



Annual Comprehensive Financial Report

For Fiscal Year Ended
September 30, 2022



Canyon County,
Idaho



CANYON COUNTY, IDAHO ANNUAL COMPREHENSIVE FINANCIAL REPORT



Prepared by Canyon County Auditor's Office

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
CHRIS YAMAMOTO, CANYON COUNTY AUDITOR**

TABLE OF CONTENTS
CANYON COUNTY, IDAHO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENED SEPTEMBER 30, 2022

INTRODUCTORY SECTION

Letter of Transmittal	1
GFOA Certificate of Achievement	6
Organizational Chart	7
Names of Elected Officials and Department Administrators.....	8

FINANCIAL SECTION

Independent Auditor's Report	10
Management's Discussion and Analysis	14
Basic Financial Statements	
Statement of Net Position	26
Statement of Activities.....	27
Balance Sheet – Governmental Funds	28
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	31
Statement of Net Position – Proprietary Funds.....	32
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	33
Statement of Cash Flows – Proprietary Funds	34
Statement of Net Position – Fiduciary Funds.....	35
Statement of Changes in Net Position – Fiduciary Funds.....	36
Notes to Financial Statements	37

Required Supplementary Information

Schedule of Employer's Share of Net Pension Liability (asset) Schedule of Employer's Contributions	60
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual General Fund	61
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Justice Special Revenue Fund	65
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual District Court Special Revenue Fund	67
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Indigent Special Revenue Fund	69
Notes to Required Supplementary Information	70

Combining and Individual Fund Statements and Schedules

Special Revenue Funds Narrative	73
Combining Balance Sheet – Nonmajor Governmental Funds.....	75
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	78

TABLE OF CONTENTS
CANYON COUNTY, IDAHO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENED SEPTEMBER 30, 2022

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For Governmental Funds Other Than the General Fund and Major Special Revenue Funds	
Weed Control Special Revenue Fund.....	81
Assessor’s Reappraisal Special Revenue Fund	82
Health District Special Revenue Fund	83
County Fair Special Revenue Fund.....	84
Parks and Recreation Special Revenue Fund	85
Historical Society Special Revenue Fund.....	86
Pest Control Special Revenue Fund	87
Melba Gopher Special Revenue Fund	88
Court Device Special Revenue Fund.....	89
Waterways Special Revenue Fund	90
Court Facilities Special Revenue Fund	91
Emergency Communications Special Revenue Fund	92
Treatment Courts Special Revenue Fund.....	93
Consolidated Elections Special Revenue Fund.....	94
Custodial Funds Narrative	95
Combining Statement of Fiduciary Net Position Custodial Funds.....	96
Combining Statement of Changes in Fiduciary Net Position Custodial Funds	97

STATISTICAL SECTION

Net Position by Component.....	99
Changes in Net Position	101
Fund Balances of Governmental Funds	103
Changes in Fund Balances of Governmental Funds.....	105
Assessed Value and Actual Value of Taxable Property	107
Direct and Overlapping Property Tax Rates.....	108
Principal Property Taxpayers	110
Property Tax Levies and Collections	111
Ratios of Outstanding Debt.....	112
Direct and Overlapping Governmental Activities Debt.....	113
Legal Debt Margin Information.....	114
Demographic and Economic Statistics	115
Principal Employers.....	116
Full-Time Equivalent County Government Employees by Function	117
Operating Indicators by Function	118
Capital Asset Statistics by Function.....	119

SINGLE AUDIT

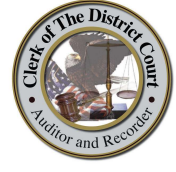
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	121
Independent Auditor’s Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance.....	123
Schedule of Expenditures of Federal Awards.....	126
Notes to Schedule of Expenditures of Federal Awards.....	127
Schedule of Findings and Questioned Costs.....	128

INTRODUCTORY SECTION





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



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

February 22, 2023

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, 2022.

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, 2022 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, 2022, 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 66,450. Nampa is the largest city in the County and third largest in the state with an estimated population of 109,120. 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 249,720 with a growth rate of 2.6% 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 61-69 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 81.

