,159
Grants	-	(1,500)	-	-	-
Total Revenues	713,383	404,166	295,937	526,273	1,144,642
Expenditures					
Current:					
General Government	710,539	-	-	-	1,159,129
Public Safety	-	-	-	-	-
Public Works	-	-	372,082	-	-
Judicial	-	-	-	-	-
Social Services	-	395,253	-	-	-
Culture and Recreation	-	-	-	533,337	-
Total Expenditures	710,539	395,253	372,082	533,337	1,159,129
Excess (Deficiency) of Revenues Over Expenditures	2,844	8,913	(76,145)	(7,064)	(14,487)
Other Financing Sources (Uses)					
Transfers In	-	-	1,397	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,397	-	-
Net Change in Fund Balances	2,844	8,913	(74,748)	(7,064)	(14,487)
Fund Balances - Beginning, Previous	835,720	54,775	303,964	551,934	629,626
Prior Period Adjustment	118,543	-	37,117	52,623	104,046
Fund Balance - Beginning	954,263	54,775	341,081	604,557	733,672
Fund Balances - Ending	$ 957,107	$ 63,688	$ 266,333	$ 597,493	$ 719,185

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	District Court	Court Interlock Device	Public Health	Revenue Sharing	Election Consolidation
Revenues					
Property Tax	$ 354,928	$ -	$ 751,019	$ -	$ -
Licenses and fees	535,541	-	-	-	-
Intergovernmental	-	-	-	15,000	193,541
Miscellaneous	526,556	9,611	15,645	-	873
Grants	-	-	-	-	-
Total Revenues	1,417,025	9,611	766,664	15,000	194,414
Expenditures					
Current:					
General Government	-	-	-	15,818	364,627
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Judicial	788,868	7,794	-	-	-
Social Services	-	-	757,783	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	788,868	7,794	757,783	15,818	364,627
Excess (Deficiency) of Revenues Over Expenditures	628,157	1,817	8,881	(818)	(170,213)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	221,477
Transfers Out	(431,971)	-	-	-	-
Total Other Financing Sources (Uses)	(431,971)	-	-	-	221,477
Net Change in Fund Balances	196,186	1,817	8,881	(818)	51,264
Fund Balances - Beginning, Previous	310,454	126,261	122,438	9,548	638,351
Prior Period Adjustment	137,417	-	55,628	-	-
Fund Balance - Beginning	447,871	126,261	178,066	9,548	638,351
Fund Balances - Ending	$ 644,057	$ 128,078	$ 186,947	$ 8,730	$ 689,615

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	County Boat License Fund	Snowmobiles	T.A.R.C. Grants	Board of Commissioner Guardians	Federal Drug Seizures
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	69,649	42,781	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Grants	-	-	-	-	-
Total Revenues	69,649	42,781	-	-	-
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	200	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	69,448	23,666	-	-	-
Total Expenditures	69,448	23,666	-	200	-
Excess (Deficiency) of Revenues Over Expenditures	201	19,115	-	(200)	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(19,745)	-	-	-	-
Total Other Financing Sources (Uses)	(19,745)	-	-	-	-
Net Change in Fund Balances	(19,544)	19,115	-	(200)	-
Fund Balances - Beginning, Previous	97,458	160,018	(4,799)	1,503	52,670
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	97,458	160,018	(4,799)	1,503	52,670
Fund Balances - Ending	$ 77,914	$ 179,133	$ (4,799)	$ 1,303	$ 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, 2022
(continued)

	DSO Clinician	Safe Teen Assessment	Juvenile Correction Act Funds	Tobacco Tax Grant	Boat Grant Waterways Match
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Grants	75,028	-	154,644	204,385	24,675
Total Revenues	75,028	-	154,644	204,385	24,675
Expenditures					
Current:					
General Government	-	25,680	-	-	-
Public Safety	63,872	-	-	-	-
Public Works	-	-	-	-	-
Judicial	-	-	123,014	239,190	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	54,624
Total Expenditures	63,872	25,680	123,014	239,190	54,624
Excess (Deficiency) of Revenues Over Expenditures	11,156	(25,680)	31,630	(34,805)	(29,949)
Other Financing Sources (Uses)					
Transfers In	-	-	-	36,001	19,745
Transfers Out	-	-	(36,001)	-	-
Total Other Financing Sources (Uses)	-	-	(36,001)	36,001	19,745
Net Change in Fund Balances	11,156	(25,680)	(4,371)	1,196	(10,204)
Fund Balances - Beginning, Previous	(12,619)	-	53,099	(7,542)	53,673
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	(12,619)	-	53,099	(7,542)	53,673
Fund Balances - Ending	$ (1,463)	$ (25,680)	$ 48,728	$ (6,346)	$ 43,469

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	ASAT - 2016	R.S.A.T. Grant	Invasive Check Station	S.U.D Funds	SCAAP
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	174,999	25,229	17,818	-
Intergovernmental	-	-	-	-	-
Miscellaneous	43,987	-	-	-	-
Grants	-	-	-	-	8,729
Total Revenues	43,987	174,999	25,229	17,818	8,729
Expenditures					
Current:					
General Government	-	-	10,905	-	-
Public Safety	47,391	176,780	-	20,817	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	47,391	176,780	10,905	20,817	-
Excess (Deficiency) of Revenues Over Expenditures	(3,404)	(1,781)	14,324	(2,999)	8,729
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(1,397)	-	-
Total Other Financing Sources (Uses)	-	-	(1,397)	-	-
Net Change in Fund Balances	(3,404)	(1,781)	12,927	(2,999)	8,729
Fund Balances - Beginning, Previous	(18,817)	(41,488)	(16,287)	(1,460)	12,780
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	(18,817)	(41,488)	(16,287)	(1,460)	12,780
Fund Balances - Ending	$ (22,221)	$ (43,269)	$ (3,360)	$ (4,459)	$ 21,509

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	OHV Law Enforcement	BCP Basic Safehouse Grant	Parks Grant	FSP Too Good for Drugs	District Court Capital Reserve
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	10,286	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	280,000	(111)	-
Grants	-	218,815	-	-	-
Total Revenues	10,286	218,815	280,000	(111)	-
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	6,670	-	-	-	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	200,254	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	6,670	200,254	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	3,616	18,561	280,000	(111)	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	3,616	18,561	280,000	(111)	-
Fund Balances - Beginning, Previous	17,606	(42,171)	-	111	150,000
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	17,606	(42,171)	-	111	150,000
Fund Balances - Ending	$ 21,222	$ (23,610)	$ 280,000	$ -	$ 150,000

