



Annual Comprehensive Financial Report

For Fiscal Year Ended
September 30, 2021
Canyon County, Idaho



CANYON COUNTY, IDAHO ANNUAL COMPREHENSIVE FINANCIAL REPORT



Prepared by Canyon County Auditor's Office

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
CHRIS YAMAMOTO, CANYON COUNTY AUDITOR**

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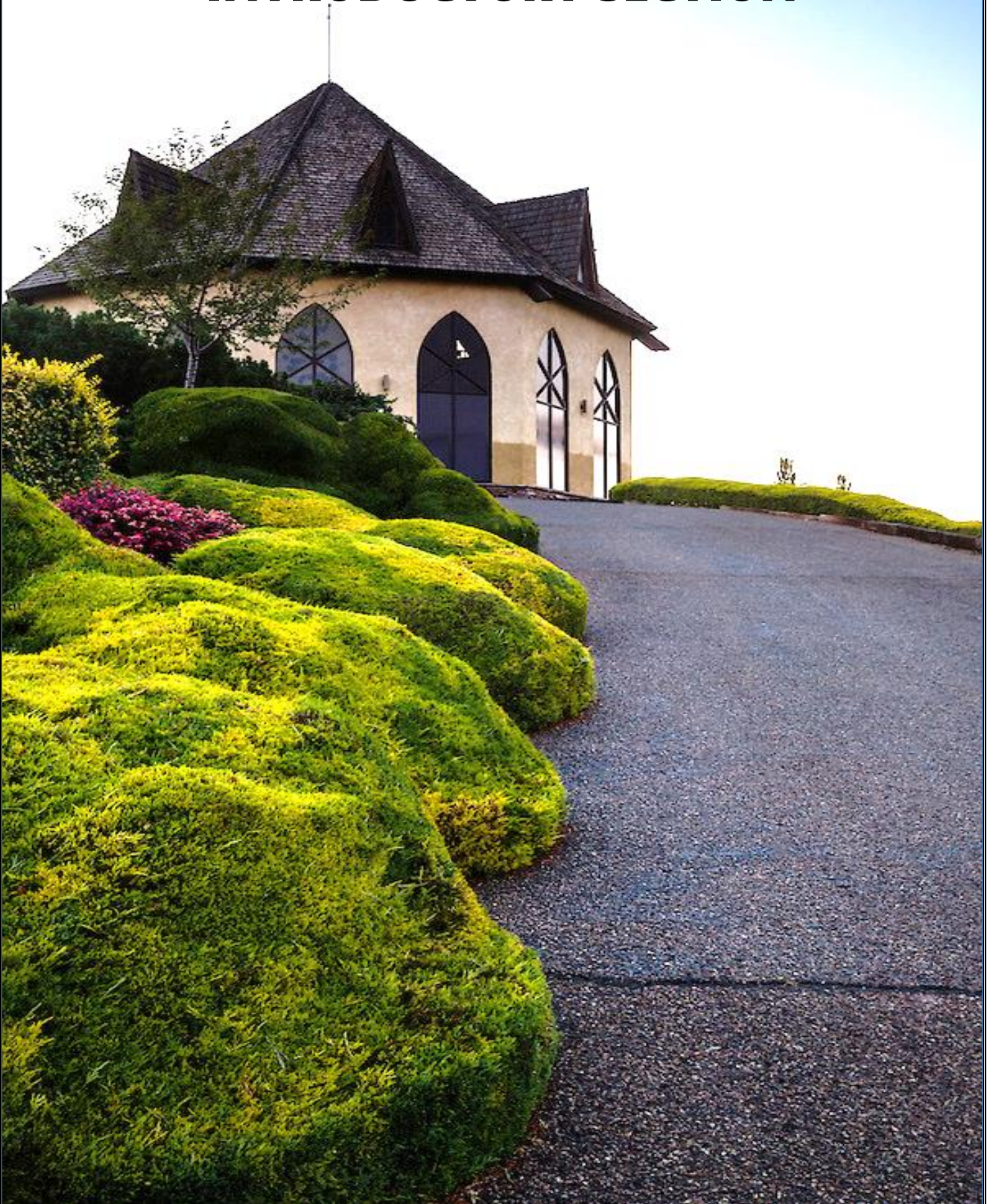
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SINGLE AUDIT

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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"

March 4, 2022

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), Government Auditing Standards 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 annual comprehensive financial report of Canyon County (the County) for the fiscal year ended September 30, 2021.

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, 2021 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, 2021, 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 the 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 63,760. Nampa is the largest city in the County and third largest in the state with an estimated population of 110,980. 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 243,380 with a growth rate of 3.65% 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 within 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 2021, with a civilian labor force of 106,820 the unemployment rate in the County is 2.3%. This represents a decrease from last year with an unemployment rate of 5.4% in November 2020. The largest employment sectors in the County include education and health services, trade, transportation and utilities and manufacturing.

Economic activity and investment continue 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.

Downtown Caldwell continues its pattern of growth and revitalization. December 16, 2020 Terry Reilly Health Clinic and Cleveland Square, LP opened an integrated health clinic in Caldwell. The four-story structure includes a full-service clinic on the first floor and affordable senior housing on the top three floors. The clinic portion includes 18,000 square feet with 16 exam rooms, 8 dental stations, counseling and group rooms, X-ray and a lab. The affordable housing units will provide much needed relief with high demand for economical housing in the area.

The City of Caldwell broke ground December 14, 2021 at the corner of Main and 6th St. for a five-story mixed use project developed by deChase Miksis. The project will include retail and parking on the

ground floor and market-rate apartments on the top four floors. It is estimated that construction will take 16 months and the final project will include 7,500 square feet of retail space, 62 on-site parking stalls and a mix of studio and one- and two-bedroom apartments.

D&B Supply has been a staple in the Caldwell community since opening their first store in 1959. That tradition will continue and expand with the groundbreaking on November 16, 2021 for their new flagship D&B Supply store in Caldwell's North Ranch Business Park. The project includes 13.4 acres and a 98,000 square foot store which will allow the addition of new product lines to better serve the Caldwell community including those who love the land and the animals they care for.

The Nampa Development Corporation working with Adler Industrial, LLC plans to develop a 194-acre industrial park between Ustick Rd and Cherry Ln. and by Midland Blvd. in North Nampa. \$10 million dollars has been pledged for sewer and roadway improvements, utility extensions for water and other infrastructure investments to facilitate and encourage development for the Nampa community to grow and thrive by providing stable good paying jobs and building a strong tax base.

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 prices continue to escalate. The median sales price of a Canyon County single family residence was \$423,445 in October 2021 which is a 32% increase from a year earlier.

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 \$87 million dollars will be invested from federal, state and local funds to improve this Treasure Valley corridor from Star Road to Interstate 84 at Caldwell.

Physical facilities 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 and other facilities 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. For the second straight year the County chose not to take any of the allowable 3% increase, zero new construction increase and no previously forgone property tax increases. The County's property tax request for fiscal year 2022 of \$53,971,567 is a decrease of \$176,000 from the previous years' property tax levy. By actively choosing to not take any available property tax increases and actually reducing the property tax dollars requested Canyon County has again demonstrated our commitment to protecting property tax payers.

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. Rapidly increasing

valuations of residential property compared to relatively minor increases in valuations of commercial property have resulted in a shift of the property tax burden. As residential valuations have skyrocketed, residential properties are carrying a larger percentage of the property tax burden. The distribution or allocation of the property tax burden is determined by state law and policy. In our best effort to protect all property tax payers Canyon County is proud to maintain for the second straight year our program of absolutely no increase in our property tax request.

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.

The County's fiscal year 2022 budget includes a \$5 million-dollar investment in cost of living adjustments and step advancements for qualifying personnel. Additionally, the fiscal year 2022 budget includes \$2.8 million dollars for the funding of 35 new full-time positions. Human capital investments are critical and essential components to ensure first class service delivery.

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 Annual Comprehensive Financial Report for the fiscal year ended September 30, 2020. This was the thirty-second 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 Annual Comprehensive Financial Report. 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 Annual Comprehensive Financial Report 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**

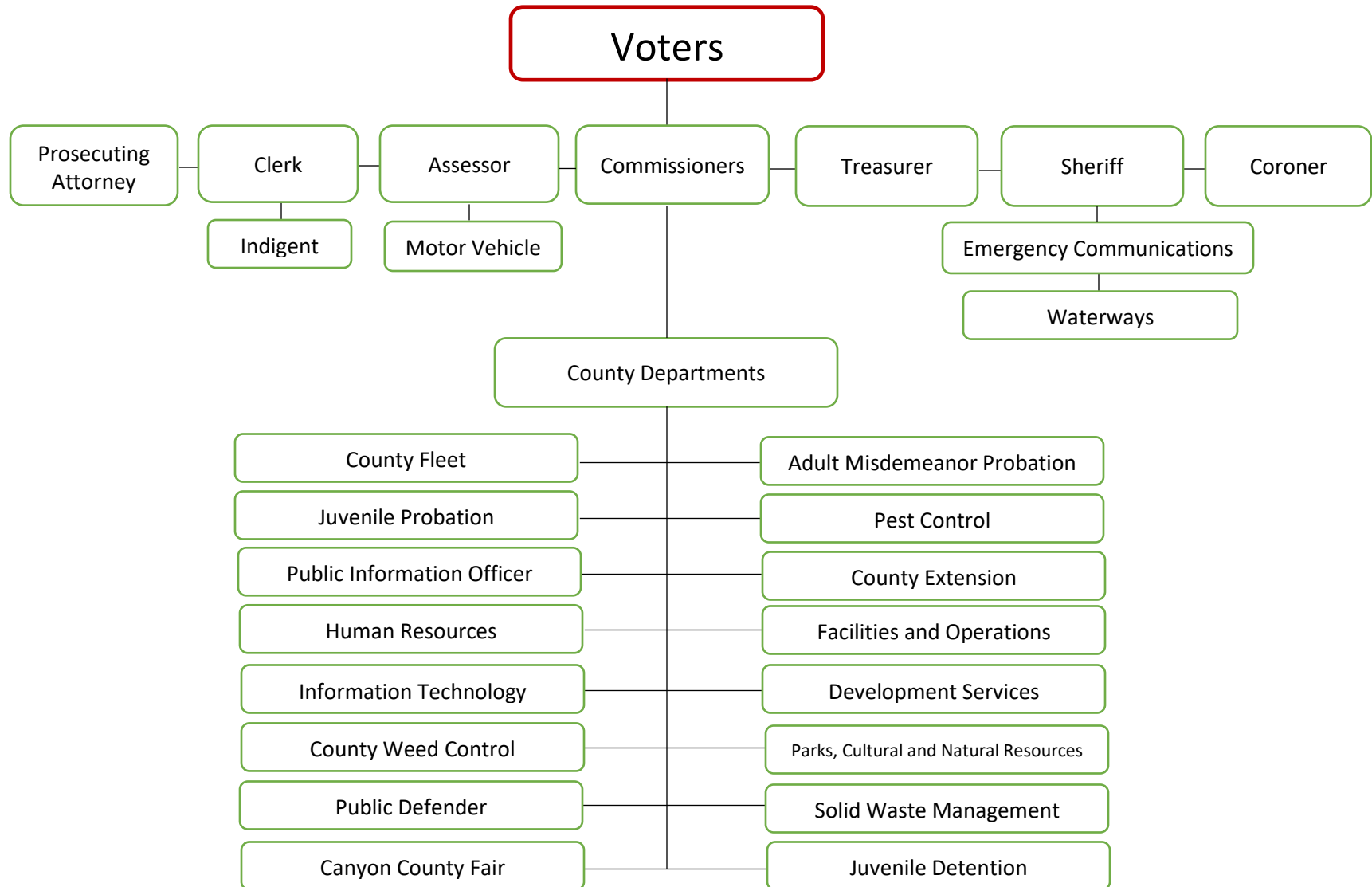
For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO

ORGANIZATIONAL CHART
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021



ELECTED OFFICIALS AND DEPARTMENT ADMINISTRATORS

CANYON COUNTY, IDAHO FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

ELECTED OFFICIALS

Commissioner District #1.....	Leslie Jansen Van Beek
Commissioner District #2.....	Keri Smith
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).....	Davis F. VanderVelde
District Judge	Andrea Courtney
District Judge	Gene Petty
District Judge	Thomas Whitney
District Judge	George Southworth
District Judge	Matt Roker
Magistrate Judge.....	Dayo O. Onanubosi
Magistrate Judge	Dartanyon Burrows
Magistrate Judge	Matthew Schelstrate
Magistrate Judge	Courtne Tucker
Magistrate Judge.....	Debra A. Orr
Magistrate Judge.....	Chad W. Gulstrom
Magistrate Judge	Ryan Dowell
Magistrate Judge.....	Matthew R. Bever
Magistrate Judge.....	Thomas A. Sullivan

DEPARTMENT ADMINISTRATORS

Trial Court Administrator.....	Jamie Robb
Development Services Director	Stephen Fultz
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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2021, 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 (Asset), 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 March 4, 2022 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
March 4, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021. 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 \$115,857,860 (net position). Of this amount \$56,453,172 (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 \$26,124,951 during fiscal year 2021. Total revenue increased \$10,116,822 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 decreased \$13,295,407 from last year due to decreased 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 \$58,612,876, an increase of \$18,309,520 from the previous fiscal year. Increases in sales tax, charges for services and intergovernmental revenues including operating grants and contributions resulted in a \$9,455,413 increase in governmental funds revenue. Governmental funds expenditures decreased \$3,806,962 from the prior due to the completion of certain capital investments in the prior year and a greater number than anticipated of vacant employment positions. The total fund balance consists of: \$25,110,058 in the general fund, \$15,709,207 in the justice special revenue fund, \$4,653,253 in the district court special revenue fund, \$5,233,926 in the indigent special revenue fund and \$7,906,432 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, 2021

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, 2021

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 fiduciary net position for the custodial 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 \$115,857,860 at the close of the most recent fiscal year.

Approximately 47% of Canyon County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment). 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, 2021

Canyon County's Net Position

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 148,889,463	\$ 108,503,067	\$ 22,736,076	\$ 22,515,309	\$ 171,625,539	\$ 131,018,376
Capital assets	44,871,933	43,812,454	10,078,560	9,754,825	54,950,493	53,567,279
Total assets	<u>193,761,396</u>	<u>152,315,521</u>	<u>32,814,636</u>	<u>32,270,134</u>	<u>226,576,032</u>	<u>184,585,655</u>
Deferred outflows of resources						
Deferred outflows of resources - pension	<u>13,065,132</u>	<u>7,211,413</u>	<u>334,030</u>	<u>180,237</u>	<u>13,399,162</u>	<u>7,391,650</u>
Long-term liabilities outstanding	26,331,112	30,158,178	10,411,533	10,304,447	36,742,645	40,462,625
Other liabilities	<u>2,952,880</u>	<u>5,254,347</u>	<u>310,592</u>	<u>1,349,503</u>	<u>3,263,472</u>	<u>6,603,850</u>
Total liabilities	<u>29,283,992</u>	<u>35,412,525</u>	<u>10,722,125</u>	<u>11,653,950</u>	<u>40,006,117</u>	<u>47,066,475</u>
Deferred inflows of resources						
Property tax unavailable	53,971,567	54,147,567	-	-	53,971,567	54,147,567
Deferred inflows of resources - pension	<u>29,373,686</u>	<u>1,009,589</u>	<u>765,964</u>	<u>20,765</u>	<u>30,139,650</u>	<u>1,030,354</u>
Total deferred inflows of resources	<u>83,345,253</u>	<u>55,157,156</u>	<u>765,964</u>	<u>20,765</u>	<u>84,111,217</u>	<u>55,177,921</u>
Net position						
Investment in capital assets	44,871,933	43,812,454	10,078,560	9,754,825	54,950,493	53,567,279
Restricted	4,392,051	3,432,739	62,144	-	4,454,195	3,432,739
Unrestricted	<u>44,933,299</u>	<u>21,712,060</u>	<u>11,519,873</u>	<u>11,020,831</u>	<u>56,453,172</u>	<u>32,732,891</u>
Total net position	<u>\$ 94,197,283</u>	<u>\$ 68,957,253</u>	<u>\$ 21,660,577</u>	<u>\$ 20,775,656</u>	<u>\$ 115,857,860</u>	<u>\$ 89,732,909</u>

Canyon County's balance of unrestricted net position \$56,453,172 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, 2021, the County's net overall position increased \$26,124,951. The business-type activities of the County increased net position by \$884,921 while the governmental activities increased the County's net position by \$25,240,030. Changes to both are displayed in the following chart.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

