



CANYON COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

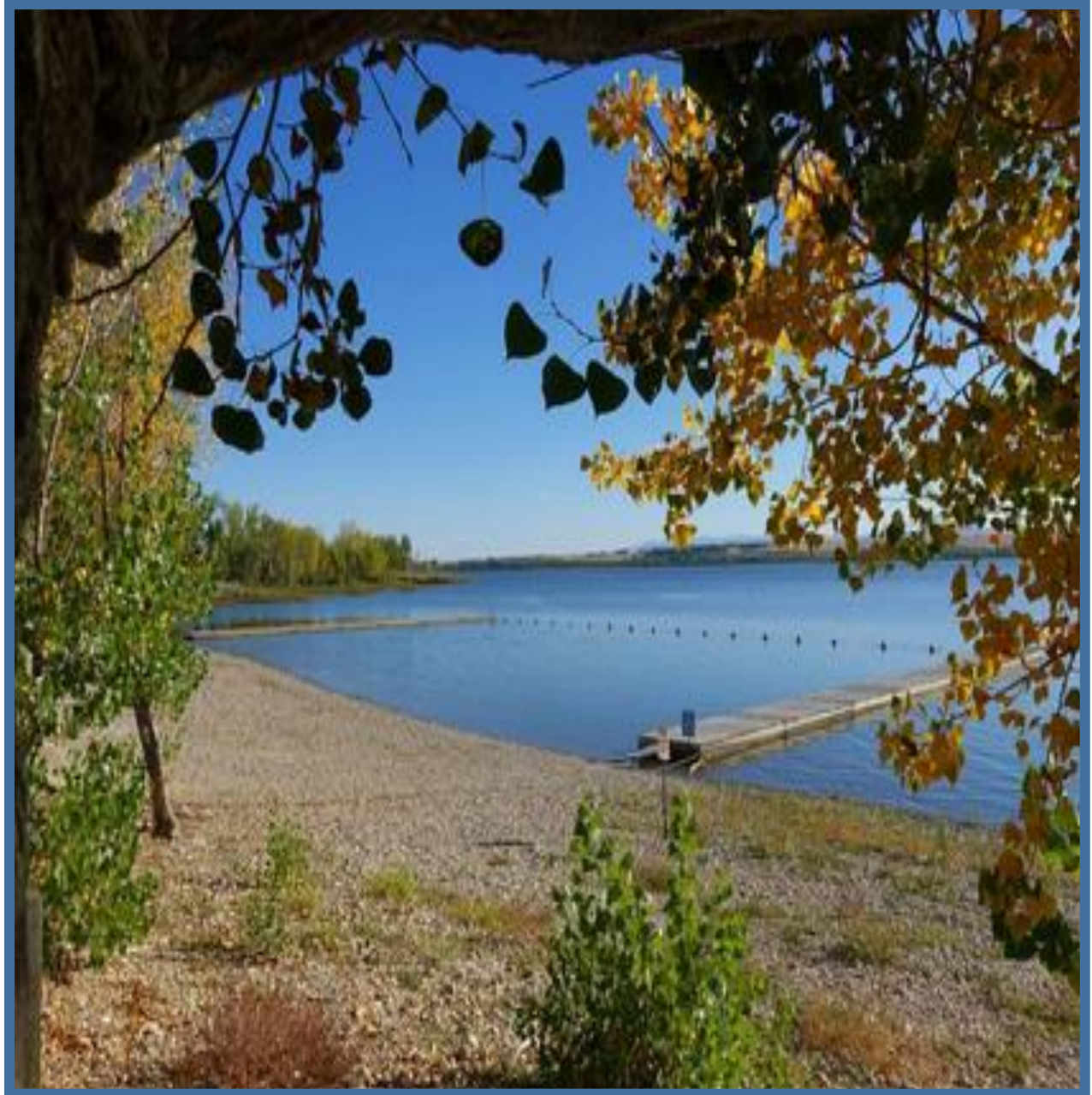


FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
CHRIS YAMAMOTO, CANYON COUNTY AUDITOR



CANYON COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT



Prepared by Canyon County Auditor's Office

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
CHRIS YAMAMOTO, CANYON COUNTY AUDITOR**

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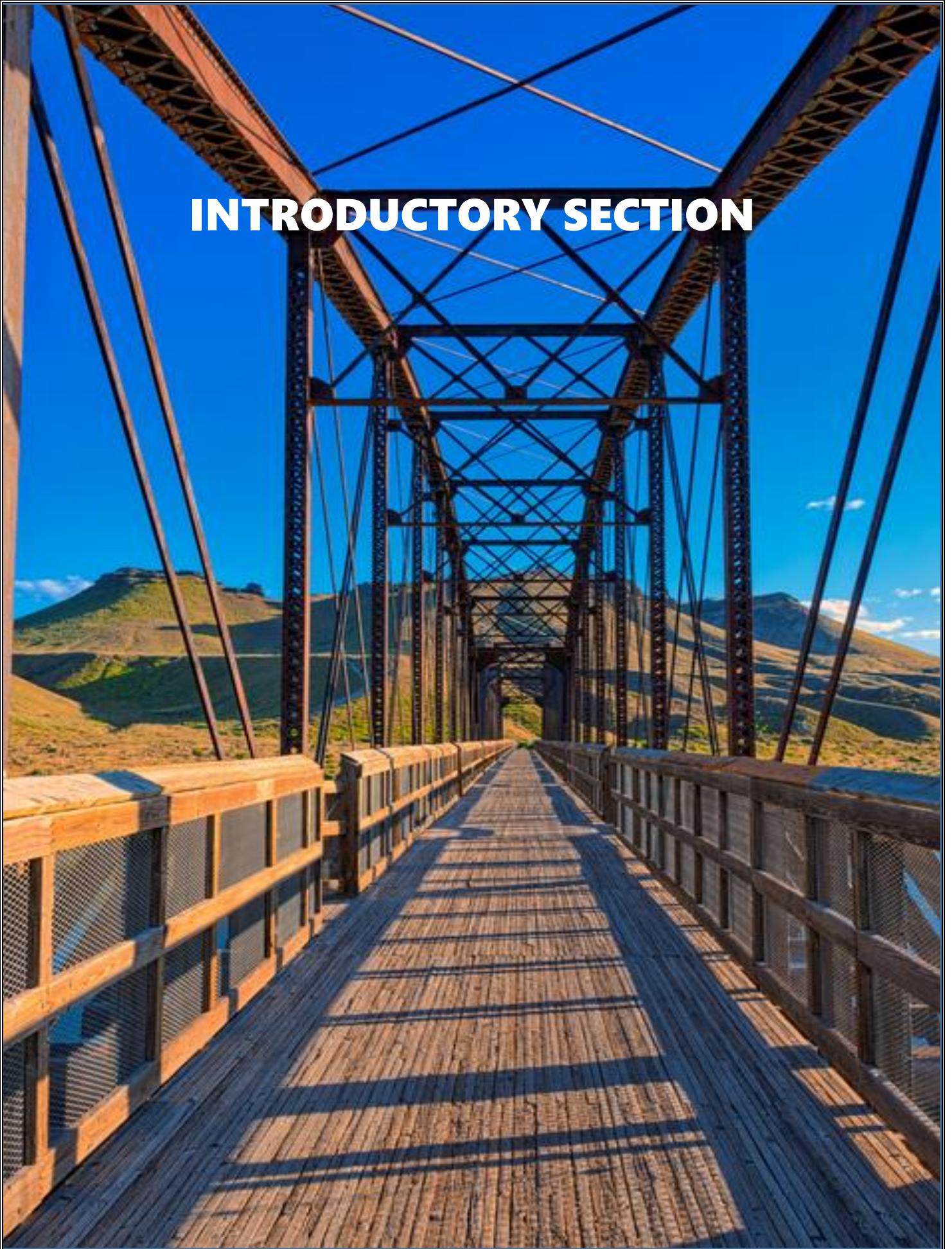
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SINGLE AUDIT

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INTRODUCTORY SECTION





Chris Yamamoto
Canyon County Clerk of the District Court
Ex-Officio Auditor and Recorder



"Serving all of Canyon County in an efficient, accurate and friendly manner"

February 24, 2021

To the Board of County Commissioners and Citizens of Canyon County, Idaho:

State law requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Canyon County (the County) for the fiscal year ended September 30, 2020.

This report consists of management's representations concerning the finances of Canyon County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal control has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Eide Bailly LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2020 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded that the County's financial statements for the fiscal year ended September 30, 2020, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of Canyon County

Canyon County was established November 19, 1892 with its County seat in Caldwell. The name probably came from the Snake River Canyon that forms the southern border of the County. The Hudson's Bay Company established Fort Boise in 1834 at the mouth of the Boise River near what is now Parma, but abandoned it in 1855. Emigrants traveled through what is now Canyon County on the Oregon Trail. The County is located in the southwestern part of Idaho west of Boise, the state capitol. It is bordered on the east by Ada County, on the south by Owyhee County, on the north by Gem and Payette Counties and on the west by the state of Oregon. Canyon County has the second highest population among Idaho's 44 counties and covers 603 square miles.

Caldwell is the county seat and the second largest city in the County with an estimated population of 61,210. Nampa is the largest city in the County and third largest in the state with an estimated population of 106,860. The proximity of these two cities provide residents of the County urban benefits not commonly found in the more sparsely populated Idaho counties. The County's current population is estimated to be 234,820 with a growth rate of 4.58% in the past year according to the most recent data provided by the Community Planning Association of Southwest Idaho (COMPASS). Canyon County is empowered to levy a property tax on real and personal property located within its boundaries. The County is also empowered by state statute to extend its boundary limits by annexation.

All elected officials are constitutional officers, elected to specific terms of office and charged to perform the functions and duties of their offices as outlined and enumerated in Idaho law.

Canyon County operates under a commissioner form of government with three elected commissioners. The three-member board of county commissioners act as both the executive and legislative branch, and are responsible for all duties not specifically mandated to other elected officials. They are responsible for passing ordinances, adopting the budget, appointing board members and hiring department administrators. Two commissioners are elected each biennium; one for a two-year term and one for a four-year term.

The County provides a full range of services. These services include: police protection, sanitation services, health and social services, indigent, culture and recreation, development services and general administrative services, which include but are not limited to: judicial, tax administration, record of deeds, and federal, state and local elections.

The annual budget serves as the foundation for the County's financial planning and control. All offices and departments of the County are required to submit budget requests to the County Budget Officer, also known as the County Auditor, on or before the third Monday in May each year. The county budget officer uses these requests as the starting point for developing a suggested budget.

The county budget officer presents a suggested budget to the board of county commissioners on or before the first Monday in August each year. The county commissioners review the budget and a tentative budget is set and published prior to the third week in August. No later than the Tuesday following the first Monday in September the commissioners hold a budget hearing and upon conclusion the budget is legally adopted. The budget is prepared under the classifications of salaries and benefits, and detail of other expenses by department and fund. The budget system is incorporated within the County's accounting system to ensure conformity with the adopted budget.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an annual budget has been adopted. For the general fund, the justice special revenue fund, the district court special revenue fund, and the indigent special revenue fund, the four major governmental funds, this comparison is presented on pages 57-65 as part of the required supplementary information. For governmental funds other than the major funds with annual budgets, this comparison is presented in the governmental funds' subsection of this report, which begins on page 77.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment with which the County operates.

Local economy. Canyon County is endowed with rich, fertile soil and a mild climate. These factors have positioned the County as an agricultural leader in the Northwest. Hops, mint, onions, numerous seed crops, sugar beets, potatoes, fruit orchards and vineyards are just a few of the many crops grown throughout the County. Productive farms are a significant way of life in the County and provide numerous employment opportunities. Other major employers include: education, government, health care, construction and retail.

As of November 2020, with a civilian labor force of 106,506 the unemployment rate in the County is 5.4%. This represents an increase from last year with an unemployment rate of 3.3% in November 2019. The largest employment sectors in the County include local government educational and public administration services, retail trade, manufacturing and construction.

Economic activity and investment continues throughout Canyon County even in the face of difficult and challenging circumstances resulting from the COVID-19 pandemic. Vital economic enterprises including small businesses and major corporations continue to show commitment to Canyon County and our local economy by investing in our robust and vibrant community.

Sunday November 8, 2020 was a historic day for the city of Nampa and Canyon County with the opening of Amazon's first fulfillment center in the state of Idaho. The Nampa fulfillment center is a robotic fulfillment center with items stored on top of robots which are transported to employees for order processing and distribution.

The four story 650,000 square-foot fulfillment and distribution center will create an estimated 2,000 jobs with a starting minimum wage of \$15 per hour plus comprehensive benefits. The center will store roughly 40 million items ranging from cell phone cases to small household appliances and have the capacity to process hundreds of thousands orders daily.

St. Luke's continues its investment in their Nampa campus located off Midland Boulevard near the Gateway shopping complex. June 23, 2020 St. Luke's Nampa Medical Center opened a new 71,000 square-foot medical office building. Services offered in the building include a non-oncology infusion clinic, breast surgery clinic, St. Luke's Children's Center for Neurobehavioral Medicine and a new St. Lukes' Children's general pediatrics clinic.

Electronic kiosks located in the building provide a number of self-service options for patients and clients. Patients may schedule follow-up appointments, electronically sign documents and update relevant health and other personal information all from a convenient self-service kiosk.

The County's real estate market continues to show signs of strength and substantial price growth. With significant population growth and housing demand in the County compared to a relatively small availability of housing, sales price continue to escalate. The median sales price of a newly constructed County single-family home in October 2020 was \$348,339 a 16.1% year-over-year increase. The median sales price is based on the sale of 172 homes which is a 25.5% increase from last and the inventory of newly constructed homes is at 76 which represents an 84% decrease from the prior year. These homes had an average of 26 days on the market which is a year-over-year decrease of 55%.

Long-term financial planning. The County continues to be pro-active in anticipating future needs and planning appropriately to meet those needs. With the rapid population growth in the County transportation needs are a significant matter. The US Highway 20/26 corridor is of key importance to the local and regional transportation systems. Investments to US Highway 20/26 will reduce congestion and improve the safety and reliability of transporting goods and people throughout the County and beyond. In a show of commitment to address significant needs along the corridor a total of \$70 million dollars has been invested from federal, state and local funds to improving this Treasure Valley corridor.

Jail space requirements continue to be a topic of discussion when planning for future needs. The County has enlisted the assistance of multiple outside entities to analyze our current facilities and explore ideas of possible expansion. Construction and architectural firms have provided their knowledge and expertise regarding possible options for jail space that will meet both current and future needs. The County continues to gather information, prioritize needs and formulate financial plans to ensure mandated services are provided in an efficient and effective manner.

Relevant financial policies. The County places a high priority on protecting the taxpayer and doing everything within our power to keep the property tax burden as light as possible. To fund the fiscal year 2021 budget, the County had the authority to levy \$64,032,848 in property tax. To keep the property tax burden at a minimum, the County chose to only request \$54,147,567 in property tax to fund the fiscal year 2021 budget thereby leaving \$9,885,281 in the pockets of county taxpayers. Canyon County chose not to take the available 3% and new construction property tax increases provided by Idaho law, but rather as a tangible action to demonstrate our commitment to protecting property taxpayers chose to decrease the actual property tax requested from the prior fiscal year.

The County is committed to fiscal responsibility and strives to levy the appropriate amount of property taxes to provide mandated services in a professional and cost-effective manner. The County has efficiently used fund balance to finance significant capital projects including the remodel and renovation of the courthouse. Appropriate uses of fund balance have played a critical role in the County's financial planning and leaving tens of millions of dollars in taxpayers' pockets.

Major initiatives. Canyon County is committed to hiring and retaining a capable, knowledgeable and dedicated staff to carry out County functions and responsibilities. As a service oriented industry the County understands the importance of our key asset, our personnel. To that end the County continues to monitor job market conditions to ensure County personnel are paid a fair and equitable wage consistent with local market conditions.

As a temporary measure to alleviate the tremendous challenges associated with jail overcrowding the County has entered into a lease agreement with All Detainment Solutions (ADS), LLC to acquire modular inmate housing. The city of Caldwell granted a special use permit to the County to bring 28 fabricated and secured fixed axle trailers to the County campus to serve as housing for up to 122 female inmates.

Canyon County's units arrived on site in October 2019 were ready to begin housing inmates in the spring of 2020. The secure units include a classroom that doubles as a work-group area, two outdoor recreation centers, a control room, medical care area and the ability to house inmates of various classifications from dormitory style housing to maximum security. The modular units have been instrumental in providing temporary relief to a desperate situation of an overcrowded Canyon County jail.

Awards and acknowledgements. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Canyon County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2019. This was the thirty-first consecutive year that Canyon County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient, effective and dedicated services of Canyon County Controller Zach Wagoner, Auditing Supervisor Marina Mendoza, Shawna Laron and the entire Auditor's staff whose continued efforts for improvements in the County's accounting and reporting system are directly responsible for the high quality of information presented to the Board of Commissioners of Canyon County. Credit must also be given to the Board of County Commissioners for their support in planning and conducting County financial operations in a fiscally responsible manner.

Sincerely,

A handwritten signature in black ink that reads "Chris Yamamoto". The signature is written in a cursive, flowing style.

Chris Yamamoto
Canyon County Auditor



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Canyon County
Idaho**

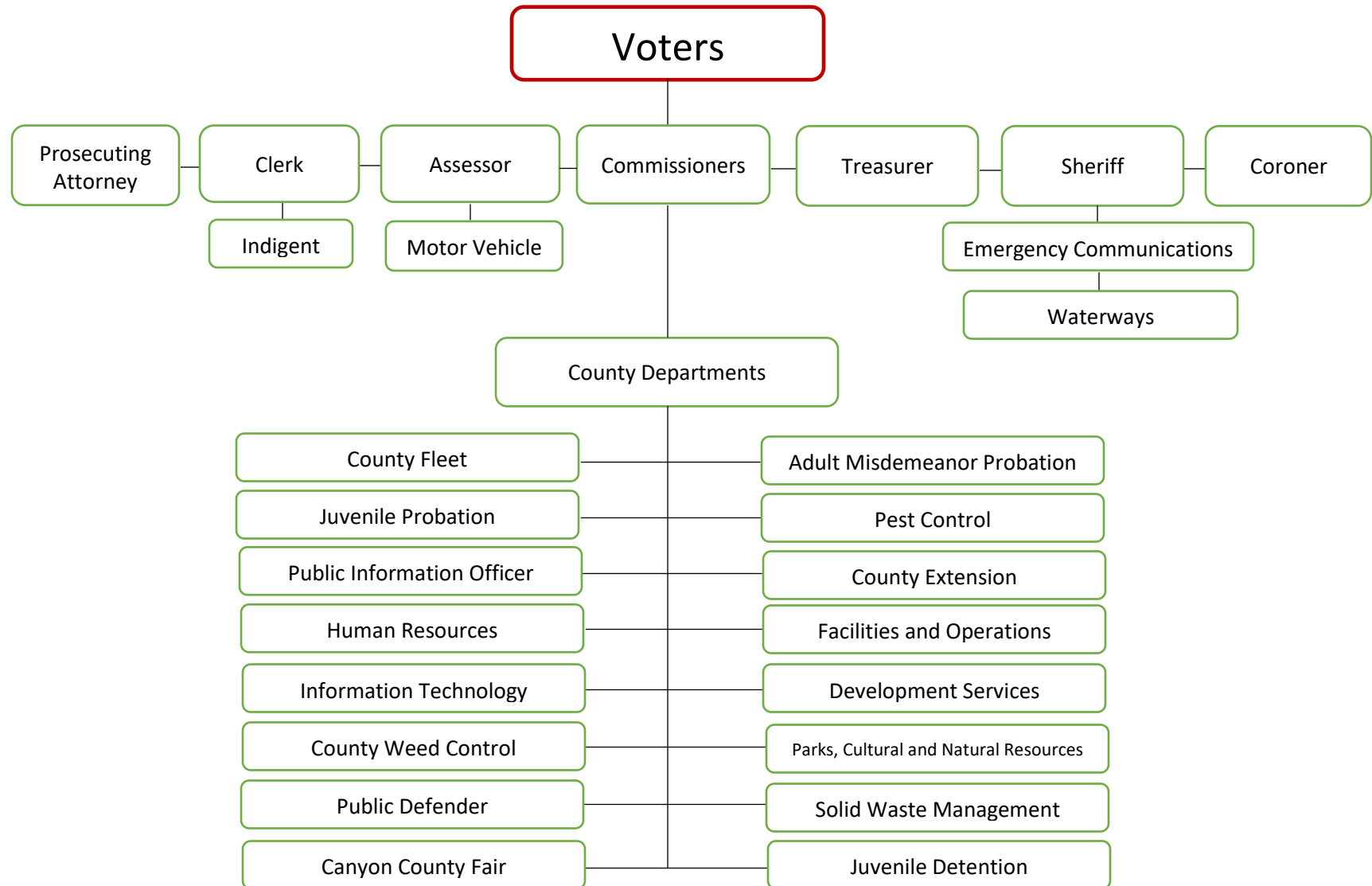
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2019

Christopher P. Morill

Executive Director/CEO

ORGANIZATIONAL CHART
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020



ELECTED OFFICIALS AND DEPARTMENT ADMINISTRATORS

CANYON COUNTY, IDAHO FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

ELECTED OFFICIALS

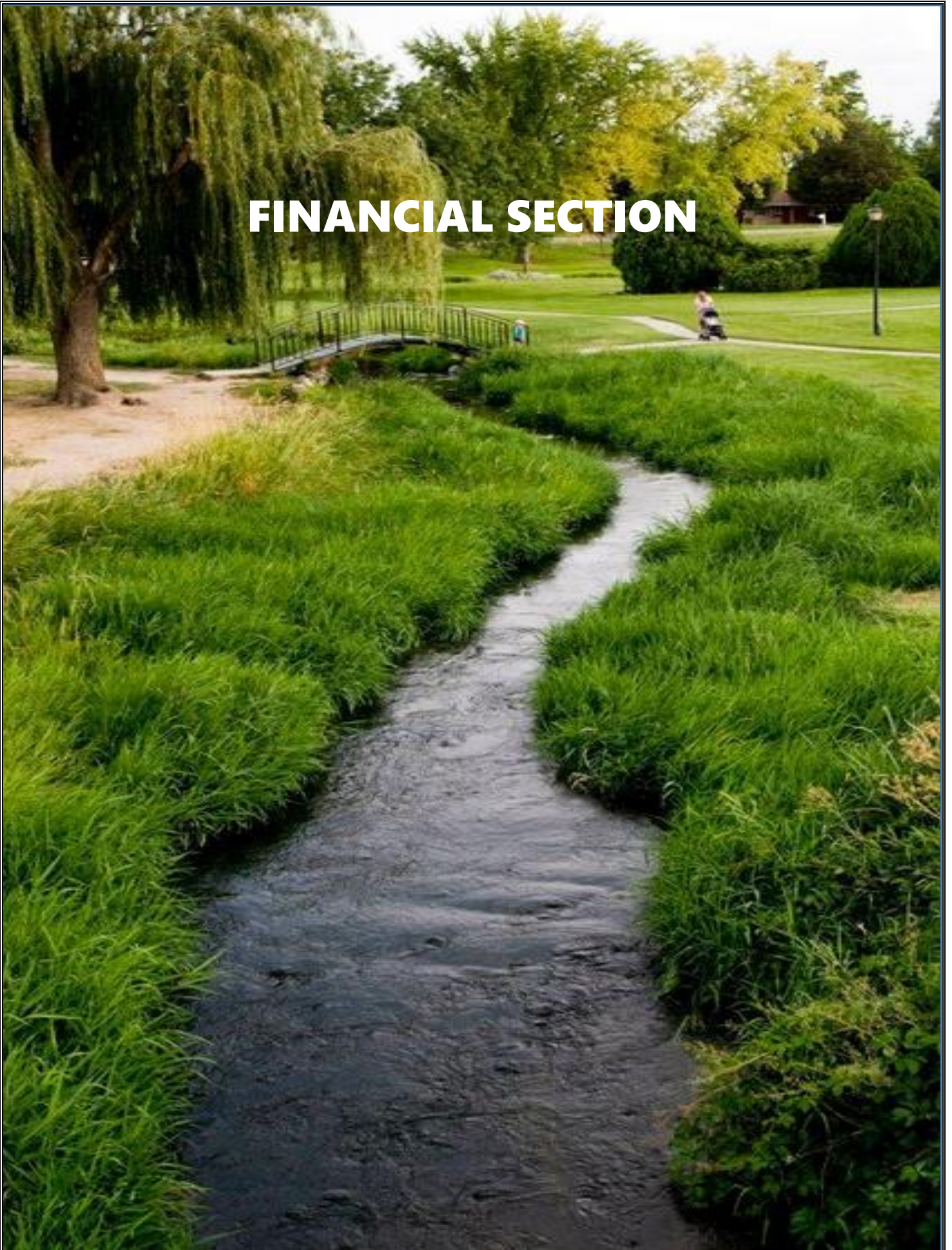
Commissioner District #1.....	Leslie Jansen Van Beek
Commissioner District #2.....	Tom Dale
Commissioner District #3.....	Pam White
County Clerk	Chris Yamamoto
County Treasurer	Tracie Lloyd
County Assessor.....	Brian Stender
County Sheriff.....	Kieran Donahue
County Prosecuting Attorney	Bryan Taylor
County Coroner	Jennifer Crawford
Administrative District Judge(1).....	George Southworth
District Judge	Andrea Courtney
District Judge	Gene Petty
District Judge	Thomas Whitney
District Judge	Christopher S Nye
District Judge	Davis F VanderVelde
Magistrate Judge	Dayo O Onanubosi
Magistrate Judge	Dartanyon Burrows
Magistrate Judge	Susan Clark
Magistrate Judge	Courtne Tucker
Magistrate Judge	Debra A Orr
Magistrate Judge.....	Chad W. Gulstrom
Magistrate Judge	Jerold W Lee
Magistrate Judge	Matthew R Bever
Magistrate Judge	Thomas A Sullivan

DEPARTMENT ADMINISTRATORS

Trial Court Administrator.....	Doug Tyler
Development Services Director	Tricia Nilsson
Information Technology Director	Greg Rast
Human Resources Director	Sue Baumgart
Director of Indigency	Yvonne Baker
Juvenile Probation Director	Elda Catalano
Juvenile Detention Center Director	Sean Brown
Misdemeanor Probation Director.....	Jeff Breach
Public Defender	Aaron Bazzoli
Director of Facilities and Operations.....	Paul Navarro
Parks, Cultural and Natural Resources Director	Nicki Schwend
Landfill Director	David Loper
Weed and Gopher Superintendent	AJ Mondor
County Fleet Director	Mark Tolman
Canyon County Fair Director	Diana Sinner

(1) Canyon County is in the Third Judicial District which includes: Canyon, Adams, Gem, Payette, Washington and Owyhee Counties. Six of the seven District Judges and nine of the fourteen Magistrate Judges reside in and have their chambers in Canyon County.