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 October 2022, with a civilian labor force of 115,576 the unemployment rate in the County is 3.4%. This represents a slight decrease from last year with an unemployment rate of 3.5% in October 2021. 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.

Work continues on the Creekside project from deChase Miksis in downtown Caldwell. The mixed-use site and project includes two buildings that are bisected by a pedestrian alleyway providing access to Indian Creek Plaza. With an estimated completion in Summer 2023, the project will provide 142 mixed-use workforce housing units, 75,000 square feet of retail space and 62 parking stalls.

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 retail store in Caldwell's North Ranch Business Park. The project includes 13.4 acres and a 98,000 square foot retail 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.

September 13, 2022, just a few hundred yards away from the D&B Supply retail store, ground was broken on a new 109,000 square foot D&B Supply distribution center. The distribution center has been designed and located to compliment the retail store and provide an efficient operational base for D&B Supply into the foreseeable future. Located on 24 acres the distribution center is estimated to be completed in the summer of 2023.

Growth and development continue in Adler's Industrial Midland Industrial Park in Nampa. Michigan based Stow Company, a maker of closet and storage solutions, announced plans to construct a 550,000

square foot manufacturing facility at the site. It is estimated that the facility will be completed in May 2023 at a cost of \$143 million and will employ 236 workers.

In March 2022, the Trammell Crow Company announced it has broken ground on the Kings Road Commerce Center. The industrial development is anticipated to include 362,000 square feet of speculative Class A manufacturing and logistics spaces spread across three buildings. Trammell Crow Company is a developer and investor in commercial real estate and has developed or acquired 2,800 buildings consisting of over 625 million square feet.

Canyon County's previously red-hot single family residential real estate market has cooled significantly. The number of houses for sale in Canyon County in November 2022 is nearly double the amount from a year earlier and the average days on market for homes has increased from 31 days in November 2021 to 59 days in November 2022. The median sales price of a Canyon County single family residence was \$415,000 in November 2022 which is a minor increase of 1.24% 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. Canyon County property tax payers provide consistent and reliable funding that is essential in ensuring the continued successful operation of Canyon County government. The County strives for a balanced approach when formulating and developing financial plans that will protect the property tax payer by both providing property tax relief and ensuring sufficient financial resources to support service delivery.

The County's fiscal year 2023 budget includes a \$13,684,657 reduction in our property tax request. As a direct result of the property tax reduction, the County's property tax levy rate has been cut in half. As rampant inflation directly impacts the purchasing power of County residents, the County is pleased to leave over \$13.6 million dollars in the pockets of County property tax payers. It is our hope that property tax savings provide needed financial relief and stability to our valued County residents whose financial support is essential to first-class service delivery.

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 and Canyon County's property tax reduction will provide financial benefit to all categories of County property tax payers.

Major initiatives. Canyon County is committed to hiring and retaining 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.

In recognition and appreciation of our dedicated staff, the County's fiscal year 2023 budget includes over \$8.6 million dollars allocated for salary and compensation increases for current personnel and \$1.5 million dollars for investment in new positions and position upgrades and reclassifications. Capable, qualified and trained personnel are essential to public service and the County's investment in our human capital demonstrates our commitment to delivering first-rate services to County residents.

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, 2021. This was the thirty-third 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 Sarah Winslow, Shawna Larson 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**