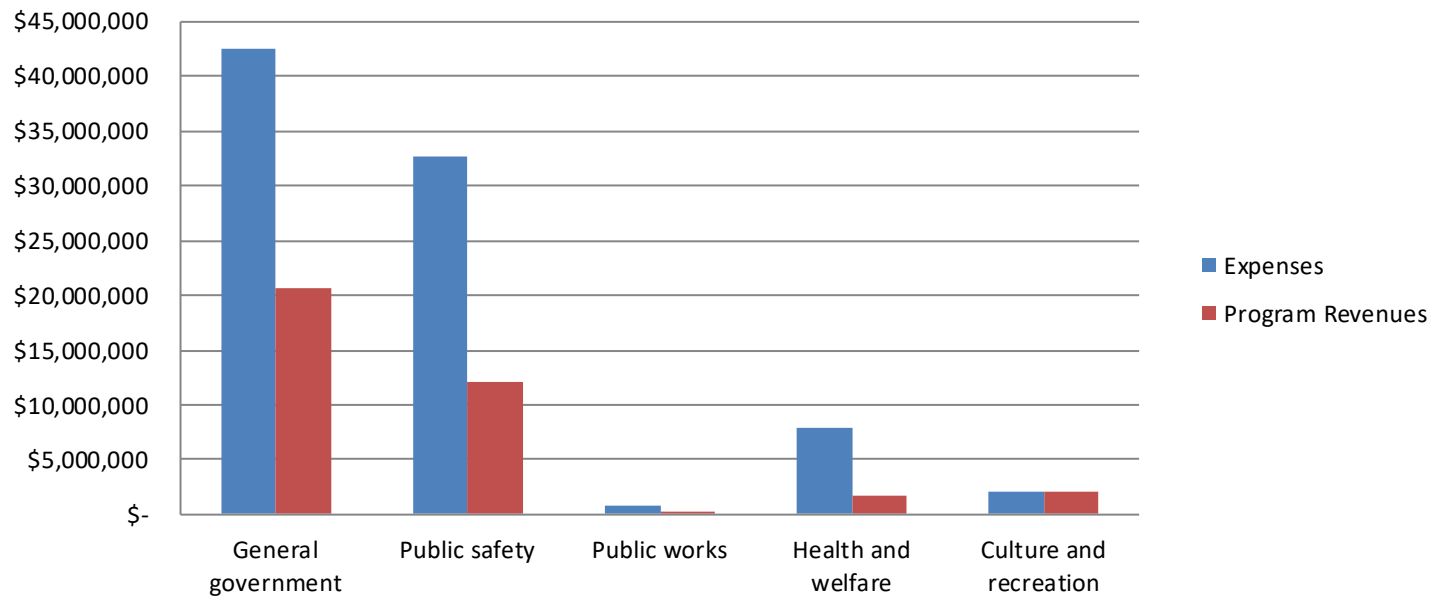
Canyon County's Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 26,441,715	\$ 23,794,801	\$ 6,960,643	\$ 6,511,074	\$ 33,402,358	\$ 30,305,875
Operating grants and contributions	8,966,761	4,837,575	-	5,806	8,966,761	4,843,381
Capital grants and contributions	1,100,571	439,074	-	-	1,100,571	439,074
General revenues:						
Property taxes	56,352,419	56,119,103	-	-	56,352,419	56,119,103
Other taxes	18,315,191	14,311,127	-	-	18,315,191	14,311,127
Interest and investment earnings (loss)	(95,870)	1,123,927	(34,263)	597,264	(130,133)	1,721,191
Miscellaneous	60,790	184,535	4,371	31,220	65,161	215,755
Total revenues	<u>111,141,577</u>	<u>100,810,142</u>	<u>6,930,751</u>	<u>7,145,364</u>	<u>118,072,328</u>	<u>107,955,506</u>
Expenses:						
General government	42,541,324	48,340,831	-	-	42,541,324	48,340,831
Public safety	32,629,111	37,837,262	-	-	32,629,111	37,837,262
Public works	824,589	842,449	-	-	824,589	842,449
Health and welfare	7,866,777	10,362,889	-	-	7,866,777	10,362,889
Culture and recreation	2,039,746	1,813,523	-	-	2,039,746	1,813,523
Sanitary landfill	-	-	6,045,830	5,083,569	6,045,830	5,083,569
Total expenses	<u>85,901,547</u>	<u>99,196,954</u>	<u>6,045,830</u>	<u>5,083,569</u>	<u>91,947,377</u>	<u>104,280,523</u>
Change in net position	25,240,030	1,613,188	884,921	2,061,795	26,124,951	3,674,983
Net position - beginning	<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>
Net position - ending	<u>\$ 94,197,283</u>	<u>\$ 68,957,253</u>	<u>\$ 21,660,577</u>	<u>\$ 20,775,656</u>	<u>\$ 115,857,860</u>	<u>\$ 89,732,909</u>

Governmental activities. Total net position for governmental activities increased \$25,240,030 during fiscal year 2021, key features include:

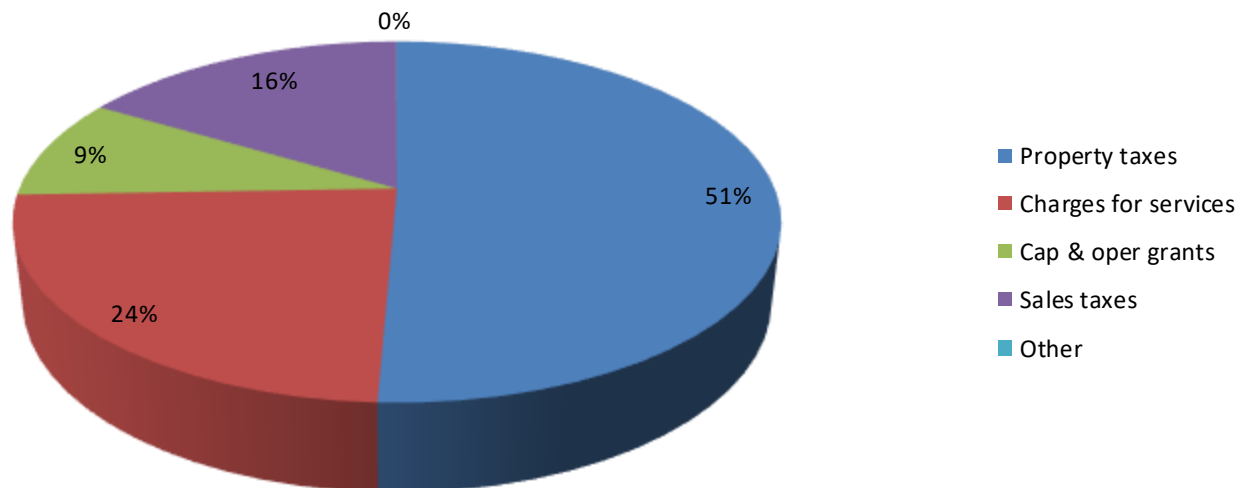
- Charges for services revenue for governmental activities increased \$2,646,914 from the prior fiscal year. The County has experienced revenue increases in document recording fees, development services charges, and an extremely successful county fair contributed to increased charges for services revenues.
- Operating and capital grants and contributions revenues increased \$4,790,683 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 a very modest \$233,316 due to the County's commitment to property taxpayers and a zero dollar increase in the property tax request. Other taxes including sales and liquor tax increased \$4,004,064 due to an increase in sales and economic activity. Decreasing market values of investments resulted in an interest and investment earnings revenue decrease of \$1,219,797 from the prior year. Overall total governmental activities revenue increased \$10,331,435 from the prior fiscal year.
- Total expenses decreased \$13,295,407 due to decreased pension expenses associated with the County's participation in PERSI and vacant employment positions during the fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Expenses and Program Revenues - Governmental Activities



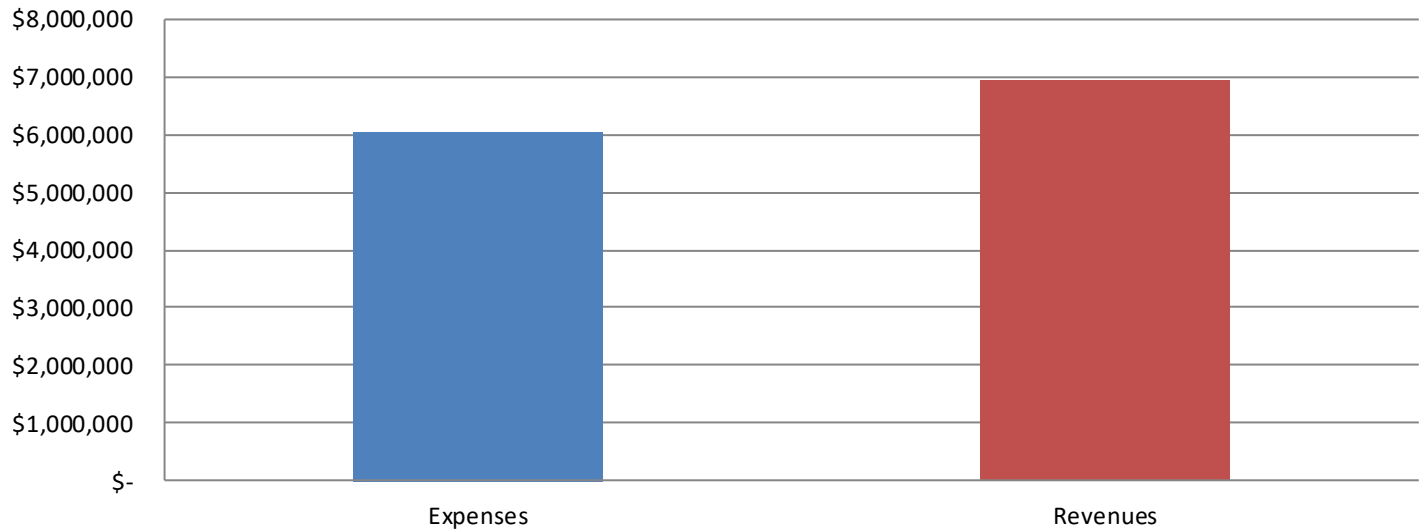
Revenues by Source - Governmental Activities



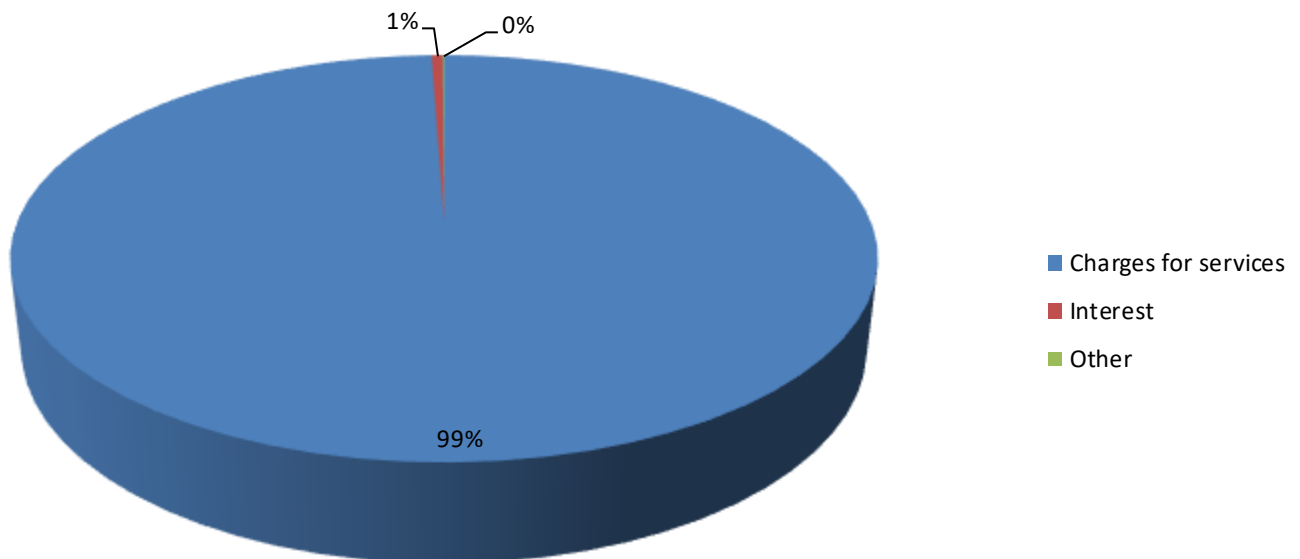
MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Business-type activities. Business-type activity (solid waste management) net position increased \$884,921 during the fiscal year. Charges for services revenue increased \$449,569 as population growth continues to generate increased activity at the county landfill. Total expenses increased \$962,261 or 19% as closure and post closure expenses increased due to inflationary factors and increased landfill activity reducing the amount of available air space.

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, 2021

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 \$58,612,876, an increase of \$18,309,520 from the prior year. The increase in fund balance experienced in fiscal year 2021 is the result of increasing revenues across multiple sources, including operating grants and contributions, development services fees, increased sales tax revenue from the economic recovery, document recording fees and actual spending below budgetary authority.

Total governmental funds revenues and other financing sources increased \$9,455,413 from the previous fiscal year. Actual property tax collections increased \$518,701 from the previous year related to occupancy tax collections from new construction. Intergovernmental revenues increased \$7,921,047 led by increases in federally-funded Coronavirus Relief Funds and increased sales tax revenue. Charges for services and licenses and permits revenues increased \$2,022,483 from increased document recording activity and development services fees.

Governmental funds expenditures decreased \$3,806,962 from the previous year. Prior year's expenditures included a significant and successful investment in securing, safeguarding and improving the voting experience which provided valuable benefits for the November 2020 presidential election. Expenditures in the areas of indigent medical and mental health assistance have decreased with the expansion of Medicaid eligibility and coverage for many Canyon County residents.

After successful installation and completion of the modular inmate housing units the annual lease payment decreased \$805,421 from the prior fiscal year. The lease was structured with 2 initial higher upfront payments to capture the costs associated with installing and preparing the units on-site for occupancy.

At the close of the fiscal year the general fund reports \$24,559,079 of unassigned fund balance. The other governmental funds report a total of \$29,179,747 of assigned fund balance. The amount reported as restricted fund balance by enabling legislation is \$3,539,879 and \$1,334,171 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 \$25,110,058 with \$24,559,079 unassigned. Unassigned fund balance in the general fund increased \$11,485,162 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 2021 the unassigned fund balance represents 85% of the general fund's total annual expenditures.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

The justice special revenue fund reports total fund balances of \$15,709,207 with \$15,525,040 assigned as of the close of the fiscal year. Assigned fund balance equates to 56% of the justice fund's fiscal year 2021 expenditures and the amount of increase from fiscal year 2020 is \$3,261,484. A year-over-year \$2,839,994 increase in intergovernmental revenue from Coronavirus Relief Funds 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 \$4,653,253 with all of the fund balance reported as assigned. The assigned fund balance equates to 51% of the fund's fiscal year 2021 expenditures and represents an increase of \$1,054,647 from the prior year's assigned fund balance amount. An increase in the allocation of liquor tax to the district court fund and an overall increase in liquor tax sales revenue were contributing factors to the fund balance increase.

The indigent special revenue fund ended fiscal year 2021 with total fund balances of \$5,233,926 with all of the fund balance reported as assigned. The assigned fund balance is equal to 73% of the fund's fiscal year 2021 expenditures and represents an increase of \$2,627,225. As a result of expanded Medicaid coverage throughout Idaho, total County indigent expenditures including the areas of mental health, medical care and other assistance decreased by \$1,905,208 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 \$11,519,873. 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:

- \$910,000 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.
- The elections budget received \$111,000 in federal Coronavirus Relief Funds to open early voting centers ensuring local voters had access to socially distanced, safe and secure voting sites.
- The capital investment budget was increased by \$4,900,000 in preparation for the acquisition of contractor and construction services relating to the county fair expo building.
- The development services department budget was increased \$37,500 for additional personnel costs associated with increased development activity.
- \$130,000 was added to the motor vehicles office budget for personnel and other operating expenditures in response to an increased workload.
- \$600 was transferred from the personal services budget to the other charges and services budget in the public information officer budget for advertising expenditures.
- \$10,000 was transferred from general department reserves to the development services department other charges and services budget for engineering expenditures associated with land and subdivision development.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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

- \$5,871,621 unspent in the capital investments department recognizes the amount of actual construction work completed on the county fair expo building as of the end of the fiscal year.
- \$1,212,431 unspent in the Prosecuting Attorney's office budget was the result of personnel savings from vacant positions unfilled during the fiscal year.
- \$364,145 unspent in the Clerk's office budget is the result of budgetary savings from vacant positions not occupied during the year and construction and facilities investments in the election's office not completed.
- An unfilled budgeted full-time position and less than anticipated tax deed expenditures resulted in the Treasurer's Office completing the fiscal year \$127,746 under budget.
- 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 \$758,854.
- Delayed acquisition of vehicles and less than anticipated expenditures of auto repair supplies and vehicle upfitting resulted in the county fleet department ending the fiscal year \$130,737 under budget.
- In the juvenile detention center, \$182,648 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, 2021 amounted to \$54,950,493 (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 \$1,383,214 during fiscal year 2021.