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	S.O.R. Sheriff	Jag Grant	Sheriff Donation Fund	Sheriff Drug Seizure Money	Prosecutor's Drug Seizure Money
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	22,065	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	2,500	32,657	41,209
Grants	-	3,545	-	-	-
Total Revenues	22,065	3,545	2,500	32,657	41,209
Expenditures					
Current:					
General Government	-	-	176	-	-
Public Safety	4,071	3,545	458	64,444	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	4,071	3,545	634	64,444	-
Excess (Deficiency) of Revenues Over Expenditures	17,994	-	1,866	(31,787)	41,209
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	17,994	-	1,866	(31,787)	41,209
Fund Balances - Beginning, Previous	84,866	-	494	79,988	123,449
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	84,866	-	494	79,988	123,449
Fund Balances - Ending	$ 102,860	$ -	$ 2,360	$ 48,201	$ 164,658

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	CRT Facility Fund	Sheriff's Evidence Trust Fund	Prosecutor's Trust Seizure Fund	Sheriff's Youth Plate	Sheriff's Vests
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	-	127,822	730	-
Miscellaneous	35,746	-	-	-	-
Grants	-	-	-	-	18,965
Total Revenues	35,746	-	127,822	730	18,965
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	18,664
Public Works	-	-	-	-	-
Judicial	-	2,780	134,047	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	-	2,780	134,047	-	18,664
Excess (Deficiency) of Revenues Over Expenditures	35,746	(2,780)	(6,225)	730	301
Other Financing Sources (Uses)					
Transfers In	431,971	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	431,971	-	-	-	-
Net Change in Fund Balances	467,717	(2,780)	(6,225)	730	301
Fund Balances - Beginning, Previous	1,464,819	39,405	17,848	4,818	(20,978)
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	1,464,819	39,405	17,848	4,818	(20,978)
Fund Balances - Ending	$ 1,932,536	$ 36,625	$ 11,623	$ 5,548	$ (20,677)

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	Prosecutor Drug Reimbursement	Coroner Property Fund	Cafeteria	TF Co Sheriff Search & Rescue	Juvenile Probation Miscellaneous
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	66,302	16	147,359	58,946	35,940
Grants	-	-	-	-	5,000
Total Revenues	66,302	16	147,359	58,946	40,940
Expenditures					
Current:					
General Government	-	-	143,068	-	-
Public Safety	95,780	-	-	51,230	-
Public Works	-	-	-	-	-
Judicial	-	-	-	-	20,926
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	95,780	-	143,068	51,230	20,926
Excess (Deficiency) of Revenues Over Expenditures	(29,478)	16	4,291	7,716	20,014
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(29,478)	16	4,291	7,716	20,014
Fund Balances - Beginning, Previous	125,859	173	(226)	102,504	79,656
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	125,859	173	(226)	102,504	79,656
Fund Balances - Ending	$ 96,381	$ 189	$ 4,065	$ 110,220	$ 99,670

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	Twin Falls County Insurance	VOCA ICDVVA Grant	Problem Solving Courts	District Court Juvenile	District Court CAO
Revenues					
Property Tax	$ -	$ -	$ -	$ -	$ -
Licenses and fees	-	-	209,803	-	5,659
Intergovernmental	-	-	77,500	-	60,000
Miscellaneous	-	-	70,807	-	-
Grants	-	57,326	224,121	-	-
Total Revenues	-	57,326	582,231	-	65,659
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Judicial	-	-	556,224	-	86,553
Social Services	-	56,747	-	-	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	-	56,747	556,224	-	86,553
Excess (Deficiency) of Revenues Over Expenditures	-	579	26,007	-	(20,894)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	-	579	26,007	-	(20,894)
Fund Balances - Beginning, Previous	250,870	(18,585)	293,493	19,945	135,012
Prior Period Adjustment	-	-	-	-	-
Fund Balance - Beginning	250,870	(18,585)	293,493	19,945	135,012
Fund Balances - Ending	$ 250,870	$ (18,006)	$ 319,500	$ 19,945	$ 114,118

Twin Falls County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2022
(continued)

	District Court FCS	Sheriff's Grants	Opiod Abatement	Totals
Revenues				
Property Tax	$ -	$ -	$ -	$ 3,568,185
Licenses and fees	-	-	-	1,565,320
Intergovernmental	-	778	-	531,326
Miscellaneous	53,378	-	101,794	1,639,433
Grants	-	43,177	-	1,036,910
Total Revenues	53,378	43,955	101,794	8,341,174
Expenditures				
Current:				
General Government	-	-	-	2,429,942
Public Safety	-	42,890	-	596,812
Public Works	-	-	-	372,082
Judicial	44,945	-	-	2,004,341
Social Services	-	-	-	1,410,037
Culture and Recreation	-	-	-	681,075
Total Expenditures	44,945	42,890	-	7,494,289
Excess (Deficiency) of Revenues Over Expenditures	8,433	1,065	101,794	846,885
Other Financing Sources (Uses)				
Transfers In	-	-	-	710,591
Transfers Out	-	-	-	(489,114)
Total Other Financing Sources (Uses)	-	-	-	221,477
Net Change in Fund Balances	8,433	1,065	101,794	1,068,362
Fund Balances - Beginning, Previous	133,812	44,842	-	178,654
Prior Period Adjustment	-	-	-	505,374
Fund Balance - Beginning	133,812	44,842	-	7,504,244
Fund Balances - Ending	$ 142,245	$ 45,907	$ 101,794	$ 8,572,606

FEDERAL REPORTS

Twin Falls County, Idaho
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2022