FINANCIAL SECTION





Independent Auditor's Report

To the Board of County Commissioners
Canyon County, Idaho
Caldwell, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County, Idaho (the County), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2020, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer's Contributions, and budgetary comparison information as listed in the table of contents 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
February 24, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

As management of Canyon County (the County), we offer readers of Canyon County's financial statements this narrative overview and analysis of the financial activities of Canyon County for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets and deferred outflows of Canyon County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$89,732,909 (net position). Of this amount \$32,732,891 (unrestricted net position) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net position increased by \$3,674,983 during fiscal year 2020. Total revenue increased \$5,202,042 compared to the prior fiscal year due to an increase in operating grants and contributions, an increase in sales tax revenue remitted from the State of Idaho to the County and increased fee collection for the County's business-type activity at the landfill. Total expenses for governmental activities increased \$8,052,032 from last year due to increased pension expenses associated with the County's participation in the Public Employee Retirement System of Idaho (PERSI).
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$40,303,356, an increase of \$5,077,145 from the previous fiscal year. Increases in sales tax, charges for services and intergovernmental revenues including operating grants and contributions resulted in a \$5,561,298 increase in governmental funds revenue. Investments in public safety functions including the opening of modular jail pod 6 and the acquisition of secure and modern voting equipment contributed to an expenditure increase of \$6,466,492 from last fiscal year. The total fund balance consists of: \$13,709,249 in the general fund, \$12,535,534 in the justice special revenue fund, \$3,598,606 in the district court special revenue fund, \$2,606,701 in the indigent special revenue fund and \$7,853,266 in the other governmental funds.

Overview of the financial statements

This discussion and analysis are intended to serve as an introduction to Canyon County's basic financial statements. Canyon 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 Canyon County's finances, in a manner similar to private-sector business.

The *statement of net position* presents information of Canyon County's assets, deferred outflows, liabilities and deferred inflows. The difference between assets, deferred outflows, liabilities, and deferred inflows is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Canyon County is improving or deteriorating.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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 the related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Canyon County that are principally supported by tax 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 Canyon County include general government, public safety, public works, health and welfare and culture and recreation. The *business-type activities* of Canyon County include solid waste management.

The government wide financial statements can be found on pages 25-26 of this report.

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. Canyon 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 Canyon County can be divided into three categories: governmental 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 the 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 the 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, the 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*.

Canyon County maintains eighteen 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, the justice special revenue fund, the district court special revenue fund and the indigent special revenue fund all of which are considered to be major funds. Data from the other fourteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

Canyon County adopts an annual appropriated budget for all of its governmental funds and also for the solid waste management enterprise fund. A budgetary comparison schedule has been provided for the governmental funds to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 27-30 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Proprietary funds. Canyon County maintains two types of proprietary funds. *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 management operations. An *internal service fund* is used to account for the financial activities of the County's self-funded health insurance fund.

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 solid waste management operations, and the self-funded health insurance fund which are presented as major funds of Canyon County.

The basic proprietary fund financial statements can be found on pages 31-33 of this report.

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

The basic fiduciary fund financial statement can be found on page 34 of this report. The combining statement of changes in assets and liabilities for the agency funds begins on page 92 at the end of the combining and individual fund section.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-54 of this report.

Other information. In addition to the basic financial statements and the accompanying notes, this report also presents certain *required supplementary information* which can be found on pages 56-67 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 71-90 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial situation. In the case of Canyon County, assets and deferred outflows exceeded liabilities and deferred inflows by \$89,732,909 at the close of the most recent fiscal year.

Approximately 60% of Canyon County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Canyon County's Net Position

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 108,503,067	\$ 103,181,505	\$ 22,515,309	\$ 19,148,482	\$ 131,018,376	\$ 122,329,987
Capital assets	43,812,454	41,306,312	9,754,825	9,513,600	53,567,279	50,819,912
Total assets	<u>152,315,521</u>	<u>144,487,817</u>	<u>32,270,134</u>	<u>28,662,082</u>	<u>184,585,655</u>	<u>173,149,899</u>
Deferred outflows of resources						
Deferred outflows of resources - pensions	<u>7,211,413</u>	<u>3,928,459</u>	<u>180,237</u>	<u>97,892</u>	<u>7,391,650</u>	<u>4,026,351</u>
Long term liabilities outstanding	30,158,178	16,294,010	10,304,447	9,719,339	40,462,625	26,013,349
Other liabilities	<u>5,254,347</u>	<u>4,211,604</u>	<u>1,349,503</u>	<u>176,472</u>	<u>6,603,850</u>	<u>4,388,076</u>
Total liabilities	<u>35,412,525</u>	<u>20,505,614</u>	<u>11,653,950</u>	<u>9,895,811</u>	<u>47,066,475</u>	<u>30,401,425</u>
Deferred inflows of resources						
Property tax unavailable	54,147,567	54,296,386	-	-	54,147,567	54,296,386
Deferred inflows of resources - pensions	<u>1,009,589</u>	<u>6,270,211</u>	<u>20,765</u>	<u>150,302</u>	<u>1,030,354</u>	<u>6,420,513</u>
Total deferred inflows of resources	<u>55,157,156</u>	<u>60,566,597</u>	<u>20,765</u>	<u>150,302</u>	<u>55,177,921</u>	<u>60,716,899</u>
Net position						
Investment in capital assets	43,812,454	41,306,312	9,754,825	9,513,600	53,567,279	50,819,912
Restricted	3,432,739	2,729,837	-	-	3,432,739	2,729,837
Unrestricted	<u>21,712,060</u>	<u>23,307,916</u>	<u>11,020,831</u>	<u>9,200,261</u>	<u>32,732,891</u>	<u>32,508,177</u>
Total net position	<u>\$ 68,957,253</u>	<u>\$ 67,344,065</u>	<u>\$ 20,775,656</u>	<u>\$ 18,713,861</u>	<u>\$ 89,732,909</u>	<u>\$ 86,057,926</u>

Canyon County's balance of unrestricted net position \$32,732,891 may be used to meet the County's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, Canyon County is able to report positive balances in all categories of net position, both for the County as a whole, as well as for its business-type activity. The same situation was true for the previous fiscal year.

For the year ended September 30, 2020, the County's net overall position increased \$3,674,983. The business-type activities of the County increased net position by \$2,061,795 while the governmental activities increased the County's net position by \$1,613,188. Changes to both are displayed in the following chart.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

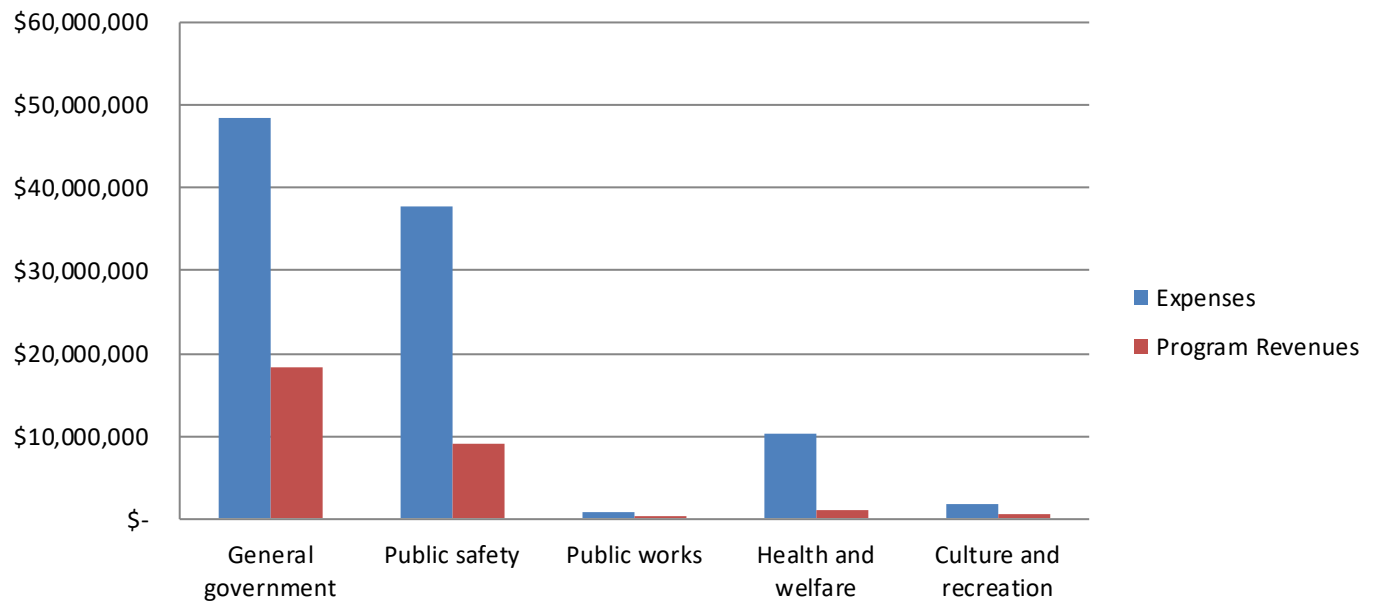
Canyon County's Changes in Net Position						
	Governmental		Business-type		Total	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 23,794,801	\$ 23,556,395	\$ 6,511,074	\$ 5,754,281	\$ 30,305,875	\$ 29,310,676
Operating grants and contributions	4,837,575	3,030,564	5,806	-	4,843,381	3,030,564
Capital grants and contributions	439,074	318,273	-	-	439,074	318,273
General revenues:						
Property taxes	56,119,103	54,195,627	-	-	56,119,103	54,195,627
Other taxes	14,311,127	13,324,851	-	-	14,311,127	13,324,851
Interest and investment earnings	1,123,927	1,490,995	597,264	788,814	1,721,191	2,279,809
Miscellaneous	184,535	288,885	31,220	4,779	215,755	293,664
Total revenues	<u>100,810,142</u>	<u>96,205,590</u>	<u>7,145,364</u>	<u>6,547,874</u>	<u>107,955,506</u>	<u>102,753,464</u>
Expenses:						
General government	48,340,831	44,033,525	-	-	48,340,831	44,033,525
Public safety	37,837,262	33,137,673	-	-	37,837,262	33,137,673
Public works	842,449	819,506	-	-	842,449	819,506
Health and welfare	10,362,889	10,789,347	-	-	10,362,889	10,789,347
Culture and recreation	1,813,523	2,364,871	-	-	1,813,523	2,364,871
Sanitary landfill	-	-	5,083,569	4,839,890	5,083,569	4,839,890
Total expenses	<u>99,196,954</u>	<u>91,144,922</u>	<u>5,083,569</u>	<u>4,839,890</u>	<u>104,280,523</u>	<u>95,984,812</u>
Change in net position	1,613,188	5,060,668	2,061,795	1,707,984	3,674,983	6,768,652
Net position - beginning	<u>67,344,065</u>	<u>62,283,397</u>	<u>18,713,861</u>	<u>17,005,877</u>	<u>86,057,926</u>	<u>79,289,274</u>
Net position - ending	<u>\$ 68,957,253</u>	<u>\$ 67,344,065</u>	<u>\$ 20,775,656</u>	<u>\$ 18,713,861</u>	<u>\$ 89,732,909</u>	<u>\$ 86,057,926</u>

Governmental activities. Total net position for governmental activities increased \$1,613,188 during fiscal year 2020, key features include:

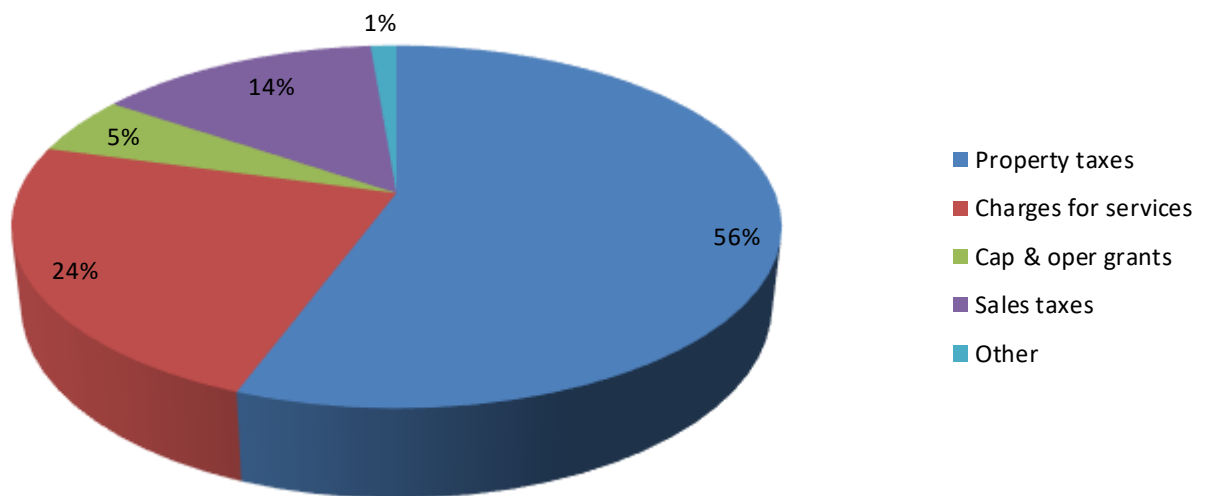
- Charges for services revenue for governmental activities increased \$238,406 from the prior fiscal year. The county has experienced increases in jail room and board and document recording fee revenues.
- Operating and capital grants and contributions revenues increased \$1,927,812 from last fiscal year largely as a result of Coronavirus Relief Funds approved in connection with the Coronavirus Aid, Relief and Economic Security Act (CARES Act).
- Property tax revenues increased \$1,923,476 from last year based on new construction and development growth throughout the County. Other taxes including sales and liquor tax increased \$986,276 due to an increase in sales and economic activity. Overall total governmental activities revenue increased \$4,604,552 from the prior fiscal year.
- Total expenses increased \$8,052,032 due to increased pension expenses associated with the County's participation in PERSI and the completion, opening and associated annual lease payment for county jail pod 6.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Expenses and Program Revenues - Governmental Activities



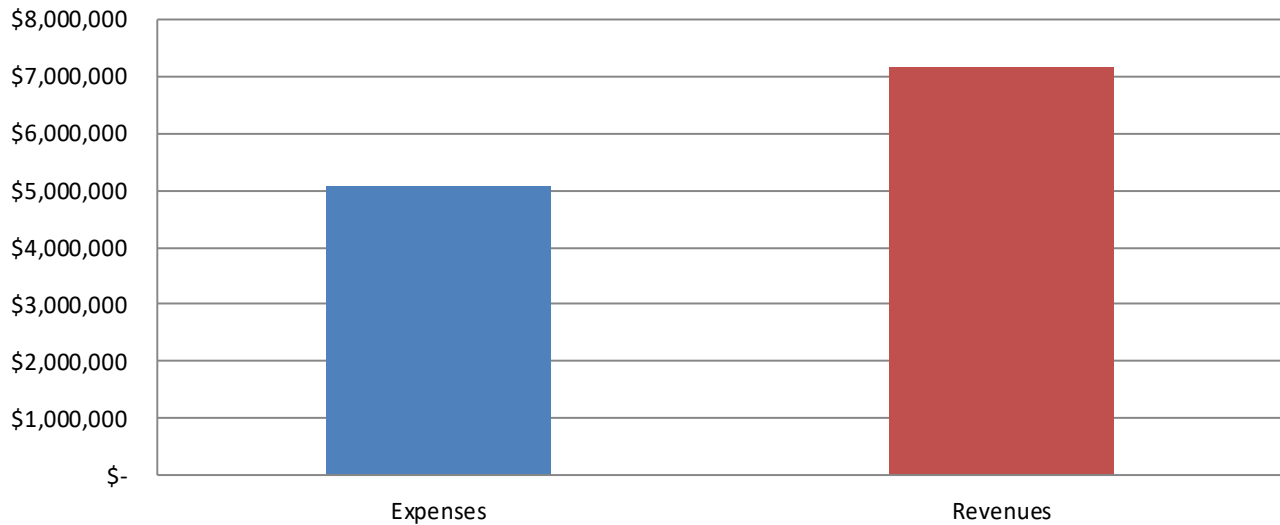
Revenues by Source - Governmental Activities



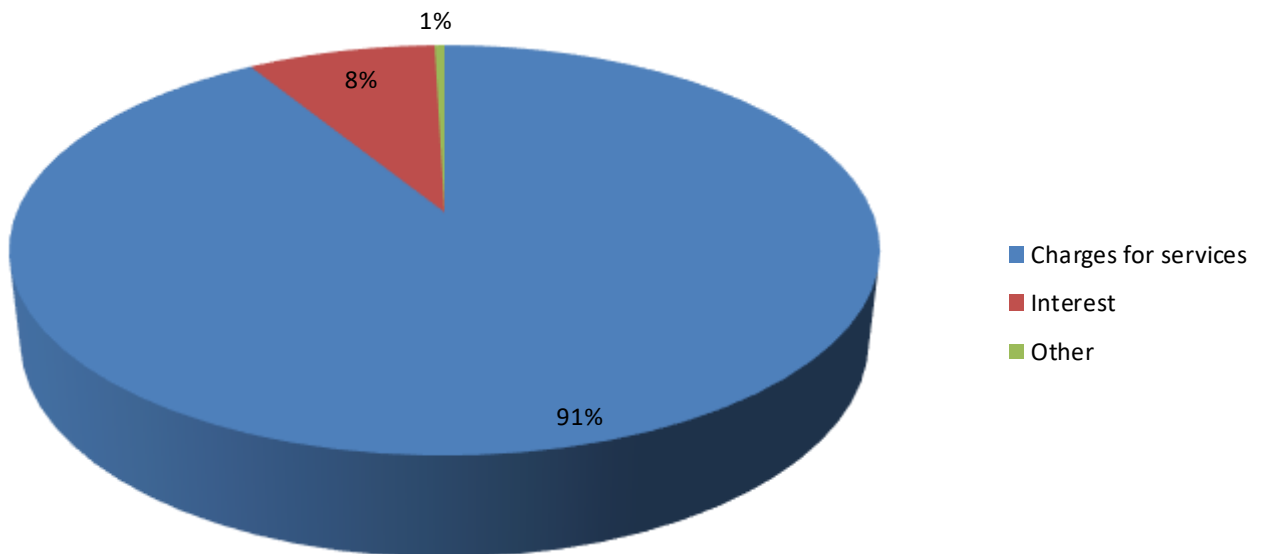
MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Business-type activities. Business-type activity (solid waste management) net position increased \$2,061,795 during the fiscal year. Charges for services revenue increased \$756,793 as population growth continues to generate increased activity at the county landfill. Total expenses increased just over 5% at \$243,679.

Expenses and Program Revenues - Business-Type Activities



Revenue by Source - Business-Type Activities



MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Financial Analysis of the County's Funds

As noted earlier, Canyon County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Canyon County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Canyon County's financing requirements. In particular, unassigned 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, Canyon County's governmental funds reported combined ending fund balances of \$40,303,356, an increase of \$5,077,145 from the prior year. The increase in fund balance experienced in fiscal year 2020 is the result of increasing revenues across multiple sources, including operating grants and contributions, board and room of prisoners, property tax from new construction and recording fees and actual spending below budgetary authority.

Total governmental funds revenues and other financing sources increased \$5,591,298 from the previous fiscal year. Property tax collections increased \$1,942,057 from the previous year related to collections from new construction growth. Intergovernmental revenues increased \$2,789,617 led by increased sales tax receipts and federally-funded Coronavirus Relief Funds. Increased revenues from board and room of prisoners and recording activity helped to push charges for services revenues forward by \$1,131,619.

Governmental funds expenditures increased \$6,466,492 from the previous year. With a prudent and thoughtful approach the County procured a significant investment in greatly improving the voter experience and process with the acquisition of state-of-the-art vote recording and tabulating equipment. The modernized equipment includes electronic poll books, an electronic touch screen voting process with a printed copy for reference and verification and the ability to accurately and securely tabulate votes as processed.

The County completed an initial up-front lease payment of \$2,250,000 in fiscal year 2018 to begin development and acquisition of modular units to house inmates and address County jail overcrowding challenges. Preparation and installation work on the work was completed in fiscal year 2020 and the modular units known as pod 6 were officially opened. Upon successful installation and completion the County processed the second lease payment of \$2,250,000.