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

- The County received a donation of land where the county fair expo building will be located, valued at \$405,110 from the City of Caldwell.
- Information technology investments in secure data storage totaled \$112,219.
- Governmental activities investments in vehicles totaled \$737,169 including \$605,436 for public safety vehicles and \$131,733 for fleet and other general government vehicles.
- \$709,750 was invested in a microwave tower project to enhance capacity and operational efficiencies of emergency communications services.
- Capital construction and facilities improvement projects in process include an additional \$1,072,313 invested in the county fair expo building, \$311,314 invested in the fairgrounds site improvement project and \$293,748 in site improvements at the Celebration Park east end recreational vehicle campground.
- At the landfill, \$989,500 was invested in a compactor essential to daily landfill activities, \$29,382 in a truck, and \$46,775 in other machinery and equipment.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Canyon County's Capital Assets
(Net of depreciation)

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$ 7,078,596	\$ 6,673,486	\$ 4,771,712	\$ 4,771,712	\$ 11,850,308	\$ 11,445,198
Building	23,688,258	24,764,970	515,744	568,095	24,204,002	25,333,065
Improvements other than buildings	2,029,668	2,120,006	2,328,255	2,456,563	4,357,923	4,576,569
Machinery and equipment	9,165,745	9,743,773	2,392,633	1,958,455	11,558,378	11,702,228
Construction in progress	2,909,666	510,219	70,216	-	2,979,882	510,219
Total	<u>\$ 44,871,933</u>	<u>\$ 43,812,454</u>	<u>\$ 10,078,560</u>	<u>\$ 9,754,825</u>	<u>\$ 54,950,493</u>	<u>\$ 53,567,279</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 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 2022 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 2022 expenditure budget in the amount of \$117,683,971 with \$53,971,567 of revenue provided by current property tax. The property tax levy rate for fiscal year 2022 is 0.002469842, a 21.8% decrease from the prior year. The fiscal year 2022 budget includes significant investments in our current personnel and over \$2.8 million dollars for new and reclassified employee positions to ensure our residents continue to experience first-class service delivery.

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, 2021

STATEMENT OF NET POSITION
September 30, 2021

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and investments	\$ 84,182,996	\$ 21,895,642	\$ 106,078,638
Accounts receivable	1,135,510	768,283	1,903,793
Property tax receivable	55,511,245	-	55,511,245
Intergovernmental receivable	5,306,823	-	5,306,823
Interest receivable	21,264	10,007	31,271
Prepaid expenses	1,879,453	-	1,879,453
Capital assets not being depreciated:			
Land	7,078,596	4,771,712	11,850,308
Construction in progress	2,909,666	70,216	2,979,882
Capital assets, net of accumulated depreciation:			
Buildings	23,688,258	515,744	24,204,002
Improvements other than buildings	2,029,668	2,328,255	4,357,923
Machinery and equipment	9,165,745	2,392,633	11,558,378
Pension asset	852,172	62,144	914,316
Total assets	<u>193,761,396</u>	<u>32,814,636</u>	<u>226,576,032</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow - pensions	<u>13,065,132</u>	<u>334,030</u>	<u>13,399,162</u>
LIABILITIES			
Accounts payable and accrued liabilities	3,249,845	310,577	3,560,422
Incurred claims payable	723,945	-	723,945
Compensatory time payable	29,319	15	29,334
Advanced revenue	22,328,003	-	22,328,003
Long-term liabilities:			
Due within one year	2,214,660	47,471	2,262,131
Due in more than one year - other liabilities	738,220	15,824	754,044
Landfill closure/post-closure costs	-	10,348,238	10,348,238
Total liabilities	<u>29,283,992</u>	<u>10,722,125</u>	<u>40,006,117</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax revenue	53,971,567	-	53,971,567
Deferred inflow - pensions	<u>29,373,686</u>	<u>765,964</u>	<u>30,139,650</u>
Total deferred inflows of resources	<u>83,345,253</u>	<u>765,964</u>	<u>84,111,217</u>
NET POSITION			
Investment in capital assets	44,871,933	10,078,560	54,950,493
Restricted for:			
Pension	852,172	62,144	914,316
Court functions	488,391	-	488,391
Consolidated elections	166,516	-	166,516
Public safety	2,282,525	-	2,282,525
Weed and pest abatement	423,622	-	423,622
Welfare and public health	166,420	-	166,420
Historical societies	12,405	-	12,405
Unrestricted	<u>44,933,299</u>	<u>11,519,873</u>	<u>56,453,172</u>
Total net position	<u>\$ 94,197,283</u>	<u>\$ 21,660,577</u>	<u>\$ 115,857,860</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, 2021

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		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	\$ 42,541,324	\$ 18,779,966	\$ 1,702,913	\$ 95,659	\$ (21,962,786)	\$ -	\$ (21,962,786)
Public safety	32,629,111	5,905,103	6,204,492	-	(20,519,516)	-	(20,519,516)
Public works	824,589	108,005	203	-	(716,381)	-	(716,381)
Health and welfare	7,866,777	640,708	999,498	-	(6,226,571)	-	(6,226,571)
Culture and recreation	2,039,746	1,007,933	59,655	1,004,912	32,754	-	32,754
Total governmental activities	85,901,547	26,441,715	8,966,761	1,100,571	(49,392,500)	-	(49,392,500)
Business-type activities:							
Sanitary landfill	6,045,830	6,960,643	-	-	-	914,813	914,813
Total business-type activities	6,045,830	6,960,643	-	-	-	914,813	914,813
Total primary government	\$ 91,947,377	\$ 33,402,358	\$ 8,966,761	\$ 1,100,571	(49,392,500)	914,813	(48,477,687)
General revenues:							
Property taxes					56,352,419	-	56,352,419
Sales taxes					18,315,191	-	18,315,191
Interest and investment earnings (loss)					(95,870)	(34,263)	(130,133)
Miscellaneous					60,790	4,371	65,161
Total general revenues					74,632,530	(29,892)	74,602,638
Change in net position					25,240,030	884,921	26,124,951
Net position - beginning					68,957,253	20,775,656	89,732,909
Net position - ending					\$ 94,197,283	\$ 21,660,577	\$ 115,857,860

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, 2021

BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2021

ASSETS	Major Special Revenue Funds					Total
	General Fund	Justice	District Court	Indigent	Other Funds	
Cash and investments	\$ 43,969,351	\$ 15,601,600	\$ 4,334,052	\$ 5,507,137	\$ 7,367,737	\$ 76,779,877
Accounts receivable	141,892	310,370	31,895	-	180,338	664,495
Property tax receivable	20,763,263	16,000,099	5,519,237	5,470,701	7,757,945	55,511,245
Intergovernmental receivable	4,031,557	529,535	646,835	-	98,896	5,306,823
Interest receivable	6,692	5,942	1,720	1,251	2,533	18,138
Prepaid items	550,979	184,167	-	-	599,025	1,334,171
Total assets	<u>\$ 69,463,734</u>	<u>\$ 32,631,713</u>	<u>\$ 10,533,739</u>	<u>\$ 10,979,089</u>	<u>\$ 16,006,474</u>	<u>\$ 139,614,749</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 1,290,213	\$ 952,104	\$ 368,089	\$ 287,285	\$ 352,154	\$ 3,249,845
Advanced revenue	<u>22,328,003</u>	-	-	-	-	<u>22,328,003</u>
Total liabilities	<u>23,618,216</u>	<u>952,104</u>	<u>368,089</u>	<u>287,285</u>	<u>352,154</u>	<u>25,577,848</u>
Deferred inflows of resources:						
Property taxes - unavailable	<u>20,735,460</u>	<u>15,970,402</u>	<u>5,512,397</u>	<u>5,457,878</u>	<u>7,747,888</u>	<u>55,424,025</u>
Fund balances:						
Nonspendable	550,979	184,167	-	-	599,025	1,334,171
Restricted for:						
Enabling legislation						
Control of noxious weeds	-	-	-	-	178,223	178,223
Southwest health district	-	-	-	-	166,420	166,420
Historical societies	-	-	-	-	12,405	12,405
Pest control	-	-	-	-	245,399	245,399
Emergency communications	-	-	-	-	2,282,525	2,282,525
Treatment courts	-	-	-	-	488,391	488,391
Consolidated elections	-	-	-	-	166,516	166,516
Assigned for:						
General government						
Appraisal	-	-	-	-	785,089	785,089
Public safety						
Sheriff	-	15,525,040	-	-	-	15,525,040
Culture and recreation						
Parks and waterways	-	-	-	-	522,926	522,926
County fair	-	-	-	-	1,926,472	1,926,472
Health and welfare						
Indigent services	-	-	-	5,233,926	-	5,233,926
Judicial services						
District court	-	-	4,653,253	-	533,041	5,186,294
Unassigned	<u>24,559,079</u>	-	-	-	-	<u>24,559,079</u>
Total fund balances	<u>25,110,058</u>	<u>15,709,207</u>	<u>4,653,253</u>	<u>5,233,926</u>	<u>7,906,432</u>	<u>58,612,876</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 69,463,734</u>	<u>\$ 32,631,713</u>	<u>\$ 10,533,739</u>	<u>\$ 10,979,089</u>	<u>\$ 16,006,474</u>	<u>\$ 139,614,749</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, 2021

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2021**

Total Fund Balances - Governmental Funds	\$ 58,612,876
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 not reported in the funds.	44,871,933
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.	1,452,458
The County has entered into an agreement to lease temporary modular 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 2022.	545,282
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.	7,153,315
Long-term liabilities, including compensated absences, comptime payable and net pension liability (asset) are not due and payable in the current period and therefore not included in the funds.	(2,130,027)
Balances at September 30, 2021 are:	
Deferred outflows of resources related to pensions	11,545,792
Deferred outflow of 2021 employer contributions related to pensions	1,519,340
Deferred inflows of resources related to pensions	<u>(29,373,686)</u>
 Net position of governmental activities	 <u><u>\$ 94,197,283</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, 2021

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2021

					Other Governmental Funds	Total Governmental Funds
	General	Justice	District Court	Indigent		
REVENUES						
Property taxes	\$ 17,814,059	\$ 18,536,307	\$ 5,371,820	\$ 8,189,166	\$ 6,742,982	\$ 56,654,334
Licenses and permits	3,005,552	448,336	-	-	138,533	3,592,421
Intergovernmental	12,412,473	8,823,314	3,620,573	999,498	1,531,175	27,387,033
Charges for services	6,770,057	2,825,470	660,763	640,640	2,882,006	13,778,936
Fines and forfeits	-	70,986	446,737	-	-	517,723
Investment earnings (loss)	(24,601)	(20,344)	(5,889)	(4,283)	(8,673)	(63,790)
Miscellaneous	475,602	404,266	21,982	525	421	902,796
Total revenues	<u>40,453,142</u>	<u>31,088,335</u>	<u>10,115,986</u>	<u>9,825,546</u>	<u>11,286,444</u>	<u>102,769,453</u>
EXPENDITURES						
Current:						
General government	25,148,258	-	6,898,677	-	3,955,260	36,002,195
Public safety	3,257,699	27,415,406	2,130,597	-	1,099,433	33,903,135
Public works	263,407	-	-	-	575,892	839,299
Health	-	-	-	-	1,068,816	1,068,816
Welfare	-	-	-	7,198,321	-	7,198,321
Culture and recreation	-	-	-	-	2,006,781	2,006,781
Capital outlay	382,969	499,256	32,065	-	2,527,096	3,441,386
Total expenditures	<u>29,052,333</u>	<u>27,914,662</u>	<u>9,061,339</u>	<u>7,198,321</u>	<u>11,233,278</u>	<u>84,459,933</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,400,809</u>	<u>3,173,673</u>	<u>1,054,647</u>	<u>2,627,225</u>	<u>53,166</u>	<u>18,309,520</u>
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 25,110,058</u>	<u>\$ 15,709,207</u>	<u>\$ 4,653,253</u>	<u>\$ 5,233,926</u>	<u>\$ 7,906,432</u>	<u>\$ 58,612,876</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, 2021

**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, 2021**

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)	\$ 18,309,520
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.	1,108,584
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.	(49,105)
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.	(69,457)
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.	633,310
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	(301,915)
Pension expense offset related to net pension asset.	4,089,753
Pension contributions subsequent to June 30, 2021.	<u>1,519,340</u>
Change in net position of governmental activities (page 26)	<u><u>\$ 25,240,030</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, 2021

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2021

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
ASSETS		
Current assets:		
Cash and investments	\$ 21,895,642	\$ 7,403,119
Accounts receivable, net	768,283	471,015
Interest receivable	10,007	3,126
Total current assets	<u>22,673,932</u>	<u>7,877,260</u>
Noncurrent assets:		
Capital assets:		
Capital assets (net of accumulated depreciation)	10,078,560	-
Pension asset	62,144	-
Total assets	<u>32,814,636</u>	<u>7,877,260</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow - pensions	<u>334,030</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	310,577	-
Incurred claims payable	-	723,945
Compensated absences payable	47,486	-
Total current liabilities	<u>358,063</u>	<u>723,945</u>
Noncurrent liabilities:		
Compensated absences payable	15,824	-
Landfill closure/post-closure costs	10,348,238	-
Total noncurrent liabilities	<u>10,364,062</u>	<u>-</u>
Total liabilities	<u>10,722,125</u>	<u>723,945</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow - pensions	<u>765,964</u>	<u>-</u>
NET POSITION		
Investment in capital assets	10,078,560	-
Restricted for:		
Pension	62,144	-
Unrestricted	11,519,873	7,153,315
Total net position	<u>\$ 21,660,577</u>	<u>\$ 7,153,315</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, 2021

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2021

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
Operating revenues:		
Charges for services	\$ 6,960,643	\$ 12,238,470
Intergovernmental	-	538,226
Miscellaneous	4,371	1,103
Total operating revenues	<u>6,965,014</u>	<u>12,777,799</u>
Operating expenses:		
Administration	1,543,367	1,498,482
Costs of sales and services	2,943,837	-
Claims	-	10,635,300
Depreciation	770,416	-
Landfill closure and post-closure costs	788,210	-
Total operating expenses	<u>6,045,830</u>	<u>12,133,782</u>
Operating gain	<u>919,184</u>	<u>644,017</u>
Nonoperating revenues:		
Investment earnings (loss)	(34,263)	(10,707)
Total nonoperating revenues	<u>(34,263)</u>	<u>(10,707)</u>
Change in net position	884,921	633,310
Net position - beginning	20,775,656	6,520,005
Net position - ending	<u>\$ 21,660,577</u>	<u>\$ 7,153,315</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, 2021

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2021

	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	\$ 6,616,211	\$ 12,228,585
Payments for goods and services	(3,993,484)	(12,222,823)
Payments to employees	(1,684,490)	-
Other operating revenues	4,371	539,329
Net cash provided by operating activities	<u>942,608</u>	<u>545,091</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	<u>(1,094,153)</u>	<u>-</u>
Net cash used by capital and related financing activities	<u>(1,094,153)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments (loss)	<u>(11,792)</u>	<u>(4,446)</u>
Net cash used by investing activities	<u>(11,792)</u>	<u>(4,446)</u>
Net increase (decrease) in cash	(163,337)	540,645
Cash and investments, October 1	<u>22,058,979</u>	<u>6,862,474</u>
Cash and investments, September 30	<u>\$ 21,895,642</u>	<u>\$ 7,403,119</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	<u>\$ 919,184</u>	<u>\$ 644,017</u>
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation expense	770,416	-
Landfill closure expense	788,210	-
Pension contribution adjustment	(146,962)	-
(Increase) decrease in accounts receivable	(344,832)	(9,885)
Increase (decrease) in accounts payable	(1,038,925)	-
Increase (decrease) in claims payable	-	(89,041)
Increase (decrease) in comp absences payable	(4,483)	-
Total adjustments	<u>23,424</u>	<u>(98,926)</u>
Net cash provided by operating activities	<u>\$ 942,608</u>	<u>\$ 545,091</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, 2021

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 5,470,579
Property tax receivable	4,751,777
Accounts receivable, net	3,829,149
Total assets	<u>14,051,505</u>
LIABILITIES	
Accounts payable	7,628,089
Due to other taxing districts	5,195,747
Due to other agencies	1,227,669
Total liabilities	<u>14,051,505</u>
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	-
Total net position	<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, 2021

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.

For fiscal year 2021, Canyon County has implemented GASB Statement 84 – Fiduciary Activities that was issued January 2017. This Statement establishes criteria for identifying fiduciary activities and the associated accounting and reporting requirements. The County also early implemented GASB Statement 98 – The Annual Comprehensive Financial Report that was issued October 2021. This Statement establishes the term Annual Comprehensive Financial Report and its acronym ACFR.

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. Revenues

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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.

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 provision 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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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 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 custodial capacity on behalf of and distributed to others. Custodial funds are accounted for using the accrual basis of accounting. They are used to account for collections to be paid to local special purpose taxing districts, cities, the 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, 2021

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. The annual lease payment of \$1,454,085 is due mid-February each year and extends the lease for the next 12 months. 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, 2021

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 reports 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 asset. These items are the result of changes in assumptions or other inputs in the actuarial calculation of the County's net pension asset.