Program Title	Assistance Listing Number	Flow Through Number	Expenditures	Passed Through to Subrecipients
U.S Department of the Interior				
Direct Award				
Payments in Lieu of Taxes	15.226		$ 1,874,975	$ -
Total U.S. Department of the Interior			1,874,975	-
U.S Department of Justice				
Direct Awards				
Covid-19 Sheriff	16.034		12,748	
Bulletproof Vest Partnership Program	16.607		18,664	
Passed through Idaho Department of Juvenile Corrections				
Juvenile Justice and Delinquency Prevention Allocation to State	16.540	2020-JX-FX-0031	62,905	
Passed through Idaho Health and Welfare				
Crime Victim Assistance	16.575	2019-V2-GX-0066	47,019	
Passed through Idaho State Police				
Residential Substance Abuse Treatment for State Prisoners	16.593	2020-J2-BX-0016	176,962	
Edward Byrne Memorial Justice Assistance Grant	16.738	2017-DJ--0097	50,936	
NICS Act Record Improvement Program	16.813	2020-NS-BX-K017	20,000	
Total U.S. Department of Justice			389,234	-
U.S. Department of Transportation				
Passed through Idaho Department of Transportation				
Highway Safety Cluster				
State and Community Highway Safety	20.600	0260	15,171	
National Priority Safety Programs	20.616	0260	3,514	
Total Highway Safety Cluster			18,685	-
Total US Department of Transportation			18,685	-
U.S. Department of the Treasury				
ARPA Recovery Funds	21.027		96,965	
Total U.S. Department of the Treasury			96,965	-
U.S. Department of Health and Human Services				
Passed through Idaho Department of Drug Policy				
Basic Center Grant	93.623	90CY6965-01-00	197,164	
Total U.S. Department of Health and Human Services			197,164	-

Twin Falls County, Idaho
Schedule of Expenditures of Federal Awards - continued
For the Year Ended September 30, 2022

Program Title	Assistance Listing Number	Flow Through Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Homeland Security				
Passed through Idaho Military Division				
Emergency Management Performance Grants	97.042		$ 38,917	$ -
Homeland Security Grant	97.067		45,060	
Total U.S. Department of Homeland Security			83,977	-
U.S. Department of Housing and Urban Development				
Passed through Idaho Department of Commerce				
Community Development Block Grant	14.228		146,750	146,750
Total U.S. Department of Housing and Urban Development			146,750	146,750
U.S. Department of Agriculture				
Passed through Idaho Supt. Public Instruction				
Child Nutrition Cluster				
School Breakfast Program	10.553	202222N119947	8,443	
National School Lunch Program	10.555	202222N119947	16,591	
Total Child Nutrition Cluster			25,034	-
Passed through Idaho Department of Agriculture				
Forest Health Protection	10.680	17-DG-11046000-603	3,014	
Total U.S. Department of Agriculture			28,048	-
Total Federal Financial Assistance Expended			$ 2,835,798	$ 146,750

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, 2022. 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
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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, 2022, 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 January 24, 2023.

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.

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*.

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
January 24, 2023

ZWYGART JOHN
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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, 2022. 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, 2022.

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
January 24, 2023

Twin Falls County, Idaho
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2022

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
15.226	Payments in Lieu of Taxes

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

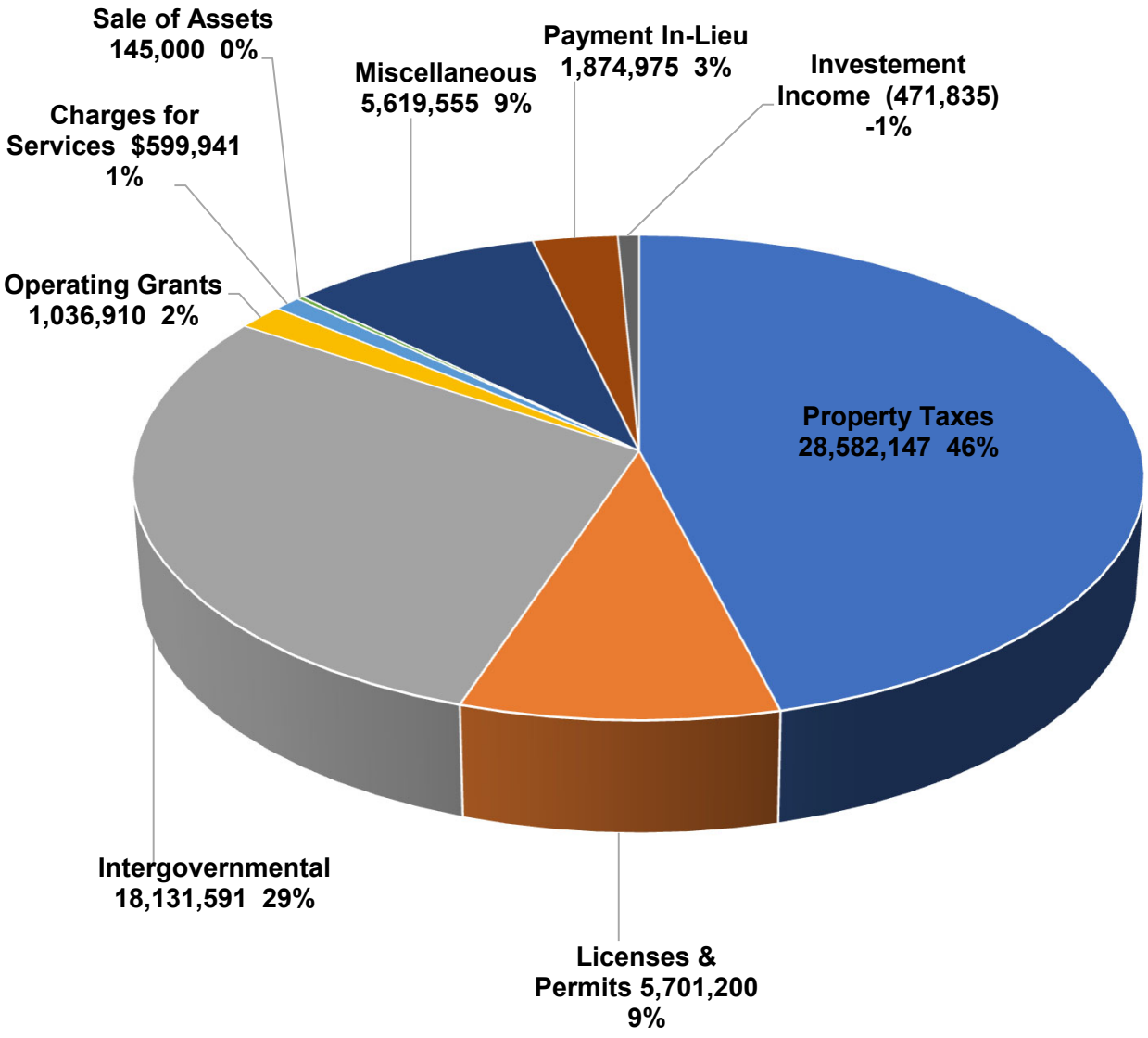
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Section III - Findings and Questioned Costs for Federal Awards