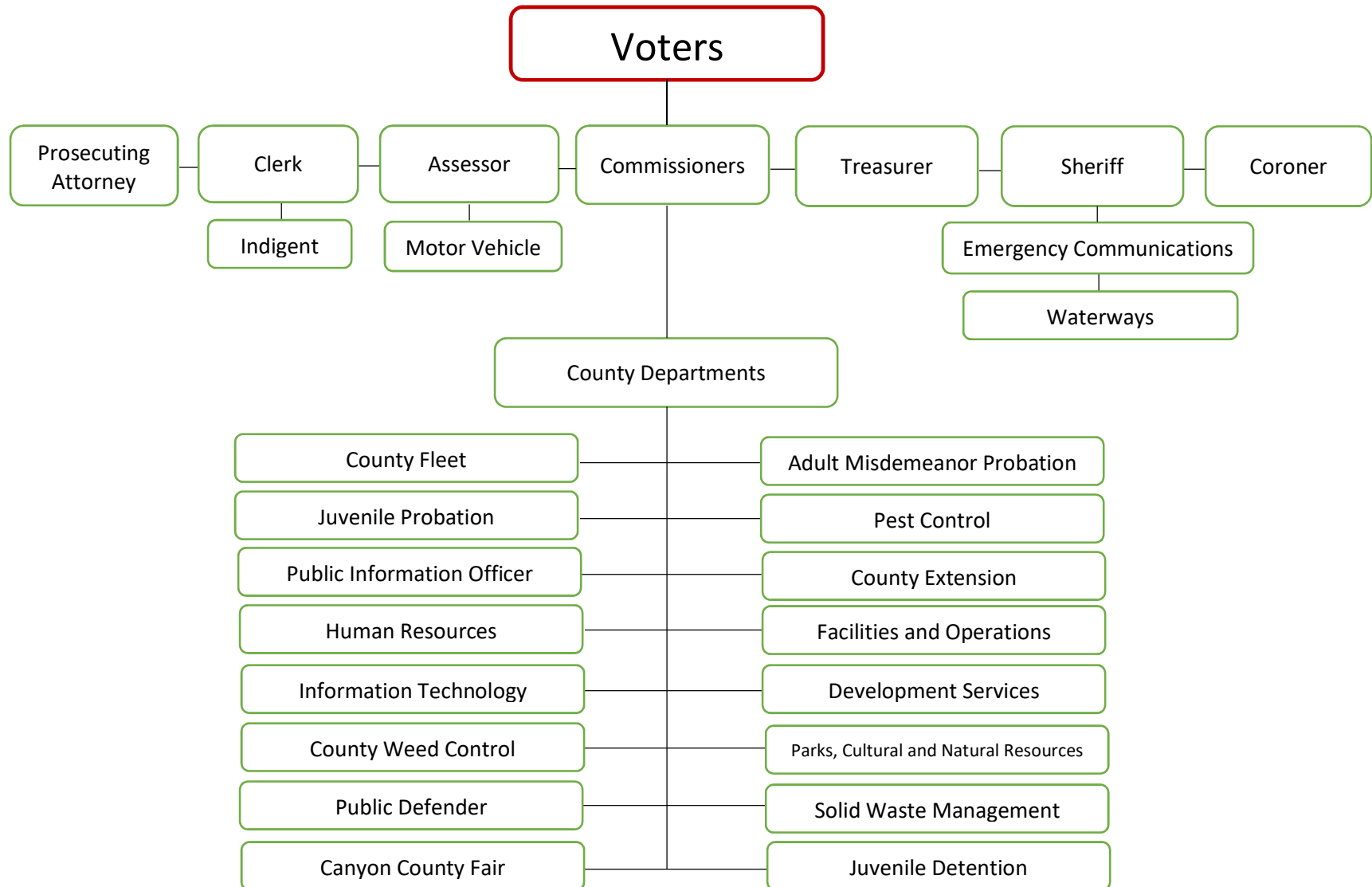
For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

September 30, 2021

Christopher P. Morrell

Executive Director/CEO

ORGANIZATIONAL CHART
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022



ELECTED OFFICIALS AND DEPARTMENT ADMINISTRATORS

CANYON COUNTY, IDAHO FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	Brent Whiting
District Judge	Matt Roker
District Judge	Randall Grove
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
Magistrate Judge	Matthew Thompson

DEPARTMENT ADMINISTRATORS

Trial Court Administrator.....	Jamie Robb
Development Services Director	Sabrina Minshall
Information Technology Director	Greg Rast
Human Resources Director	Kate Rice
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.....	Rick Britton
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 Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Canyon County, Idaho (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Qualified Opinion on the Discretely Presented Component Unit

In our opinion, based on our audit and the report of other auditors, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component unit of the County, as of September 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Canyon County Ambulance District (the Ambulance District), which is a discretely presented component unit and represents 100% of the assets, net position, and revenues of the discretely presented component unit as of September 30, 2022. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Ambulance District, is based solely on the report of the other auditors.