In addition to liabilities, the statement of net position reports 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 asset 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 asset. On the 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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021

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 \$2,130,027 difference are as follows:

Compensated absences payable	\$ 2,952,880
Compensatory time payable	29,319
Net pension liability (asset)	<u>(852,172)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 2,130,027</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 \$1,108,584 difference are as follows:

Capital outlay and donations	\$ 3,846,497
Depreciation expense	<u>(2,737,913)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,108,584</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 \$(69,457) difference are as follows:

2020 compensated absences	\$ 2,890,879
2020 compensatory time	21,863
2021 compensated absences	(2,952,880)
2021 compensatory time	<u>(29,319)</u>
Net adjustment to net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (69,457)</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 3: CASH AND INVESTMENTS

At September 30, 2021, cash and investments were invested as follows:

Cash and cash equivalents	\$ 11,639,351
Investments	94,439,287
Total	<u>\$ 106,078,638</u>
Investments	
Investments carried at fair value	
U.S. Government and Agency Securities	\$ 45,261,246
State of Idaho Local Government Investment Pool	45,773,842
Municipal Bonds	<u>2,118,885</u>
Total investments carried at fair value	<u>93,153,973</u>
Investments carried at amortized cost	
Time Certificates of Deposit	<u>1,285,314</u>
Total investments	<u>\$ 94,439,287</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, 2021 are as follows:

Investments	Fair Value	Fair Value Measurement Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
Municipal Bonds	\$ 2,118,885	\$ -	\$ 2,118,885	\$ -
US Government and Agencies	45,261,246	-	45,261,246	-
Total investments by fair value level	47,380,131	-	47,380,131	-
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	45,773,842	-	-	-
Total investments measured at fair value	<u>\$ 93,153,973</u>	<u>\$ -</u>	<u>\$ 47,380,131</u>	<u>\$ -</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	\$ 45,773,842	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, 2021, the following issuers hold more than 5% of Canyon County's investment portfolio. State of Idaho Local Government Investment Pool – 48%, Federal National Mortgage Association – 9%, Federal Farm Credit Bank– 11%, Federal Home Loan Bank – 6%, Federal Home Loan Mortgage Corporation – 10% and US Treasuries 8%.

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, 2021, \$25,513 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, 2021

Investments and maturity rates at September 30, 2021, 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	\$ 1,285,314	\$ 779,317	\$ 505,997	\$ -
Municipal bonds	Unrated	2,118,885	-	2,118,885	-
State of Idaho local government investment pool	Unrated	45,773,842	45,773,842	-	-
U.S. government and agency securities	Unrated	20,328,082	1,621,005	17,987,234	719,843
U.S. government and agency securities	AA+	24,933,164	2,508,610	15,388,761	7,035,793
Total		<u>\$ 94,439,287</u>	<u>\$ 50,682,774</u>	<u>\$ 36,000,877</u>	<u>\$ 7,755,636</u>

NOTE 4: RECEIVABLES

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

	Major Special Revenue Funds				Other governmental funds		Total
	General	Justice	District Court	Indigent	funds	Proprietary	
Accounts receivable:							
Property taxes	\$ 20,763,263	\$ 16,000,099	\$ 5,519,237	\$ 5,470,701	\$ 7,757,945	\$ -	\$ 55,511,245
General accounts	141,892	310,370	31,895	-	180,338	1,239,298	1,903,793
Intergovernmental:							
State shared taxes & grants	3,999,107	500,000	646,835	-	98,896	-	5,244,838
Federal grants	32,450	29,535	-	-	-	-	61,985
Interest	<u>6,692</u>	<u>5,942</u>	<u>1,720</u>	<u>1,251</u>	<u>2,533</u>	<u>13,133</u>	<u>31,271</u>
Total accounts receivable	<u>\$ 24,943,404</u>	<u>\$ 16,845,946</u>	<u>\$ 6,199,687</u>	<u>\$ 5,471,952</u>	<u>\$ 8,039,712</u>	<u>\$ 1,252,431</u>	<u>\$ 62,753,132</u>

Governmental funds report deferred inflows of resources 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	\$ 53,971,567
Current year delinquent property taxes receivable	877,025
Prior years' delinquent property taxes receivable	<u>575,433</u>
Total deferred inflows of resources for governmental funds	<u>\$ 55,424,025</u>

Advanced revenue:

Advanced American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds	\$ 22,328,003
Total advanced revenue	<u>\$ 22,328,003</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 5: ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at September 30, 2021 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	\$ 440,340	\$ 105,726	\$ 54,686	\$ 111,196	\$ 155,281	\$ 241,267	\$ 1,108,496
Salaries and benefits	<u>849,873</u>	<u>846,378</u>	<u>313,403</u>	<u>176,089</u>	<u>196,873</u>	<u>69,310</u>	<u>2,451,926</u>
Total accounts payable	<u>\$ 1,290,213</u>	<u>\$ 952,104</u>	<u>\$ 368,089</u>	<u>\$ 287,285</u>	<u>\$ 352,154</u>	<u>\$ 310,577</u>	<u>\$ 3,560,422</u>

NOTE 6: OPERATING LEASES

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

In the spring of 2020, preparation and installation work was completed, and the units were ready for opening and occupation. Consistent with the lease agreement, a payment of \$2,250,000 was processed at that time. After successful occupation of the units, the annual lease calls for a \$1,454,085 annual payment after agreement and approval to continue the lease for an additional year.

Future minimum lease payments for fiscal year 2022 including the modular inmate housing lease and other buildings total \$1,535,508. The County has no operating lease obligations past fiscal year 2022.

NOTE 7: LONG-TERM LIABILITIES AND DEBT ADMINISTRATION

Long-term liability activity for the year ended September 30, 2021, 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	\$ 2,890,879	\$ 3,140,622	\$ 3,078,621	\$ 2,952,880	\$ 2,214,660
Governmental activity					
Long-term liabilities	<u>\$ 2,890,879</u>	<u>\$ 3,140,622</u>	<u>\$ 3,078,621</u>	<u>\$ 2,952,880</u>	<u>\$ 2,214,660</u>
Business-type activities:					
Compensated absences	\$ 67,792	\$ 84,306	\$ 88,803	\$ 63,295	\$ 47,471
Business-type activity					
Long-term liabilities	<u>\$ 67,792</u>	<u>\$ 84,306</u>	<u>\$ 88,803</u>	<u>\$ 63,295</u>	<u>\$ 47,471</u>

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

State statute limits the amount of the County's general obligation long-term debt to no more than 2 percent of market value for assessment purposes. Canyon County's current debt limitation of \$341,570,799 is significantly in excess of the County's current outstanding general obligation debt amount of zero.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 8: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021, 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	\$ 6,673,486	\$ 405,110	\$ -	\$ -	\$ 7,078,596
Construction in progress	510,219	2,468,647	-	(69,200)	2,909,666
Total capital assets, not being depreciated	<u>7,183,705</u>	<u>2,873,757</u>	<u>-</u>	<u>(69,200)</u>	<u>9,988,262</u>
Capital assets, being depreciated:					
Buildings	51,321,832	-	-	69,200	51,391,032
Improvements other than buildings	3,528,457	53,852	-	-	3,582,309
Machinery and equipment	<u>26,334,946</u>	<u>918,888</u>	<u>231,532</u>	<u>-</u>	<u>27,022,302</u>
Total capital assets being depreciated	<u>81,185,235</u>	<u>972,740</u>	<u>231,532</u>	<u>69,200</u>	<u>81,995,643</u>
Less accumulated depreciation for:					
Buildings	(26,556,862)	(1,145,912)	-	-	(27,702,774)
Improvements other than buildings	(1,408,451)	(144,190)	-	-	(1,552,641)
Machinery and equipment	<u>(16,591,173)</u>	<u>(1,447,811)</u>	<u>182,427</u>	<u>-</u>	<u>(17,856,557)</u>
Total accumulated depreciation	<u>(44,556,486)</u>	<u>(2,737,913)</u>	<u>182,427</u>	<u>-</u>	<u>(47,111,972)</u>
Total capital assets, being depreciated, net	<u>36,628,749</u>	<u>(1,765,173)</u>	<u>49,105</u>	<u>69,200</u>	<u>34,883,671</u>
Governmental activities capital assets, net	<u>\$ 43,812,454</u>	<u>\$ 1,108,584</u>	<u>\$ 49,105</u>	<u>\$ -</u>	<u>\$ 44,871,933</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 4,771,712	\$ -	\$ -	\$ -	\$ 4,771,712
Construction in progress	-	70,216	-	-	70,216
Total capital assets not being depreciated	<u>4,771,712</u>	<u>70,216</u>	<u>-</u>	<u>-</u>	<u>4,841,928</u>
Capital assets, being depreciated:					
Buildings	1,708,104	-	-	-	1,708,104
Improvements other than buildings	3,565,113	-	94,822	-	3,470,291
Machinery and equipment	<u>6,038,021</u>	<u>1,065,657</u>	<u>-</u>	<u>-</u>	<u>7,103,678</u>
Total capital assets being depreciated	<u>11,311,238</u>	<u>1,065,657</u>	<u>94,822</u>	<u>-</u>	<u>12,282,073</u>
Less accumulated depreciation for:					
Buildings	(1,140,009)	(52,351)	-	-	(1,192,360)
Improvements other than buildings	(1,108,550)	(86,586)	53,100	-	(1,142,036)
Machinery and equipment	<u>(4,079,566)</u>	<u>(631,479)</u>	<u>-</u>	<u>-</u>	<u>(4,711,045)</u>
Total accumulated depreciation	<u>(6,328,125)</u>	<u>(770,416)</u>	<u>53,100</u>	<u>-</u>	<u>(7,045,441)</u>
Total capital assets, being depreciated, net	<u>4,983,113</u>	<u>295,241</u>	<u>41,722</u>	<u>-</u>	<u>5,236,632</u>
Business-type activities capital assets, net	<u>\$ 9,754,825</u>	<u>\$ 365,457</u>	<u>\$ 41,722</u>	<u>\$ -</u>	<u>\$ 10,078,560</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 1,480,838
Public safety	1,094,286
Public works	15,716
Health and welfare	24,444
Culture and recreation	<u>122,629</u>
Total depreciation expense - governmental activities	<u><u>\$ 2,737,913</u></u>

Business-type activities:

Pickles Butte Sanitary Landfill	<u><u>\$ 770,416</u></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 in accordance with Idaho Code. 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, 2021

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 2020-2021 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.

The \$10,348,238 reported as landfill closure and post-closure cost liability at September 30, 2021, 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 \$788,210 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, 2021

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 \$3,552,786 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 2021. 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 13 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
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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 74% for police and firefighters. As of June 30, 2021, it was 7.16% for general employees and 8.81% for police and firefighters. Effective July 1, 2021 the contribution rate for police and firefighters increased to 9.13%. 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 \$5,182,570 for the year ended September 30, 2021.

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

At September 30, 2021, the County reported an asset for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) 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, 2021, the County's proportion was 1.15768533% compared to 1.2033736% at June 30, 2020.

For the year ended September 30, 2021, the County recognized pension expense (expense offset) of \$(573,888). At September 30, 2021, 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	\$ 1,347,118	\$ 531,463
Changes in assumptions or other inputs	10,495,169	
Net difference between projected and actual earnings on pension plan investments	-	28,717,962
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	890,225
County contributions subsequent to the measurement date	1,556,875	-
Total	<u>\$ 13,399,162</u>	<u>\$ 30,139,650</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

The \$1,556,875 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021 the beginning of the measurement period ended June 30, 2021 is 4.6 years.

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	
2022	\$ (4,315,404)
2023	(3,997,708)
2024	(3,472,902)
2025	(6,511,349)

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 (asset) in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expenses
Cost-of-living adjustments	1.00%

Contributing Members, Service Retirement Members, and Beneficiaries

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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Economic assumptions were studied in an experience study performed for the period 2015 through 2020. Demographic assumptions, including mortality were studied for the period 2011 through 2017. The total pension liability (asset) as of June 30, 2021 is based on the results of an actuarial valuation dated July 1, 2021.

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

Even though history provides a valuable perspective for setting the investment return 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. The capital market assumptions are as of 2021.

Capital Market Assumptions from Callan 2021

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

Investment Policy Assumptions from PERSI Board November 2019

Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.14%
Portfolio Standard Deviation	14.16%

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Economic/Demographic Assumptions from Milliman 2021

Valuation Assumptions Chosen by PERSI Board

Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.05%
Assumed Inflation*	2.30%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	6.35%

*2.30% was approved by the Board dated August 2021

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed 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 (asset) to changes in the discount rate.

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	<u>\$ 31,783,570</u>	<u>\$ (914,316)</u>	<u>\$ (27,717,429)</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, 2021, 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, 2021

NOTE 14: HEALTH INSURANCE PROGRAM

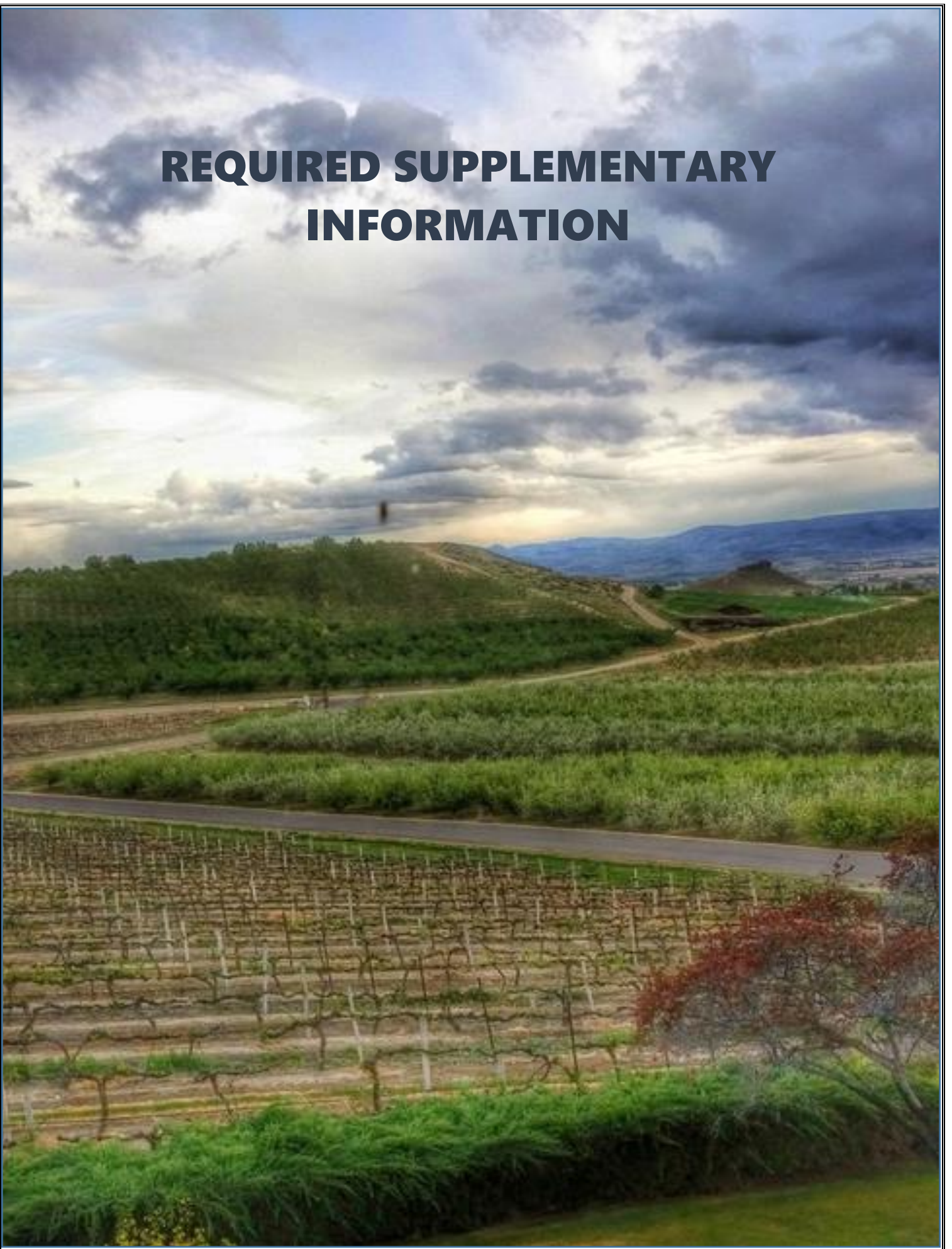
Beginning in January 2000, the County established a self-funded health insurance fund (an internal service fund) for risks associated with the employee's health insurance plan where assets are pooled for claim settlements and administrative costs. All funds with employees eligible for benefits participate 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, 2021, the net position of the fund is \$7,153,315. 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>2021</u>	<u>2020</u>
Unpaid claims as of October 1	\$ 812,986	\$ 769,352
Total incurred claims (including IBNRs) and prior period		
changes in claim estimates	10,921,492	9,359,337
Total payments	11,010,533	9,315,703
Unpaid claims as of September 30	<u>\$ 723,945</u>	<u>\$ 812,986</u>

REQUIRED SUPPLEMENTARY INFORMATION



REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY (ASSET) SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
For the fiscal year ended September 30, 2021

Schedule of Employer's Share of Net Pension Liability (Asset)
PERSI - Base Plan
Last 10- Fiscal Years* (dollars in thousands)