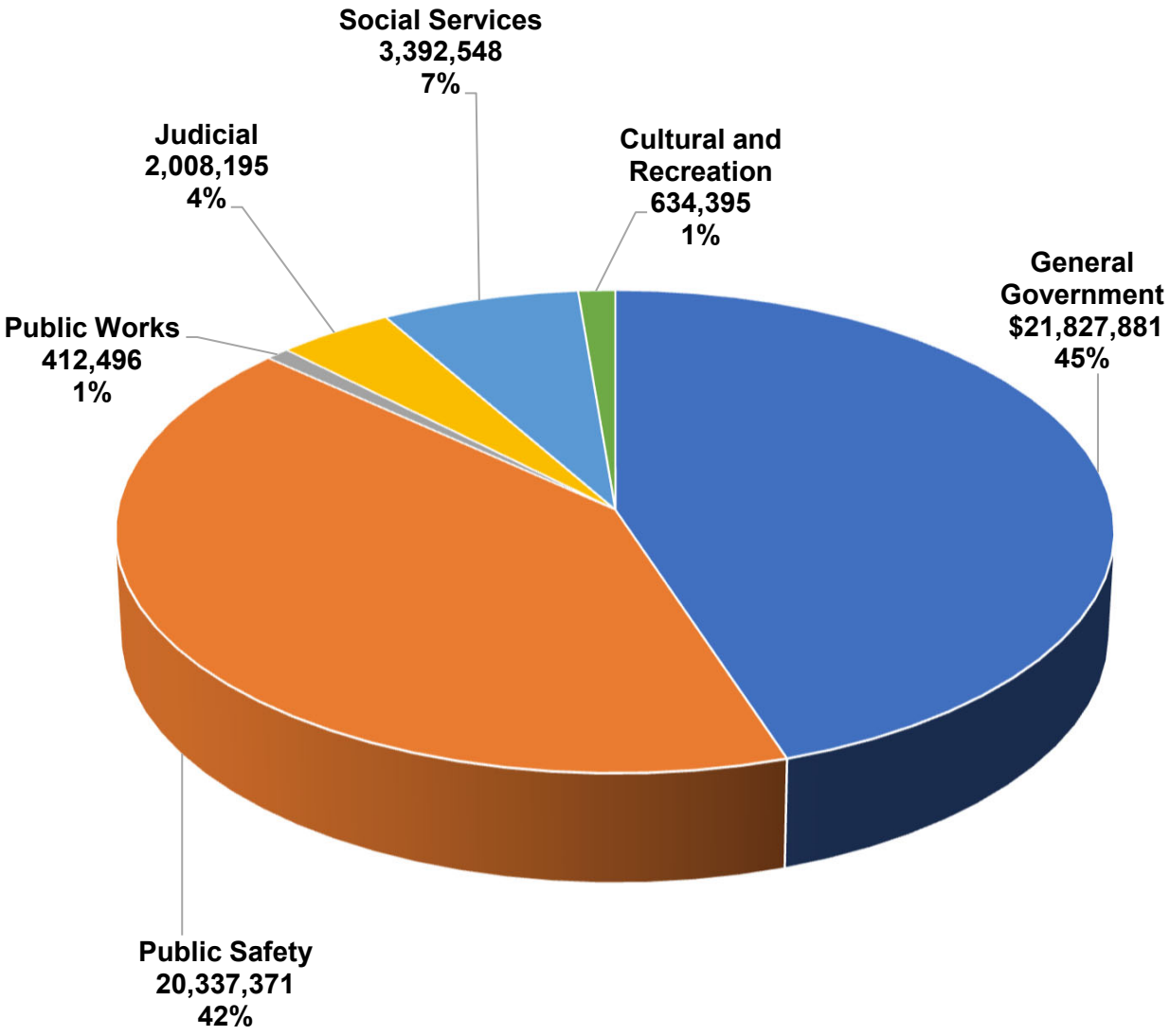
No Matters Reported

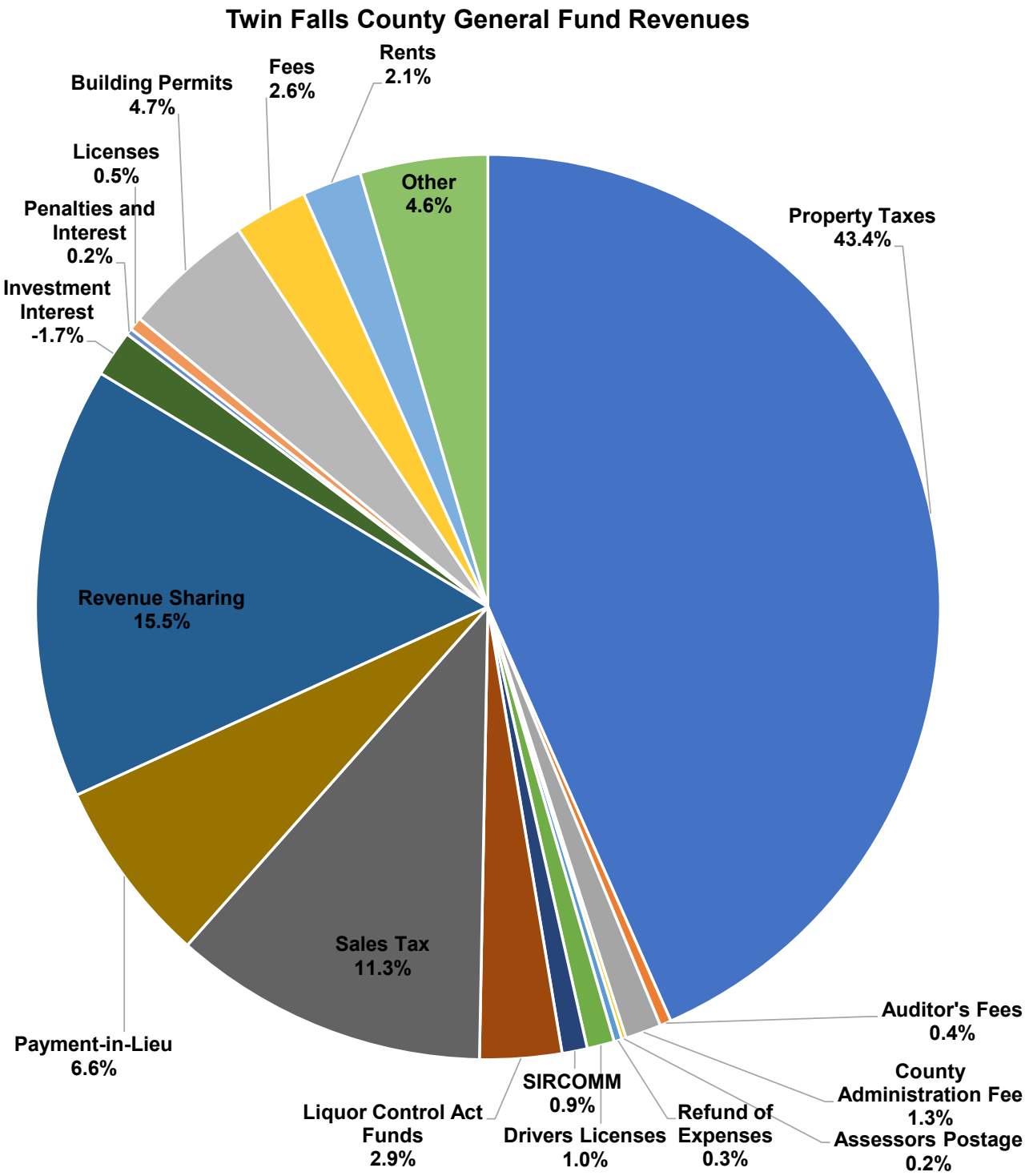
OTHER INFORMATION

Twin Falls County Revenues

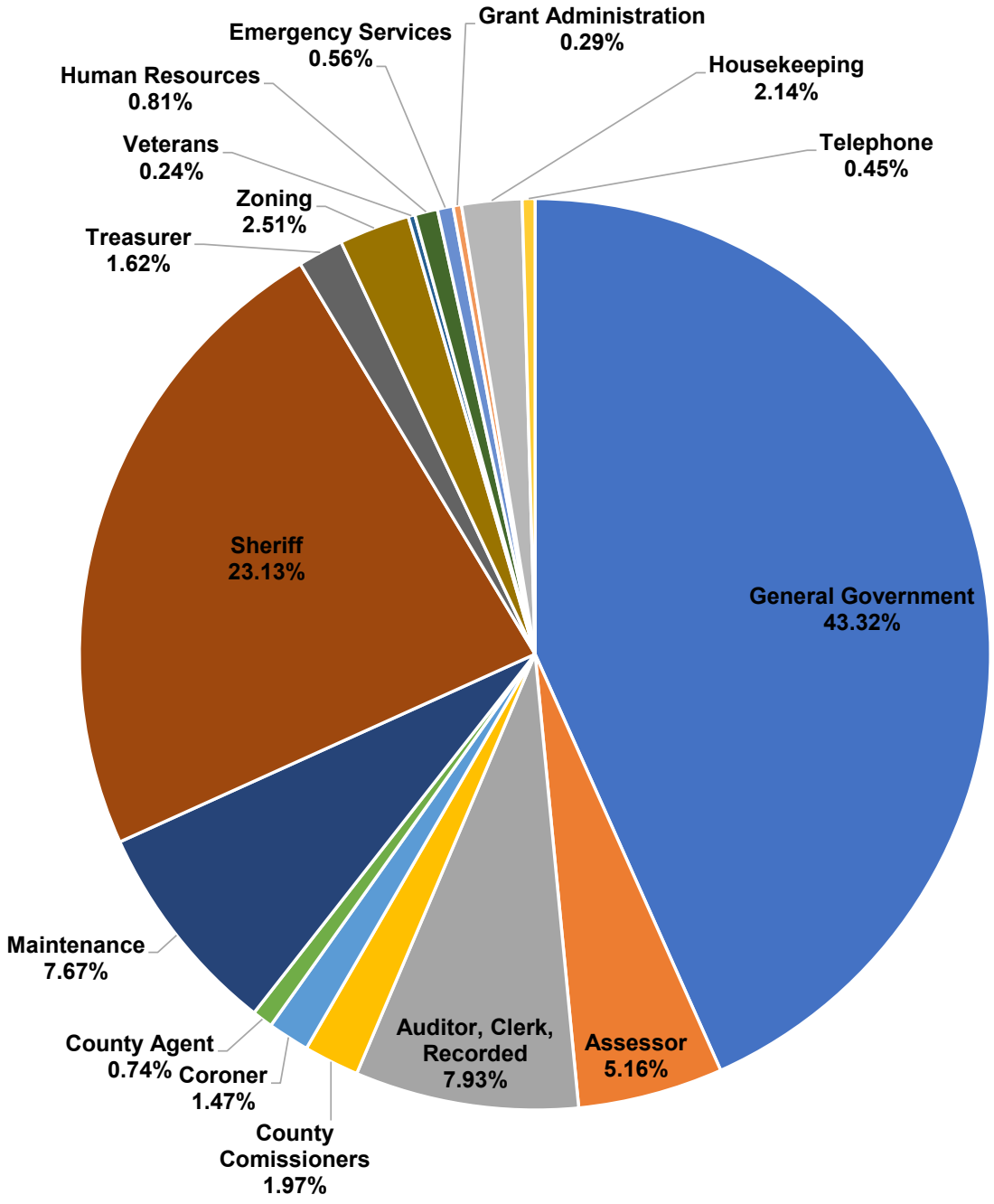


Twin Falls County Expenditures

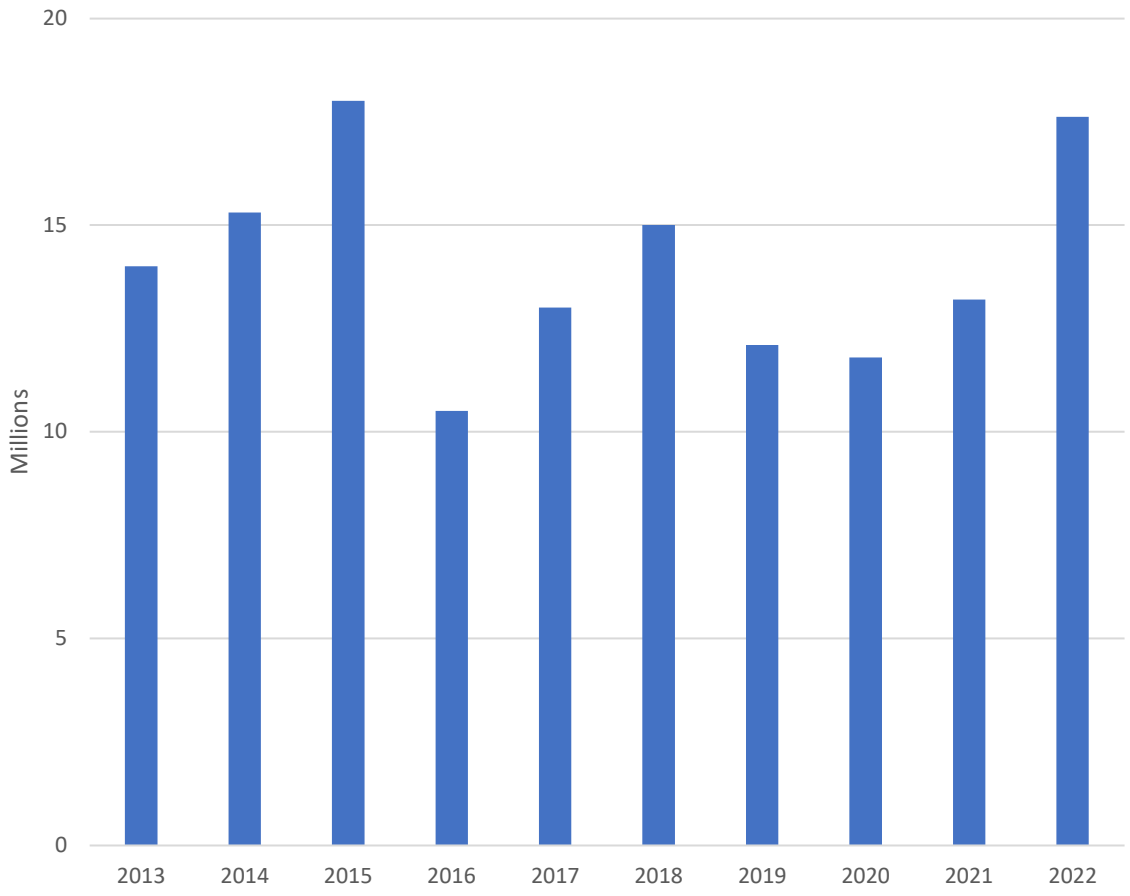