Unmodified Opinions on the Governmental Activities, Business-Type Activities, Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, the accompanying 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, 2022, 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.

Basis for Qualified and Unmodified Opinions

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

Matter Giving Rise to Qualified Opinion on the Discretely Presented Component Unit

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

Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the County has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended September 30, 2022. Accordingly, a restatement has been made to the net position of the governmental activities as of October 1, 2021, to restate beginning net position. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute

assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, 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 is the responsibility of management and, 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 GAAS. In our opinion, the introductory section, combining and individual nonmajor fund financial statements and schedules, statistical section, and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2023 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.



Boise, Idaho
February 22, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022. 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 \$121,504,823 (net position). Of this amount \$55,822,838 (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 \$5,646,963 during fiscal year 2022. Total revenue increased \$1,274,359 compared to the prior fiscal year due to an increase in operating grants and contributions, and an increase in sales tax revenue remitted from the State of Idaho. Revenue increases were offset by a \$4,513,569 loss in interest and investment earnings. Total governmental expenses increased \$19,597,700 from last year due to increased personnel spending including 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 \$66,109,170, an increase of \$7,496,294 from the previous fiscal year. Increases in sales tax and other intergovernmental revenues including operating grants and contributions resulted in a \$2,964,210 increase in governmental funds revenue. Governmental funds expenditures increased \$13,777,436 from the prior year due to significant capital investments and increased personnel spending. The total fund balance consists of: \$31,980,657 in the general fund, \$16,826,947 in the justice special revenue fund, \$5,891,701 in the district court special revenue fund, \$4,622,136 in the indigent special revenue fund and \$6,787,729 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, 2022

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 26-27 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 28-31 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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 32-34 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 statements can be found on pages 35-36 of this report. The combining statement of fiduciary net position for the custodial funds begins on page 96 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 37-58 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 60-71 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 75-94 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 \$121,504,823 at the close of the most recent fiscal year.

Approximately 53% 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, 2022

Canyon County's Net Position

	Governmental Activities		Business-type Activities		Totals	
	2022	2021*	2022	2021*	2022	2021*
Current and other assets	\$ 160,435,728	\$ 148,889,463	\$ 22,434,659	\$ 22,736,076	\$ 182,870,387	\$ 171,625,539
Capital assets	54,563,750	44,871,933	9,842,274	10,078,560	64,406,024	54,950,493
Total assets	<u>214,999,478</u>	<u>193,761,396</u>	<u>32,276,933</u>	<u>32,814,636</u>	<u>247,276,411</u>	<u>226,576,032</u>
Deferred outflows of resources						
Deferred outflows of resources - pension	<u>24,304,047</u>	<u>13,065,132</u>	<u>702,689</u>	<u>334,030</u>	<u>25,006,736</u>	<u>13,399,162</u>
Long-term liabilities outstanding	50,284,384	26,331,112	12,856,397	10,411,533	63,140,781	36,742,645
Other liabilities	46,123,139	2,952,880	409,237	310,592	46,532,376	3,263,472
Total liabilities	<u>96,407,523</u>	<u>29,283,992</u>	<u>13,265,634</u>	<u>10,722,125</u>	<u>109,673,157</u>	<u>40,006,117</u>
Deferred inflows of resources						
Property tax unavailable	40,287,000	53,971,567	-	-	40,287,000	53,971,567
Deferred inflows of resources - pension	<u>796,662</u>	<u>29,373,686</u>	<u>21,505</u>	<u>765,964</u>	<u>818,167</u>	<u>30,139,650</u>
Total deferred inflows of resources	<u>41,083,662</u>	<u>83,345,253</u>	<u>21,505</u>	<u>765,964</u>	<u>41,105,167</u>	<u>84,111,217</u>
Net position						
Investment in capital assets	51,668,265	44,871,933	9,842,274	10,078,560	61,510,539	54,950,493
Restricted	4,171,446	4,392,051	-	62,144	4,171,446	4,454,195
Unrestricted	45,972,629	44,933,299	9,850,209	11,519,873	55,822,838	56,453,172
Total net position	<u>\$ 101,812,340</u>	<u>\$ 94,197,283</u>	<u>\$ 19,692,483</u>	<u>\$ 21,660,577</u>	<u>\$ 121,504,823</u>	<u>\$ 115,857,860</u>

* prior year balances have not been restated for the implementation of GASB Statement No. 87, *Leases*

Canyon County's balance of unrestricted net position \$55,822,838 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.