	2021	2020	2019	2018	2017	2016	2015	2014
Employer's portion of the net pension liability (asset)	(1.16%)	1.20%	1.23%	1.24%	1.21%	1.18%	1.17%	1.08%
Employer's proportionate share of the net pension liability (asset)	\$ (914)	\$ 27,944	\$ 14,003	\$ 18,360	\$ 18,973	\$ 23,838	\$ 15,400	\$ 7,961
Employer's covered payroll	\$ 42,866	\$ 42,769	\$ 41,486	\$ 39,844	\$ 37,362	\$ 34,333	\$ 32,579	\$ 29,226
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-2.13%	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 (asset)	100.36%	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* (dollars in thousands)

	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 5,183	\$ 5,195	\$ 4,865	\$ 4,593	\$ 4,289	\$ 4,045	\$ 3,744	\$ 3,411
Contributions in relation to the contractually required contributions	\$ 5,183	\$ 5,195	\$ 4,865	\$ 4,593	\$ 4,289	\$ 4,045	\$ 3,744	\$ 3,411
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 43,066	\$ 43,204	\$ 42,210	\$ 40,381	\$ 37,785	\$ 35,634	\$ 32,978	\$ 29,919
Contributions as a percentage of the covered payroll	12.04%	12.02%	11.53%	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, 2021

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 17,551,707	\$ 17,551,707	\$ 17,814,059	\$ 262,352
Licenses and permits	2,004,000	2,004,000	3,005,552	1,001,552
Intergovernmental	7,280,000	8,301,000	12,412,473	4,111,473
Charges for services	5,572,500	5,572,500	6,770,057	1,197,557
Investment earnings (loss)	185,000	185,000	(24,601)	(209,601)
Miscellaneous	338,350	338,350	475,602	137,252
Total general fund revenue	<u>32,931,557</u>	<u>33,952,557</u>	<u>40,453,142</u>	<u>6,500,585</u>
EXPENDITURES				
General government:				
Clerk:				
Personal services	1,332,882	1,412,882	1,252,346	160,536
Other charges and services	<u>559,025</u>	<u>590,025</u>	<u>386,416</u>	<u>203,609</u>
Total Clerk	<u>1,891,907</u>	<u>2,002,907</u>	<u>1,638,762</u>	<u>364,145</u>
Commissioners:				
Personal services	611,884	611,884	597,237	14,647
Other charges and services	<u>49,543</u>	<u>49,543</u>	<u>37,848</u>	<u>11,695</u>
Total Commissioners	<u>661,427</u>	<u>661,427</u>	<u>635,085</u>	<u>26,342</u>
Capital Investments:				
Other charges and services	-	-	28,379	(28,379)
Capital outlay	<u>1,000,000</u>	<u>5,900,000</u>	<u>-</u>	<u>5,900,000</u>
Total Capital Investments	<u>1,000,000</u>	<u>5,900,000</u>	<u>28,379</u>	<u>5,871,621</u>
Treasurer:				
Personal services	610,192	610,192	525,161	85,031
Other charges and services	<u>205,950</u>	<u>205,950</u>	<u>163,235</u>	<u>42,715</u>
Total Treasurer	<u>816,142</u>	<u>816,142</u>	<u>688,396</u>	<u>127,746</u>
Motor Vehicle:				
Personal services	1,153,777	1,273,777	1,193,577	80,200
Other charges and services	<u>91,750</u>	<u>101,750</u>	<u>73,652</u>	<u>28,098</u>
Total Motor Vehicle	<u>\$ 1,245,527</u>	<u>\$ 1,375,527</u>	<u>\$ 1,267,229</u>	<u>\$ 108,298</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Prosecuting Attorney:				
Personal services	\$ 7,821,691	\$ 7,821,691	\$ 6,771,378	\$ 1,050,313
Other charges and services	389,450	389,450	227,452	161,998
Capital outlay	37,000	37,000	36,880	120
Total Prosecuting Attorney	8,248,141	8,248,141	7,035,710	1,212,431
Coroner:				
Personal services	607,188	607,188	577,523	29,665
Other charges and services	63,473	63,473	42,580	20,893
Total coroner	670,661	670,661	620,103	50,558
General:				
Other charges and services	1,526,931	1,516,931	758,077	758,854
Facilities and operations:				
Personal services	2,099,403	2,099,403	2,076,660	22,743
Other charges and services	1,402,450	1,402,450	1,339,345	63,105
Capital outlay	125,000	125,000	62,502	62,498
Total facilities and operations	3,626,853	3,626,853	3,478,507	148,346
Development services:				
Personal services	1,703,211	1,740,711	1,737,671	3,040
Other charges and services	205,600	215,600	212,552	3,048
Total development services	1,908,811	1,956,311	1,950,223	6,088
Information technology:				
Personal services	3,156,985	3,156,985	3,060,030	96,955
Other charges and services	1,349,888	1,349,888	1,250,469	99,419
Capital outlay	122,000	122,000	112,218	9,782
Total information technology	\$ 4,628,873	\$ 4,628,873	\$ 4,422,717	\$ 206,156

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
County fleet:				
Personal services	\$ 515,021	\$ 515,021	\$ 506,037	\$ 8,984
Other charges and services	845,300	845,300	743,793	101,507
Capital outlay	48,000	48,000	27,754	20,246
Total county fleet	1,408,321	1,408,321	1,277,584	130,737
Insurance:				
Other charges and services	834,289	834,289	804,938	29,351
Human resources:				
Personal services	595,795	595,795	573,978	21,817
Other charges and services	137,050	137,050	113,164	23,886
Total human resources	732,845	732,845	687,142	45,703
Public information officer:				
Personal services	94,068	93,468	93,296	172
Other charges and services	950	1,550	1,464	86
Total public information officer	95,018	95,018	94,760	258
Total general government (including capital outlays)	29,295,746	34,474,246	25,387,612	9,086,634
Less: capital outlays	1,332,000	6,232,000	239,354	5,992,646
Total general government (excluding capital outlays)	27,963,746	28,242,246	25,148,258	3,093,988
Public Safety:				
Emergency management				
Personal services	108,075	108,075	103,508	4,567
Other charges and services	9,650	769,650	769,400	250
Capital outlay	-	150,000	143,615	6,385
Total emergency management	117,725	1,027,725	1,016,523	11,202
Juvenile detention center:				
Personal services	2,291,829	2,291,829	2,149,052	142,777
Other charges and services	275,610	275,610	235,739	39,871
Total juvenile detention center	\$ 2,567,439	\$ 2,567,439	\$ 2,384,791	\$ 182,648

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	<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>
Total public safety				
(including capital outlays)	\$ 2,685,164	\$ 3,595,164	\$ 3,401,314	\$ 193,850
Less: capital outlays	-	150,000	143,615	6,385
Total public safety				
(excluding capital outlays)	2,685,164	3,445,164	3,257,699	187,465
Public works:				
Animal shelter:				
Other charges and services	300,000	300,000	263,407	36,593
Total general fund expenditures				
(excluding capital outlay)	30,948,910	32,137,410	28,669,364	3,468,046
Add: capital outlay	1,332,000	6,382,000	382,969	5,999,031
Total general fund expenditures				
(including capital outlay)	32,280,910	38,519,410	29,052,333	9,467,077
Net change in fund balance	\$ 650,647	\$ (4,566,853)	11,400,809	\$ 15,967,662
Fund balance - beginning			13,709,249	
Fund balance - ending			\$ 25,110,058	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 18,264,860	\$ 18,264,860	\$ 18,536,307	\$ 271,447
Licenses and permits	427,500	427,500	448,336	20,836
Intergovernmental	5,610,000	5,610,000	8,823,314	3,213,314
Charges for services	3,193,573	3,193,573	2,825,470	(368,103)
Fines and forfeits	58,000	58,000	70,986	12,986
Investment earnings (loss)	165,000	165,000	(20,344)	(185,344)
Miscellaneous	319,600	319,600	404,266	84,666
Total justice fund revenue	28,038,533	28,038,533	31,088,335	3,049,802
EXPENDITURES				
Public Safety:				
Sheriff:				
Personal services	21,873,075	21,873,075	19,801,701	2,071,374
Other charges and services	5,469,958	5,469,958	4,840,179	629,779
Capital outlay	592,000	592,000	499,256	92,744
Total sheriff	27,935,033	27,935,033	25,141,136	2,793,897
Canyon County Dispatch:				
Personal services	2,184,091	2,184,091	1,766,140	417,951
Other charges and services	31,450	31,450	24,072	7,378
Total Canyon County Dispatch	2,215,541	2,215,541	1,790,212	425,329
CCNU:				
Other charges and services	91,606	91,606	59,863	31,743
Misdemeanor Probation				
Personal services	942,421	942,421	901,522	40,899
Other charges and services	34,332	34,332	21,929	12,403
Total misdemeanor probation	\$ 976,753	\$ 976,753	\$ 923,451	\$ 53,302

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	<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>
Total public safety				
(including capital outlay)	\$ 31,218,933	\$ 31,218,933	\$ 27,914,662	\$ 3,304,271
Less: capital outlay	<u>592,000</u>	<u>592,000</u>	<u>499,256</u>	<u>92,744</u>
Total public safety				
(excluding capital outlay)	<u>30,626,933</u>	<u>30,626,933</u>	<u>27,415,406</u>	<u>3,211,527</u>
 Total justice fund expenditures				
(excluding capital outlay)	30,626,933	30,626,933	27,415,406	3,211,527
Add: capital outlay	<u>592,000</u>	<u>592,000</u>	<u>499,256</u>	<u>92,744</u>
Total justice fund expenditures				
(including capital outlay)	<u>31,218,933</u>	<u>31,218,933</u>	<u>27,914,662</u>	<u>3,304,271</u>
 Net change in fund balance	<u>\$ (3,180,400)</u>	<u>\$ (3,180,400)</u>	3,173,673	<u>\$ 6,354,073</u>
Fund balance - beginning			<u>12,535,534</u>	
 Fund balance - ending			<u>\$ 15,709,207</u>	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 5,309,472	\$ 5,309,472	\$ 5,371,820	\$ 62,348
Intergovernmental	2,849,668	2,861,668	3,620,573	758,905
Charges for services	670,700	670,700	660,763	(9,937)
Fines and forfeits	540,000	540,000	446,737	(93,263)
Investment earnings (loss)	75,000	75,000	(5,889)	(80,889)
Miscellaneous	15,000	15,000	21,982	6,982
Total district court fund revenue	<u>9,459,840</u>	<u>9,471,840</u>	<u>10,115,986</u>	<u>644,146</u>
EXPENDITURES				
General government:				
Trial Court Administrator				
Personal services	1,789,139	1,821,139	1,817,450	3,689
Other charges and services	<u>488,040</u>	<u>468,040</u>	<u>280,536</u>	<u>187,504</u>
Total Trial Court Administrator	<u>2,277,179</u>	<u>2,289,179</u>	<u>2,097,986</u>	<u>191,193</u>
Clerk of the Court				
Personal services	5,072,670	5,072,670	4,701,173	371,497
Other charges and services	<u>190,800</u>	<u>190,800</u>	<u>99,518</u>	<u>91,282</u>
Total Clerk of the Court	<u>5,263,470</u>	<u>5,263,470</u>	<u>4,800,691</u>	<u>462,779</u>
Total general government	<u>7,540,649</u>	<u>7,552,649</u>	<u>6,898,677</u>	<u>653,972</u>
Public safety:				
Juvenile probation				
Personal services	1,865,731	1,865,731	1,793,313	72,418
Other charges and services	454,900	454,900	337,284	117,616
Capital outlay	<u>36,000</u>	<u>36,000</u>	<u>32,065</u>	<u>3,935</u>
Total juvenile probation	<u>2,356,631</u>	<u>2,356,631</u>	<u>2,162,662</u>	<u>193,969</u>
Total public safety				
(including capital outlay)	2,356,631	2,356,631	2,162,662	193,969
Less: capital outlay	<u>36,000</u>	<u>36,000</u>	<u>32,065</u>	<u>3,935</u>
Total public safety				
(excluding capital outlay)	<u>\$ 2,320,631</u>	<u>\$ 2,320,631</u>	<u>\$ 2,130,597</u>	<u>\$ 190,034</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Total district court fund expenditures				
(excluding capital outlay)	\$ 9,861,280	\$ 9,873,280	\$ 9,029,274	\$ 844,006
Add: capital outlay	36,000	36,000	32,065	3,935
Total district court fund expenditures				
(including capital outlay)	9,897,280	9,909,280	9,061,339	847,941
Net change in fund balance	<u>\$ (437,440)</u>	<u>\$ (437,440)</u>	1,054,647	<u>\$ 1,492,087</u>
Fund balance - beginning			3,598,606	
Fund balance - ending			<u>\$ 4,653,253</u>	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 8,075,000	\$ 8,075,000	\$ 8,189,166	\$ 114,166
Intergovernmental	720,000	897,371	999,498	102,127
Charges for services	400,000	400,000	640,640	240,640
Investment earnings (loss)	40,000	40,000	(4,283)	(44,283)
Miscellaneous	5,000	5,000	525	(4,475)
Total district court fund revenue	9,240,000	9,417,371	9,825,546	408,175
EXPENDITURES				
Health & Welfare:				
Indigent Medical Care and Assistance				
Personal services	441,225	441,225	333,226	107,999
Other charges and services	3,221,130	3,221,130	1,229,649	1,991,481
Total Indigent Medical Care and Assistance	3,662,355	3,662,355	1,562,875	2,099,480
Public defender				
Personal services	4,573,569	4,573,569	4,482,141	91,428
Other charges and services	1,056,250	1,233,621	1,153,305	80,316
Total Public Defender	5,629,819	5,807,190	5,635,446	171,744
Total Health & Welfare	9,292,174	9,469,545	7,198,321	2,271,224
Total Indigent Fund Expenditures	9,292,174	9,469,545	7,198,321	2,271,224
Net change in fund balance	\$ (52,174)	\$ (52,174)	2,627,225	\$ 2,679,399
Fund balance - beginning			2,606,701	
Fund balance - ending			\$ 5,233,926	

See Notes to Required Supplementary Information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2021

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 2021 the annual expenditure budget increased \$6,388,871.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2021

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 2021, \$40,600 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, 2021

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, 2021

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, 2021

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

	<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>
ASSETS					
Cash and investments	\$ 188,954	\$ 898,414	\$ 164,801	\$ 1,959,819	\$ 469,971
Accounts receivable	-	-	-	-	-
Property tax receivable	310,754	3,687,126	1,528,330	1,020,559	816,446
Intergovernmental receivable	-	-	-	74,917	3,003
Interest receivable	-	-	-	1,126	-
Other assets	-	58,016	-	8,314	-
Total assets	<u>\$ 499,708</u>	<u>\$ 4,643,556</u>	<u>\$ 1,693,131</u>	<u>\$ 3,064,735</u>	<u>\$ 1,289,420</u>
LIABILITIES					
Accounts payable	<u>\$ 11,071</u>	<u>\$ 118,263</u>	<u>\$ -</u>	<u>\$ 110,846</u>	<u>\$ 27,777</u>
Total liabilities	<u>11,071</u>	<u>118,263</u>	<u>-</u>	<u>110,846</u>	<u>27,777</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes - unavailable	<u>310,414</u>	<u>3,682,188</u>	<u>1,526,711</u>	<u>1,019,103</u>	<u>815,216</u>
FUND BALANCES					
Nonspendable	-	58,016	-	8,314	-
Restricted for:					
Enabling legislation	178,223	-	166,420	-	-
Assigned for:					
General government	-	785,089	-	-	-
Culture and recreation	-	-	-	1,926,472	446,427
Judicial services	-	-	-	-	-
Total fund balances	<u>178,223</u>	<u>843,105</u>	<u>166,420</u>	<u>1,934,786</u>	<u>446,427</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 499,708</u>	<u>\$ 4,643,556</u>	<u>\$ 1,693,131</u>	<u>\$ 3,064,735</u>	<u>\$ 1,289,420</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

	Special Revenue					
	Historical Society	Pest Control	Melba Gopher	Court Device	Waterways	Court Facilities
Continued:						
ASSETS						
Cash and investments	\$ 12,309	\$ 237,099	\$ 10,569	\$ 158,471	\$ 84,221	\$ 379,504
Accounts receivable	-	-	-	-	-	-
Property tax receivable	101,563	280,702	12,465	-	-	-
Intergovernmental receivable	-	7,015	274	-	-	-
Interest receivable	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Total assets	<u>\$ 113,872</u>	<u>\$ 524,816</u>	<u>\$ 23,308</u>	<u>\$ 158,471</u>	<u>\$ 84,221</u>	<u>\$ 379,504</u>
LIABILITIES						
Accounts payable	\$ -	\$ 9,936	\$ -	\$ 85	\$ 7,722	\$ 4,849
Total liabilities	<u>-</u>	<u>9,936</u>	<u>-</u>	<u>85</u>	<u>7,722</u>	<u>4,849</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes - unavailable	<u>101,467</u>	<u>280,326</u>	<u>12,463</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Enabling legislation	12,405	234,554	10,845	-	-	-
Assigned for:						
General government	-	-	-	-	-	-
Culture and recreation	-	-	-	-	76,499	-
Judicial services	-	-	-	158,386	-	374,655
Total fund balances	<u>12,405</u>	<u>234,554</u>	<u>10,845</u>	<u>158,386</u>	<u>76,499</u>	<u>374,655</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 113,872</u>	<u>\$ 524,816</u>	<u>\$ 23,308</u>	<u>\$ 158,471</u>	<u>\$ 84,221</u>	<u>\$ 379,504</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