At the close of the fiscal year the general fund reports \$13,073,917 of unassigned fund balance. The other governmental funds report a total of \$22,160,201 of assigned fund balance. The amount reported as restricted fund balance by enabling legislation is \$3,432,739 and \$1,636,499 of fund balance is reported as nonspendable due to prepaid items.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the general fund reported total fund balances of \$13,709,249 with \$13,073,917 unassigned. Unassigned fund balance in the general fund increased \$295,000 from the prior fiscal year. As a measure of the general fund's liquidity, it may be helpful to express the unassigned fund balance as a percentage of total fund expenditures. For fiscal year 2020 the unassigned fund balance represents 40% of the general funds total annual expenditures.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

The justice special revenue fund reports total fund balances of \$12,535,534 with \$12,263,556 assigned as of the close of the fiscal year. Assigned fund balance equates to 42% of the justice funds fiscal year 2020 expenditures and the amount of increase from fiscal year 2019 is \$2,421,222. A year-over-year \$1,330,125 increase in jail room and board revenue was a key contributor to the increase in assigned fund balance.

At the end of the fiscal year the district court special revenue fund reported total fund balances of \$3,598,606 with all of the fund balance reported as assigned. The assigned fund balance equates to 40% of the fund's fiscal year 2020 expenditures and represents an increase of \$416,025 from the prior years assigned fund balance amount. Legislative changes at the state level resulted in an increased allocation of liquor tax and other revenues to the district court fund which was a contributing factor to the fund balance increase.

The indigent special revenue fund ended fiscal year 2020 with total fund balances of \$2,606,701 with all of the fund balance reported as assigned. The assigned fund balance is equal to 30% of the funds fiscal year 2020 expenditures and represents an increase of \$798,240. Largely resulting from a voter led initiative to expand Medicaid coverage throughout Idaho, total County indigent expenditures including the areas of mental health, medical care and other assistance decreased by \$898,261 from the prior fiscal year.

Proprietary funds. Canyon County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position in the solid waste management enterprise fund at the end of the year was \$11,020,831. Factors concerning solid waste management have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

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

- \$900,000 in federal Coronavirus Relief Funds were added to the emergency management budget for supplies, personal protective equipment and other materials to assist the County with our COVID-19 response.
- Also in the emergency management budget, \$50,000 in federal pre-disaster mitigation funds were added to the budget for the development and coordination of a county all hazard mitigation plan.
- The facilities budget received an increase of \$20,000 from federal Coronavirus Relief Funds for disinfecting and sanitizing supplies to help maintain a clean and healthy physical environment for the transaction of county business in response to COVID-19.
- \$9,000 was transferred from the personal services budget to the other charges and services budget in the human resources department for miscellaneous professional services including human capital management.
- \$100 was transferred from the personal services budget to the other charges and services budget in the public information officer budget for software and subscription costs.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Differences between the final budget and actual results are highlighted below:

- \$329,443 unspent in the Clerk's budget is the result of vacant positions.
- The County's investment in a modernized, secure and efficient voting experience came in under budget by \$824,507 in the capital investments department.
- \$760,720 unspent in the Prosecuting Attorney's office budget was the result of personnel savings from vacant positions unfilled during the fiscal year.
- The County general department budget includes a contingency for any unforeseen or unanticipated expenditures which largely went unspent resulting in an under-budget amount of \$173,535.
- The County is evaluating best security measures and practices and a vacant position in the security department was largely the result of an under-budget amount of \$177,651.
- Lower than anticipated fuel costs, efficient fleet management and securing maximum value on vehicle acquisitions resulted in the county fleet department ending the fiscal year \$218,712 under budget.
- In the juvenile detention center, \$504,861 in unspent budgeted funds were largely caused by vacant positions not filled during the fiscal year.

Capital Asset Highlights

Capital assets. Canyon County's investment in capital assets for its governmental and business-type activities as of September 30, 2020 amounted to \$53,567,279 (net of accumulated depreciation). The investment in capital assets includes land, buildings, improvements other than buildings, construction in progress and machinery and equipment. The County's investment in capital assets increased \$2,747,367 during fiscal year 2020.

Major capital assets activities and events during the fiscal year include the following:

- State-of-the-art secure voting equipment including electronic poll pads, touch screen voting with a printed record for verification, and electronic tabulation machines were acquired with an initial investment of \$3,110,736.
- Information technology investments in the print shop area and secure data storage totaled \$142,841.
- A total of \$863,597 was invested in county vehicles including \$526,010 for public safety vehicles and \$337,587 for fleet and other general government vehicles.
- \$158,006 was invested in technology and software to keep pace with advancements in the area of emergency communications.
- Capital construction and facilities improvement projects include \$263,771 for architectural work on a fairgrounds expo building, \$80,733 invested in a remodeled Lake Lowell office for our parks, natural and cultural resources department, \$149,409 invested in the fairgrounds site improvement project and \$270,291 in site improvements, fencing and electrical work for finalization of the pod 6 temporary modular inmate housing.
- At the landfill, \$465,500 was invested in a dozer tractor, \$62,627 in 2 trucks, \$83,712 in an automatic tarping machine to assist with daily cover and \$319,985 in a monitoring well system.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Canyon County's Capital Assets
(Net of depreciation)

	Governmental		Business-type		Totals	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
Land	\$ 6,673,486	\$ 6,624,958	\$ 4,771,712	\$ 4,820,240	\$ 11,445,198	\$ 11,445,198
Building	24,764,970	25,930,708	568,095	620,447	25,333,065	26,551,155
Improvements other than buildings	2,120,006	1,506,051	2,456,563	2,242,336	4,576,569	3,748,387
Machinery and equipment	9,743,773	6,821,443	1,958,455	1,830,577	11,702,228	8,652,020
Construction in progress	510,219	423,152	-	-	510,219	423,152
Total	<u>\$ 43,812,454</u>	<u>\$ 41,306,312</u>	<u>\$ 9,754,825</u>	<u>\$ 9,513,600</u>	<u>\$ 53,567,279</u>	<u>\$ 50,819,912</u>

Additional information on Canyon County's capital assets can be found in Note 8 on page 46.

Economic Factors and Next Year's Budgets and Rates

In the face of unanticipated, novel and ever-changing circumstances associated with the current COVID-19 pandemic county residents and county business continues to move forward. Population growth and economic activity continue to thrive in Canyon County. Providing first-class services to our neighbors and friends throughout Canyon County remains a top priority of county government. Ensuring a safe and secure community to work, live and play is a top priority and motivating factor to make certain county residents receive maximum value from public funds.

We are thrilled to report that through prudent and proper fiscal management the County has chosen not to take any property tax increase available to fund the fiscal year 2021 budget. The responsible decision not to take the allowable new construction increase, the 3% increase or previously forgone property tax increases is a testament to the County's commitment to protecting our property tax payers.

The County Commissioners adopted a fiscal year 2021 expenditure budget in the amount of \$104,037,287 with \$54,147,567 of revenue provided by current property tax. The property tax levy rate for fiscal year 2021 is 0.003160139, a 12.5% decrease from the prior year. The fiscal year 2021 budget includes over \$9,000,000 for significant capital investments.

Requests for Information

This financial report is designed to provide a general overview of Canyon County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Canyon County Auditor, 111 No. 11th Ave. Ste. #320, Caldwell, Idaho, 83605.

BASIC FINANCIAL STATEMENTS



BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATEMENT OF NET POSITION
September 30, 2020

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and investments	\$ 42,476,681	\$ 22,058,979	\$ 64,535,660
Accounts receivable	2,603,393	422,839	3,026,232
Property tax receivable	56,020,173	-	56,020,173
Intergovernmental receivable	5,159,648	1,012	5,160,660
Interest receivable	61,391	32,479	93,870
Prepaid expenses	2,181,781	-	2,181,781
Capital assets not being depreciated:			
Land	6,673,486	4,771,712	11,445,198
Construction in progress	510,219	-	510,219
Capital assets, net of accumulated depreciation:			
Buildings	24,764,970	568,095	25,333,065
Improvements other than buildings	2,120,006	2,456,563	4,576,569
Machinery and equipment	9,743,773	1,958,455	11,702,228
Total assets	<u>152,315,521</u>	<u>32,270,134</u>	<u>184,585,655</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow - pensions	<u>7,211,413</u>	<u>180,237</u>	<u>7,391,650</u>
LIABILITIES			
Accounts payable and accrued liabilities	3,400,233	1,349,503	4,749,736
Incurred claims payable	812,986	-	812,986
Compensatory time payable	21,863	-	21,863
Advanced revenue	1,019,265	-	1,019,265
Noncurrent liabilities:			
Due within one year	2,168,159	50,844	2,219,003
Due in more than one year - other liabilities	722,720	16,948	739,668
Landfill closure/post-closure costs	-	9,560,028	9,560,028
Net pension liability	<u>27,267,299</u>	<u>676,627</u>	<u>27,943,926</u>
Total liabilities	<u>35,412,525</u>	<u>11,653,950</u>	<u>47,066,475</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax revenue	54,147,567	-	54,147,567
Deferred inflow - pensions	<u>1,009,589</u>	<u>20,765</u>	<u>1,030,354</u>
Total deferred inflows of resources	<u>55,157,156</u>	<u>20,765</u>	<u>55,177,921</u>
NET POSITION			
Investment in capital assets	43,812,454	9,754,825	53,567,279
Restricted for:			
Court functions	420,289	-	420,289
Consolidated elections	126,919	-	126,919
Public safety	2,217,704	-	2,217,704
Weed and pest abatement	501,451	-	501,451
Welfare and public health	156,357	-	156,357
Historical societies	10,019	-	10,019
Unrestricted	<u>21,712,060</u>	<u>11,020,831</u>	<u>32,732,891</u>
Total net position	<u>\$ 68,957,253</u>	<u>\$ 20,775,656</u>	<u>\$ 89,732,909</u>

The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 48,340,831	\$ 16,527,504	\$ 1,498,915	\$ 289,665	\$ (30,024,747)	\$ -	\$ (30,024,747)
Public safety	37,837,262	6,440,076	2,568,299	-	(28,828,887)	-	(28,828,887)
Public works	842,449	115,690	233	-	(726,526)	-	(726,526)
Health and welfare	10,362,889	480,233	685,400	-	(9,197,256)	-	(9,197,256)
Culture and recreation	1,813,523	231,298	84,728	149,409	(1,348,088)	-	(1,348,088)
Total governmental activities	<u>99,196,954</u>	<u>23,794,801</u>	<u>4,837,575</u>	<u>439,074</u>	<u>(70,125,504)</u>	<u>-</u>	<u>(70,125,504)</u>
Business-type activities:							
Sanitary landfill	5,083,569	6,511,074	5,806	-	-	1,433,311	1,433,311
Total business-type activities	<u>5,083,569</u>	<u>6,511,074</u>	<u>5,806</u>	<u>-</u>	<u>-</u>	<u>1,433,311</u>	<u>1,433,311</u>
Total primary government	<u>\$ 104,280,523</u>	<u>\$ 30,305,875</u>	<u>\$ 4,843,381</u>	<u>\$ 439,074</u>	<u>(70,125,504)</u>	<u>1,433,311</u>	<u>(68,692,193)</u>
General revenues:							
Property taxes					56,119,103	-	56,119,103
Sales taxes					14,311,127	-	14,311,127
Interest and investment earnings					1,123,927	597,264	1,721,191
Miscellaneous					184,535	31,220	215,755
Total general revenues					<u>71,738,692</u>	<u>628,484</u>	<u>72,367,176</u>
Change in net position					1,613,188	2,061,795	3,674,983
Net position - beginning					<u>67,344,065</u>	<u>18,713,861</u>	<u>86,057,926</u>
Net position - ending					<u>\$ 68,957,253</u>	<u>\$ 20,775,656</u>	<u>\$ 89,732,909</u>

The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2020

	Major Special Revenue Funds					
ASSETS	General Fund	Justice	District Court	Indigent	Other Funds	Total
Cash and investments	\$ 10,434,637	\$ 10,782,362	\$ 3,368,671	\$ 3,956,513	\$ 7,072,024	\$ 35,614,207
Accounts receivable	1,239,766	611,620	20,256	-	270,621	2,142,263
Property tax receivable	17,813,612	18,656,521	4,545,154	8,236,456	6,768,430	56,020,173
Intergovernmental receivable	2,795,046	1,732,302	534,463	1,084	96,753	5,159,648
Interest receivable	22,810	13,236	5,163	3,942	6,853	52,004
Prepaid expenses	635,332	271,978	-	-	729,189	1,636,499
Total assets	<u>\$ 32,941,203</u>	<u>\$ 32,068,019</u>	<u>\$ 8,473,707</u>	<u>\$ 12,197,995</u>	<u>\$ 14,943,870</u>	<u>\$ 100,624,794</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 1,457,981	\$ 901,363	\$ 338,689	\$ 377,395	\$ 324,805	\$ 3,400,233
Advanced revenue	-	14,545	-	994,720	10,000	1,019,265
Total liabilities	<u>1,457,981</u>	<u>915,908</u>	<u>338,689</u>	<u>1,372,115</u>	<u>334,805</u>	<u>4,419,498</u>
Deferred inflows of resources:						
Property taxes - unavailable	<u>17,773,973</u>	<u>18,616,577</u>	<u>4,536,412</u>	<u>8,219,179</u>	<u>6,755,799</u>	<u>55,901,940</u>
Fund balances:						
Nonspendable	635,332	271,978	-	-	729,189	1,636,499
Restricted for:						
Enabling legislation						
Control of noxious weeds	-	-	-	-	221,555	221,555
Southwest health district	-	-	-	-	156,357	156,357
Historical societies	-	-	-	-	10,019	10,019
Pest control	-	-	-	-	279,896	279,896
Emergency communications	-	-	-	-	2,217,704	2,217,704
Treatment courts	-	-	-	-	420,289	420,289
Consolidated elections	-	-	-	-	126,919	126,919
Assigned for:						
General government						
Appraisal	-	-	-	-	550,273	550,273
Public safety						
Sheriff	-	12,263,556	-	-	-	12,263,556
Culture and recreation						
Parks and waterways	-	-	-	-	338,664	338,664
County fair	-	-	-	-	2,337,710	2,337,710
Health and welfare						
Indigent services	-	-	-	2,606,701	-	2,606,701
Judicial services						
District court	-	-	3,598,606	-	464,691	4,063,297
Unassigned	<u>13,073,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,073,917</u>
Total fund balances	<u>13,709,249</u>	<u>12,535,534</u>	<u>3,598,606</u>	<u>2,606,701</u>	<u>7,853,266</u>	<u>40,303,356</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 32,941,203</u>	<u>\$ 32,068,019</u>	<u>\$ 8,473,707</u>	<u>\$ 12,197,995</u>	<u>\$ 14,943,870</u>	<u>\$ 100,624,794</u>

The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2020**

Total Fund Balances - Governmental Funds	\$ 40,303,356
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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.	43,812,454
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Other long-term assets are not available to pay current period expenditures and therefore are unavailable in the funds. Delinquent property tax is considered unavailable.	1,754,373
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The County has entered into an agreement to lease temporary modularly inmate housing in the form of fixed axle trailers. This is the amount of the up-front annual lease payment that is applicable to the future accounting period of fiscal year 2021.	545,282
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An internal service fund is used by management to charge the cost of health insurance to individual funds and is reported separately from governmental funds in the fund statements. The assets and liabilities of the fund is included in governmental activities in the Statement of Net Position.	6,520,005
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Long-term liabilities, including compensated absences, comptime payable and net pension liability are not due and payable in the current period and therefore not included in the funds.	(30,180,041)
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Balances at September 30, 2020 are:

Deferred outflows of resources related to pensions	5,719,939
Deferred outflow of 2020 employer contributions related to pensions	1,491,474
Deferred inflows of resources related to pensions	<u>(1,009,589)</u>

Net position of governmental activities	\$ <u>68,957,253</u>
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The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2020

					Other Governmental Funds	Total Governmental Funds
	General	Justice	District Court	Indigent		
REVENUES						
Property taxes	\$ 15,742,640	\$ 20,402,409	\$ 5,172,518	\$ 8,369,558	\$ 6,448,508	\$ 56,135,633
Licenses and permits	2,172,215	359,851	-	-	117,843	2,649,909
Intergovernmental	8,693,165	5,983,320	2,935,522	685,400	1,168,579	19,465,986
Charges for services	5,702,060	3,758,252	682,566	480,149	2,075,938	12,698,965
Fines and forfeits	-	67,385	528,007	-	-	595,392
Investment earnings	414,460	243,394	94,941	72,500	126,013	951,308
Miscellaneous	398,320	398,664	16,967	85	2,811	816,847
Total revenues	<u>33,122,860</u>	<u>31,213,275</u>	<u>9,430,521</u>	<u>9,607,692</u>	<u>9,939,692</u>	<u>93,314,040</u>
EXPENDITURES						
Current:						
General government	24,978,989	-	6,797,730	-	3,965,073	35,741,792
Public safety	3,377,564	28,319,796	2,170,029	-	967,121	34,834,510
Public works	245,265	-	-	-	544,905	790,170
Health	-	-	-	-	1,048,309	1,048,309
Welfare	-	-	-	8,809,452	-	8,809,452
Culture and recreation	-	-	-	-	1,622,709	1,622,709
Capital outlay	4,035,179	558,550	46,737	-	779,487	5,419,953
Total expenditures	<u>32,636,997</u>	<u>28,878,346</u>	<u>9,014,496</u>	<u>8,809,452</u>	<u>8,927,604</u>	<u>88,266,895</u>
Excess (deficiency) of revenues over (under) expenditures	<u>485,863</u>	<u>2,334,929</u>	<u>416,025</u>	<u>798,240</u>	<u>1,012,088</u>	<u>5,047,145</u>
Other financing sources						
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Net change in fund balances	485,863	2,334,929	416,025	798,240	1,042,088	5,077,145
Fund balances - beginning	<u>13,223,386</u>	<u>10,200,605</u>	<u>3,182,581</u>	<u>1,808,461</u>	<u>6,811,178</u>	<u>35,226,211</u>
Fund balances - ending	<u>\$ 13,709,249</u>	<u>\$ 12,535,534</u>	<u>\$ 3,598,606</u>	<u>\$ 2,606,701</u>	<u>\$ 7,853,266</u>	<u>\$ 40,303,356</u>

The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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

For the Fiscal Year Ended September 30, 2020

Amounts reported for governmental activities (page 26) in the statement of activities are different because:

Net change in fund balances - total governmental funds (page 29)	\$ 5,077,145
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	2,635,397
The County's up-front lease payments for temporary modular inmate housing are expensed under governmental activities. This is the additional expense amount in fiscal year 2020 as installation was completed and the modular units began housing inmates.	(1,873,482)
The statement of activities reports losses arising from the trade-in of existing capital assets to acquire new capital assets and deleted capital assets. Conversely, governmental funds do not report any loss on trade-in or deleted capital assets.	(129,255)
Some expenses 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.	(247,181)
An internal service fund is used by management to charge the costs of health insurance benefits to individual funds. The net revenue of the internal service fund is included in governmental activities in the statement of activities.	1,227,557
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	(16,530)
Pension expense related to net pension liability.	(6,551,937)
Pension contributions subsequent to June 30, 2020.	<u>1,491,474</u>
Change in net position of governmental activities (page 26)	<u><u>\$ 1,613,188</u></u>

The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2020

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
ASSETS		
Current assets:		
Cash and investments	\$ 22,058,979	\$ 6,862,474
Accounts receivable	422,839	461,130
Intergovernmental receivable	1,012	-
Interest receivable	32,479	9,387
Total current assets	<u>22,515,309</u>	<u>7,332,991</u>
Noncurrent assets:		
Capital assets:		
Capital assets (net of accumulated depreciation)	9,754,825	-
Total assets	<u>32,270,134</u>	<u>7,332,991</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow - pensions	<u>180,237</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	1,349,503	-
Incurred claims payable	-	812,986
Compensated absences payable	50,844	-
Total current liabilities	<u>1,400,347</u>	<u>812,986</u>
Noncurrent liabilities:		
Compensated absences payable	16,948	-
Landfill closure/post-closure costs	9,560,028	-
Net pension liability	676,627	-
Total noncurrent liabilities	<u>10,253,603</u>	<u>-</u>
Total liabilities	<u>11,653,950</u>	<u>812,986</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow - pensions	<u>20,765</u>	<u>-</u>
NET POSITION		
Investment in capital assets	9,754,825	-
Unrestricted	11,020,831	6,520,005
Total net position	<u>\$ 20,775,656</u>	<u>\$ 6,520,005</u>

The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2020

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
Operating revenues:		
Charges for services	\$ 6,511,074	\$ 11,716,953
Intergovernmental	5,806	-
Miscellaneous	<u>31,220</u>	<u>1,733</u>
Total operating revenues	<u>6,548,100</u>	<u>11,718,686</u>
Operating expenses:		
Administration	1,742,642	1,514,886
Costs of sales and services	2,474,654	-
Claims	-	9,148,863
Depreciation	621,619	-
Landfill closure and post-closure costs	<u>244,654</u>	<u>-</u>
Total operating expenses	<u>5,083,569</u>	<u>10,663,749</u>
Operating gain	<u>1,464,531</u>	<u>1,054,937</u>
Nonoperating revenues:		
Investment earnings	<u>597,264</u>	<u>172,620</u>
Total nonoperating revenues	<u>597,264</u>	<u>172,620</u>
Change in net position	2,061,795	1,227,557
Net position - beginning	<u>18,713,861</u>	<u>5,292,448</u>
Net position - ending	<u><u>\$ 20,775,656</u></u>	<u><u>\$ 6,520,005</u></u>

The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2020

	Business-type Activities- Enterprise Fund Solid Waste Management	Governmental Activities Internal Service Fund Self-funded Health Insurance
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 6,467,054	\$ 11,577,711
Payments for goods and services	(1,313,520)	(10,477,268)
Payments to employees	(1,602,174)	-
Other operating revenues	31,220	1,733
Net cash provided by operating activities	<u>3,582,580</u>	<u>1,102,176</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from sale of capital assets	68,980	-
Acquisition of capital assets	(931,824)	-
Net cash used by capital and related financing activities	<u>(862,844)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	602,692	174,189
Net cash provided by investing activities	<u>602,692</u>	<u>174,189</u>
Net increase in cash	3,322,428	1,276,365
Cash, October 1	<u>18,736,551</u>	<u>5,586,109</u>
Cash, September 30	<u>\$ 22,058,979</u>	<u>\$ 6,862,474</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	<u>\$ 1,464,531</u>	<u>\$ 1,054,937</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation expense	621,619	-
Landfill closure expense	244,654	-
Pension contribution adjustment	125,500	-
(Increase) decrease in accounts receivable	(48,814)	(139,242)
(Increase) decrease in intergovernmental receivable	(1,012)	-
(Increase) decrease in prepaids	-	142,847
Increase (decrease) in accounts payable	1,173,030	-
Increase (decrease) in claims payable	-	43,634
Increase (decrease) in comp absences payable	3,072	-
Total adjustments	<u>2,118,049</u>	<u>47,239</u>
Net cash provided by operating activities	<u>\$ 3,582,580</u>	<u>\$ 1,102,176</u>

The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2020

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 6,200,101
Property tax receivable	5,710,037
Accounts receivable, net	<u>4,000,708</u>
Total assets	<u><u>\$ 15,910,846</u></u>
 LIABILITIES	
Accounts payable	\$ 8,189,932
Due to other taxing districts	6,291,364
Due to other agencies	<u>1,429,550</u>
Total liabilities	<u><u>\$ 15,910,846</u></u>

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Canyon County (County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

Canyon County was incorporated in 1892 and operates under a commissioner form of government with supervision of various departments by elected officials as provided by the constitution. The accompanying financial statements present the Canyon County government. The County has no component units.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of Canyon County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Internal service funds are included with governmental activities in the government-wide statements and are included with the proprietary funds in the fund statements.