Twin Falls County General Fund Revenues
Property Taxes 43.4%
Auditor's Fees 0.4%
County Administration Fee 1.3%
Assessors Postage 0.2%
Refund of Expenses 0.3%
Drivers Licenses 1.0%
SIRCOMM 0.9%
Liquor Control Act Funds 2.9%
Sales Tax 11.3%
Payment-in-Lieu 6.6%
Revenue Sharing 15.5%
Investment Interest -1.7%
Penalties and Interest 0.2%
Licenses 0.5%
Building Permits 4.7%
Fees 2.6%
Rents 2.1%
Other 4.6%

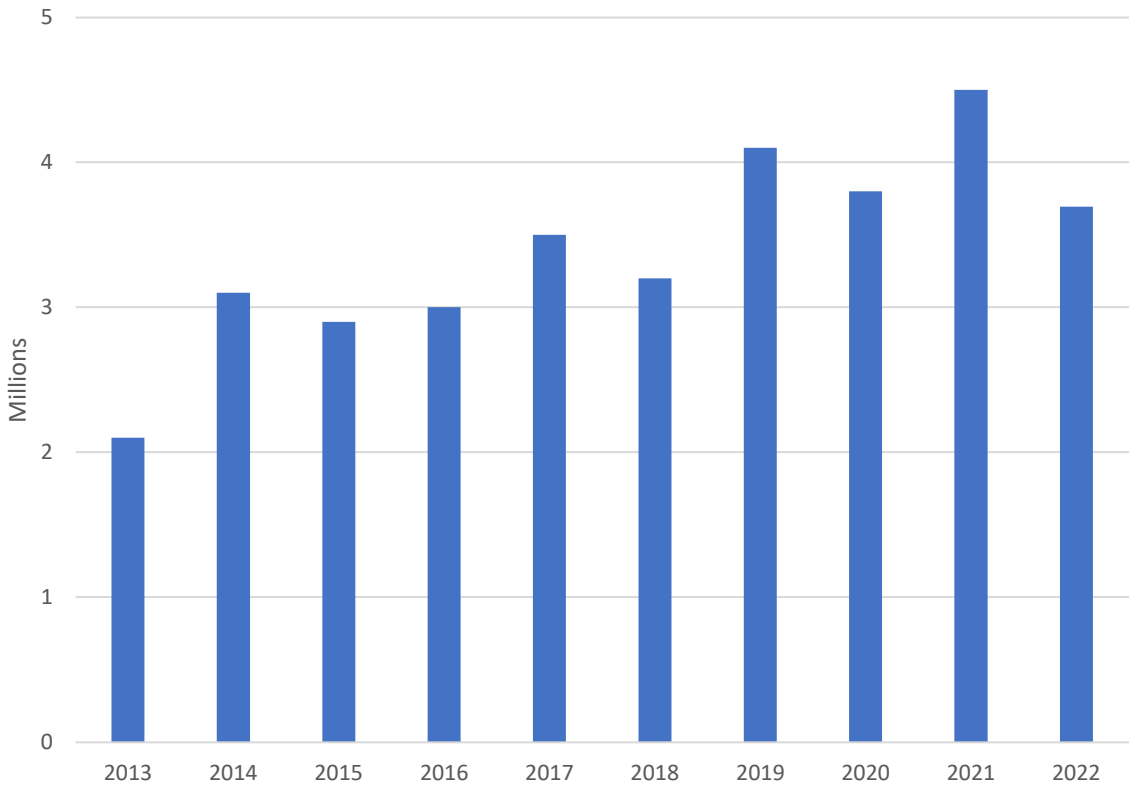
Twin Falls County General Fund Expenditures