	<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	\$ 2,125,033	\$ 505,458	\$ 173,114	\$ 7,367,737
Accounts receivable	180,338	-	-	180,338
Property tax receivable	-	-	-	7,757,945
Intergovernmental receivable	-	13,687	-	98,896
Interest receivable	1,407	-	-	2,533
Other assets	504,917	-	27,778	599,025
Total assets	<u>\$ 2,811,695</u>	<u>\$ 519,145</u>	<u>\$ 200,892</u>	<u>\$ 16,006,474</u>
LIABILITIES				
Accounts payable	\$ 24,253	\$ 30,754	\$ 6,598	\$ 352,154
Total liabilities	<u>24,253</u>	<u>30,754</u>	<u>6,598</u>	<u>352,154</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes - unavailable	-	-	-	7,747,888
FUND BALANCES				
Nonspendable	504,917	-	27,778	599,025
Restricted for:				
Enabling legislation	2,282,525	488,391	166,516	3,539,879
Assigned for:				
General government	-	-	-	785,089
Culture and recreation	-	-	-	2,449,398
Judicial services	-	-	-	533,041
Total fund balances	<u>2,787,442</u>	<u>488,391</u>	<u>194,294</u>	<u>7,906,432</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,811,695</u>	<u>\$ 519,145</u>	<u>\$ 200,892</u>	<u>\$ 16,006,474</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended September 30, 2021

	<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	\$ 211,525	\$ 3,386,308	\$ 1,078,879	\$ 1,020,790	\$ 817,312
Licenses and permits	-	-	-	-	-
Intergovernmental	-	823	-	311,314	303,171
Charges for services	91,198	67,694	-	828,377	41,023
Investment earnings (loss)	-	-	-	(3,855)	-
Miscellaneous	-	-	-	250	-
Total revenues	<u>302,723</u>	<u>3,454,825</u>	<u>1,078,879</u>	<u>2,156,876</u>	<u>1,161,506</u>
EXPENDITURES					
Current:					
General government	-	3,217,046	-	-	-
Public safety	-	-	-	-	-
Public works	310,104	-	-	-	-
Health	-	-	1,068,816	-	-
Culture and recreation	-	-	-	1,176,172	634,864
Capital outlay	<u>35,951</u>	<u>-</u>	<u>-</u>	<u>1,383,628</u>	<u>365,986</u>
Total expenditures	<u>346,055</u>	<u>3,217,046</u>	<u>1,068,816</u>	<u>2,559,800</u>	<u>1,000,850</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(43,332)</u>	<u>237,779</u>	<u>10,063</u>	<u>(402,924)</u>	<u>160,656</u>
Fund balances, October 1	<u>221,555</u>	<u>605,326</u>	<u>156,357</u>	<u>2,337,710</u>	<u>285,771</u>
Fund balances, September 30	<u>\$ 178,223</u>	<u>\$ 843,105</u>	<u>\$ 166,420</u>	<u>\$ 1,934,786</u>	<u>\$ 446,427</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended September 30, 2021

	<u>Special Revenue</u>					
Continued:	<u>Historical Society</u>	<u>Pest Control</u>	<u>Melba Gopher</u>	<u>Court Device</u>	<u>Waterways</u>	<u>Court Facilities</u>
REVENUES						
Property taxes	\$ 38,232	\$ 177,288	\$ 12,648	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	138,533	-
Intergovernmental	-	23,514	1,035	-	44,972	100
Charges for services	-	16,806	-	20,621	-	82,942
Investment earnings (loss)	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>38,232</u>	<u>217,608</u>	<u>13,683</u>	<u>20,621</u>	<u>183,505</u>	<u>83,042</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	885
Public safety	-	-	-	2,647	-	-
Public works	-	253,788	12,000	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	35,846	-	-	-	159,899	-
Capital outlay	-	-	-	-	-	31,781
Total expenditures	<u>35,846</u>	<u>253,788</u>	<u>12,000</u>	<u>2,647</u>	<u>159,899</u>	<u>32,666</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,386</u>	<u>(36,180)</u>	<u>1,683</u>	<u>17,974</u>	<u>23,606</u>	<u>50,376</u>
Fund balances, October 1	<u>10,019</u>	<u>270,734</u>	<u>9,162</u>	<u>140,412</u>	<u>52,893</u>	<u>324,279</u>
Fund balances, September 30	<u>\$ 12,405</u>	<u>\$ 234,554</u>	<u>\$ 10,845</u>	<u>\$ 158,386</u>	<u>\$ 76,499</u>	<u>\$ 374,655</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended September 30, 2021

	Special Revenue			Total Nonmajor Governmental
	Emergency Communications Center	Treatment Courts	Consolidated Elections	
Continued:				
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ 6,742,982
Licenses and permits	-	-	-	138,533
Intergovernmental	103,954	236,825	505,467	1,531,175
Charges for services	1,603,002	130,343	-	2,882,006
Investment earnings (loss)	(4,818)	-	-	(8,673)
Miscellaneous	-	171	-	421
Total revenues	<u>1,702,138</u>	<u>367,339</u>	<u>505,467</u>	<u>11,286,444</u>
EXPENDITURES				
Current:				
General government	-	299,237	438,092	3,955,260
Public safety	1,096,786	-	-	1,099,433
Public works	-	-	-	575,892
Health	-	-	-	1,068,816
Culture and recreation	-	-	-	2,006,781
Capital outlay	<u>709,750</u>	<u>-</u>	<u>-</u>	<u>2,527,096</u>
Total expenditures	<u>1,806,536</u>	<u>299,237</u>	<u>438,092</u>	<u>11,233,278</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(104,398)</u>	<u>68,102</u>	<u>67,375</u>	<u>53,166</u>
Fund balances, October 1	<u>2,891,840</u>	<u>420,289</u>	<u>126,919</u>	<u>7,853,266</u>
Fund balances, September 30	<u>\$ 2,787,442</u>	<u>\$488,391</u>	<u>\$ 194,294</u>	<u>\$ 7,906,432</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

WEED CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 208,500	\$ 208,500	\$ 211,525	\$ 3,025
Charges for services	<u>90,000</u>	<u>90,000</u>	<u>91,198</u>	<u>1,198</u>
Total revenues	<u>298,500</u>	<u>298,500</u>	<u>302,723</u>	<u>4,223</u>
EXPENDITURES				
Current:				
Public works:				
Personal services	227,531	227,531	222,522	5,009
Other charges & services	91,200	91,200	87,582	3,618
Capital outlay	<u>36,000</u>	<u>36,000</u>	<u>35,951</u>	<u>49</u>
Total expenditures	<u>354,731</u>	<u>354,731</u>	<u>346,055</u>	<u>8,676</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (56,231)</u>	<u>\$ (56,231)</u>	(43,332)	<u>\$ 12,899</u>
Fund balance - beginning			<u>221,555</u>	
Fund balance - ending			<u>\$ 178,223</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 3,340,000	\$ 3,340,000	\$ 3,386,308	\$ 46,308
Intergovernmental	150,000	150,000	823	(149,177)
Charges for services	<u>45,000</u>	<u>45,000</u>	<u>67,694</u>	<u>22,694</u>
Total revenues	<u>3,535,000</u>	<u>3,535,000</u>	<u>3,454,825</u>	<u>(80,175)</u>
EXPENDITURES				
Current:				
General government:				
Personal services	2,921,433	2,921,433	2,762,431	159,002
Other charges & services	<u>635,350</u>	<u>635,350</u>	<u>454,615</u>	<u>180,735</u>
Total expenditures	<u>3,556,783</u>	<u>3,556,783</u>	<u>3,217,046</u>	<u>339,737</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (21,783)</u>	<u>\$ (21,783)</u>	237,779	<u>\$ 259,562</u>
Fund balance - beginning			<u>605,326</u>	
Fund balance - ending			<u>\$ 843,105</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 1,064,000	\$ 1,064,000	\$ 1,078,879	\$ 14,879
Total revenues	1,064,000	1,064,000	1,078,879	14,879
EXPENDITURES				
Current:				
Health:				
Other charges & services	1,068,816	1,068,816	1,068,816	-
Total expenditures	1,068,816	1,068,816	1,068,816	-
Excess (deficiency) of revenues over (under) expenditures	\$ (4,816)	\$ (4,816)	10,063	\$ 14,879
Fund balance - beginning			156,357	
Fund balance - ending			\$ 166,420	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

COUNTY FAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Property taxes	\$ 1,007,000	\$ 1,007,000	\$ 1,020,790	\$ 13,790
Intergovernmental	2,300,000	2,300,000	311,314	(1,988,686)
Charges for services	487,500	487,500	828,377	340,877
Investment earnings (loss)	25,000	25,000	(3,855)	(28,855)
Miscellaneous	-	-	250	250
Total revenues	<u>3,819,500</u>	<u>3,819,500</u>	<u>2,156,876</u>	<u>(1,662,624)</u>
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	503,118	503,118	467,056	36,062
Other charges & services	829,689	829,689	709,116	120,573
Capital outlay	<u>3,900,000</u>	<u>3,900,000</u>	<u>1,383,628</u>	<u>2,516,372</u>
Total expenditures	<u>5,232,807</u>	<u>5,232,807</u>	<u>2,559,800</u>	<u>2,673,007</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,413,307)</u>	<u>\$ (1,413,307)</u>	<u>(402,924)</u>	<u>\$ 1,010,383</u>
Fund balance - beginning			<u>2,337,710</u>	
Fund balance - ending			<u>\$ 1,934,786</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 805,000	\$ 805,000	\$ 817,312	\$ 12,312
Intergovernmental	447,316	447,316	303,171	(144,145)
Charges for services	<u>35,000</u>	<u>35,000</u>	<u>41,023</u>	<u>6,023</u>
Total revenues	<u>1,287,316</u>	<u>1,287,316</u>	<u>1,161,506</u>	<u>(125,810)</u>
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	606,628	606,628	515,850	90,778
Other charges & services	192,450	192,450	119,014	73,436
Capital outlay	<u>490,425</u>	<u>490,425</u>	<u>365,986</u>	<u>124,439</u>
Total expenditures	<u>1,289,503</u>	<u>1,289,503</u>	<u>1,000,850</u>	<u>288,653</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,187)</u>	<u>\$ (2,187)</u>	160,656	<u>\$ 162,843</u>
Fund balance - beginning			<u>285,771</u>	
Fund balance - ending			<u>\$ 446,427</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 36,000	\$ 36,000	\$ 38,232	\$ 2,232
Total revenues	36,000	36,000	38,232	2,232
EXPENDITURES				
Current:				
Culture & recreation				
Other charges & services	35,846	35,846	35,846	-
Total expenditures	35,846	35,846	35,846	-
Excess (deficiency) of revenues over (under) expenditures	\$ 154	\$ 154	2,386	\$ 2,232
Fund balance - beginning			10,019	
Fund balance - ending			\$ 12,405	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

PEST CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 173,017	\$ 173,017	\$ 177,288	\$ 4,271
Intergovernmental	20,600	20,600	23,514	2,914
Charges for services	15,000	15,000	16,806	1,806
Total revenues	208,617	208,617	217,608	8,991
EXPENDITURES				
Current:				
Public works:				
Personal services	190,149	190,149	187,786	2,363
Other charges & services	79,700	79,700	66,002	13,698
Total expenditures	269,849	269,849	253,788	16,061
Excess (deficiency) of revenues over (under) expenditures	\$ (61,232)	\$ (61,232)	(36,180)	\$ 25,052
Fund balance - beginning			270,734	
Fund balance - ending			\$ 234,554	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

MELBA GOPHER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 12,516	\$ 12,516	\$ 12,648	\$ 132
Intergovernmental	850	850	1,035	185
Total revenues	<u>13,366</u>	<u>13,366</u>	<u>13,683</u>	<u>317</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>	1,683	<u>\$ 317</u>
Fund balance - beginning			<u>9,162</u>	
Fund balance - ending			<u>\$ 10,845</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

COURT DEVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 14,000	\$ 14,000	\$ 20,621	\$ 6,621
Total revenues	14,000	14,000	20,621	6,621
EXPENDITURES				
Current:				
Public safety:				
Other charges & services	140,000	140,000	2,647	137,353
Total expenditures	140,000	140,000	2,647	137,353
Excess (deficiency) of revenues over (under) expenditures	\$ (126,000)	\$ (126,000)	17,974	\$ 143,974
Fund balance - beginning			140,412	
Fund balance - ending			\$ 158,386	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

WATERWAYS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Licenses and permits	\$ 100,000	\$ 100,000	\$ 138,533	\$ 38,533
Intergovernmental	42,000	42,000	44,972	2,972
Total revenues	142,000	142,000	183,505	41,505
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	145,394	155,394	154,891	503
Other charges & services	19,240	9,240	5,008	4,232
Total expenditures	164,634	164,634	159,899	4,735
Excess (deficiency) of revenues over (under) expenditures	\$ (22,634)	\$ (22,634)	23,606	\$ 46,240
Fund balance - beginning			52,893	
Fund balance - ending			\$ 76,499	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

COURT FACILITIES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 100	\$ 100
Charges for services	90,000	90,000	82,942	(7,058)
Total revenues	90,000	90,000	83,042	(6,958)
EXPENDITURES				
Current:				
General government:				
Other charges & services	-	-	885	(885)
Capital outlay	300,000	300,000	31,781	268,219
Total expenditures	300,000	300,000	32,666	267,334
Excess (deficiency) of revenues over (under) expenditures	\$ (210,000)	\$ (210,000)	50,376	\$ 260,376
Fund balance - beginning			324,279	
Fund balance - ending			\$ 374,655	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 91,600	\$ 91,600	\$ 103,954	\$ 12,354
Charges for services	1,480,000	1,480,000	1,603,002	123,002
Investment earnings (loss)	20,000	20,000	(4,818)	(24,818)
Total revenues	<u>1,591,600</u>	<u>1,591,600</u>	<u>1,702,138</u>	<u>110,538</u>
EXPENDITURES				
Current:				
Public safety:				
Personal services	268,055	268,055	265,761	2,294
Other charges & services	765,800	765,800	831,025	(65,225)
Capital outlay	<u>1,000,000</u>	<u>1,000,000</u>	<u>709,750</u>	<u>290,250</u>
Total expenditures	<u>2,033,855</u>	<u>2,033,855</u>	<u>1,806,536</u>	<u>227,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (442,255)</u>	<u>\$ (442,255)</u>	(104,398)	<u>\$ 337,857</u>
Fund balance - beginning			<u>2,891,840</u>	
Fund balance - ending			<u>\$ 2,787,442</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

TREATMENT COURTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 227,214	\$ 227,214	\$ 236,825	\$ 9,611
Charges for services	161,000	161,000	130,343	(30,657)
Miscellaneous	-	-	171	171
Total revenues	<u>388,214</u>	<u>388,214</u>	<u>367,339</u>	<u>(20,875)</u>
EXPENDITURES				
Current:				
General government:				
Personal services	177,422	177,422	175,525	1,897
Other charges & services	<u>153,950</u>	<u>153,950</u>	<u>123,712</u>	<u>30,238</u>
Total expenditures	<u>331,372</u>	<u>331,372</u>	<u>299,237</u>	<u>32,135</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 56,842</u>	<u>\$ 56,842</u>	68,102	<u>\$ 11,260</u>
Fund balance - beginning			<u>420,289</u>	
Fund balance - ending			<u>\$ 488,391</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

CONSOLIDATED ELECTIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 390,000	\$ 501,000	\$ 505,467	\$ 4,467
Total revenues	390,000	501,000	505,467	4,467
EXPENDITURES				
Current:				
General government:				
Personal services	240,750	320,750	272,139	48,611
Other charges & services	309,175	340,175	165,953	174,222
Total expenditures	549,925	660,925	438,092	222,833
Excess (deficiency) of revenues				
over (under) expenditures	\$ (159,925)	\$ (159,925)	67,375	\$ 227,300
Fund balance - beginning			126,919	
Fund balance - ending			\$ 194,294	

COMBINING FINANCIAL STATEMENTS – CUSTODIAL FUNDS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Custodial Funds Narrative

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

Special Purpose Taxing Districts – This fund is used to account for the collection of property taxes and other revenues billed and collected by the County on behalf of local special purpose taxing districts.

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 from inmates, garnishments and driver's license services 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 – This fund is used to account for the collection of monies to be paid to the State.

Unapportioned – 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.