The County has implemented GASB Statement No. 87, *Leases* beginning with the year ended September 30, 2022. The County's fixed axle jail trailer lease for inmate housing qualifies for reporting under the Statement. As of the year ended September 30, 2022, the County's Statement of Net Position reports a net right to use leased asset amount of \$3,368,640 and a remaining lease liability of \$2,895,485 associated with the fixed axle jail trailer lease.

For the year ended September 30, 2022, the County's net overall position increased \$5,646,963. The business-type activities of the County decreased net position by \$1,968,094 while the governmental activities increased the County's net position by \$7,615,057. The changes to both are displayed in the following chart.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Canyon County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021*	2022	2021*	2022	2021*
Revenues:						
Program revenues:						
Charges for services	\$ 24,440,596	\$ 26,441,715	\$ 7,345,030	\$ 6,960,643	\$ 31,785,626	\$ 33,402,358
Operating grants and contributions	12,598,673	8,966,761	-	-	12,598,673	8,966,761
Capital grants and contributions	690,415	1,100,571	-	-	690,415	1,100,571
General revenues:						
Property taxes	56,297,812	56,352,419	-	-	56,297,812	56,352,419
Other taxes	19,673,721	18,315,191	-	-	19,673,721	18,315,191
Interest and investment earnings (loss)	(3,358,671)	(95,870)	(1,154,898)	(34,263)	(4,513,569)	(130,133)
Miscellaneous	2,771,758	60,790	42,251	4,371	2,814,009	65,161
Total revenues	<u>113,114,304</u>	<u>111,141,577</u>	<u>6,232,383</u>	<u>6,930,751</u>	<u>119,346,687</u>	<u>118,072,328</u>
Expenses:						
General government	50,841,772	42,541,324	-	-	50,841,772	42,541,324
Public safety	41,623,641	32,629,111	-	-	41,623,641	32,629,111
Public works	951,493	824,589	-	-	951,493	824,589
Health and welfare	9,361,712	7,866,777	-	-	9,361,712	7,866,777
Culture and recreation	2,720,629	2,039,746	-	-	2,720,629	2,039,746
Sanitary landfill	-	-	8,200,477	6,045,830	8,200,477	6,045,830
Total expenses	<u>105,499,247</u>	<u>85,901,547</u>	<u>8,200,477</u>	<u>6,045,830</u>	<u>113,699,724</u>	<u>91,947,377</u>
Change in net position	7,615,057	25,240,030	(1,968,094)	884,921	5,646,963	26,124,951
Net position - beginning	94,197,283	68,957,253	21,660,577	20,775,656	115,857,860	89,732,909
Net position - ending	<u>\$ 101,812,340</u>	<u>\$ 94,197,283</u>	<u>\$ 19,692,483</u>	<u>\$ 21,660,577</u>	<u>\$ 121,504,823</u>	<u>\$ 115,857,860</u>