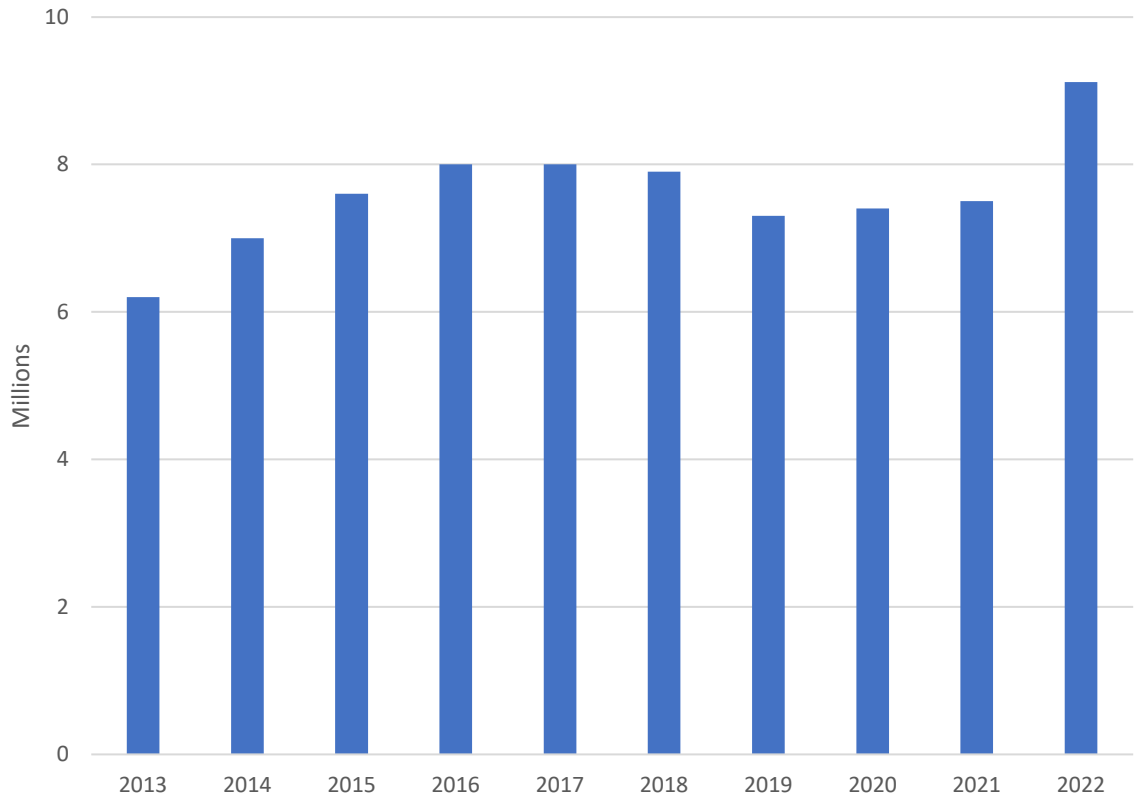
Twin Falls County General Fund Balance



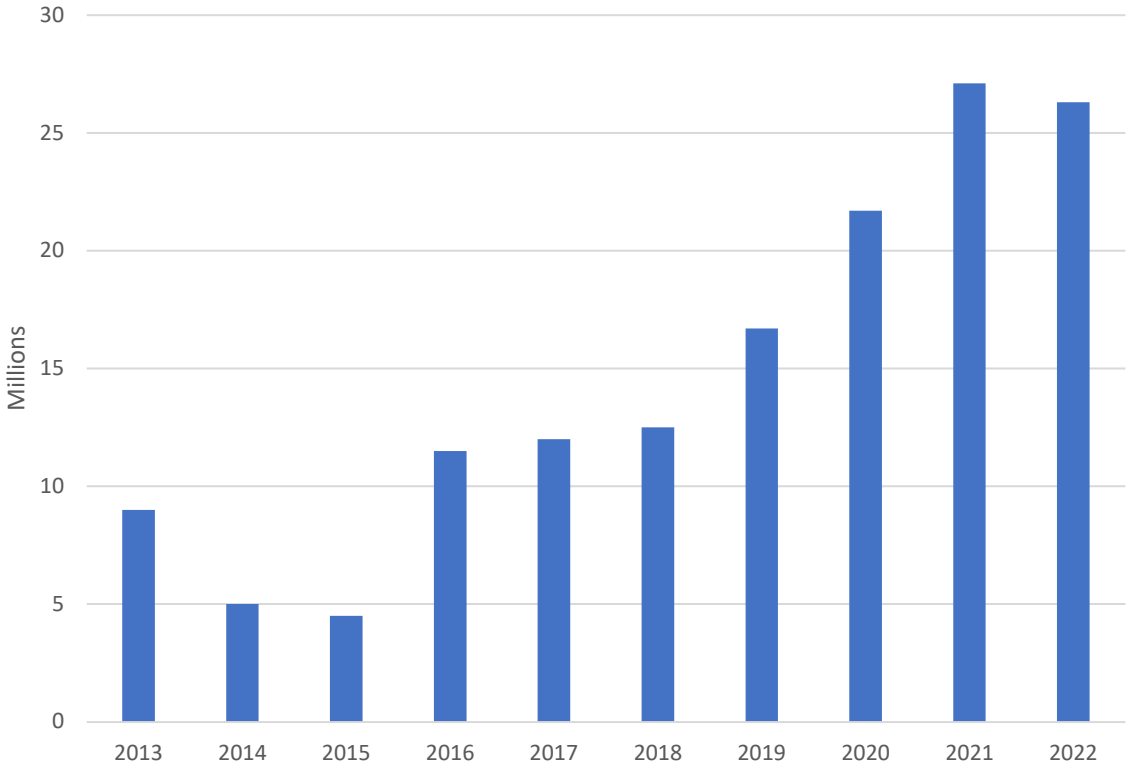
Twin Falls County Indigent Fund Balance



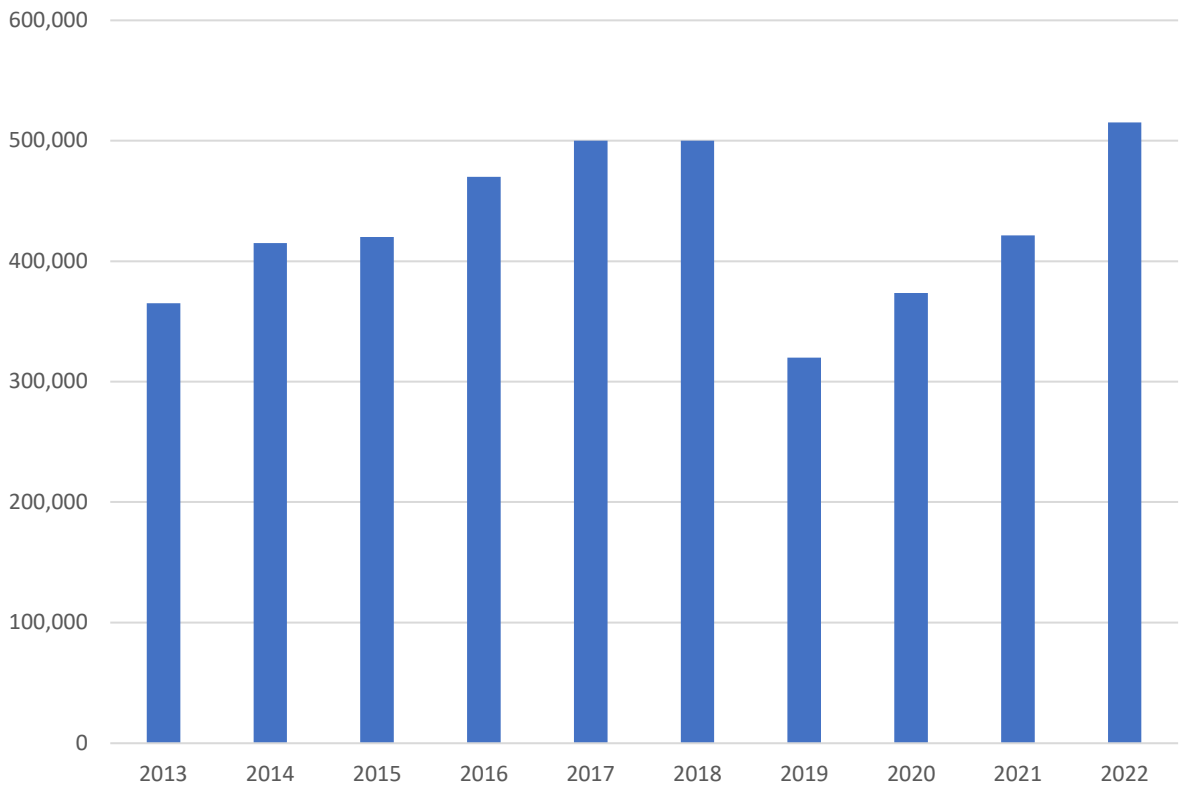
Twin Falls County Justice Fund Balance