City-County Narcotics Unit (CCNU) – 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 – CUSTODIAL FUNDS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

CANYON COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2021

	Custodial Funds							
	Special Purpose Taxing Districts	Court Fund	Sheriff Fund	Motor Vehicle Fund	State of Idaho	Unapportioned	City-County Narcotics Unit (CCNU)	Total Custodial Funds
ASSETS								
Cash	\$ 443,970	\$ 742,854	\$ 347,354	\$ 686,224	\$ 1,227,669	\$ 1,863,820	\$ 158,688	\$ 5,470,579
Accounts receivable, net	-	3,829,149	-	-	-	-	-	3,829,149
Taxes receivable for other governments	4,751,777	-	-	-	-	-	-	4,751,777
Total assets	<u>5,195,747</u>	<u>4,572,003</u>	<u>347,354</u>	<u>686,224</u>	<u>1,227,669</u>	<u>1,863,820</u>	<u>158,688</u>	<u>14,051,505</u>
LIABILITIES								
Accounts payable	-	4,572,003	347,354	-	-	1,863,820	158,688	6,941,865
Due to other agencies and governments	5,195,747	-	-	686,224	1,227,669	-	-	7,109,640
Total liabilities	<u>5,195,747</u>	<u>4,572,003</u>	<u>347,354</u>	<u>686,224</u>	<u>1,227,669</u>	<u>1,863,820</u>	<u>158,688</u>	<u>14,051,505</u>
NET POSITION								
Restricted for:								
Individuals, organizations and other governments	-	-	-	-	-	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMBINING FINANCIAL STATEMENTS – CUSTODIAL FUNDS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

CANYON COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Fiscal Year Ended September 30, 2021

	Custodial Funds							
	Special Purpose Taxing Districts	Court Fund	Sheriff Fund	Motor Vehicles	State of Idaho	Unapportioned	City-County Narcotics Unit (CCNU)	Total Custodial Funds
ADDITIONS								
Property tax collections for other governments	\$ 182,392,473	\$ -	\$ -	\$ -	\$ -	\$ 255,384,458	\$ -	\$ 437,776,931
Licenses and permits collected for other governments	415,353	-	-	22,816,537	-	-	-	23,231,890
Fines, fees and forfeitures collected for other governments	625,735	10,659,525	1,511,682	-	17,739,355	12,182,429	33,120	42,751,846
Sales and replacement taxes collected for other governments	4,004,736	-	-	-	-	-	-	4,004,736
Proceeds from estates	-	-	-	-	-	156,802	-	156,802
Garnishments and writs of execution	-	-	2,174,593	-	-	-	-	2,174,593
Contributions by inmates	-	-	156,240	-	-	-	-	156,240
Indigent medical reimbursements for other governments	-	-	-	-	-	1,079,761	-	1,079,761
Miscellaneous	-	-	-	-	-	48,934	1,688	50,622
Total additions	<u>187,438,297</u>	<u>10,659,525</u>	<u>3,842,515</u>	<u>22,816,537</u>	<u>17,739,355</u>	<u>268,852,384</u>	<u>34,808</u>	<u>511,383,421</u>
DEDUCTIONS								
Payments to local governments	187,438,297	10,659,525	1,511,682	1,357,968	-	268,646,648	34,808	469,648,928
Payments to the State	-	-	-	21,458,569	17,739,355	-	-	39,197,924
Payments to vendors	-	-	-	-	-	205,736	-	205,736
Payments to inmates	-	-	156,240	-	-	-	-	156,240
Payments of judgments	-	-	2,174,593	-	-	-	-	2,174,593
Total deductions	<u>187,438,297</u>	<u>10,659,525</u>	<u>3,842,515</u>	<u>22,816,537</u>	<u>17,739,355</u>	<u>268,852,384</u>	<u>34,808</u>	<u>511,383,421</u>
Net increase (decrease) in net position	-	-	-	-	-	-	-	-
Net position, beginning of year	-	-	-	-	-	-	-	-
Net position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

This part of Canyon County's annual comprehensive 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 are derived from the annual comprehensive financial reports for the relevant year.

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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

	Fiscal Year			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental activities				
Net investment in capital assets	\$ 44,871,933	\$ 43,812,454	\$ 41,306,312	\$ 42,315,031
Restricted	4,392,051	3,432,739	2,729,837	2,504,428
Unrestricted	<u>44,933,299</u>	<u>21,712,060</u>	<u>23,307,916</u>	<u>17,463,938</u>
Total governmental activities net position	<u>\$ 94,197,283</u>	<u>\$ 68,957,253</u>	<u>\$ 67,344,065</u>	<u>\$ 62,283,397</u>
Business-type activities				
Net investment in capital assets	\$ 10,078,560	\$ 9,754,825	\$ 9,513,600	\$ 9,512,670
Restricted	62,144	-	-	-
Unrestricted	<u>11,519,873</u>	<u>11,020,831</u>	<u>9,200,261</u>	<u>7,493,207</u>
Total business-type activities net position	<u>\$ 21,660,577</u>	<u>\$ 20,775,656</u>	<u>\$ 18,713,861</u>	<u>\$ 17,005,877</u>
Primary government				
Net investment in capital assets	\$ 54,950,493	\$ 53,567,279	\$ 50,819,912	\$ 51,827,701
Restricted	4,454,195	3,432,739	2,729,837	2,504,428
Unrestricted	<u>56,453,172</u>	<u>32,732,891</u>	<u>32,508,177</u>	<u>24,957,145</u>
Total primary government net position	<u>\$ 115,857,860</u>	<u>\$ 89,732,909</u>	<u>\$ 86,057,926</u>	<u>\$ 79,289,274</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, 2021

Fiscal Year					
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 44,700,331	\$ 45,737,995	\$ 46,777,298	\$ 44,700,311	\$ 36,533,132	\$ 37,383,686
1,842,546	2,251,804	2,031,549	2,031,903	-	-
<u>13,145,760</u>	<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>\$ 59,688,637</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>
\$ 9,687,253	\$ 9,446,622	\$ 9,917,596	\$ 9,871,132	\$ 9,679,506	\$ 9,956,687
-	-	-	-	-	2,198,759
<u>7,320,606</u>	<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>\$ 17,007,859</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>
\$ 54,387,584	\$ 55,184,617	\$ 56,694,894	\$ 54,571,443	\$ 46,212,638	\$ 47,340,373
1,842,546	2,251,804	2,031,549	2,031,903	-	2,198,759
<u>20,466,366</u>	<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>\$ 76,696,496</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>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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

Expenses	Fiscal Year			
	2021	2020	2019	2018
Governmental activities:				
General government	\$ 42,541,324	\$ 48,340,831	\$ 44,033,525	\$ 39,447,435
Public safety	32,629,111	37,837,262	33,137,673	31,557,282
Public works	824,589	842,449	819,506	800,995
Health and welfare	7,866,777	10,362,889	10,789,347	9,835,482
Culture and recreation	2,039,746	1,813,523	2,364,871	2,236,445
Interest on long-term debt	-	-	-	-
Total governmental activities expenses	<u>85,901,547</u>	<u>99,196,954</u>	<u>91,144,922</u>	<u>83,877,639</u>
Business-type activities:				
Sanitary landfill	6,045,830	5,083,569	4,839,890	4,776,972
Total business-type activities expenses	<u>6,045,830</u>	<u>5,083,569</u>	<u>4,839,890</u>	<u>4,776,972</u>
Total primary government expenses	<u>\$ 91,947,377</u>	<u>\$ 104,280,523</u>	<u>\$ 95,984,812</u>	<u>\$ 88,654,611</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 18,779,966	\$ 16,527,504	\$ 17,117,937	\$ 14,876,855
Public safety	5,905,103	6,440,076	5,024,548	4,838,385
Public works	108,005	115,690	107,614	104,818
Health and welfare	640,708	480,233	483,827	575,139
Culture and recreation	1,007,933	231,298	822,469	705,852
Operating grants and contributions	8,966,761	4,837,575	3,030,564	2,987,529
Capital grants and contributions	1,100,571	439,074	318,273	62,750
Total governmental activities program revenues	<u>36,509,047</u>	<u>29,071,450</u>	<u>26,905,232</u>	<u>24,151,328</u>
Business-type activities:				
Charges for services:				
Landfill fees	6,960,643	6,511,074	5,754,281	4,617,418
Operating grants and contributions	-	5,806	-	-
Total business-type activities program revenues	<u>6,960,643</u>	<u>6,516,880</u>	<u>5,754,281</u>	<u>4,617,418</u>
Total primary government program revenues	<u>\$ 43,469,690</u>	<u>\$ 35,588,330</u>	<u>\$ 32,659,513</u>	<u>\$ 28,768,746</u>
Net (expense)/Revenue				
Governmental activities	<u>\$ (49,392,500)</u>	<u>\$ (70,125,504)</u>	<u>\$ (64,239,690)</u>	<u>\$ (59,726,311)</u>
Business-type activities	<u>914,813</u>	<u>1,433,311</u>	<u>914,391</u>	<u>(159,554)</u>
Total primary government net expense	<u>\$ (48,477,687)</u>	<u>\$ (68,692,193)</u>	<u>\$ (63,325,299)</u>	<u>\$ (59,885,865)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 56,352,419	\$ 56,119,103	\$ 54,195,627	\$ 49,157,358
Intergovernmental	18,315,191	14,311,127	13,324,851	12,237,463
Investment earnings (loss)	(95,870)	1,123,927	1,490,995	290,686
Miscellaneous	60,790	184,535	288,885	635,564
Total governmental activities	<u>74,632,530</u>	<u>71,738,692</u>	<u>69,300,358</u>	<u>62,321,071</u>
Business-type activities:				
Investment earnings (loss)	(34,263)	597,264	788,814	156,018
Miscellaneous	4,371	31,220	4,779	1,554
Total business-type activities	<u>(29,892)</u>	<u>628,484</u>	<u>793,593</u>	<u>157,572</u>
Total primary government	<u>\$ 74,602,638</u>	<u>\$ 72,367,176</u>	<u>\$ 70,093,951</u>	<u>\$ 62,478,643</u>
Change in Net Position				
Governmental activities	\$ 25,240,030	\$ 1,613,188	\$ 5,060,668	\$ 2,594,760
Business-type activities	884,921	2,061,795	1,707,984	(1,982)
Total primary government	<u>\$ 26,124,951</u>	<u>\$ 3,674,983</u>	<u>\$ 6,768,652</u>	<u>\$ 2,592,778</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Fiscal Year					
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 40,978,995	\$ 40,535,726	\$ 35,293,637	\$ 35,314,258	\$ 33,685,089	\$ 32,565,283
28,846,467	27,465,586	26,078,452	25,096,890	25,630,036	24,901,991
766,300	866,727	876,068	830,234	822,108	758,201
4,687,035	4,021,491	3,654,735	3,500,163	4,052,197	3,815,217
2,242,728	2,479,021	2,091,283	2,110,038	2,001,598	1,939,529
-	-	814	7,017	13,921	20,326
<u>77,521,525</u>	<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>
4,268,714	4,211,048	3,963,821	3,382,110	3,183,135	2,926,577
<u>4,268,714</u>	<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>\$ 81,790,239</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>
\$ 13,404,727	\$ 10,881,104	\$ 10,879,973	\$ 10,199,960	\$ 11,050,115	\$ 10,454,905
4,352,519	4,418,002	4,131,809	4,449,096	3,851,059	4,070,343
92,762	106,449	87,250	90,327	68,777	91,278
184,726	404,648	235,676	331,267	278,677	251,649
709,758	698,274	730,582	663,809	719,003	756,915
2,500,508	2,538,292	2,085,735	2,707,442	2,436,378	2,863,892
57,148	33,440	214,902	8,354,649	1,280,197	214,742
<u>21,302,148</u>	<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>
4,169,503	3,842,441	3,375,307	3,332,712	2,985,577	2,753,555
-	-	-	-	-	-
<u>4,169,503</u>	<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>\$ 25,471,651</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>
\$ (56,219,377)	\$ (56,288,342)	\$ (49,629,062)	\$ (40,062,050)	\$ (46,520,743)	\$ (45,296,823)
(99,211)	(368,607)	(588,514)	(49,398)	(197,558)	(173,022)
<u>\$ (56,318,588)</u>	<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>
\$ 44,745,626	\$ 39,958,900	\$ 35,882,987	\$ 37,694,157	\$ 39,146,580	\$ 38,596,396
11,187,396	10,463,288	9,657,426	8,973,809	8,483,660	7,879,155
212,242	474,369	531,161	482,618	(512,862)	439,761
634,843	607,050	611,035	737,334	70,796	475,498
<u>56,780,107</u>	<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>
115,651	184,503	206,342	187,146	(36,487)	178,041
6,122	23,165	16,668	29,888	5,590	2,317
<u>121,773</u>	<u>207,668</u>	<u>223,010</u>	<u>217,034</u>	<u>(30,897)</u>	<u>180,358</u>
<u>\$ 56,901,880</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>
\$ 560,730	\$ (4,784,735)	\$ (2,946,453)	\$ 7,825,868	\$ 667,431	\$ 2,093,987
22,562	(160,939)	(365,504)	167,636	(228,455)	7,336
<u>\$ 583,292</u>	<u>\$ (4,945,674)</u>	<u>\$ (3,311,957)</u>	<u>\$ 7,993,504</u>	<u>\$ 438,976</u>	<u>\$ 2,101,323</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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

	Fiscal Year			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General fund				
Nonspendable	\$ 550,979	\$ 635,332	\$ 444,469	\$ 471,580
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	<u>24,559,079</u>	<u>13,073,917</u>	<u>12,778,917</u>	<u>11,279,377</u>
Total general fund	<u>\$ 25,110,058</u>	<u>\$ 13,709,249</u>	<u>\$ 13,223,386</u>	<u>\$ 11,750,957</u>
All other governmental funds				
Nonspendable	\$ 783,192	\$ 1,001,167	\$ 1,126,825	\$ 191,192
Restricted	3,539,879	3,432,739	2,729,837	2,504,428
Assigned, reported in				
Special revenue funds	<u>29,179,747</u>	<u>22,160,201</u>	<u>18,146,163</u>	<u>14,827,295</u>
Total all other government funds	<u>\$ 33,502,818</u>	<u>\$ 26,594,107</u>	<u>\$ 22,002,825</u>	<u>\$ 17,522,915</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Fiscal Year					
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 441,811	\$ 704,738	\$ 460,390	\$ 351,900	\$ 227,088	\$ 463,078
-	-	-	-	-	5,524,808
3,218,387	6,218,387	-	-	-	-
<u>11,784,196</u>	<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>\$ 15,444,394</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>
\$ 173,284	\$ 248,211	\$ 269,707	\$ 190,667	\$ 80,422	\$ 159,438
1,842,546	2,251,804	2,031,549	2,031,903	-	-
<u>11,645,761</u>	<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>\$ 13,661,591</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>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Revenues				
Taxes	\$ 56,654,334	\$ 56,135,633	\$ 54,193,576	\$ 48,952,792
Licenses & permits	3,592,421	2,649,909	2,648,392	2,837,783
Intergovernmental	27,387,033	19,465,986	16,676,369	15,222,369
Charges for services	13,778,936	12,698,965	11,567,346	10,640,589
Fines and forfeits	517,723	595,392	553,766	605,369
Miscellaneous	839,006	1,768,155	2,113,293	1,058,282
Total revenues	<u>102,769,453</u>	<u>93,314,040</u>	<u>87,752,742</u>	<u>79,317,184</u>
Expenditures				
General government	36,002,194	35,741,792	34,527,259	35,808,985
Public safety	33,903,136	34,834,510	31,784,007	30,287,995
Public works	839,299	790,170	796,614	737,672
Health and welfare	8,267,137	9,857,761	10,715,993	9,779,478
Culture & recreation	2,006,781	1,622,709	2,237,718	2,126,165
Capital outlay	3,441,386	5,419,953	1,738,812	1,986,432
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>84,459,933</u>	<u>88,266,895</u>	<u>81,800,403</u>	<u>80,726,727</u>
Excess (deficiency) of revenues over(under)expenditures	<u>18,309,520</u>	<u>5,047,145</u>	<u>5,952,339</u>	<u>(1,409,543)</u>
Other financing sources(uses)				
Sale of capital assets	-	30,000	-	1,577,430
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources(uses)	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>1,577,430</u>
Net change in fund balances	<u>\$ 18,309,520</u>	<u>\$ 5,077,145</u>	<u>\$ 5,952,339</u>	<u>\$ 167,887</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, 2021