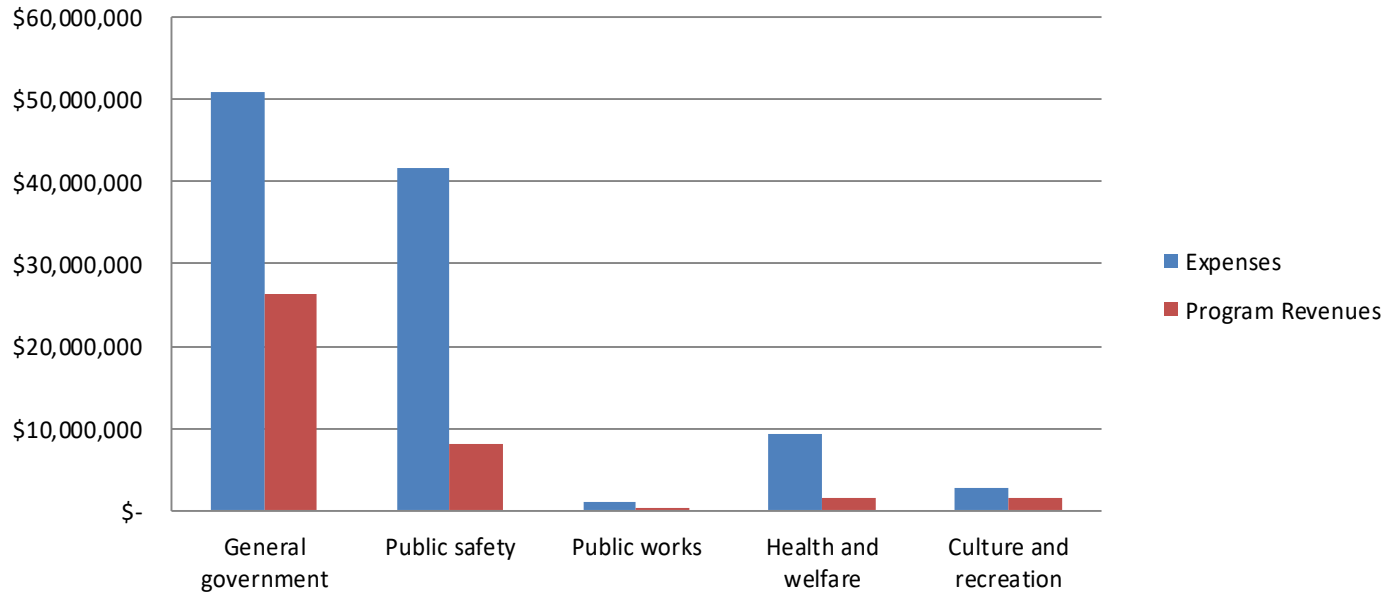
*prior year balances have not been restated for the implementation of GASB Statement No. 87, *Leases*

Governmental activities. Total net position for governmental activities increased \$7,615,057 during fiscal year 2022, key features include:

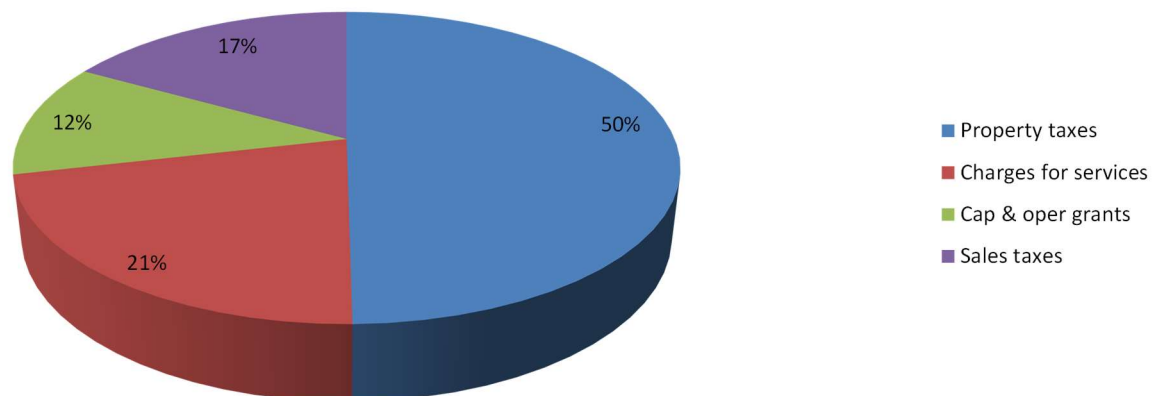
- Operating and capital grants and contributions revenues increased \$3,631,912 from last fiscal year largely resulting from State and Local Fiscal Recovery Funds approved with the American Rescue Plan Act.
- Due to the County's commitment to property taxpayers and no increase in the property tax request, property tax revenues were mostly unchanged from the previous fiscal year with a \$54,607 decrease.
- Other taxes including sales and liquor tax increased \$1,358,530 due to an increase in sales and economic activity and a new allocation of sales tax monies in the amount of \$1,160,791 to assist with funding indigent public defense. Rapidly increasing interest rates have pushed down market values of investments resulting in an interest and investment earnings revenue decrease of \$3,262,801 from the prior year.
- Total expenses increased \$19,597,700 due to increase personnel expenses including pension expenses associated with the County's participation in PERSI. Year over year, the County's total personnel spending increased \$18,029,647 as the County demonstrated its commitment to human capital investment and the hiring and retention of competent and capable public service employees.
- In connection with the implementation of GASB Statement No. 87, *Leases*, the county recognized \$1,443,703 of amortization expense and \$15,436 of interest expense associated with the right to use leased asset of fixed axle jail trailers.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Expenses and Program Revenues - Governmental Activities