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds, the solid waste management enterprise fund, and the self-funded health insurance internal service fund are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. The agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Franchise taxes, licenses, sales and liquor taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. It is funded by property tax, charges for services and intergovernmental revenues.

The *Justice Special Revenue Fund* accounts for the County's Sheriff's Office, construction, remodeling, operation and maintenance of the County Jail, and misdemeanor probation functions. Resources for the fund are provided by property tax revenue, intergovernmental revenues, and charges for services.

The *District Court Special Revenue Fund* accounts for the functions of the District Court, the Magistrate Division of the District Court and juvenile probation services. Funding is provided by property tax, court fines and fees, charges for services and intergovernmental revenues.

The *Indigent Special Revenue Fund* accounts for the statutory indigent medical care and assistance responsibilities placed upon the County including indigent public defense. Resources for the fund are provided primarily by property tax with additional financial support from repayments and intergovernmental revenues.

The County reports the following major proprietary fund:

The *Solid Waste Management Enterprise Fund* accounts for the provisions of sanitary landfill services throughout the County. All activities necessary to provide such services are accounted for in this fund, including administration, operations and maintenance.

The County reports the following internal service fund:

The *Self-Funded Health Insurance Internal Service Fund* accounts for the activities of the County's self-funded health insurance program. Resources for the fund are derived from employees and County departments through payroll as a premium for the service. The fund pays the administrative

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

costs and claims in a manner similar to a regular insurance company. Premium contributions and claims activities are monitored on an on-going basis and are adjusted as needed.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are payments-in-lieu of taxes and other charges between the Solid Waste Management operation and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary and internal service funds are charges to customers for sales and services. Operating expenses for the funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. The agency funds are custodial in nature and do not present results in operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity. They are used to account for the collection to be paid to other taxing districts, cities, State of Idaho, private individuals and other government agencies from property taxes or other legal assessments.

Deposits and Investments

The cash balances of substantially all funds are pooled and either deposited or invested by the County Treasurer for the purpose of increasing earnings through these activities. The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less. Cash, cash equivalents and investments have been pooled in the County's financial statements, specific details regarding cash and investments can be found in Note 3.

State statutes authorize the County to invest in certain revenue bonds, general obligation bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

Pooled investments stated at fair value include balances invested in the State of Idaho Local Government Investment Pool and the State of Idaho Diversified Bond Fund, which are based on the investments' net asset value. The pooled investments are measured and recorded using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted price for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

For the purposes of the statement of cash flows, the County considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents. Cash and investment balances for the Proprietary Fund represent their allocated share of pooled cash and investments for the County and can be drawn down on demand.

Property Taxes Receivable

In the governmental fund financial statement, property taxes are recognized as revenue when the amount of taxes levied is measurable, and proceeds are available to finance current period expenditures. Available tax proceeds include property taxes receivable expected to be collected within thirty days of year-end.

Property taxes attach as liens on properties January 1, and are levied in September each year. Tax notices are sent to taxpayers during November, with the first payment due on or before December 20. Taxpayers may pay all or one-half of their tax liability on or before December 20. If one-half of the amount is paid, the remaining balance is due by the following June 20. Because the County is on a September 30 fiscal year-end, property taxes levied during September are accrued as assets receivable. A lien is placed on property three years from the date the taxes become delinquent.

Trade Accounts Receivable

Receivables consist of revenues earned for goods or services provided by year-end and not yet received. Receivables are recorded when they are measurable and available and are expected to be collected within thirty days of year-end.

Prepays

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid in both government-wide and fund financial statements with one exception. In August 2018 the County entered into a lease agreement with All Detainment Solutions, LLC to lease modular jail units which were installed and ready for occupancy in February 2020. Upon successful installation of the modular jail units and consistent with the lease agreement the County issued payment in the amount of \$2,250,000 authorizing usage through February 2021. Due to the size and nature of the annual payment it has been recorded as a prepaid item in the government-wide statements and an expenditure in the fund financial statements. All other prepaid items are recorded as expenditures or expenses when consumed rather than when purchased.

Capital Assets

Capital Assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$15,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Buildings	10-40
Improvements other than buildings	5-50
Machinery and equipment	5-15

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Compensatory Time

Non-administrative employees may accumulate compensatory time for overtime hours worked over 40 hours in one week. Unused compensatory time is paid out at termination. It is management's policy to keep compensatory time at fairly low levels.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods, so will not be recognized as an outflow of resources (expense/expenditure) until that time. The County has only one item that qualifies for reporting in this category. It is the pension items associated with the calculation of the net pension liability. These items are the result of changes in assumptions or other inputs in the actuarial calculation of the County's net pension liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods, so will not be recognized as an inflow of resources (revenue) until that time. The pension items associated with the calculation of net pension liability qualify for reporting in this category. These items are the result of changes in assumptions or other inputs in the actuarial calculation of the County's net pension liability. On the

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

fund level financial statements, the County has one item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, deferred property tax revenue is reported in the governmental funds and government-wide balance sheet. The governmental funds report property taxes not yet available. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Fund Balance

In the fund financial statements, unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been assigned to other funds, is nonspendable or restricted, committed or assigned to specific purposes within the general fund. Assigned fund balances in funds other than the general fund include fund balances that are assigned by the County Auditor in conjunction with the appropriate uses for each special revenue fund as outlined by Idaho Code.

Assigned fund balance may be used to cover budgetary gaps between projected revenues and expenditures for special revenue funds. Committed fund balance represents amounts that cannot be used for any other purpose without a formal resolution approved by the County's highest level of decision-making authority, the Board of County Commissioners. Restricted fund balance amounts are constrained to specific purposes through legislation enacted by a higher level of government or as required by external service providers.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues, expenditures and expenses during the reported period. The actual results could differ from those estimates.

Pensions

For purposes of measuring the net pension liability and pension expense or revenue, 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.

Funds used in prior years to liquidate pension liabilities were general, justice, all special revenue funds and the enterprise fund.

Inventories

County-wide purchases of supplies and materials are consumed shortly after acquisition and are recognized as an expenditure in the governmental funds and an expense in the proprietary funds when purchased (purchases method). There are no material accumulations of inventories for GAAP reporting purposes.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences between the Governmental Funds Balance Sheet and the Government-wide Statement of Net Position

The governmental funds balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$30,180,041 difference are as follows:

Compensated absences payable	\$ 2,890,879
Compensatory time payable	21,863
Net pension liability payable	<u>27,267,299</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 30,180,041</u>

Explanation of Certain Differences between the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities.

The governmental funds statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$2,635,397 difference are as follows:

Capital outlay	\$ 5,454,386
Depreciation expense	<u>(2,818,989)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 2,635,397</u>

Another element of that reconciliation states that “some expenses 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.” The details of this \$(247,181) difference are as follows:

2019 compensated absences	\$ 2,630,749
2019 compensatory time	34,812
2020 compensated absences	(2,890,879)
2020 compensatory time	<u>(21,863)</u>
Net adjustment to net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (247,181)</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 3: DEPOSITS AND INVESTMENTS

At September 30, 2020, cash and investments were invested as follows:

Cash and cash equivalents	\$ 13,901,908
Investments	50,633,752
Total	<u>\$ 64,535,660</u>
Investments	
Investments carried at fair value	
U.S. Government and Agency Securities	\$ 28,797,560
State of Idaho Local Government Investment Pool	18,343,752
Municipal Bonds	2,191,408
Total investments carried at fair value	<u>49,332,720</u>
Investments carried at amortized cost	
Time Certificates of Deposit	1,301,032
Total investments	<u>\$ 50,633,752</u>

The County's investments are guided by Idaho Code Section 67-1210 which authorizes investments in US Treasury obligations, commercial paper, certificates of deposit, money market funds, and the State Treasurer's Local Government Investment Pool (LGIP). The Idaho State Treasurer authorized by Idaho Code Section 67-2327 and 67-2328, sponsors external investment pools available to Idaho governmental entities. The LGIP is a highly liquid short-term investment pool with overnight fund availability up to \$10 million. The pool must be operated for the benefit of the participants and is not registered with the Securities and Exchange Commission or any other regulatory body. The State Treasurer does not provide any legally binding guarantees to support the value of the shares to participants.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the Statement of Net Position at the end of each reporting period. The LGIP is required to report its investments at fair value because the weighted average maturity of the investments is greater than 90 days and thus, the County is required to report its deposits at fair value. However, the County has reported these deposits at cost plus accrued interest which approximates fair value.

Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Canyon County's investments' fair value measurements at September 30, 2020 are as follows:

Investments	Fair Value	Fair Value Measurement Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
Municipal Bonds	\$ 2,191,408	\$ -	\$ 2,191,408	\$ -
US Government and Agencies	28,797,560	-	28,797,560	-
Total investments by fair value level	<u>30,988,968</u>	-	30,988,968	-
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	18,343,752	-	-	-
Total investments measured at fair value	<u>\$ 49,332,720</u>	\$ -	\$ 30,988,968	\$ -

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Level 2 inputs for the investments are based on a matrix pricing technique which incorporates benchmark quoted prices and their relationship to the investment in measuring fair value. Investments valued using the net asset value (NAV) per share generally do not have readily obtainable fair values and are instead valued based on the County's pro-rata share of the pool's net position. Canyon County values these investments based on the information provided by the State of Idaho Treasurer's Office. The following table presents the unfunded commitments, redemption frequency and the redemption notice period for Canyon County's investments measured at NAV:

Investments Measured at the NAV				
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Local Government Investment Pool	\$ 18,343,752	None	Daily	1-25 days

Credit Risk. Canyon County's investment policy requires individual investments to have a credit rating of A or better by a nationally recognized statistical rating organization. The County's investments in U.S. government agencies are rated AA or greater.

Concentration of Credit Risk. The County's investment policy states that not more than 50% of the investment portfolio may consist of securities from the same issuer and not more than 50% may come from the same class. As of September 30, 2020, the following issuers hold more than 5% of Canyon County's investment portfolio. State of Idaho Local Government Investment Pool – 36%, Federal National Mortgage Association – 17%, Federal Farm Credit Bank– 15%, Federal Agricultural Mortgage Corporation – 8%, and Federal Home Loan Mortgage Corporation – 10%.

Custodial Credit Risk – Deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires all bank deposits to be FDIC insured or collateralized to secure deposits against possible bank depository default for failure. As of September 30, 2020, \$65,191 of the County's deposits were uninsured and uncollateralized.

Custodial Credit Risk – Investments. This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or securities that are in the possession of another party. The County's investment policy requires investments be made with banks designated by the name of the County for safekeeping to minimize custodial credit risk. State statute requires repurchase agreements to be fully collateralized by securities issued or guaranteed by the federal government. The County does not have an additional custodial credit risk policy.

Interest Rate Risk. It is the policy of the Treasurer to diversify the investment portfolio to limit the risk of loss due to over concentration of assets. Diversification includes staggering portfolio maturities in a manner that avoids excess concentration in a specific maturity sector. Securities are purchased with the intent of holding them to maturity to manage exposure to fair value losses arising from increasing interest rates.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Investments and maturity rates at September 30, 2020, were as follows:

Investment type	Rating	Total	Remaining maturity (in years)		
			Less than 1 year	1-5 years	Over 5 years
Time certificates of deposit	Unrated	\$ 1,301,032	\$ -	\$ 1,301,032	\$ -
Municipal bonds	Unrated	2,191,408	-	2,191,408	-
State of Idaho local government investment pool	Unrated	18,343,752	18,343,752	-	-
U.S. government and agency securities	Unrated	12,796,919	3,382,803	9,414,116	-
U.S. government and agency securities	AA+	16,000,641	1,006,590	14,326,934	667,117
Total		<u>\$ 50,633,752</u>	<u>\$ 22,733,145</u>	<u>\$ 27,233,490</u>	<u>\$ 667,117</u>

NOTE 4: RECEIVABLES

Receivables at year end are expected to be collected within one year and are as follows:

	<u>Major Special Revenue Funds</u>				<u>Other governmental</u>		<u>Total</u>
	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>Indigent</u>	<u>funds</u>	<u>Proprietary</u>	
Accounts receivable:							
Property taxes	\$ 17,813,612	\$ 18,656,521	\$ 4,545,154	\$ 8,236,456	\$ 6,768,430	\$ -	\$ 56,020,173
General accounts	1,239,766	611,620	20,256	-	270,621	883,969	3,026,232
Intergovernmental:							
State shared taxes & grants	2,164,046	1,678,692	498,129	-	65,366	-	4,406,233
Federal grants	631,000	53,610	36,334	1,084	31,387	1,012	754,427
Interest	22,810	13,236	5,163	3,942	6,853	41,866	93,870
Total accounts receivable	<u>\$ 21,871,234</u>	<u>\$ 21,013,679</u>	<u>\$ 5,105,036</u>	<u>\$ 8,241,482</u>	<u>\$ 7,142,657</u>	<u>\$ 926,847</u>	<u>\$ 64,300,935</u>

Governmental funds report deferred inflows of resources and advanced revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of deferred inflows of resources and advanced revenue reported in the governmental funds were as follows:

Deferred inflows of resources:

Taxes levied for subsequent period	\$ 54,147,567
Current year delinquent property taxes receivable	1,028,259
Prior years' delinquent property taxes receivable	726,114
Total deferred inflows of resources for governmental funds	<u>\$ 55,901,940</u>

Unavailable/advanced revenue:

Advanced school resource officer fee revenue	\$ 14,545
Advanced parks camp and out of school program grant award	10,000
Advanced intergovernmental revenue for indigent public defense services	994,720
Total unavailable/advanced revenue	<u>\$ 1,019,265</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 5: ACCOUNTS PAYABLE

Accounts payable at September 30, 2020 were as follows:

	<u>Major Special Revenue Funds</u>				<u>Other governmental funds</u>	<u>Proprietary</u>	<u>Total</u>
	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>Indigent</u>			
Accounts payable:							
Vendors	\$ 775,552	\$ 152,310	\$ 72,449	\$ 227,480	\$ 166,126	\$ 1,290,019	\$ 2,683,936
Salaries and benefits	<u>682,429</u>	<u>749,053</u>	<u>266,240</u>	<u>149,915</u>	<u>158,679</u>	<u>59,484</u>	<u>2,065,800</u>
Total accounts payable	<u>\$ 1,457,981</u>	<u>\$ 901,363</u>	<u>\$ 338,689</u>	<u>\$ 377,395</u>	<u>\$ 324,805</u>	<u>\$ 1,349,503</u>	<u>\$ 4,749,736</u>

NOTE 6: OPERATING LEASES

The County has several operating leases for buildings and in August 2018 the County entered into an agreement to lease temporary modular fixed axle inmate housing from All Detainment Solutions, LLC.

The initial upfront lease payment of \$2,250,000 was completed in August 2018 to begin the process of fabrication and preparation. Preparation and installation work was completed and the units were ready for opening and occupation in the spring of 2020. Once the units were ready for occupancy the County processed the second lease payment of \$2,250,000 in fiscal year 2020.

Future minimum lease payments for fiscal year 2021 including the modular inmate housing lease and other buildings total \$1,534,520. The County has no operating lease obligations past fiscal year 2021.

NOTE 7: LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
Governmental activities:					
Compensated absences	\$ 2,630,749	\$ 2,567,136	\$ 2,307,006	\$ 2,890,879	\$ 2,168,159
Governmental activity					
Long-term liabilities	<u>\$ 2,630,749</u>	<u>\$ 2,567,136</u>	<u>\$ 2,307,006</u>	<u>\$ 2,890,879</u>	<u>\$ 2,168,159</u>
Business-type activities:					
Compensated absences	\$ 64,720	\$ 69,255	\$ 66,183	\$ 67,792	\$ 50,844
Business-type activity					
Long-term liabilities	<u>\$ 64,720</u>	<u>\$ 69,255</u>	<u>\$ 66,183</u>	<u>\$ 67,792</u>	<u>\$ 50,844</u>

Funds used in prior years to liquidate compensated absences were general, justice, all special revenue funds and the enterprise fund.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 8: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020, was as follows:

Primary Government	<u>Beginning</u>				<u>Ending</u>
Governmental activities:	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Balance</u>
Capital assets, not being depreciated:					
Land	\$ 6,624,958	\$ 48,528	\$ -	\$ -	\$ 6,673,486
Construction in progress	423,152	992,685	47,397	(858,221)	510,219
Total capital assets, not being depreciated	<u>7,048,110</u>	<u>1,041,213</u>	<u>47,397</u>	<u>(858,221)</u>	<u>7,183,705</u>
Capital assets, being depreciated:					
Buildings	51,118,735	74,235	-	128,862	51,321,832
Improvements other than buildings	2,783,723	15,375	-	729,359	3,528,457
Machinery and equipment	22,700,518	4,323,563	689,135	-	26,334,946
Total capital assets being depreciated	<u>76,602,976</u>	<u>4,413,173</u>	<u>689,135</u>	<u>858,221</u>	<u>81,185,235</u>
Less accumulated depreciation for:					
Buildings	(25,188,027)	(1,368,835)	-	-	(26,556,862)
Improvements other than buildings	(1,277,672)	(130,779)	-	-	(1,408,451)
Machinery and equipment	(15,879,075)	(1,319,375)	607,277	-	(16,591,173)
Total accumulated depreciation	<u>(42,344,774)</u>	<u>(2,818,989)</u>	<u>607,277</u>	<u>-</u>	<u>(44,556,486)</u>
Total capital assets, being depreciated, net	<u>34,258,202</u>	<u>1,594,184</u>	<u>81,858</u>	<u>858,221</u>	<u>36,628,749</u>
Governmental activities capital assets, net	<u>\$ 41,306,312</u>	<u>\$ 2,635,397</u>	<u>\$ 129,255</u>	<u>\$ -</u>	<u>\$ 43,812,454</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 4,820,240	\$ -	\$ 48,528	\$ -	\$ 4,771,712
Construction in progress	-	319,985	-	(319,985)	-
Total capital assets not being depreciated	<u>4,820,240</u>	<u>319,985</u>	<u>48,528</u>	<u>(319,985)</u>	<u>4,771,712</u>
Capital assets, being depreciated:					
Buildings	1,708,104	-	-	-	1,708,104
Improvements other than buildings	3,289,750	-	44,622	319,985	3,565,113
Machinery and equipment	5,950,645	611,839	524,463	-	6,038,021
Total capital assets being depreciated	<u>10,948,499</u>	<u>611,839</u>	<u>569,085</u>	<u>319,985</u>	<u>11,311,238</u>
Less accumulated depreciation for:					
Buildings	(1,087,657)	(52,352)	-	-	(1,140,009)
Improvements other than buildings	(1,047,414)	(85,306)	24,170	-	(1,108,550)
Machinery and equipment	(4,120,068)	(483,961)	524,463	-	(4,079,566)
Total accumulated depreciation	<u>(6,255,139)</u>	<u>(621,619)</u>	<u>548,633</u>	<u>-</u>	<u>(6,328,125)</u>
Total capital assets, being depreciated, net	<u>4,693,360</u>	<u>(9,780)</u>	<u>20,452</u>	<u>319,985</u>	<u>4,983,113</u>
Business-type activities capital assets, net	<u>\$ 9,513,600</u>	<u>\$ 310,205</u>	<u>\$ 68,980</u>	<u>\$ -</u>	<u>\$ 9,754,825</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 1,565,865
Public safety	1,089,534
Public works	17,608
Health and welfare	24,444
Culture and recreation	<u>121,538</u>
Total depreciation expense - governmental activities	<u>\$ 2,818,989</u>

Business-type activities:

Pickles Butte Sanitary Landfill	<u>\$ 621,619</u>
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NOTE 9: FUND BALANCE

Fund balance may be divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources. The classifications are employed to more clearly define fund balance categories making the nature and extent of the constraints placed on the County's fund balances more transparent.

Nonspendable Fund Balance – amounts that are not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – amounts constrained to specific purposes through either externally imposed restrictions by creditors, grantors, contributors or by laws or regulations of other governments imposed through constitutional provisions or enabling legislation.

Committed Fund Balance – amounts constrained to specific purposes by the County, using its highest level of decision-making authority, the Board of County Commissioners. Committed amounts require a Board resolution to both establish and modify or rescind.

Assigned Fund Balance – amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned fund balance represents intended uses as established by Idaho Statutes. The authority to assign fund balance resides with the Board of County Commissioners and County Auditor.

Unassigned Fund Balance – amounts that are available for any purpose. The General Fund is the only fund that may report a positive amount which includes all spendable amounts not contained in the other classifications.

For the purposes of fund balance classification, expenditures are first to be spent from restricted fund balance then followed in order by committed fund balance, assigned fund balance and unassigned fund balance.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 10: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the County carries commercial insurance. During the last three years, no claim settlements and/or judgments have exceeded Canyon County's limits of insurance. Insurance is maintained through the Idaho Counties Risk Management Program (ICRMP). ICRMP is an insurance pool serving public entities in Idaho through provisions of property, general liability, auto liability, physical damage and public officials' insurance.

The 2019-2020 Canyon County ICRMP policy provides coverage up to a limit of \$500,000 for any single claim (brought pursuant to Idaho Code, Title 6 Chapter 9). For any other type of liability claim, the policy limit is \$3,000,000 per claim with an aggregate amount for all liability claims of \$5,000,000. Earthquake and flood losses are covered up to \$50,000,000 in the aggregate annually for all ICRMP participants.

NOTE 11: CONTINGENT LIABILITIES

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

Canyon County is defendant in several lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Prosecutor, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 12: LANDFILL CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

Although closure and post-closure care costs will be paid near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each Statement of Net Position date.

\$9,560,028 reported as landfill closure and post-closure cost liability at September 30, 2020, represents the cumulative amount reported to date based on the coverage of 80.85 acres at the landfill. The current liability reflects an increase of \$244,654 from the previous year based on the current year calculation.

The amount currently reported as landfill closure and post-closure care liability represents the cost associated with a four-foot thick monolithic soil cover constructed with on-site soils. Over the course of the past few years, County landfill staff have worked closely with the engineering firm Tetra Tech to update the landfill status report and gain formal approval for the monolithic soil cover.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

In accordance with the provisions of the Idaho Solid Waste Facilities Act, the State of Idaho Department of Environmental Quality has evaluated the final cover design submittal and the approval recommendation from the Southwest District Health Department and finds that the monolithic cover design complies with the applicable standards of the Idaho Solid Waste Facilities Act.

The County will recognize the remaining estimated cost of closure and post-closure care of \$3,628,792 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2020. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

The estimated remaining life of the presently approved landfill footprint is 15 years. The County expects future inflation costs to be paid from interest earnings, however, if interest earnings are inadequate or additional post-closure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue. The County has demonstrated closure and post-closure financial assurance by satisfying the financial ratio method prescribed by Title 40, Part 258.74 of the Code of Federal Regulations.

NOTE 13: PENSION PLAN

Plan Description

The 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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of July 1, 2019, it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percentage of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. The County's contributions were \$5,195,293 for the year ended September 30, 2020.

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

At September 30, 2020, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the 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, 2020, the County's proportion was 1.2033736% compared to 1.2267059% at June 30, 2019.

For the year ended September 30, 2020, the County recognized pension expense of \$10,381,255. At September 30, 2020, the 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	\$ 2,183,278	\$ 912,431
Changes in assumptions or other inputs	472,583	
Net difference between projected and actual earnings on pension plan investments	3,202,911	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	117,923
County contributions subsequent to the measurement date	1,532,878	-
Total	<u>\$ 7,391,650</u>	<u>\$ 1,030,354</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

The \$1,532,878 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2021.

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, 2019 the beginning of the measurement period ended June 30, 2020 is 4.7 years and 4.8 years for the measurement period June 30, 2019.

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

Year ended June 30	
2021	\$ 178,757
2022	1,146,389
2023	1,480,051
2024	2,023,221

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 base 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, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	3.00%
Salary increases*	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1.00%

*There is an additional component of assumed salary growth (on top of the 3.75%) that varies for each individual member based on years of service.