Fiscal Year					
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 44,657,857	40,047,853	\$ 36,063,562	\$ 38,048,386	\$ 39,455,624	\$ 39,189,189
2,392,295	1,930,926	1,726,144	1,715,559	1,623,882	1,410,173
13,680,615	12,950,440	11,813,675	12,853,977	11,568,137	10,564,570
9,569,044	8,988,900	8,303,601	8,752,733	8,382,150	12,146,787
646,732	619,488	606,608	521,147	637,264	619,701
929,047	1,771,772	2,066,541	1,905,154	1,098,684	2,422,491
<u>71,875,590</u>	<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>
36,099,200	31,335,564	29,801,895	27,725,994	27,396,051	32,174,289
27,819,330	25,619,484	24,669,618	24,149,204	23,111,414	23,948,561
691,868	784,371	802,509	749,715	736,904	741,771
4,688,338	4,018,928	3,658,618	3,501,412	4,061,872	3,814,823
2,169,080	1,971,534	2,006,091	2,075,062	1,922,259	1,988,785
1,960,600	3,460,562	4,925,239	3,661,672	2,022,440	-
-	-	76,039	138,752	138,752	144,824
-	-	814	14,953	14,953	21,646
<u>73,428,416</u>	<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>(1,552,826)</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>
322,512	-	-	-	-	281,636
-	-	-	131,369	-	333,775
-	-	-	(131,369)	(5,524,808)	(333,775)
<u>322,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,524,808)</u>	<u>281,636</u>
<u>\$ (1,230,314)</u>	<u>\$ (881,064)</u>	<u>\$ (5,360,692)</u>	<u>\$ 1,780,192</u>	<u>\$ (2,163,712)</u>	<u>\$ 3,799,848</u>
0.00%	0.00%	0.13%	0.26%	0.27%	0.27%

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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>
2021	\$ 24,907,586,857	\$ 1,358,932,733	\$ 343,247,260	\$ 26,609,766,850	\$ 9,531,226,913	\$ 17,078,539,937	3.16
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

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, 2021

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

	Year Taxes Are Payable									
	<u>2021</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>
County Direct Rates										
Operating rate	3.16	3.55	4.01	4.15	4.24	4.12	3.93	5.01	5.71	5.43
Debt service rate	-	-	-	-	-	-	-	-	-	-
Total county direct rate	<u>3.16</u>	<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>
City Rates										
Caldwell	6.84	7.39	8.24	9.20	9.94	10.69	10.81	12.25	12.81	11.89
Nampa	5.38	7.03	7.84	8.51	9.03	9.31	9.49	11.03	11.58	11.12
Melba	4.88	5.17	5.93	6.39	6.25	7.07	6.84	7.65	7.38	6.44
Middleton	4.24	4.58	4.73	5.19	5.43	5.69	5.97	7.10	7.84	7.12
Notus	3.45	3.85	4.28	4.55	4.75	5.34	5.36	6.00	4.54	5.36
Parma	5.10	7.18	8.08	8.68	8.97	9.55	10.10	11.02	10.83	10.07
Wilder	8.54	8.94	10.11	10.98	11.18	13.23	13.54	16.27	13.74	9.00
Greenleaf	2.10	2.30	2.48	2.75	2.90	3.38	3.48	4.10	3.91	3.40
Star	1.25	1.31	1.53	1.69	1.91	2.19	2.51	3.00	3.49	3.58
School District Rates										
West Ada #2	2.38	3.51	3.67	3.77	4.02	4.22	4.09	4.64	4.60	3.40
Kuna #3	4.08	4.88	5.00	5.00	5.00	6.17	6.65	7.41	7.86	4.79
Nampa #131	3.01	3.99	4.18	4.48	4.48	4.35	4.23	3.87	3.89	3.51
Caldwell #132	3.36	3.66	4.19	4.19	4.19	4.19	4.60	4.92	4.92	5.45
Wilder #133	1.99	2.42	2.40	4.93	4.42	5.73	6.25	7.23	8.14	7.19
Middleton #134	2.98	3.94	4.45	4.95	4.95	5.25	5.25	5.25	4.95	4.95
Notus #135	4.98	4.99	4.88	5.27	5.18	4.98	4.78	4.84	2.02	4.69
Melba #136	3.02	3.02	3.02	3.02	3.02	3.02	3.08	2.85	4.46	5.51
Parma #137	4.38	4.73	4.98	5.75	5.91	5.91	6.03	6.09	5.88	5.86
Vallivue #139	3.99	4.68	4.98	5.39	5.82	5.82	5.82	5.72	5.45	5.19
Marsing #363	3.76	4.04	4.21	4.10	4.19	4.08	3.49	3.39	3.24	5.91
Homedale #370	3.77	3.77	3.77	3.77	3.77	3.77	4.31	4.51	4.46	4.11
Fire District Rates										
Caldwell Rural Fire	1.50	1.59	1.70	1.75	1.82	1.84	1.96	2.40	2.40	2.40
Homedale Rural Fire	1.02	1.08	1.13	1.16	1.24	1.21	1.38	1.03	1.43	1.44
Kuna Rural Fire	1.00	1.06	1.23	1.20	1.30	1.34	1.44	1.63	1.77	1.68
Melba Rural Fire	0.61	0.64	0.67	0.72	0.76	0.80	0.81	0.88	0.91	0.88
Middleton Rural Fire	1.34	1.43	1.62	1.97	2.11	2.14	1.25	2.50	2.74	2.66
Parma Rural Fire	1.54	1.61	1.73	1.82	1.88	1.93	1.98	2.15	2.12	1.45
Upper Deer Flat Fire	0.30	0.36	0.72	0.79	0.85	0.88	0.88	1.01	1.08	1.03
Marsing Rural Fire	0.93	0.97	1.04	1.09	0.23	0.23	0.25	0.25	0.27	0.26
Star Rural Fire	1.70	1.59	1.80	1.96	2.03	1.93	2.06	2.47	2.49	2.49
Wilder Rural Fire	1.35	1.41	1.54	1.71	1.67	1.78	1.85	2.00	2.03	2.02
Nampa Fire	1.72	1.81	2.00	2.10	2.31	2.40	2.40	2.40	2.40	2.40
Highway District Rates										
Nampa Highway District #1	0.95	0.99	1.08	1.13	1.22	1.26	1.31	1.47	1.51	1.41
Notus Parma Highway District #2	1.44	1.51	1.64	1.77	1.89	1.98	2.03	2.23	2.28	2.21
Golden Gate Highway District #3	1.62	1.71	1.87	2.08	2.05	2.16	2.22	2.42	2.57	2.46
Canyon Highway District #4	1.11	1.17	1.30	1.40	1.45	1.51	1.54	1.88	1.97	1.83

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

	Year Taxes Are Payable									
	<u>2021</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>
Cemetery Districts										
Kuna Cemetery	0.10	0.11	0.13	0.12	0.13	0.14	0.14	0.16	0.18	0.17
Lower Boise Cemetery	0.18	0.19	0.20	0.22	0.23	0.24	0.25	0.28	0.28	0.28
Melba Cemetery	0.11	0.11	0.12	0.13	0.14	0.14	0.14	0.15	0.16	0.16
Middleton Cemetery	0.04	0.05	0.05	0.06	0.06	0.06	0.06	0.07	0.08	0.07
Parma Cemetery	0.13	0.13	0.15	0.16	0.18	0.19	0.20	0.22	0.22	0.21
Roswell Cemetery	0.12	0.13	0.14	0.15	0.15	0.18	0.19	0.20	0.23	0.22
Wilder Cemetery	0.20	0.21	0.23	0.25	0.23	0.24	0.25	0.26	0.28	0.27
Fairview Cemetery	0.05	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.07	0.07
Greenleaf Cemetery	0.17	0.18	0.20	0.21	0.23	0.24	0.26	0.28	0.30	0.28
Pleasant Ridge Cemetery	0.27	0.28	0.30	0.33	0.35	0.39	0.42	0.40	0.40	0.40
Other Districts										
Wilder Library	0.54	0.56	0.55	0.64	0.73	0.77	0.61	0.61	0.61	0.60
Lizard Butte Library	0.30	0.33	0.36	0.37	0.40	0.41	0.46	0.50	0.56	0.55
Kuna Library	0.40	0.43	0.49	0.54	0.60	0.61	0.65	0.71	0.71	0.71
Flood Control #10	0.11	0.11	0.12	0.13	0.13	0.13	0.13	0.15	0.14	0.13
Flood Control #11	0.36	0.37	0.40	0.43	0.45	0.48	0.48	0.52	0.52	0.50
Ambulance District	0.17	0.19	0.21	0.22	0.24	0.24	0.22	0.26	0.28	0.27
Mosquito Abatement	0.16	0.17	0.19	0.17	0.16	0.16	0.15	0.15	0.15	0.13
Pest Control	0.03	0.03	0.06	0.05	0.07	0.07	0.00	0.08	0.09	0.08
Melba Gopher	0.10	0.11	0.13	0.14	0.15	0.16	0.16	0.18	0.19	0.18
College of Western Idaho	0.12	0.13	0.14	0.15	0.16	0.16	0.16	0.18	0.19	0.18
Greater Middleton Recreation	0.43	0.42	0.48	0.54	0.56	0.58	0.29	0.60	0.60	0.60
Ten Davis Recreation	0.14	0.15	0.16	0.17	0.19	0.20	0.20	0.22	0.23	0.23
Star Sewer and Water	0.65	0.67	0.77	0.82	0.84	0.88	0.90	1.02	1.15	1.12

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, 2021

PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

Taxpayer	Fiscal Year 2021			Fiscal Year 2012		
	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.	\$ 552,437,322	1	3.23%	\$ 117,501,601	1	1.69%
Sorrento Lactalis	168,204,749	2	0.98%	86,908,108	3	1.23%
Idaho Power	146,571,195	3	0.86%	106,696,860	2	1.48%
Union Pacific Railroad	78,432,855	4	0.46%	33,855,964	8	0.41%
Amalgamated Sugar Co LLC	75,393,920	5	0.44%	38,028,479	7	0.45%
WAL-MART	55,700,543	6	0.33%	32,215,771	10	0.47%
CTI/SSI Food Services Inc	49,569,732	7	0.29%	44,609,101	5	0.66%
Adler AB Owner IX LLC	38,979,610	8	0.23%	-	-	-
Intermountain Gas Company	38,698,810	9	0.23%	-	-	-
Station Apartments at Gateway	38,521,270	10	0.23%	-	-	-
Micron Technology Inc.	-	-	-	43,701,469	6	0.59%
DDR Nampa LLC	-	-	-	67,907,340	4	0.62%
CenturyLink	-	-	-	32,591,894	9	0.54%
Total	<u>\$ 1,242,510,006</u>		<u>7.28%</u>	<u>\$ 604,016,587</u>		<u>8.14%</u>

Source: Canyon County Assessor's office

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
2021	\$ 55,203,212	\$ 54,329,674	98.4%	\$ -	\$ 54,329,674	98.4%
2020	54,926,548	53,867,654	98.1%	620,030	54,487,684	99.2%
2019	53,109,029	52,153,469	98.2%	783,645	52,937,114	99.7%
2018	47,554,398	46,644,178	98.1%	908,375	47,552,553	100.0%
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%	853,220	38,834,512	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%

Source: Canyon County property tax rolls

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
2021	\$ -	0.00%	-	0.00%
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%	-	0.00%
2014	75,477	0.00%	0.39	0.00%
2013	221,082	0.00%	1.15	0.01%
2012	359,833	0.01%	1.90	0.01%

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2021

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Nampa	\$ 7,670,000	100.00%	\$ 7,670,000
Total cities	<u>7,670,000</u>		<u>7,670,000</u>
Fire Districts:			
Star Fire	3,756,000	16.67%	626,125
Wilder	447,014	100.00%	447,014
Total fire districts	<u>4,203,014</u>		<u>1,073,139</u>
School Districts:			
West Ada #2	123,030,000	0.86%	1,058,658
Kuna #3	40,525,000	14.30%	5,794,733
Nampa #131	35,655,000	100.00%	35,655,000
Caldwell #132	5,595,000	100.00%	5,595,000
Wilder #133	3,385,000	100.00%	3,385,000
Middleton #134	33,410,000	100.00%	33,410,000
Notus #135	3,770,000	100.00%	3,770,000
Melba #136	6,370,000	68.99%	4,394,573
Parma #137	5,905,000	100.00%	5,905,000
Vallivue #139	133,650,000	100.00%	133,650,000
Marsing #363	9,975,000	19.03%	1,898,700
Total school districts	<u>401,270,000</u>		<u>234,516,664</u>
Library districts:			
Lizard Butte Library	301,008	54.36%	163,636
Total library districts	<u>301,008</u>		<u>163,636</u>
Total overlapping debt	<u>\$ 413,444,022</u>		<u>\$ 243,423,439</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, 2021

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2021

Debt Limit	\$ 341,571
Less: Debt applicable to limit	-
Legal Debt Margin	<u>\$ 341,571</u>

	Fiscal Year									
	<u>2021</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>
Debt limit	<u>\$ 341,571</u>	<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>
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	<u>\$ 341,571</u>	<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>
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, 2021

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)
2021	237,053	\$ 8,915,800	\$ 37,611	2.3%
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%

Sources:

(1) Idaho department of labor

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

PRINCIPAL EMPLOYERS
Current Year and Nine Years ago

	2021	Percentage to	2012	Percentage to
	Employees	total	Employees	total
	<u>Employees</u>	<u>employees</u>	<u>Employees</u>	<u>employees</u>
	(1)		(1)	
Wal-Mart Associates Inc	1,625	1.74%	1,125	1.43%
Nampa School District	1,375	1.47%	1,625	2.07%
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	875	0.94%	575	0.73%
City of Nampa	625	0.67%	625	0.79%
Caldwell School District	625	0.67%	625	0.79%
Sorrento Lactalis	<u>625</u>	<u>0.67%</u>	<u>625</u>	<u>0.79%</u>
Total	<u>9,500</u>	<u>10.18%</u>	<u>7,950</u>	<u>10.09%</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 2021 & 2012
Idaho Department of Labor, Communications & Research Division December 30, 2021.

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<i>Governmental Activities</i>										
Public Safety	352	344	343	339	381	381	381	342	342	342
Health and Welfare	52	52	55	54	12	12	12	12	13	13
Culture and Recreation	13	13	14	16	16	16	15	15	12	12
Public Works	6	6	6	5	5	6	6	6	6	6
General Government	<u>389</u>	<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>
Total Governmental Activities	<u>812</u>	<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>
<i>Business-type Activities</i>										
Sanitary Landfill	<u>25</u>	<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>
Grand Total	<u>837</u>	<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>

Source: County Auditor's office

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2021</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>
Public Safety										
Jail bookings	8,172	8,088	10,038	10,442	9,887	9,781	10,136	11,423	8,568	7,787
Average daily population (all facilities)	364	391	418	423	389	389	389	388	385	386
General Government										
Building permits issued	1,341	1,128	1,167	1,076	926	796	697	567	546	443
Mechanical permits issued	1,891	1,774	1,482	1,673	1,420	1,221	1,214	1,218	1,071	639
Number of recorded documents	90,425	74,407	61,570	58,043	56,396	53,009	49,855	48,309	60,604	79,815
Culture and Recreation										
Annual boat stickers	4,341	4,001	3,991	3,967	3,945	4,222	4,021	4,441	3,957	4,079
Sanitation										
Refuse collected daily/tons	1,107	1,035	964	936	845	788	696	676	602	568
Refuse collected annually/tons	347,228	324,488	302,376	293,553	265,017	247,213	218,230	211,969	188,674	177,938

Sources: Individual County Departments

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2021</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>
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	8	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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 4, 2022.

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
March 4, 2022



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, 2021. 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 program 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, 2021.

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.



Boise, Idaho
March 4, 2022

SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

CANYON COUNTY
For the Fiscal Year Ended September 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal ALN 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	202121N109947	\$ 18,478
National School Lunch Program	10.555	202121N109947	29,951
Child Nutrition Cluster - Total			48,429
Total US Department of Agriculture			48,429
<u>US Department of the Interior</u>			
Passed through the State Historic Preservation Office			
Historic Preservation Fund Grants	15.904	P20AS000020	3,003
<u>US Department of Justice</u>			
Equitable Sharing Funds	16.922	N/A	12,060
COVID-19 Coronavirus Emergency Supplemental Funding	16.034	N/A	22,399
Passed through the Idaho Department of Juvenile Corrections			
Juvenile Justice and Delinquency Prevention	16.540	2018JFFX0002	12,211
Passed through the City of Nampa			
Edward Byrne Memorial Justice Assistance Grant	16.738	N/A	15,730
Total US Department of Justice			62,400
<u>US Department of Transportation</u>			
Passed through Idaho Transportation Department:			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	N/A	10,000
State and Community Highway Safety	20.600	N/A	30,853
National Priority Safety Programs	20.616	N/A	4,287
Highway Planning and Construction Cluster - Total			45,140
Total US Department of Transportation			45,140
<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	4,772,273
<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	95,659
<u>US Department of Homeland Security</u>			
Passed through Idaho Department of Parks and Recreation:			
Boating Safety Financial Assurance	97.012	FFY 2021 RBS GRANT	44,972
Passed through Idaho Military Division:			
Emergency Management Performance Grant	97.042	EMS2020EP00003	156,017
Pre-Disaster Mitigation Program	97.047	EMS2018PC008	6,846
Homeland Security Grant Program - 2019	97.067	EMW2019SS00047	32,984
Homeland Security Grant Program - 2020	97.067	EMW2020SS00070	15,169
Homeland Security Grant Program - Total	97.067		48,153
Total US Department of Homeland Security			255,988
Total Federal Awards			\$ 5,282,892

See notes to schedule of expenditures of federal awards

SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

CANYON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021. 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, 2021

CANYON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021

SECTION II – Financial Statement Findings

None reported

SECTION III – Federal Award Findings and Questioned Costs

None reported