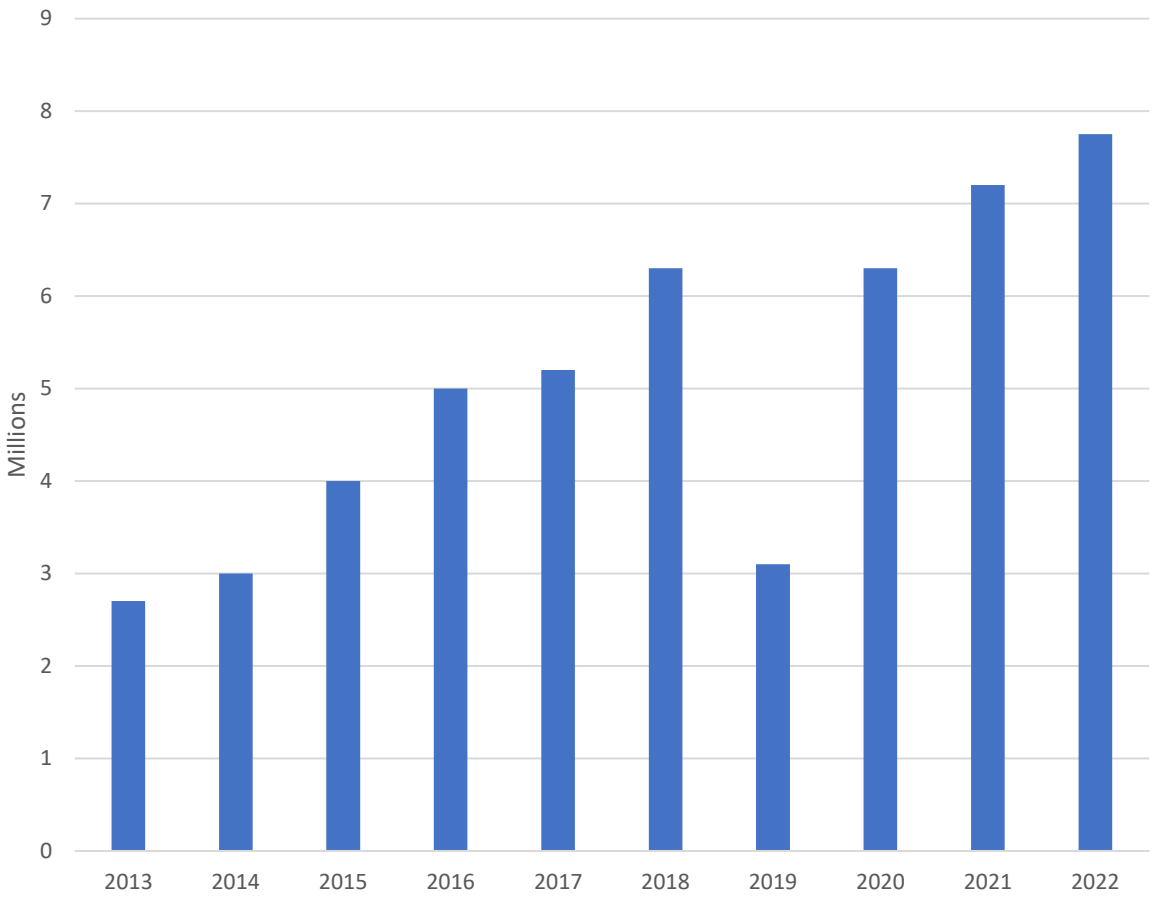
Twin Falls County Capital Projects Fund Balance



Twin Falls County Ambulance District Fund Balance



Twin Falls County Solid Waste Net Position



Twin Falls County Fair Board Net Position