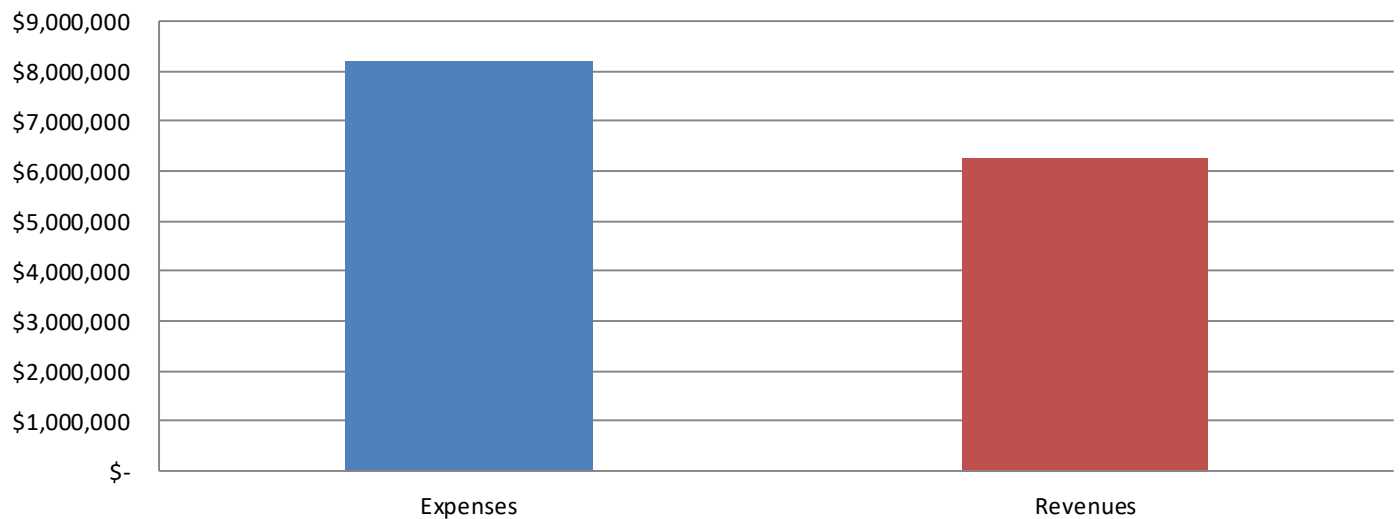
Revenues by Source - Governmental Activities