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

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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

The net pension liability is calculated using a discount rate of 7.05%, which is the expected rate of return on investments reduced by investment and administrative expenses. The net pension liability was determined by an actuarial valuation as of June 30, 2020, applied to all prior periods included in the measurement. Actuarial valuation involves estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. An experience study was performed for the period of 2011 through 2017 for the PERSI Base Plan. This study reviewed all economic and demographic assumptions.

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 assumptions, 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.

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%
Valuation Assumptions Chosen by PERSI Board			
Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.05%
Assumed Inflation			3.00%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses			7.05%

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed the 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 represents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05%, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net pension liability (asset)	<u>\$ 57,305,337</u>	<u>\$ 27,943,926</u>	<u>\$ 3,666,824</u>

Pension plan fiduciary net position

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

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

Payables to the pension plan

At September 30, 2020, the County reported no payables to the defined benefit pension plan for legally required employer contributions and for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 14: HEALTH INSURANCE PROGRAM

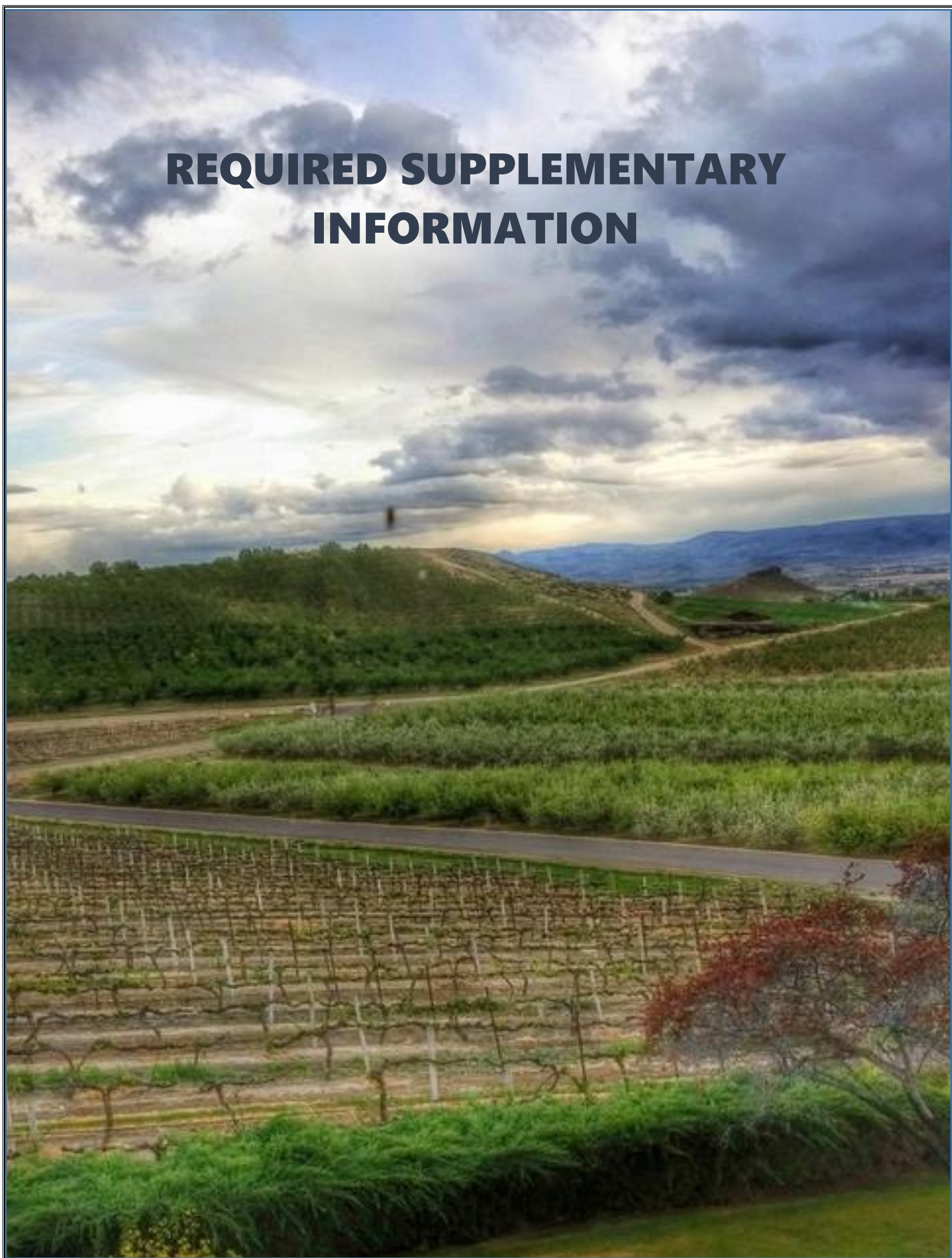
Beginning in January 2000, the County established a self-funded health insurance fund (an internal service fund) for risks associated with the employee's health insurance plan where assets are pooled for claim settlements and administrative costs. All funds with employees eligible for benefits participate and make payments to the fund based on the number of qualifying employees. Third parties administer the plan providing medical, dental and vision coverage to employees and eligible dependents. Specific stop-loss for medical claims exceeding \$150,000 per individual is purchased along with aggregate stop loss coverage for the program as a whole.

As of September 30, 2020, the net position of the fund is \$6,520,005. Liabilities for claims are recorded if information indicates that it is probable that liabilities have been incurred at the date of the financial statements and the amount of the liability can be reasonably estimated. Claim liabilities are calculated based on the projected cost of settling the claim, recent claim settlement trends, and the overall claim activity during the fiscal year.

Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	<u>Self-Funded Health Insurance</u>	
	<u>Fiscal Year</u>	
	<u>2020</u>	<u>2019</u>
Unpaid claims as of October 1	\$ 769,352	\$ 453,454
Total incurred claims (including IBNRs) and prior period		
changes in claim estimates	9,359,337	10,874,369
Total payments	<u>9,315,703</u>	<u>10,558,471</u>
Unpaid claims as of September 30	<u>\$ 812,986</u>	<u>\$ 769,352</u>

REQUIRED SUPPLEMENTARY INFORMATION



REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
For the fiscal year ended September 30, 2020

Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last 10- Fiscal Years*

	2020	2019	2018	2017	2016	2015	2014
Employer's portion of the net pension liability	1.2033736%	1.2267059%	1.2447498%	1.2070515%	1.1759581%	1.1694367%	1.0814171%
Employer's proportionate share of the net pension liability	\$ 27,943,926	\$ 14,002,506	\$ 18,360,277	\$ 18,972,776	\$ 23,838,477	\$ 15,399,579	\$ 7,960,922
Employer's covered payroll	\$ 42,768,588	\$ 41,485,708	\$ 39,843,858	\$ 37,362,288	\$ 34,332,858	\$ 32,579,286	\$ 29,225,697
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	65.34%	33.75%	46.08%	50.78%	69.43%	47.27%	27.24%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%	94.95%

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

Data reported is measured as of June 30 (measurement date).

Schedule of Employer's Contributions
PERSI - Base Plan
Last 10 - Fiscal Years*

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 5,195,293	\$ 4,864,624	\$ 4,592,548	\$ 4,289,281	\$ 4,044,997	\$ 3,744,110	\$ 3,410,599
Contributions in relation to the contractually required contributions	\$ 5,195,293	\$ 4,864,624	\$ 4,592,548	\$ 4,289,281	\$ 4,044,997	\$ 3,744,110	\$ 3,410,599
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 43,204,407	\$ 42,209,997	\$ 40,380,853	\$ 37,785,384	\$ 35,633,884	\$ 32,978,029	\$ 29,918,819
Contributions as a percentage of the covered payroll	12.02%	11.52%	11.37%	11.35%	11.35%	11.35%	11.40%

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

Data reported is measured as of September 30.

See Notes to Required Supplementary Information

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 15,673,886	\$ 15,673,886	\$ 15,742,640	\$ 68,754
Licenses and permits	1,924,500	1,924,500	2,172,215	247,715
Intergovernmental	7,313,500	8,283,500	8,693,165	409,665
Charges for services	5,132,844	5,132,844	5,702,060	569,216
Investment earnings	275,000	275,000	414,460	139,460
Miscellaneous	368,800	368,800	398,320	29,520
Total general fund revenue	<u>30,688,530</u>	<u>31,658,530</u>	<u>33,122,860</u>	<u>1,464,330</u>
EXPENDITURES				
General government:				
Clerk:				
Personal services	1,392,292	1,392,292	1,121,018	271,274
Other charges and services	<u>499,200</u>	<u>499,200</u>	<u>441,031</u>	<u>58,169</u>
Total Clerk	<u>1,891,492</u>	<u>1,891,492</u>	<u>1,562,049</u>	<u>329,443</u>
Commissioners:				
Personal services	639,716	639,716	580,399	59,317
Other charges and services	<u>48,250</u>	<u>48,250</u>	<u>34,966</u>	<u>13,284</u>
Total Commissioners	<u>687,966</u>	<u>687,966</u>	<u>615,365</u>	<u>72,601</u>
Capital Investments:				
Other charges and services	-	-	64,757	(64,757)
Capital outlay	<u>4,000,000</u>	<u>4,000,000</u>	<u>3,110,736</u>	<u>889,264</u>
Total Capital Investments	<u>4,000,000</u>	<u>4,000,000</u>	<u>3,175,493</u>	<u>824,507</u>
Treasurer:				
Personal services	612,940	612,940	528,312	84,628
Other charges and services	<u>199,800</u>	<u>199,800</u>	<u>159,766</u>	<u>40,034</u>
Total Treasurer	<u>812,740</u>	<u>812,740</u>	<u>688,078</u>	<u>124,662</u>
Motor Vehicle:				
Personal services	1,127,108	1,127,108	1,112,188	14,920
Other charges and services	<u>94,550</u>	<u>94,550</u>	<u>80,695</u>	<u>13,855</u>
Total Motor Vehicle	<u>\$ 1,221,658</u>	<u>\$ 1,221,658</u>	<u>\$ 1,192,883</u>	<u>\$ 28,775</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Prosecuting Attorney:				
Personal services	\$ 7,840,824	\$ 7,840,824	\$ 7,148,067	\$ 692,757
Other charges and services	395,650	395,650	327,687	67,963
Capital outlay	60,000	60,000	60,000	-
Total Prosecuting Attorney	<u>8,296,474</u>	<u>8,296,474</u>	<u>7,535,754</u>	<u>760,720</u>
Coroner:				
Personal services	609,715	609,715	552,594	57,121
Other charges and services	73,473	73,473	47,699	25,774
Capital outlay	37,000	37,000	36,900	100
Total coroner	<u>720,188</u>	<u>720,188</u>	<u>637,193</u>	<u>82,995</u>
General:				
Other charges and services	<u>725,791</u>	<u>725,791</u>	<u>552,256</u>	<u>173,535</u>
Facilities and operations:				
Personal services	2,109,281	2,109,281	2,087,505	21,776
Other charges and services	1,442,000	1,462,000	1,282,078	179,922
Capital outlay	391,250	391,250	553,117	(161,867)
Total facilities and operations	<u>3,942,531</u>	<u>3,962,531</u>	<u>3,922,700</u>	<u>39,831</u>
Development services:				
Personal services	1,705,251	1,705,251	1,661,431	43,820
Other charges and services	221,975	221,975	183,553	38,422
Capital outlay	75,000	75,000	63,686	11,314
Total development services	<u>2,002,226</u>	<u>2,002,226</u>	<u>1,908,670</u>	<u>93,556</u>
Information technology:				
Personal services	3,143,002	3,143,002	3,040,375	102,627
Other charges and services	1,264,588	1,264,588	1,167,747	96,841
Capital outlay	113,500	113,500	168,042	(54,542)
Total information technology	<u>\$ 4,521,090</u>	<u>\$ 4,521,090</u>	<u>\$ 4,376,164</u>	<u>\$ 144,926</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Security:				
Personal services	\$ 154,658	\$ 154,658	\$ 20,178	\$ 134,480
Other charges and services	55,850	55,850	12,679	43,171
Total security	210,508	210,508	32,857	177,651
County fleet:				
Personal services	509,690	509,690	493,968	15,722
Other charges and services	865,800	865,800	692,112	173,688
Capital outlay	72,000	72,000	42,698	29,302
Total county fleet	1,447,490	1,447,490	1,228,778	218,712
Insurance:				
Other charges and services	927,012	927,012	819,586	107,426
Human resources:				
Personal services	589,162	580,162	530,567	49,595
Other charges and services	132,550	141,550	141,426	124
Total human resources	721,712	721,712	671,993	49,719
Public information officer:				
Personal services	94,523	94,423	93,308	1,115
Other charges and services	950	1,050	1,041	9
Total public information officer	95,473	95,473	94,349	1,124
Total general government (including capital outlays)	32,224,351	32,244,351	29,014,168	3,230,183
Less: capital outlays	4,748,750	4,748,750	4,035,179	713,571
Total general government (excluding capital outlays)	27,475,601	27,495,601	24,978,989	2,516,612
Public Safety:				
Emergency management				
Personal services	129,337	129,337	115,183	14,154
Other charges and services	9,650	959,650	703,329	256,321
Total emergency management	138,987	1,088,987	818,512	270,475
Juvenile detention center:				
Personal services	2,702,023	2,702,023	2,289,635	412,388
Other charges and services	361,710	361,710	269,417	92,293
Total juvenile detention center	3,063,733	3,063,733	2,559,052	504,681
Total public safety	\$ 3,202,720	\$ 4,152,720	\$ 3,377,564	\$ 775,156

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
Public works:				
Animal shelter:				
Other charges and services	\$ 300,000	\$ 300,000	\$ 245,265	\$ 54,735
 Total general fund expenditures (excluding capital outlay)	30,978,321	31,948,321	28,601,818	3,346,503
Add: capital outlay	4,748,750	4,748,750	4,035,179	713,571
Total general fund expenditures (including capital outlay)	35,727,071	36,697,071	32,636,997	4,060,074
 Net change in fund balance	\$ (5,038,541)	\$ (5,038,541)	485,863	\$ 5,524,404
Fund balance - beginning			13,223,386	
 Fund balance - ending			\$ 13,709,249	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 20,350,000	\$ 20,350,000	\$ 20,402,409	\$ 52,409
Licenses and permits	402,500	402,500	359,851	(42,649)
Intergovernmental	5,979,000	5,979,000	5,983,320	4,320
Charges for services	2,116,317	2,116,317	3,758,252	1,641,935
Fines and forfeits	73,000	73,000	67,385	(5,615)
Investment earnings	150,000	150,000	243,394	93,394
Miscellaneous	336,000	336,000	398,664	62,664
Total justice fund revenue	29,406,817	29,406,817	31,213,275	1,806,458
EXPENDITURES				
Public Safety:				
Sheriff:				
Personal services	21,299,679	21,299,679	19,749,841	1,549,838
Other charges and services	6,333,438	6,333,438	5,706,822	626,616
Capital outlay	653,200	653,200	533,531	119,669
Total sheriff	28,286,317	28,286,317	25,990,194	2,296,123
Canyon County Dispatch:				
Personal services	2,111,972	2,111,972	1,854,796	257,176
Other charges and services	35,650	35,650	14,451	21,199
Total Canyon County Dispatch	2,147,622	2,147,622	1,869,247	278,375
CCNU:				
Other charges and services	98,313	98,313	57,620	40,693
Misdemeanor Probation				
Personal services	941,741	941,741	902,519	39,222
Other charges and services	53,358	53,358	33,747	19,611
Capital outlay	27,000	27,000	25,019	1,981
Total misdemeanor probation	\$ 1,022,099	\$ 1,022,099	\$ 961,285	\$ 60,814

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
Contingent				
Other charges and services	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
 Total public safety				
(including capital outlay)	31,704,351	31,704,351	28,878,346	2,826,005
Less: capital outlay	<u>680,200</u>	<u>680,200</u>	<u>558,550</u>	<u>121,650</u>
Total public safety				
(excluding capital outlay)	<u>31,024,151</u>	<u>31,024,151</u>	<u>28,319,796</u>	<u>2,704,355</u>
 Total justice fund expenditures				
(excluding capital outlay)	31,024,151	31,024,151	28,319,796	2,704,355
Add: capital outlay	<u>680,200</u>	<u>680,200</u>	<u>558,550</u>	<u>121,650</u>
Total justice fund expenditures				
(including capital outlay)	<u>31,704,351</u>	<u>31,704,351</u>	<u>28,878,346</u>	<u>2,826,005</u>
 Net change in fund balance	<u>\$ (2,297,534)</u>	<u>\$ (2,297,534)</u>	<u>2,334,929</u>	<u>\$ 4,632,463</u>
Fund balance - beginning			<u>10,200,605</u>	
 Fund balance - ending			<u>\$ 12,535,534</u>	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 5,149,472	\$ 5,149,472	\$ 5,172,518	\$ 23,046
Intergovernmental	2,514,667	2,514,667	2,935,522	420,855
Charges for services	688,250	688,250	682,566	(5,684)
Fines and forfeits	540,000	540,000	528,007	(11,993)
Investment earnings	50,000	50,000	94,941	44,941
Miscellaneous	10,000	10,000	16,967	6,967
Total district court fund revenue	<u>8,952,389</u>	<u>8,952,389</u>	<u>9,430,521</u>	<u>478,132</u>
EXPENDITURES				
General government:				
Trial Court Administrator				
Personal services	1,805,461	1,805,461	1,770,235	35,226
Other charges and services	<u>462,690</u>	<u>462,690</u>	<u>260,760</u>	<u>201,930</u>
Total Trial Court Administrator	<u>2,268,151</u>	<u>2,268,151</u>	<u>2,030,995</u>	<u>237,156</u>
Clerk of the Court				
Personal services	5,108,482	5,108,482	4,625,334	483,148
Other charges and services	224,500	224,500	141,401	83,099
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>11,862</u>	<u>138,138</u>
Total Clerk of the Court	<u>5,482,982</u>	<u>5,482,982</u>	<u>4,778,597</u>	<u>704,385</u>
Total general government				
(including capital outlay)	7,751,133	7,751,133	6,809,592	941,541
Less: capital outlay	<u>150,000</u>	<u>150,000</u>	<u>11,862</u>	<u>138,138</u>
Total general government				
(excluding capital outlay)	<u>7,601,133</u>	<u>7,601,133</u>	<u>6,797,730</u>	<u>803,403</u>
Public safety:				
Juvenile probation				
Personal services	1,873,114	1,873,114	1,812,408	60,706
Other charges and services	504,550	504,550	357,621	146,929
Capital outlay	<u>37,000</u>	<u>37,000</u>	<u>34,875</u>	<u>2,125</u>
Total juvenile probation	<u>2,414,664</u>	<u>2,414,664</u>	<u>2,204,904</u>	<u>209,760</u>
Total public safety				
(including capital outlay)	2,414,664	2,414,664	2,204,904	209,760
Less: capital outlay	<u>37,000</u>	<u>37,000</u>	<u>34,875</u>	<u>2,125</u>
Total public safety				
(excluding capital outlay)	<u>\$ 2,377,664</u>	<u>\$ 2,377,664</u>	<u>\$ 2,170,029</u>	<u>\$ 207,635</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Total district court fund expenditures				
(excluding capital outlay)	\$ 9,978,797	\$ 9,978,797	\$ 8,967,759	\$ 1,011,038
Add: capital outlay	<u>187,000</u>	<u>187,000</u>	<u>46,737</u>	<u>140,263</u>
Total district court fund expenditures				
(including capital outlay)	<u>10,165,797</u>	<u>10,165,797</u>	<u>9,014,496</u>	<u>1,151,301</u>
Net change in fund balance	<u>\$ (1,213,408)</u>	<u>\$ (1,213,408)</u>	416,025	<u>\$ 1,629,433</u>
Fund balance - beginning			<u>3,182,581</u>	
Fund balance - ending			<u>\$ 3,598,606</u>	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 8,375,000	\$ 8,375,000	\$ 8,369,558	\$ (5,442)
Intergovernmental	840,000	840,000	685,400	(154,600)
Charges for services	480,000	480,000	480,149	149
Investment earnings	10,000	10,000	72,500	62,500
Miscellaneous	5,000	5,000	85	(4,915)
Total district court fund revenue	<u>9,710,000</u>	<u>9,710,000</u>	<u>9,607,692</u>	<u>(102,308)</u>
EXPENDITURES				
Health & Welfare:				
Indigent Medical Care and Assistance				
Personal services	717,258	717,258	541,913	175,345
Other charges and services	<u>3,802,400</u>	<u>3,802,400</u>	<u>2,926,170</u>	<u>876,230</u>
Total Indigent Medical Care and Assistance	<u>4,519,658</u>	<u>4,519,658</u>	<u>3,468,083</u>	<u>1,051,575</u>
Public defender				
Personal services	4,471,620	4,471,620	4,429,504	42,116
Other charges and services	<u>1,063,750</u>	<u>1,063,750</u>	<u>911,865</u>	<u>151,885</u>
Total Public Defender	<u>5,535,370</u>	<u>5,535,370</u>	<u>5,341,369</u>	<u>194,001</u>
Total Health & Welfare	<u>10,055,028</u>	<u>10,055,028</u>	<u>8,809,452</u>	<u>1,245,576</u>
Total Indigent Fund Expenditures	<u>10,055,028</u>	<u>10,055,028</u>	<u>8,809,452</u>	<u>1,245,576</u>
Net change in fund balance	<u>\$ (345,028)</u>	<u>\$ (345,028)</u>	798,240	<u>\$ 1,143,268</u>
Fund balance - beginning			<u>1,808,461</u>	
Fund balance - ending			<u>\$ 2,606,701</u>	

See Notes to Required Supplementary Information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2020

I. Stewardship, Compliance, and Accountability

A. Budgetary Information

The County is required by State law to adopt annual appropriated budgets for general, special revenue, debt service and enterprise funds. All appropriated budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Enterprise fund budgets are adopted on a non-gaap budgetary basis. The annual appropriated budget covers a period from October 1 through September 30.

All appropriations other than appropriations for incomplete improvements in progress in construction lapse at the end of the fiscal year. Appropriation accounts remain open until the first Monday in November for payment of claims incurred against such appropriations prior to the close of the fiscal year. After the first Monday in November, the appropriations except for the incomplete improvements become null and void and any lawful claims presented thereafter against any subsequent appropriation will be provided for in the ensuing budget. All balances in any appropriation for incomplete improvements in progress in construction are carried forward and shown in the appropriated budget for the ensuing year.

All County department heads are required to submit their annual budget requests to the County Auditor. The County Auditor is the Budget Officer, and such budget officer, it is his duty to compile and prepare a preliminary budget for consideration by the County Commissioners. The budget is prepared by fund, department, activity and object and includes expenditures for the prior two years, year to date, the prior year appropriated budget and requested appropriations for the next fiscal year. On or before the first Monday in August, the County Budget Officer submits the proposed budget to the County Commissioners for review and approval. When the tentative budget has been approved, it must be published in a newspaper. On or before the Tuesday following the first Monday in September of each year, the Board of Commissioners shall meet and hold a public budget hearing at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget. Such hearing may be continued from day to day until concluded, but not to exceed a total of five (5) days.

Upon the conclusion of such hearing, the County Commissioners shall fix and determine the amount of the appropriated budget for each department of the County, separately, which in no event shall be greater than the amount of the tentative budget and by resolution adopt the appropriated budget as the official minutes of the board.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution, through the courts or by the budget hearing process. The appropriated budget can be adjusted to reflect receipt of unscheduled revenue, grants or donations from Federal, State or local governments or private sources, provided that there shall be no increase in anticipated property taxes. During fiscal year 2020 the annual expenditure budget increased \$970,000.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2020

The legal level of budgetary control is at the object level (personal services and other charges and services; including capital outlay) within each department. During the fiscal year 2020, \$9,100 of appropriations was amended within departments.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not utilized by Canyon County because it is at the present considered not necessary to assure effective budgetary control or facilitate effective cash planning control.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Weed Control Fund – This fund was established by the authority of Idaho Code 22-2406, in order to control the spread of and to eradicate noxious weeds on lands in Canyon County. Funding is provided through property taxes, fees and grants.

Assessor's Reappraisal Fund – This fund was established by the authority of Idaho Code 63-221, in order to provide a continuing program of valuation of all properties and that all parcels of property under the Assessor's jurisdiction in Canyon County are appraised at current market value for assessment purposes. Property taxes and charges for services provide revenue for the fund.

Health District Fund – This fund was established by the authority of Idaho Code 31-862, to be expended solely and exclusively for preventive health services. Funding is provided by property tax dollars.

County Fair Fund – This fund was established by the authority of Idaho Code 31-823, for the purpose of collecting, preparing and maintaining an exhibition of the products and industries of Canyon County at the County Fair. Funding is provided through property tax and user fees.

Parks and Recreation Fund – This fund was established by the authority of Idaho Code 63-908, for the use and purpose of public parks and public recreation facilities. Funding is provided by property taxes, grants and fees.

Historical Society Fund – This fund was established by the authority of Idaho Code 31-864, for the support of County or local historical societies. Funding is provided through property taxes.

Pest Control Fund – This fund was established by the authority of Idaho Code 25-2604, for the purpose of taking all steps the Board may deem necessary for the extermination of pests. Funding is provided by property taxes and charges for services.

Melba Gopher Fund – This fund was established by the authority of Idaho Code 25-2619, for the purpose of taking all steps the Board may deem necessary for the extermination of pests. Funding is provided by property taxes.

Court Device Fund – This fund was established by the authority of Idaho Code 18-8008, 8010, to assist a defendant in paying for ignition interlock or electronic monitoring devices. Funding is provided by a surcharge collected on fines for persons violating the state law against driving a motor vehicle while under the influence of alcohol, drugs or other intoxicating substances.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Waterways Fund – This fund is used to account for the maintenance and improvements of the public waters of the State which are within the County and for law enforcement activities related to enforcement on public waterways. Funding is provided through boater registrations, licenses, fees and grants. The fund was established by the authority of Idaho Code 57-1501 and 67-7013.

Court Facilities Fund – This fund was established by the authority of Idaho Code 31-867 and shall be used for the expenditures for planning, remodeling and construction of court facilities. Revenue is provided by an administrative surcharge on civil cases.

Emergency Communications – This fund is used to account for the purchases of 911 communications equipment and enhancements. Funding is provided by a telephone user fee and intergovernmental revenues including grants. The fund was established by the authority of Idaho Code 31-48.

Treatment Courts Fund – This fund is used to account for the operations of treatment courts including Misdemeanor DUI Court, Mental Health Court, Veterans Court and Drug Court. Funding is provided by user fees and grants. The fund was established by the authority of Idaho Code 31-3201E.

Consolidated Elections Fund – This fund is utilized to account for the County Clerk's functions in administering elections for multiple county taxing districts. Funding is provided by the State of Idaho through an allocation of sales tax. The fund was established by the authority of Idaho Code 31-809A.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Special Revenue				
	Weed Control	Assessor's Reappraisal	Health District	County Fair	Parks and Recreation
ASSETS					
Cash and investments	\$ 234,290	\$ 686,498	\$ 154,307	\$ 2,314,696	\$ 293,032
Accounts receivable	-	-	-	5,263	35,000
Property tax receivable	212,791	3,400,909	1,084,140	1,024,598	821,312
Intergovernmental receivable	-	12,820	-	53,403	14,636
Interest receivable	-	-	-	3,661	-
Other assets	-	55,053	-	-	-
Total assets	<u>\$ 447,081</u>	<u>\$ 4,155,280</u>	<u>\$ 1,238,447</u>	<u>\$ 3,401,621</u>	<u>\$ 1,163,980</u>
LIABILITIES					
Accounts payable	\$ 13,214	\$ 155,073	\$ -	\$ 41,097	\$ 48,480
Advanced revenue	-	-	-	-	10,000
Total liabilities	<u>13,214</u>	<u>155,073</u>	<u>-</u>	<u>41,097</u>	<u>58,480</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes - unavailable	<u>212,312</u>	<u>3,394,881</u>	<u>1,082,090</u>	<u>1,022,814</u>	<u>819,729</u>
FUND BALANCES					
Nonspendable	-	55,053	-	-	-
Restricted for:					
Enabling legislation	221,555	-	156,357	-	-
Assigned for:					
General government	-	550,273	-	-	-
Culture and recreation	-	-	-	2,337,710	285,771
Judicial services	-	-	-	-	-
Total fund balances	<u>221,555</u>	<u>605,326</u>	<u>156,357</u>	<u>2,337,710</u>	<u>285,771</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 447,081</u>	<u>\$ 4,155,280</u>	<u>\$ 1,238,447</u>	<u>\$ 3,401,621</u>	<u>\$ 1,163,980</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Special Revenue					
Continued:	Historical Society	Pest Control	Melba Gopher	Court Device	Waterways	Court Facilities
ASSETS						
Cash and investments	\$ 9,838	\$ 274,073	\$ 8,907	\$ 141,478	\$ 397	\$ 324,279
Accounts receivable	-	-	-	-	57,121	-
Property tax receivable	39,032	173,192	12,456	-	-	-
Intergovernmental receivable	-	5,404	254	-	-	399
Interest receivable	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Total assets	<u>\$ 48,870</u>	<u>\$ 452,669</u>	<u>\$ 21,617</u>	<u>\$ 141,478</u>	<u>\$ 57,518</u>	<u>\$ 324,678</u>
LIABILITIES						
Accounts payable	\$ -	\$ 9,268	\$ -	\$ 1,066	\$ 4,625	\$ 399
Advanced revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>9,268</u>	<u>-</u>	<u>1,066</u>	<u>4,625</u>	<u>399</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes - unavailable	<u>38,851</u>	<u>172,667</u>	<u>12,455</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Enabling legislation	10,019	270,734	9,162	-	-	-
Assigned for:						
General government	-	-	-	-	-	-
Culture and recreation	-	-	-	-	52,893	-
Judicial services	-	-	-	140,412	-	324,279
Total fund balances	<u>10,019</u>	<u>270,734</u>	<u>9,162</u>	<u>140,412</u>	<u>52,893</u>	<u>324,279</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 48,870</u>	<u>\$ 452,669</u>	<u>\$ 21,617</u>	<u>\$ 141,478</u>	<u>\$ 57,518</u>	<u>\$ 324,678</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	<u>Special Revenue</u>			
	<u>Emergency</u>	<u>Treatment</u>	<u>Consolidated</u>	<u>Total Nonmajor</u>
Continued:	<u>Communications Center</u>	<u>Courts</u>	<u>Elections</u>	<u>Governmental</u>
ASSETS				
Cash and investments	\$ 2,051,118	\$ 428,052	\$ 151,059	\$ 7,072,024
Accounts receivable	173,237	-	-	270,621
Property tax receivable	-	-	-	6,768,430
Intergovernmental receivable	1,342	7,225	1,270	96,753
Interest receivable	3,192	-	-	6,853
Other assets	674,136	-	-	729,189
Total assets	<u>\$ 2,903,025</u>	<u>\$ 435,277</u>	<u>\$ 152,329</u>	<u>\$ 14,943,870</u>
LIABILITIES				
Accounts payable	\$ 11,185	\$ 14,988	\$ 25,410	\$ 324,805
Advanced revenue	-	-	-	10,000
Total liabilities	<u>11,185</u>	<u>14,988</u>	<u>25,410</u>	<u>334,805</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes - unavailable	-	-	-	<u>6,755,799</u>
FUND BALANCES				
Nonspendable	674,136	-	-	729,189
Restricted for:				
Enabling legislation	2,217,704	420,289	126,919	3,432,739
Assigned for:				
General government	-	-	-	550,273
Culture and recreation	-	-	-	2,676,374
Judicial services	-	-	-	464,691
Total fund balances	<u>2,891,840</u>	<u>420,289</u>	<u>126,919</u>	<u>7,853,266</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,903,025</u>	<u>\$ 435,277</u>	<u>\$ 152,329</u>	<u>\$ 14,943,870</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended September 30, 2020

	<u>Special Revenue</u>				
	<u>Weed Control</u>	<u>Assessor's Reappraisal</u>	<u>Health District</u>	<u>County Fair</u>	<u>Parks and Recreation</u>
REVENUES					
Property taxes	\$ 202,640	\$ 3,192,341	\$ 1,041,275	\$ 916,751	\$ 806,765
Licenses and permits	-	-	-	-	-
Intergovernmental	-	149,586	-	150,851	30,268
Charges for services	98,872	64,240	-	71,583	39,183
Investment earnings	-	-	-	67,322	-
Miscellaneous	<u>28</u>	<u>94</u>	<u>-</u>	<u>889</u>	<u>-</u>
Total revenues	<u>301,540</u>	<u>3,406,261</u>	<u>1,041,275</u>	<u>1,207,396</u>	<u>876,216</u>
EXPENDITURES					
Current:					
General government	-	3,270,992	-	-	-
Public safety	-	-	-	-	-
Public works	295,265	-	-	-	-
Health	-	-	1,048,309	-	-
Culture and recreation	-	-	-	677,685	711,817
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>413,180</u>	<u>160,615</u>
Total expenditures	<u>295,265</u>	<u>3,270,992</u>	<u>1,048,309</u>	<u>1,090,865</u>	<u>872,432</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,275</u>	<u>135,269</u>	<u>(7,034)</u>	<u>116,531</u>	<u>3,784</u>
Other financing sources					
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6,275	135,269	(7,034)	116,531	3,784
Fund balances, October 1	<u>215,280</u>	<u>470,057</u>	<u>163,391</u>	<u>2,221,179</u>	<u>281,987</u>
Fund balances, September 30	<u>\$ 221,555</u>	<u>\$ 605,326</u>	<u>\$ 156,357</u>	<u>\$ 2,337,710</u>	<u>\$ 285,771</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2020

	<u>Special Revenue</u>					
	<u>Historical</u>		<u>Melba</u>			<u>Court</u>
Continued:	<u>Society</u>	<u>Pest Control</u>	<u>Gopher</u>	<u>Court Device</u>	<u>Waterways</u>	<u>Facilities</u>
REVENUES						
Property taxes	\$ 99,565	\$ 176,350	\$ 12,821	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	117,843	-
Intergovernmental	-	20,339	915	-	53,018	1,126
Charges for services	-	16,790	-	15,971	-	87,260
Investment earnings	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1,800	-
Total revenues	<u>99,565</u>	<u>213,479</u>	<u>13,736</u>	<u>15,971</u>	<u>172,661</u>	<u>88,386</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	1,126
Public safety	-	-	-	1,067	-	-
Public works	-	237,640	12,000	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	99,810	-	-	-	133,397	-
Capital outlay	-	31,843	-	-	15,843	-
Total expenditures	<u>99,810</u>	<u>269,483</u>	<u>12,000</u>	<u>1,067</u>	<u>149,240</u>	<u>1,126</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(245)</u>	<u>(56,004)</u>	<u>1,736</u>	<u>14,904</u>	<u>23,421</u>	<u>87,260</u>
Other financing sources						
Proceeds from sale of capital assets	-	-	-	-	-	-
Net change in fund balances	(245)	(56,004)	1,736	14,904	23,421	87,260
Fund balances, October 1	<u>10,264</u>	<u>326,738</u>	<u>7,426</u>	<u>125,508</u>	<u>29,472</u>	<u>237,019</u>
Fund balances, September 30	<u>\$ 10,019</u>	<u>\$ 270,734</u>	<u>\$ 9,162</u>	<u>\$ 140,412</u>	<u>\$ 52,893</u>	<u>\$ 324,279</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2020

	Special Revenue			Total Nonmajor Governmental
	Emergency Communications Center	Treatment Courts	Consolidated Elections	
Continued:				
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ 6,448,508
Licenses and permits	-	-	-	117,843
Intergovernmental	137,316	209,645	415,515	1,168,579
Charges for services	1,526,346	141,103	14,590	2,075,938
Investment earnings	58,691	-	-	126,013
Miscellaneous	-	-	-	2,811
Total revenues	<u>1,722,353</u>	<u>350,748</u>	<u>430,105</u>	<u>9,939,692</u>
EXPENDITURES				
Current:				
General government	-	266,487	426,468	3,965,073
Public safety	966,054	-	-	967,121
Public works	-	-	-	544,905
Health	-	-	-	1,048,309
Culture and recreation	-	-	-	1,622,709
Capital outlay	<u>158,006</u>	<u>-</u>	<u>-</u>	<u>779,487</u>
Total expenditures	<u>1,124,060</u>	<u>266,487</u>	<u>426,468</u>	<u>8,927,604</u>
Excess (deficiency) of revenues over (under) expenditures	<u>598,293</u>	<u>84,261</u>	<u>3,637</u>	<u>1,012,088</u>
Other financing sources				
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Net change in fund balances	598,293	84,261	33,637	1,042,088
Fund balances, October 1	<u>2,293,547</u>	<u>336,028</u>	<u>93,282</u>	<u>6,811,178</u>
Fund balances, September 30	<u>\$ 2,891,840</u>	<u>\$420,289</u>	<u>\$ 126,919</u>	<u>\$ 7,853,266</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

WEED CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 200,000	\$ 200,000	\$ 202,640	\$ 2,640
Charges for services	90,000	90,000	98,872	8,872
Miscellaneous	-	-	28	28
Total revenues	<u>290,000</u>	<u>290,000</u>	<u>301,540</u>	<u>11,540</u>
EXPENDITURES				
Current:				
Public works:				
Personal services	227,163	227,163	224,506	2,657
Other charges & services	<u>96,500</u>	<u>96,500</u>	<u>70,759</u>	<u>25,741</u>
Total expenditures	<u>323,663</u>	<u>323,663</u>	<u>295,265</u>	<u>28,398</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (33,663)</u>	<u>\$ (33,663)</u>	6,275	<u>\$ 39,938</u>
Fund balance - beginning			<u>215,280</u>	
Fund balance - ending			<u>\$ 221,555</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

ASSESSOR'S REAPPRAISAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 3,180,000	\$ 3,180,000	\$ 3,192,341	\$ 12,341
Intergovernmental	25,000	25,000	149,586	124,586
Charges for services	40,000	40,000	64,240	24,240
Investment earnings	10,000	10,000	-	(10,000)
Miscellaneous	-	-	94	94
Total revenues	<u>3,255,000</u>	<u>3,255,000</u>	<u>3,406,261</u>	<u>151,261</u>
EXPENDITURES				
Current:				
General government:				
Personal services	2,896,497	2,896,497	2,630,454	266,043
Other charges & services	<u>662,500</u>	<u>662,500</u>	<u>640,538</u>	<u>21,962</u>
Total expenditures	<u>3,558,997</u>	<u>3,558,997</u>	<u>3,270,992</u>	<u>288,005</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (303,997)</u>	<u>\$ (303,997)</u>	135,269	<u>\$ 439,266</u>
Fund balance - beginning			<u>470,057</u>	
Fund balance - ending			<u>\$ 605,326</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 1,037,000	\$ 1,037,000	\$ 1,041,275	\$ 4,275
Total revenues	<u>1,037,000</u>	<u>1,037,000</u>	<u>1,041,275</u>	<u>4,275</u>
EXPENDITURES				
Current:				
Health:				
Other charges & services	<u>1,048,309</u>	<u>1,048,309</u>	<u>1,048,309</u>	<u>-</u>
Total expenditures	<u>1,048,309</u>	<u>1,048,309</u>	<u>1,048,309</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (11,309)</u>	<u>\$ (11,309)</u>	(7,034)	<u>\$ 4,275</u>
Fund balance - beginning			<u>163,391</u>	
Fund balance - ending			<u>\$ 156,357</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COUNTY FAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 915,000	\$ 915,000	\$ 916,751	\$ 1,751
Intergovernmental	-	-	150,851	150,851
Charges for services	484,500	484,500	71,583	(412,917)
Investment earnings	-	-	67,322	67,322
Miscellaneous	-	-	889	889
Total revenues	<u>1,399,500</u>	<u>1,399,500</u>	<u>1,207,396</u>	<u>(192,104)</u>
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	509,996	509,996	470,989	39,007
Other charges & services	830,263	830,263	206,696	623,567
Capital outlay	<u>1,600,000</u>	<u>1,600,000</u>	<u>413,180</u>	<u>1,186,820</u>
Total expenditures	<u>2,940,259</u>	<u>2,940,259</u>	<u>1,090,865</u>	<u>1,849,394</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,540,759)</u>	<u>\$ (1,540,759)</u>	<u>116,531</u>	<u>\$ 1,657,290</u>
Fund balance - beginning			<u>2,221,179</u>	
Fund balance - ending			<u>\$ 2,337,710</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

PARKS AND RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 805,000	\$ 805,000	\$ 806,765	\$ 1,765
Intergovernmental	32,214	32,214	30,268	(1,946)
Charges for services	35,000	35,000	39,183	4,183
Total revenues	872,214	872,214	876,216	4,002
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	619,470	619,470	558,358	61,112
Other charges & services	198,714	198,714	153,459	45,255
Capital outlay	160,000	160,000	160,615	(615)
Total expenditures	978,184	978,184	872,432	105,752
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (105,970)</u>	<u>\$ (105,970)</u>	3,784	<u>\$ 109,754</u>
Fund balance - beginning			281,987	
Fund balance - ending			<u>\$ 285,771</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 99,700	\$ 99,700	\$ 99,565	\$ (135)
Total revenues	99,700	99,700	99,565	(135)
EXPENDITURES				
Current:				
Culture & recreation				
Other charges & services	99,810	99,810	99,810	-
Total expenditures	99,810	99,810	99,810	-
Excess (deficiency) of revenues over (under) expenditures	\$ (110)	\$ (110)	(245)	\$ (135)
Fund balance - beginning			10,264	
Fund balance - ending			\$ 10,019	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

PEST CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Property taxes	\$ 173,017	\$ 173,017	\$ 176,350	\$ 3,333
Intergovernmental	20,600	20,600	20,339	(261)
Charges for services	<u>14,000</u>	<u>14,000</u>	<u>16,790</u>	<u>2,790</u>
Total revenues	<u>207,617</u>	<u>207,617</u>	<u>213,479</u>	<u>5,862</u>
EXPENDITURES				
Current:				
Public works:				
Personal services	190,775	190,775	173,861	16,914
Other charges & services	79,200	79,200	63,779	15,421
Capital outlay	<u>37,500</u>	<u>37,500</u>	<u>31,843</u>	<u>5,657</u>
Total expenditures	<u>307,475</u>	<u>307,475</u>	<u>269,483</u>	<u>37,992</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ (99,858)</u>	<u>\$ (99,858)</u>	(56,004)	<u>\$ 43,854</u>
Fund balance - beginning			<u>326,738</u>	
Fund balance - ending			<u>\$ 270,734</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

MELBA GOPHER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 12,516	\$ 12,516	\$ 12,821	\$ 305
Intergovernmental	850	850	915	65
Total revenues	<u>13,366</u>	<u>13,366</u>	<u>13,736</u>	<u>370</u>
EXPENDITURES				
Current:				
Public works:				
Other charges & services	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,366</u>	<u>\$ 1,366</u>	1,736	<u>\$ 370</u>
Fund balance - beginning			<u>7,426</u>	
Fund balance - ending			<u>\$ 9,162</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COURT DEVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 16,000	\$ 16,000	\$ 15,971	\$ (29)
Total revenues	16,000	16,000	15,971	(29)
EXPENDITURES				
Current:				
Public safety:				
Other charges & services	140,000	140,000	1,067	138,933
Total expenditures	140,000	140,000	1,067	138,933
Excess (deficiency) of revenues over (under) expenditures	\$ (124,000)	\$ (124,000)	14,904	\$ 138,904
Fund balance - beginning			125,508	
Fund balance - ending			\$ 140,412	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

WATERWAYS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Licenses and permits	\$ 100,000	\$ 100,000	\$ 117,843	\$ 17,843
Intergovernmental	47,000	47,000	53,018	6,018
Miscellaneous	-	-	1,800	1,800
Total revenues	<u>147,000</u>	<u>147,000</u>	<u>172,661</u>	<u>25,661</u>
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	155,885	155,885	129,441	26,444
Other charges & services	19,240	19,240	3,956	15,284
Capital outlay	<u>16,000</u>	<u>16,000</u>	<u>15,843</u>	<u>157</u>
Total expenditures	<u>191,125</u>	<u>191,125</u>	<u>149,240</u>	<u>41,885</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (44,125)</u>	<u>\$ (44,125)</u>	23,421	<u>\$ 67,546</u>
Fund balance - beginning			<u>29,472</u>	
Fund balance - ending			<u>\$ 52,893</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COURT FACILITIES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,126	\$ 1,126
Charges for services	<u>90,000</u>	<u>90,000</u>	<u>87,260</u>	<u>(2,740)</u>
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>88,386</u>	<u>(1,614)</u>
EXPENDITURES				
Current:				
General government:				
Other charges & services	-	-	1,126	(1,126)
Capital outlay	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>1,126</u>	<u>248,874</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (160,000)</u>	<u>\$ (160,000)</u>	87,260	<u>\$ 247,260</u>
Fund balance - beginning			<u>237,019</u>	
Fund balance - ending			<u>\$ 324,279</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 34,000	\$ 34,000	\$ 137,316	\$ 103,316
Charges for services	1,482,134	1,482,134	1,526,346	44,212
Investment earnings	<u>20,000</u>	<u>20,000</u>	<u>58,691</u>	<u>38,691</u>
Total revenues	<u>1,536,134</u>	<u>1,536,134</u>	<u>1,722,353</u>	<u>186,219</u>
EXPENDITURES				
Current:				
Public safety:				
Personal services	268,962	268,962	243,626	25,336
Other charges & services	765,100	765,100	722,428	42,672
Capital outlay	<u>242,000</u>	<u>242,000</u>	<u>158,006</u>	<u>83,994</u>
Total expenditures	<u>1,276,062</u>	<u>1,276,062</u>	<u>1,124,060</u>	<u>152,002</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 260,072</u>	<u>\$ 260,072</u>	598,293	<u>\$ 338,221</u>
Fund balance - beginning			<u>2,293,547</u>	
Fund balance - ending			<u>\$ 2,891,840</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

TREATMENT COURTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 223,052	\$ 223,052	\$ 209,645	\$ (13,407)
Charges for services	<u>186,500</u>	<u>186,500</u>	<u>141,103</u>	<u>(45,397)</u>
Total revenues	<u>409,552</u>	<u>409,552</u>	<u>350,748</u>	<u>(58,804)</u>
EXPENDITURES				
Current:				
General government:				
Personal services	178,610	178,610	170,029	8,581
Other charges & services	<u>143,400</u>	<u>143,400</u>	<u>96,458</u>	<u>46,942</u>
Total expenditures	<u>322,010</u>	<u>322,010</u>	<u>266,487</u>	<u>55,523</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 87,542</u>	<u>\$ 87,542</u>	84,261	<u>\$ (3,281)</u>
Fund balance - beginning			<u>336,028</u>	
Fund balance - ending			<u>\$ 420,289</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

CONSOLIDATED ELECTIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 375,000	\$ 375,000	\$ 415,515	\$ 40,515
Charges for Services	-	-	14,590	14,590
Total revenues	375,000	375,000	430,105	55,105
EXPENDITURES				
Current:				
General government:				
Personal services	203,013	213,513	213,163	350
Other charges & services	236,850	226,350	213,305	13,045
Total expenditures	439,863	439,863	426,468	13,395
Excess (deficiency) of revenues over (under) expenditures	(64,863)	(64,863)	3,637	68,500
Other financing sources				
Proceeds from sale of capital assets	-	-	30,000	30,000
Net change in fund balance	<u>\$ (64,863)</u>	<u>\$ (64,863)</u>	33,637	<u>\$ 98,500</u>
Fund balance - beginning			93,282	
Fund balance - ending			<u>\$ 126,919</u>	

COMBINING FINANCIAL STATEMENTS – AGENCY FUNDS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Agency Funds Narrative

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Taxing Districts – This fund is used to account for the collection of property tax and other revenues billed and collected by the County on taxing districts behalf.

Court Fund – This fund is used to account for the collection of fines and fees to be distributed to other agencies and private persons.

Sheriff Fund – This fund is used to account for the collection of monies to be distributed to other County funds and private persons.

Motor Vehicle Fund – This fund is used to account for the collection of automobile licenses and fees to be distributed to other County funds and external agencies.

State of Idaho Fund – This fund is used to account for the collection of monies to be paid to the State.

Unapportioned – Other Fund – This fund is used to account for the collection of taxes and other monies to be distributed to other County funds and external local taxing districts.

CCNU (City-County Narcotics Unit) – This fund is used to account for drug forfeiture money to be distributed to other County funds, external agencies and private persons.

COMBINING FINANCIAL STATEMENTS – AGENCY FUNDS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
For the Fiscal Year Ended September 30, 2020

FUND	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
<u>TAXING DISTRICTS</u>				
Assets				
Cash	\$ 340,810	\$ 191,388,499	\$ 191,147,982	\$ 581,327
Property tax receivable	5,660,275	5,710,037	5,660,275	5,710,037
Total Assets	<u>\$ 6,001,085</u>	<u>\$ 197,098,536</u>	<u>\$ 196,808,257</u>	<u>\$ 6,291,364</u>
Liabilities				
Due to other taxing districts	<u>\$ 6,001,085</u>	<u>\$ 197,098,536</u>	<u>\$ 196,808,257</u>	<u>\$ 6,291,364</u>
<u>COURT</u>				
Assets				
Cash	\$ 1,791,237	\$ 6,780,604	\$ 6,873,253	\$ 1,698,588
Accounts receivable, net	3,427,728	4,000,708	3,427,728	4,000,708
Total Assets	<u>\$ 5,218,965</u>	<u>\$ 10,781,312</u>	<u>\$ 10,300,981</u>	<u>\$ 5,699,296</u>
Liabilities				
Accounts payable	<u>\$ 5,218,965</u>	<u>\$ 10,781,312</u>	<u>\$ 10,300,981</u>	<u>\$ 5,699,296</u>
<u>SHERIFF</u>				
Assets				
Cash	<u>\$ 397,554</u>	<u>\$ 4,072,429</u>	<u>\$ 4,164,219</u>	<u>\$ 305,764</u>
Liabilities				
Accounts payable	<u>\$ 397,554</u>	<u>\$ 4,072,429</u>	<u>\$ 4,164,219</u>	<u>\$ 305,764</u>
<u>MOTOR VEHICLE</u>				
Assets				
Cash	<u>\$ 319,624</u>	<u>\$ 20,207,212</u>	<u>\$ 20,116,048</u>	<u>\$ 410,788</u>
Liabilities				
Accounts payable	<u>\$ 319,624</u>	<u>\$ 20,207,212</u>	<u>\$ 20,116,048</u>	<u>\$ 410,788</u>
<u>STATE OF IDAHO</u>				
Assets				
Cash	<u>\$ 1,197,399</u>	<u>\$ 17,913,256</u>	<u>\$ 17,681,105</u>	<u>\$ 1,429,550</u>
Liabilities				
Due to other agencies	<u>\$ 1,197,399</u>	<u>\$ 17,913,256</u>	<u>\$ 17,681,105</u>	<u>\$ 1,429,550</u>

COMBINING FINANCIAL STATEMENTS – AGENCY FUNDS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
For the Fiscal Year Ended September 30, 2020

	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
<u>UNAPPORTIONED - OTHER</u>				
Assets				
Cash	\$ 1,292,964	\$ 13,662,814	\$ 13,378,288	\$ 1,577,490
Liabilities				
Accounts payable	\$ 1,292,964	\$ 13,662,814	\$ 13,378,288	\$ 1,577,490
<u>CCNU</u>				
Assets				
Cash	\$ 192,745	\$ 81,952	\$ 78,103	\$ 196,594
Liabilities				
Accounts payable	\$ 192,745	\$ 81,952	\$ 78,103	\$ 196,594
<u>TOTAL AGENCY FUNDS</u>				
Assets				
Cash	\$ 5,532,333	\$ 254,106,766	\$ 253,438,998	\$ 6,200,101
Property tax receivable	5,660,275	5,710,037	5,660,275	5,710,037
Accounts receivable, net	3,427,728	4,000,708	3,427,728	4,000,708
Total assets	<u>\$ 14,620,336</u>	<u>\$ 263,817,511</u>	<u>\$ 262,527,001</u>	<u>\$ 15,910,846</u>
Liabilities				
Accounts payable	\$ 7,421,852	\$ 48,805,719	\$ 48,037,639	\$ 8,189,932
Due to taxing districts	6,001,085	197,098,536	196,808,257	6,291,364
Due to other agencies	1,197,399	17,913,256	17,681,105	1,429,550
Total liabilities	<u>\$ 14,620,336</u>	<u>\$ 263,817,511</u>	<u>\$ 262,527,001</u>	<u>\$ 15,910,846</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

This part of Canyon County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

<u>Contents</u>	<u>Page</u>
<i><u>Financial Trends</u></i> - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	95
<i><u>Revenue Capacity</u></i> - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	103
<i><u>Debt Capacity</u></i> - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	108
<i><u>Demographic and Economic Information</u></i> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	111
<i><u>Operating Information</u></i> - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	114

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NET POSITION BY COMPONENT
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Governmental activities				
Net investment in capital assets	\$ 43,812,454	\$ 41,306,312	\$ 42,315,031	\$ 44,700,331
Restricted	3,432,739	2,729,837	2,504,428	1,842,546
Unrestricted	<u>21,712,060</u>	<u>23,307,916</u>	<u>17,463,938</u>	<u>13,145,760</u>
Total governmental activities net position	<u><u>\$ 68,957,253</u></u>	<u><u>\$ 67,344,065</u></u>	<u><u>\$ 62,283,397</u></u>	<u><u>\$ 59,688,637</u></u>
Business-type activities				
Net investment in capital assets	\$ 9,754,825	\$ 9,513,600	\$ 9,512,670	\$ 9,687,253
Restricted	-	-	-	-
Unrestricted	<u>11,020,831</u>	<u>9,200,261</u>	<u>7,493,207</u>	<u>7,320,606</u>
Total business-type activities net position	<u><u>\$ 20,775,656</u></u>	<u><u>\$ 18,713,861</u></u>	<u><u>\$ 17,005,877</u></u>	<u><u>\$ 17,007,859</u></u>
Primary government				
Net investment in capital assets	\$ 53,567,279	\$ 50,819,912	\$ 51,827,701	\$ 54,387,584
Restricted	3,432,739	2,729,837	2,504,428	1,842,546
Unrestricted	<u>32,732,891</u>	<u>32,508,177</u>	<u>24,957,145</u>	<u>20,466,366</u>
Total primary government net position	<u><u>\$ 89,732,909</u></u>	<u><u>\$ 86,057,926</u></u>	<u><u>\$ 79,289,274</u></u>	<u><u>\$ 76,696,496</u></u>

Note: Canyon County began to report net position in accordance with the implementation of GASB 68 in fiscal year 2015.

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Fiscal Year					
<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 45,737,995	\$ 46,777,298	\$ 44,700,311	\$ 36,533,132	\$ 37,383,686	\$ 38,469,585
2,251,804	2,031,549	2,031,903	-	-	-
<u>11,138,108</u>	<u>15,103,795</u>	<u>36,963,144</u>	<u>39,336,358</u>	<u>38,203,189</u>	<u>35,023,303</u>
<u>\$ 59,127,907</u>	<u>\$ 63,912,642</u>	<u>\$ 83,695,358</u>	<u>\$ 75,869,490</u>	<u>\$ 75,586,875</u>	<u>\$ 73,492,888</u>
\$ 9,446,622	\$ 9,917,596	\$ 9,871,132	\$ 9,679,506	\$ 9,956,687	\$ 10,217,081
-	-	-	-	2,198,759	2,436,600
<u>7,538,675</u>	<u>7,228,640</u>	<u>8,051,663</u>	<u>8,075,653</u>	<u>5,828,168</u>	<u>5,322,597</u>
<u>\$ 16,985,297</u>	<u>\$ 17,146,236</u>	<u>\$ 17,922,795</u>	<u>\$ 17,755,159</u>	<u>\$ 17,983,614</u>	<u>\$ 17,976,278</u>
\$ 55,184,617	\$ 56,694,894	\$ 54,571,443	\$ 46,212,638	\$ 47,340,373	\$ 48,686,666
2,251,804	2,031,549	2,031,903	-	2,198,759	2,436,600
<u>18,676,783</u>	<u>22,332,435</u>	<u>45,014,807</u>	<u>47,412,011</u>	<u>44,031,357</u>	<u>40,345,900</u>
<u>\$ 76,113,204</u>	<u>\$ 81,058,878</u>	<u>\$ 101,618,153</u>	<u>\$ 93,624,649</u>	<u>\$ 93,570,489</u>	<u>\$ 91,469,166</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

CHANGES IN NET POSITION, Last Ten Fiscal Years
(Accrual Basis of Accounting)

Expenses	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Governmental activities:				
General government	\$ 48,340,831.00	\$ 44,033,525	\$ 39,447,435	\$ 40,978,995
Public safety	37,837,262	33,137,673	31,557,282	28,846,467
Public works	842,449	819,506	800,995	766,300
Health and welfare	10,362,889	10,789,347	9,835,482	4,687,035
Culture and recreation	1,813,523	2,364,871	2,236,445	2,242,728
Interest on long-term debt	-	-	-	-
Total governmental activities expenses	<u>99,196,954</u>	<u>91,144,922</u>	<u>83,877,639</u>	<u>77,521,525</u>
Business-type activities:				
Sanitary landfill	5,083,569	4,839,890	4,776,972	4,268,714
Total business-type activities expenses	<u>5,083,569</u>	<u>4,839,890</u>	<u>4,776,972</u>	<u>4,268,714</u>
Total primary government expenses	<u>\$ 104,280,523</u>	<u>\$ 95,984,812</u>	<u>\$ 88,654,611</u>	<u>\$ 81,790,239</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 16,527,504.00	\$ 17,117,937	\$ 14,876,855	\$ 13,404,727
Public safety	6,440,076	5,024,548	4,838,385	4,352,519
Public works	115,690	107,614	104,818	92,762
Health and welfare	480,233	483,827	575,139	184,726
Culture and recreation	231,298	822,469	705,852	709,758
Operating grants and contributions	4,837,575	3,030,564	2,987,529	2,500,508
Capital grants and contributions	439,074	318,273	62,750	57,148
Total governmental activities program revenues	<u>29,071,450</u>	<u>26,905,232</u>	<u>24,151,328</u>	<u>21,302,148</u>
Business-type activities:				
Charges for services:				
Landfill fees	6,511,074	5,754,281	4,617,418	4,169,503
Operating grants and contributions	5,806	-	-	-
Total business-type activities program revenues	<u>6,516,880</u>	<u>5,754,281</u>	<u>4,617,418</u>	<u>4,169,503</u>
Total primary government program revenues	<u>\$ 35,588,330</u>	<u>\$ 32,659,513</u>	<u>\$ 28,768,746</u>	<u>\$ 25,471,651</u>
Net (expense)/Revenue				
Governmental activities	<u>\$ (70,125,504)</u>	<u>\$ (64,239,690)</u>	<u>\$ (59,726,311)</u>	<u>\$ (56,219,377)</u>
Business-type activities	<u>1,433,311</u>	<u>914,391</u>	<u>(159,554)</u>	<u>(99,211)</u>
Total primary government net expense	<u>\$ (68,692,193)</u>	<u>\$ (63,325,299)</u>	<u>\$ (59,885,865)</u>	<u>\$ (56,318,588)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 56,119,103	\$ 54,195,627	\$ 49,157,358	\$ 44,745,626
Intergovernmental	14,311,127	13,324,851	12,237,463	11,187,396
Investment earnings (loss)	1,123,927	1,490,995	290,686	212,242
Miscellaneous	184,535	288,885	635,564	634,843
Total governmental activities	<u>71,738,692</u>	<u>69,300,358</u>	<u>62,321,071</u>	<u>56,780,107</u>
Business-type activities:				
Investment earnings (loss)	597,264	788,814	156,018	115,651
Miscellaneous	31,220	4,779	1,554	6,122
Total business-type activities	<u>628,484</u>	<u>793,593</u>	<u>157,572</u>	<u>121,773</u>
Total primary government	<u>\$ 72,367,176</u>	<u>\$ 70,093,951</u>	<u>\$ 62,478,643</u>	<u>\$ 56,901,880</u>
Change in Net Position				
Governmental activities	\$ 1,613,188	\$ 5,060,668	\$ 2,594,760	\$ 560,730
Business-type activities	2,061,795	1,707,984	(1,982)	22,562
Total primary government	<u>\$ 3,674,983</u>	<u>\$ 6,768,652</u>	<u>\$ 2,592,778</u>	<u>\$ 583,292</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Fiscal Year					
2016	2015	2014	2013	2012	2011
\$ 40,535,726	\$ 35,293,637	\$ 35,314,258	\$ 33,685,089	\$ 32,565,283	\$ 31,381,459
27,465,586	26,078,452	25,096,890	25,630,036	24,901,991	24,641,245
866,727	876,068	830,234	822,108	758,201	1,394,046
4,021,491	3,654,735	3,500,163	4,052,197	3,815,217	3,649,490
2,479,021	2,091,283	2,110,038	2,001,598	1,939,529	1,942,736
-	814	7,017	13,921	20,326	27,535
<u>75,368,551</u>	<u>67,994,989</u>	<u>66,858,600</u>	<u>66,204,949</u>	<u>64,000,547</u>	<u>63,036,511</u>
4,211,048	3,963,821	3,382,110	3,183,135	2,926,577	3,091,482
<u>4,211,048</u>	<u>3,963,821</u>	<u>3,382,110</u>	<u>3,183,135</u>	<u>2,926,577</u>	<u>3,091,482</u>
<u>\$ 79,579,599</u>	<u>\$ 71,958,810</u>	<u>\$ 70,240,710</u>	<u>\$ 69,388,084</u>	<u>\$ 66,927,124</u>	<u>\$ 66,127,993</u>
\$ 10,881,104	\$ 10,879,973	\$ 10,199,960	\$ 11,050,115	\$ 10,454,905	\$ 9,578,365
4,418,002	4,131,809	4,449,096	3,851,059	4,070,343	3,913,160
106,449	87,250	90,327	68,777	91,278	421,854
404,648	235,676	331,267	278,677	251,649	269,281
698,274	730,582	663,809	719,003	756,915	679,175
2,538,292	2,085,735	2,707,442	2,436,378	2,863,892	3,052,028
33,440	214,902	8,354,649	1,280,197	214,742	618,816
<u>19,080,209</u>	<u>18,365,927</u>	<u>26,796,550</u>	<u>19,684,206</u>	<u>18,703,724</u>	<u>18,532,679</u>
3,842,441	3,375,307	3,332,712	2,985,577	2,753,555	2,622,142
-	-	-	-	-	-
<u>3,842,441</u>	<u>3,375,307</u>	<u>3,332,712</u>	<u>2,985,577</u>	<u>2,753,555</u>	<u>2,622,142</u>
<u>\$ 22,922,650</u>	<u>\$ 21,741,234</u>	<u>\$ 30,129,262</u>	<u>\$ 22,669,783</u>	<u>\$ 21,457,279</u>	<u>\$ 21,154,821</u>
\$ (56,288,342)	\$ (49,629,062)	\$ (40,062,050)	\$ (46,520,743)	\$ (45,296,823)	\$ (44,503,832)
(368,607)	(588,514)	(49,398)	(197,558)	(173,022)	(469,340)
<u>\$ (56,656,949)</u>	<u>\$ (50,217,576)</u>	<u>\$ (40,111,448)</u>	<u>\$ (46,718,301)</u>	<u>\$ (45,469,845)</u>	<u>\$ (44,973,172)</u>
\$ 39,958,900	\$ 35,882,987	\$ 37,694,157	\$ 39,146,580	\$ 38,596,396	\$ 38,041,455
10,463,288	9,657,426	8,973,809	8,483,660	7,879,155	7,336,955
474,369	531,161	482,618	(512,862)	439,761	359,466
607,050	611,035	737,334	70,796	475,498	914,134
<u>51,503,607</u>	<u>46,682,609</u>	<u>47,887,918</u>	<u>47,188,174</u>	<u>47,390,810</u>	<u>46,652,010</u>
184,503	206,342	187,146	(36,487)	178,041	264,194
<u>23,165</u>	<u>16,668</u>	<u>29,888</u>	<u>5,590</u>	<u>2,317</u>	<u>2,874</u>
<u>207,668</u>	<u>223,010</u>	<u>217,034</u>	<u>(30,897)</u>	<u>180,358</u>	<u>267,068</u>
<u>\$ 51,711,275</u>	<u>\$ 46,905,619</u>	<u>\$ 48,104,952</u>	<u>\$ 47,157,277</u>	<u>\$ 47,571,168</u>	<u>\$ 46,919,078</u>
\$ (4,784,735)	\$ (2,946,453)	\$ 7,825,868	\$ 667,431	\$ 2,093,987	\$ 2,148,178
(160,939)	(365,504)	167,636	(228,455)	7,336	(202,272)
<u>\$ (4,945,674)</u>	<u>\$ (3,311,957)</u>	<u>\$ 7,993,504</u>	<u>\$ 438,976</u>	<u>\$ 2,101,323</u>	<u>\$ 1,945,906</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General fund				
Nonspendable	\$ 635,332	\$ 444,469	\$ 471,580	\$ 441,811
Committed	-	-	-	-
Assigned	-	-	-	3,218,387
Unassigned	<u>13,073,917</u>	<u>12,778,917</u>	<u>11,279,377</u>	<u>11,784,196</u>
Total general fund	<u>\$ 13,709,249</u>	<u>\$ 13,223,386</u>	<u>\$ 11,750,957</u>	<u>\$ 15,444,394</u>
All other governmental funds				
Nonspendable	\$ 1,001,167	\$ 1,126,825	\$ 191,192	\$ 173,284
Restricted	3,432,739	2,729,837	2,504,428	1,842,546
Assigned, reported in				
Special revenue funds	<u>22,160,201</u>	<u>18,146,163</u>	<u>14,827,295</u>	<u>11,645,761</u>
Total all other government funds	<u>\$ 26,594,107</u>	<u>\$ 22,002,825</u>	<u>\$ 17,522,915</u>	<u>\$ 13,661,591</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Fiscal Year					
<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 704,738	\$ 460,390	\$ 351,900	\$ 227,088	\$ 463,078	\$ 347,178
-	-	-	-	5,524,808	-
6,218,387	-	-	-	-	6,285,665
<u>7,389,093</u>	<u>12,983,356</u>	<u>16,851,737</u>	<u>14,774,910</u>	<u>11,823,440</u>	<u>9,768,722</u>
<u>\$ 14,312,218</u>	<u>\$ 13,443,746</u>	<u>\$ 17,203,637</u>	<u>\$ 15,001,998</u>	<u>\$ 17,811,326</u>	<u>\$ 16,401,565</u>
\$ 248,211	\$ 269,707	\$ 190,667	\$ 80,422	\$ 159,438	\$ 92,348
2,251,804	2,031,549	2,031,903	-	-	-
<u>13,524,066</u>	<u>15,472,361</u>	<u>17,151,847</u>	<u>19,715,442</u>	<u>18,990,810</u>	<u>17,052,629</u>
<u>\$ 16,024,081</u>	<u>\$ 17,773,617</u>	<u>\$ 19,374,417</u>	<u>\$ 19,795,864</u>	<u>\$ 19,150,248</u>	<u>\$ 17,144,977</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Revenues				
Taxes	\$ 56,135,633	\$ 54,193,576	\$ 48,952,792	\$ 44,657,857
Licenses & permits	2,649,909	2,648,392	2,837,783	2,392,295
Intergovernmental	19,465,986	16,676,369	15,222,369	13,680,615
Charges for services	12,698,965	11,567,346	10,640,589	9,569,044
Fines and forfeits	595,392	553,766	605,369	646,732
Miscellaneous	1,768,155	2,113,293	1,058,282	929,047
Total revenues	<u>93,314,040</u>	<u>87,752,742</u>	<u>79,317,184</u>	<u>71,875,590</u>
Expenditures				
General government	35,741,792	34,527,259	35,808,985	36,099,200
Public safety	34,834,510	31,784,007	30,287,995	27,819,330
Public works	790,170	796,614	737,672	691,868
Health and welfare	9,857,761	10,715,993	9,779,478	4,688,338
Culture & recreation	1,622,709	2,237,718	2,126,165	2,169,080
Capital outlay	5,419,953	1,738,812	1,986,432	1,960,600
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>88,266,895</u>	<u>81,800,403</u>	<u>80,726,727</u>	<u>73,428,416</u>
Excess (deficiency) of revenues over(under)expenditures	<u>5,047,145</u>	<u>5,952,339</u>	<u>(1,409,543)</u>	<u>(1,552,826)</u>
Other financing sources(uses)				
Sale of capital assets	30,000	-	1,577,430	322,512
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources(uses)	<u>30,000</u>	<u>-</u>	<u>1,577,430</u>	<u>322,512</u>
Net change in fund balances	<u>\$ 5,077,145</u>	<u>\$ 5,952,339</u>	<u>\$ 167,887</u>	<u>\$ (1,230,314)</u>
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Fiscal Year					
<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
40,047,853	\$ 36,063,562	\$ 38,048,386	\$ 39,455,624	\$ 39,189,189	\$ 38,658,660
1,930,926	1,726,144	1,715,559	1,623,882	1,410,173	1,054,039
12,950,440	11,813,675	12,853,977	11,568,137	10,564,570	10,159,199
8,988,900	8,303,601	8,752,733	8,382,150	12,146,787	12,410,797
619,488	606,608	521,147	637,264	619,701	614,127
1,771,772	2,066,541	1,905,154	1,098,684	2,422,491	2,019,038
<u>66,309,379</u>	<u>60,580,131</u>	<u>63,796,956</u>	<u>62,765,741</u>	<u>66,352,911</u>	<u>64,915,860</u>
31,335,564	29,801,895	27,725,994	27,396,051	32,174,289	33,194,423
25,619,484	24,669,618	24,149,204	23,111,414	23,948,561	22,140,085
784,371	802,509	749,715	736,904	741,771	1,388,498
4,018,928	3,658,618	3,501,412	4,061,872	3,814,823	3,647,926
1,971,534	2,006,091	2,075,062	1,922,259	1,988,785	1,945,727
3,460,562	4,925,239	3,661,672	2,022,440	-	-
-	76,039	138,752	138,752	144,824	143,873
-	814	14,953	14,953	21,646	28,481
<u>67,190,443</u>	<u>65,940,823</u>	<u>62,016,764</u>	<u>59,404,645</u>	<u>62,834,699</u>	<u>62,489,013</u>
<u>(881,064)</u>	<u>(5,360,692)</u>	<u>1,780,192</u>	<u>3,361,096</u>	<u>3,518,212</u>	<u>2,426,847</u>
-	-	-	-	281,636	17,000
-	-	131,369	-	333,775	307,575
-	-	(131,369)	(5,524,808)	(333,775)	(307,575)
-	-	-	(5,524,808)	281,636	17,000
<u>\$ (881,064)</u>	<u>\$ (5,360,692)</u>	<u>\$ 1,780,192</u>	<u>\$ (2,163,712)</u>	<u>\$ 3,799,848</u>	<u>\$ 2,443,847</u>
0.00%	0.13%	0.26%	0.27%	0.27%	0.28%

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (1)
Last Ten Fiscal Years

<u>Fiscal</u>			<u>Operating</u>	<u>Total Assessed</u>	<u>Less tax</u> <u>exemptions and</u> <u>urban increment</u>		<u>Total direct</u>
<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Property</u>	<u>Valuation</u>	<u>value</u>	<u>Net Taxable Value</u>	<u>tax rate (2)</u>
2020	\$ 22,019,370,878	\$ 1,289,578,120	\$ 312,042,128	\$ 23,620,991,126	\$ 8,396,936,862	\$ 15,224,054,264	3.55
2019	18,956,724,094	1,150,699,144	308,636,417	20,416,059,655	7,387,455,017	13,028,604,638	4.01
2018	17,291,706,216	1,120,850,028	286,350,235	18,698,906,479	7,387,350,439	11,311,556,040	4.15
2017	14,938,015,514	1,104,917,704	244,818,356	16,287,751,574	6,158,213,906	10,129,537,668	4.24
2016	13,405,963,385	1,077,641,336	265,213,895	14,748,818,616	5,450,648,889	9,298,169,727	4.12
2015	12,110,647,362	746,348,250	239,169,944	13,096,165,556	4,365,200,462	8,730,965,094	3.93
2014	9,883,917,476	678,559,231	232,197,043	10,794,673,750	3,539,499,363	7,255,174,387	5.01
2013	9,143,096,794	682,449,408	231,666,343	10,057,212,545	3,423,679,556	6,633,532,989	5.71
2012	9,700,805,840	684,130,722	226,178,529	10,611,115,091	3,770,409,581	6,840,705,510	5.43
2011	10,719,055,835	696,731,835	203,651,796	11,619,439,466	4,229,866,688	7,389,572,778	4.96

Notes: (1) Assessed and actual values are the same
(2) Per \$1,000 of taxable value

Source: Property values from Canyon County property tax rolls

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

	Year Taxes Are Payable									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
County Direct Rates										
Operating rate	3.55	4.01	4.15	4.24	4.12	3.93	5.01	5.71	5.43	4.96
Debt service rate	-	-	-	-	-	-	-	-	-	-
Total county direct rate	<u>3.55</u>	<u>4.01</u>	<u>4.15</u>	<u>4.24</u>	<u>4.12</u>	<u>3.93</u>	<u>5.01</u>	<u>5.71</u>	<u>5.43</u>	<u>4.96</u>
City Rates										
Caldwell	7.39	8.24	9.20	9.94	10.69	10.81	12.25	12.81	11.89	11.04
Nampa	7.03	7.84	8.51	9.03	9.31	9.49	11.03	11.58	11.12	10.16
Melba	5.17	5.93	6.39	6.25	7.07	6.84	7.65	7.38	6.44	5.96
Middleton	4.58	4.73	5.19	5.43	5.69	5.97	7.10	7.84	7.12	5.90
Notus	3.85	4.28	4.55	4.75	5.34	5.36	6.00	4.54	5.36	4.70
Parma	7.18	8.08	8.68	8.97	9.55	10.10	11.02	10.83	10.07	9.15
Wilder	8.94	10.11	10.98	11.18	13.23	13.54	16.27	13.74	9.00	9.00
Greenleaf	2.30	2.48	2.75	2.90	3.38	3.48	4.10	3.91	3.40	2.81
Star	1.31	1.53	1.69	1.91	2.19	2.51	3.00	3.49	3.58	3.16
School District Rates										
West Ada #2	3.51	3.67	3.77	4.02	4.22	4.09	4.64	4.60	3.40	3.49
Kuna #3	4.88	5.00	5.00	5.00	6.17	6.65	7.41	7.86	4.79	5.03
Nampa #131	3.99	4.18	4.48	4.48	4.35	4.23	3.87	3.89	3.51	3.77
Caldwell #132	3.66	4.19	4.19	4.19	4.19	4.60	4.92	4.92	5.45	5.34
Wilder #133	2.42	2.40	4.93	4.42	5.73	6.25	7.23	8.14	7.19	5.94
Middleton #134	3.94	4.45	4.95	4.95	5.25	5.25	5.25	4.95	4.95	4.45
Notus #135	4.99	4.88	5.27	5.18	4.98	4.78	4.84	2.02	4.69	4.79
Melba #136	3.02	3.02	3.02	3.02	3.02	3.08	2.85	4.46	5.51	5.00
Parma #137	4.73	4.98	5.75	5.91	5.91	6.03	6.09	5.88	5.86	5.31
Vallivue #139	4.68	4.98	5.39	5.82	5.82	5.82	5.72	5.45	5.19	5.05
Marsing #363	4.04	4.21	4.10	4.19	4.08	3.49	3.39	3.24	5.91	5.37
Homedale #370	3.77	3.77	3.77	3.77	3.77	4.31	4.51	4.46	4.11	5.23
Fire District Rates										
Caldwell Rural Fire	1.59	1.70	1.75	1.82	1.84	1.96	2.40	2.40	2.40	2.40
Homedale Rural Fire	1.08	1.13	1.16	1.24	1.21	1.38	1.03	1.43	1.44	1.26
Kuna Rural Fire	1.06	1.23	1.20	1.30	1.34	1.44	1.63	1.77	1.68	1.44
Melba Rural Fire	0.64	0.67	0.72	0.76	0.80	0.81	0.88	0.91	0.88	0.81
Middleton Rural Fire	1.43	1.62	1.97	2.11	2.14	1.25	2.50	2.74	2.66	2.71
Parma Rural Fire	1.61	1.73	1.82	1.88	1.93	1.98	2.15	2.12	1.45	1.38
Upper Deer Flat Fire	0.36	0.72	0.79	0.85	0.88	0.88	1.01	1.08	1.03	0.95
Marsing Rural Fire	0.97	1.04	1.09	0.23	0.23	0.25	0.25	0.27	0.26	0.22
Star Rural Fire	1.59	1.80	1.96	2.03	1.93	2.06	2.47	2.49	2.49	2.29
Wilder Rural Fire	1.41	1.54	1.71	1.67	1.78	1.85	2.00	2.03	2.02	1.73
Nampa Fire	1.81	2.00	2.10	2.31	2.40	2.40	2.40	2.40	2.40	2.40
Highway District Rates										
Nampa Highway District #1	0.99	1.08	1.13	1.22	1.26	1.31	1.47	1.51	1.41	1.28
Notus Parma Highway District #2	1.51	1.64	1.77	1.89	1.98	2.03	2.23	2.28	2.21	2.07
Golden Gate Highway District #3	1.71	1.87	2.08	2.05	2.16	2.22	2.42	2.57	2.46	2.23
Canyon Highway District #4	1.17	1.30	1.40	1.45	1.51	1.54	1.88	1.97	1.83	1.60

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

	Year Taxes Are Payable									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Cemetery Districts										
Kuna Cemetery	0.11	0.13	0.12	0.13	0.14	0.14	0.16	0.18	0.17	0.15
Lower Boise Cemetery	0.19	0.20	0.22	0.23	0.24	0.25	0.28	0.28	0.28	0.27
Melba Cemetery	0.11	0.12	0.13	0.14	0.14	0.14	0.15	0.16	0.16	0.15
Middleton Cemetery	0.05	0.05	0.06	0.06	0.06	0.06	0.07	0.08	0.07	0.06
Parma Cemetery	0.13	0.15	0.16	0.18	0.19	0.20	0.22	0.22	0.21	0.20
Roswell Cemetery	0.13	0.14	0.15	0.15	0.18	0.19	0.20	0.23	0.22	0.21
Wilder Cemetery	0.21	0.23	0.25	0.23	0.24	0.25	0.26	0.28	0.27	0.24
Fairview Cemetery	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Greenleaf Cemetery	0.18	0.20	0.21	0.23	0.24	0.26	0.28	0.30	0.28	0.24
Pleasant Ridge Cemetery	0.28	0.30	0.33	0.35	0.39	0.42	0.40	0.40	0.40	0.40
Other Districts										
Wilder Library	0.56	0.55	0.64	0.73	0.77	0.61	0.61	0.61	0.60	0.61
Lizard Butte Library	0.33	0.36	0.37	0.40	0.41	0.46	0.50	0.56	0.55	0.49
Kuna Library	0.43	0.49	0.54	0.60	0.61	0.65	0.71	0.71	0.71	0.69
Flood Control #10	0.11	0.12	0.13	0.13	0.13	0.13	0.15	0.14	0.13	0.12
Flood Control #11	0.37	0.40	0.43	0.45	0.48	0.48	0.52	0.52	0.50	0.47
Ambulance District	0.19	0.21	0.22	0.24	0.24	0.22	0.26	0.28	0.27	0.23
Mosquito Abatement	0.17	0.19	0.17	0.16	0.16	0.15	0.15	0.15	0.13	0.12
Pest Control	0.03	0.06	0.05	0.07	0.07	0.00	0.08	0.09	0.08	0.08
Melba Gopher	0.11	0.13	0.14	0.15	0.16	0.16	0.18	0.19	0.18	0.17
College of Western Idaho	0.13	0.14	0.15	0.16	0.16	0.16	0.18	0.19	0.18	0.16
Greater Middleton Recreation	0.42	0.48	0.54	0.56	0.58	0.29	0.60	0.60	0.60	0.60
Ten Davis Recreation	0.15	0.16	0.17	0.19	0.20	0.20	0.22	0.23	0.23	0.23
Star Sewer and Water	0.67	0.77	0.82	0.84	0.88	0.90	1.02	1.15	1.12	0.94

Note: Property tax rates are expressed as \$1,000 per net taxable value.
Source: Canyon County Treasurer's Office

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

Taxpayer	Fiscal Year 2020			Fiscal Year 2011		
	Taxable Assessed Value	Rank	Percentage of total Co Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of total Co Taxable Assessed Value
JR Simplot Co.	\$ 496,824,458	1	3.81%	\$ 115,407,586	1	1.69%
Sorrento Lactalis	160,872,978	2	1.23%	84,219,433	3	1.23%
Idaho Power	132,040,742	3	1.01%	101,314,925	2	1.48%
Amalgamated Sugar Co LLC	88,349,790	4	0.68%	28,199,122	10	0.41%
Union Pacific Railroad	72,537,737	5	0.56%	30,760,840	9	0.45%
WAL-MART	60,888,173	6	0.47%	32,391,891	8	0.47%
CTI/SSI Food Services Inc	48,270,903	7	0.37%	42,230,060	5	0.66%
Station Apartments at Gateway	37,675,100	8	0.29%	-	-	-
Adler AB Owner IX LLC	35,848,580	9	0.28%	-	-	-
West Valley Medical Center Inc	34,342,381	10	0.26%	-	-	-
Micron Technology Inc.	-	-	-	40,310,313	6	0.59%
DDR Nampa LLC	-	-	-	69,660,460	4	0.62%
CenturyLink	-	-	-	36,762,440	7	0.54%
Total	<u>\$ 1,167,650,842</u>		<u>8.96%</u>	<u>\$ 581,257,070</u>		<u>8.14%</u>

Source: Canyon County Assessor's office

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2020	\$ 54,926,548	\$ 53,867,654	98.1%	\$ -	53,867,654	98.1%
2019	53,109,029	52,153,469	98.2%	538,008	52,691,477	99.2%
2018	47,554,398	46,644,178	98.1%	787,175	47,431,353	99.7%
2017	43,718,172	42,658,158	97.6%	1,059,783	43,717,941	100.0%
2016	38,835,832	37,981,292	97.8%	853,213	38,834,505	100.0%
2015	34,657,397	33,923,481	97.9%	733,272	34,656,753	100.0%
2014	36,456,725	35,537,497	97.5%	919,081	36,456,578	100.0%
2013	38,267,022	37,268,973	97.4%	997,604	38,266,577	100.0%
2012	37,531,767	36,319,684	96.8%	1,211,981	37,531,665	100.0%
2011	36,944,702	35,440,938	95.9%	1,503,676	36,944,614	100.0%

Source: Canyon County property tax rolls

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

RATIOS OF OUTSTANDING DEBT
Last Ten Fiscal Years

Fiscal Year	Capital Leases	Percentage of Estimated Actual Taxable Value of property	Total Debt Per Capita	Percentage of Total Debt to Personal Income
2020	\$ -	0.00%	-	0.00%
2019	-	0.00%	-	0.00%
2018	-	0.00%	-	0.00%
2017	-	0.00%	-	0.00%
2016	-	0.00%	-	0.00%
2015	-	0.00%	0.39	0.00%
2014	75,477	0.00%	1.14	0.00%
2013	221,082	0.01%	1.88	0.01%
2012	359,833	0.01%	2.67	0.01%
2011	504,323	0.01%	3.47	0.02%

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2020

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Nampa	\$ 12,300,000	100.00%	\$ 12,300,000
Total cities	<u>12,300,000</u>		<u>12,300,000</u>
Fire Districts:			
Wilder	566,109	100.00%	566,109
Total fire districts	<u>566,109</u>		<u>566,109</u>
School Districts:			
West Ada #2	201,315,000	0.91%	1,831,967
Kuna #3	52,550,000	13.37%	7,025,935
Nampa #131	57,125,000	100.00%	57,125,000
Caldwell #132	12,785,000	100.00%	12,785,000
Wilder #133	4,305,000	100.00%	4,305,000
Middleton #134	38,935,036	100.00%	38,935,036
Notus #135	4,195,000	100.00%	4,195,000
Melba #136	8,050,000	67.51%	5,434,555
Parma #137	7,540,000	100.00%	7,540,000
Vallivue #139	152,885,000	100.00%	152,885,000
Marsing #363	11,615,000	15.44%	1,793,356
Total school districts	<u>551,300,036</u>		<u>293,855,849</u>
Library districts:			
Lizard Butte Library	<u>386,189</u>	53.35%	<u>206,032</u>
Total library districts	<u>386,189</u>		<u>206,032</u>
Total overlapping debt	<u>\$ 564,552,334</u>		<u>\$ 306,927,990</u>

Note: Percentage of overlap based on property market value
Source: Outstanding debt supplied by the governmental agencies

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2020

Debt Limit	\$ 304,481
Less: Debt applicable to limit	-
Legal Debt Margin	\$ 304,481

	Fiscal Year									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Debt limit	<u>\$ 304,481</u>	<u>\$ 260,572</u>	<u>\$ 226,231</u>	<u>\$ 204,659</u>	<u>\$ 185,963</u>	<u>\$ 175,051</u>	<u>\$ 174,619</u>	<u>\$ 145,103</u>	<u>\$ 132,671</u>	<u>\$ 136,814</u>
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 304,481</u>	<u>\$ 260,572</u>	<u>\$ 226,231</u>	<u>\$ 204,659</u>	<u>\$ 185,963</u>	<u>\$ 175,051</u>	<u>\$ 174,619</u>	<u>\$ 145,103</u>	<u>\$ 132,671</u>	<u>\$ 136,814</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: State law limits the county's outstanding general obligation long-term debt (less debt service reserves) to no more than 2 percent of market value for assessment purposes

The legal debt margin is the difference between the debt limit and the county's net outstanding applicable to the limit, and represents the county's legal borrowing authority.

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

<u>Year</u>	<u>Population</u>	<u>Personal Income</u> <u>(thousands of</u> <u>dollars)</u>	<u>Per capita</u> <u>personal</u> <u>income</u>	<u>Unemployment</u> <u>rate</u>
	(1)	(1)	(1)	(1)
2020	234,820	\$ 8,088,610	\$ 34,446	5.4%
2019	223,499	7,303,947	32,680	3.3%
2018	216,699	6,797,848	31,370	2.9%
2017	211,698	6,203,810	29,305	3.3%
2016	207,478	5,862,913	28,258	4.2%
2015	203,143	5,478,360	26,968	4.6%
2014	198,871	5,092,291	25,606	4.7%
2013	193,888	4,786,707	24,688	6.5%
2012	191,694	4,519,099	23,575	7.5%
2011	188,923	4,257,624	22,815	10.3%

Sources:

(1) Idaho department of labor

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

PRINCIPAL EMPLOYERS
Current Year and Nine Years ago

	2020	Percentage to	2011	Percentage to
	Employees	total	Employees	total
	<u>(1)</u>	<u>employees</u>	<u>(1)</u>	<u>employees</u>
Wal-Mart Associates Inc	1,625	1.74%	1,125	1.43%
Nampa School District	1,375	1.47%	1,875	2.38%
Vallivue School District	1,125	1.20%	875	1.11%
Plexus Corp	875	0.94%	375	0.48%
College of Western Idaho	875	0.94%	625	0.79%
Canyon County	875	0.94%	875	1.11%
St Lukes Nampa Medical Center	625	0.67%	575	0.73%
City of Nampa	625	0.67%	625	0.79%
Caldwell School District	625	0.67%	875	1.11%
Sorrento Lactalis	<u>625</u>	<u>0.67%</u>	<u>625</u>	<u>0.79%</u>
 Total	 <u><u>9,250</u></u>	 <u><u>9.91%</u></u>	 <u><u>8,450</u></u>	 <u><u>10.72%</u></u>

Notes: (1) Idaho Department of Labor - these are the top employers that have given us permission to release their employment data, the number of employees are given only as ranges i.e. 700-800.

Source: Quarterly report of Employment & Wages, Federal Fiscal Year Average 2020 & 2011
Idaho Department of Labor, Communications & Research Division December 31, 2020.

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

Function/Program	Full-time Equivalent Employees as of September 30									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<i>Governmental Activities</i>										
Public Safety	344	343	339	381	381	381	342	342	342	339
Health and Welfare	52	55	54	12	12	12	12	13	13	10
Culture and Recreation	13	14	16	16	16	15	15	12	12	11
Public Works	6	6	5	5	6	6	6	6	6	25
General Government	<u>389</u>	<u>383</u>	<u>377</u>	<u>376</u>	<u>361</u>	<u>351</u>	<u>346</u>	<u>341</u>	<u>341</u>	<u>340</u>
Total Governmental Activities	<u>804</u>	<u>801</u>	<u>791</u>	<u>790</u>	<u>776</u>	<u>765</u>	<u>721</u>	<u>714</u>	<u>714</u>	<u>725</u>
<i>Business-type Activities</i>										
Sanitary Landfill	<u>24</u>	<u>24</u>	<u>23</u>	<u>23</u>	<u>22</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>20</u>	<u>20</u>
Grand Total	<u>828</u>	<u>825</u>	<u>814</u>	<u>813</u>	<u>798</u>	<u>786</u>	<u>742</u>	<u>735</u>	<u>734</u>	<u>745</u>

Source: County Auditor's office

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Public Safety										
Jail bookings	8,088	10,038	10,442	9,887	9,781	10,136	11,423	8,568	7,787	8,248
Average daily population (all facilities)	391	418	423	389	389	389	388	385	386	396
General Government										
Building permits issued	1,128	1,167	1,076	926	796	697	567	546	443	411
Mechanical permits issued	1,774	1,482	1,673	1,420	1,221	1,214	1,218	1,071	639	564
Number of recorded documents	74,407	61,570	58,043	56,396	53,009	49,855	48,309	60,604	79,815	70,884
Culture and Recreation										
Annual boat stickers	4,001	3,991	3,967	3,945	4,222	4,021	4,441	3,957	4,079	3,978
Sanitation										
Refuse collected daily/tons	1,035	964	936	845	788	696	676	602	568	540
Refuse collected annually/tons	324,488	302,376	293,553	265,017	247,213	218,230	211,969	188,674	177,938	169,137

Sources: Individual County Departments

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Public Safety										
Patrol units	65	65	65	65	65	65	65	65	65	65
Detention centers	4	4	4	4	4	4	4	4	4	4
Culture and Recreation										
Number of county parks	8	8	8	8	5	5	5	5	5	5
Acreage of parks	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475
Sanitation										
Number of trash compactors	2	2	2	2	2	2	2	2	2	2

Sources: County departments
 County Auditor's office

SINGLE AUDIT





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*

To the Board of County Commissioners
Canyon County, Idaho
Caldwell, Idaho

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County, Idaho, (the County) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 24, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of 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 over financial reporting was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 financial statements. 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
February 24, 2021



Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of County Commissioners
Canyon County, Idaho
Caldwell, Idaho

Report on Compliance for the Major Federal Program

We have audited Canyon County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended September 30, 2020. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended September 30, 2020.

Report on Internal Control over Compliance

Management of Canyon County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

A handwritten signature in black ink that reads "Eric Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
February 24, 2021

SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATE OF IDAHO
CANYON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2020

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Disbursements/Expenditures</u>
<u>US Department of Agriculture</u>			
Passed through Idaho Department of Education:			
Child Nutrition Cluster			
School Breakfast Program	10.553	202020N850347	\$ 14,399
National School Lunch Program	10.555	202020N850347	22,831
Child Nutrition Cluster - Total			37,230
Total US Department of Agriculture			37,230
<u>US Department of the Interior</u>			
Passed through the State Historic Preservation Office			
Historic Preservation Fund Grants	15.904	P19AS00134	13,000
<u>US Department of Justice</u>			
State Criminal Alien Assistance Program	16.606	-	43,694
Equitable Sharing Funds	16.922	-	24,142
Passed through the City of Nampa			
Edward Byrne Memorial Justice Assistance Grant	16.738	BJA-2019-15141	26,167
Total US Department of Justice			94,003
<u>US Department of Transportation</u>			
Passed through Idaho Transportation Department:			
Highway Safety Cluster			
National Priority Safety Programs	20.616	FFY 2020 HVE	15,633
Total US Department of Transportation			15,633
<u>US Department of the Treasury</u>			
Passed through the Idaho Governor's Office			
COVID-19 Coronavirus Relief Funds	21.019	20-1892-0-1-806	907,027
<u>US Election Assistance Commission</u>			
Passed through the Idaho Secretary of State			
COVID-19 Help America Vote CARES Act Grant	90.404	ID20101CARES-01	182,874
Help America Vote Act Elections Security Grant	90.404	ID20101001-01	106,791
Total Election Assistance Commission			289,665
<u>Executive Office of the President</u>			
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	-	2,677
<u>US Department of Homeland Security</u>			
Passed through Idaho Department of Parks and Recreation:			
Boating Safety Financial Assurance	97.012	FFY 2020 RBS GRANT	41,136
Passed through Idaho Military Division:			
Emergency Management Performance Grant	97.042	EMS2018EP00003	139,352
		EMS2019EP00002	
Pre-Disaster Mitigation Program	97.047	EMS2018PC0008	46,042
Homeland Security Grant Program	97.067	EMW2018SS00040	218,791
		EMW2019SS00047	
Total US Department of Homeland Security			445,321
Total Federal Awards			\$ 1,804,556

See notes to schedule of expenditures of federal awards

SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATE OF IDAHO
CANYON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Canyon County under programs of the federal government for the year ended September 30, 2020. The information 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 Canyon County, it is not intended to and does not present the financial position, changes in net position, fund balance, or cash flows of Canyon County.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

NOTE 3: INDIRECT COST RATE

The County does not draw for indirect administrative expenses and has not elected to use the 10% de minimis cost rate.

SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATE OF IDAHO
CANYON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
21.019	Coronavirus Relief Funds

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee	No

SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION II – Financial Statement Findings

None reported

SECTION III – Federal Award Findings and Questioned Costs

None reported