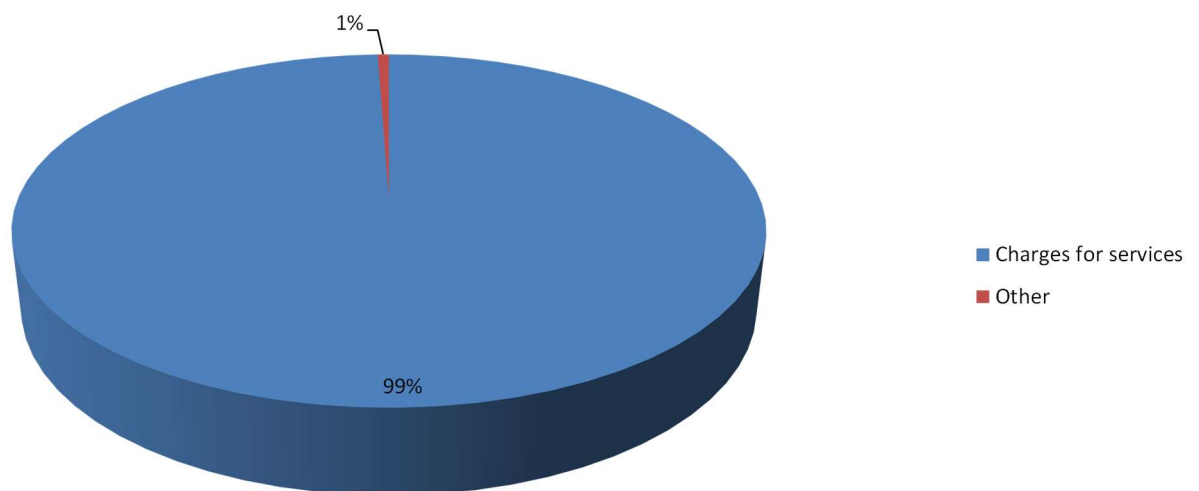
MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Business-type activities. Business-type activity (solid waste management) net position decreased \$1,968,094 during the fiscal year. Interest and investment earnings decreased \$1,120,635 from the previous fiscal year and expenses increased \$2,154,647. Inflationary forces increased the annual closure and post-closure expense and personnel expenses increased including expenses associated with the County's participation in PERSI.

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, 2022

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 \$66,109,170, an increase of \$7,496,294 from the prior year. The increase in fund balance is the result of increased intergovernmental revenues from State and Local Fiscal Recovery Funds approved with the American Rescue Plan Act and County Offices and departments spending less than their fully approved budget amounts.

Total governmental funds revenues increased \$2,964,210 from the previous fiscal year. The County continues to protect property tax payers through property tax reductions. The County decreased our annual property tax request by \$175,910 compared to the amount requested in the previous fiscal year. Intergovernmental revenues increased \$5,500,264 led by increases in federally-funded State and Local Fiscal Recovery Funds and increased sales tax revenue. Rising interest pushed down the market value of County investments resulting in a \$2,894,557 decrease in investment earnings from the previous year.

Governmental funds expenditures increased \$13,777,436 from the previous year. The County is not immune from economic challenges associated with inflation and a tight labor market. Showing a commitment to human capital investment and hiring and retaining qualified personnel, the County has invested increased financial resources to ensure public services are delivered professionally and timely. Approximately 70% of the County's governmental funds expenditures are for personnel and the County has shown a commitment to the community and our capable and valuable personnel with increased investment in compensation and retention.

The County continues to invest in capital improvements including the Canyon County Fair Exposition Center with an estimated completion date and grand opening in early 2023. The 45,000 square foot Center features a sleek modern design and includes a 30,000 square foot air-conditioned exposition hall, indoor and outdoor meeting spaces and administrative offices for County Fair personnel.

At the close of the fiscal year the general fund reports \$31,435,525 of unassigned fund balance. The other governmental funds report a total of \$29,473,475 of assigned fund balance. The amount reported as restricted fund balance by enabling legislation is \$4,171,446 and \$1,028,724 of fund balance is reported as nonspendable due to prepaid items.

The general fund is the chief operating fund of the County. Unassigned fund balance in the general fund increased \$6,876,446 from the prior fiscal year. Increased unassigned fund balance in the general fund is the result of an increased allocation of property tax and sales tax revenues assigned to the general fund. 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 2022 the unassigned fund balance represents 75% of the general fund's total annual expenditures.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

The justice special revenue fund reports total fund balances of \$16,826,947 with \$16,727,002 assigned as of the close of the fiscal year. Assigned fund balance equates to 65% of the justice fund's fiscal year 2022 expenditures and the amount of increase in assigned fund balance from fiscal year 2021 is \$1,201,962. Vacant and unfilled public safety positions do not require the use of current financial resources and are a significant factor in the increased fund balance.

At the end of the fiscal year the district court special revenue fund reported total fund balances of \$5,891,701 with all of the fund balance reported as assigned. The assigned fund balance equates to 57% of the fund's fiscal year 2022 expenditures and represents an increase of \$1,238,448 from the prior year's assigned fund balance amount. Increased allocation of liquor tax revenue to the district court fund and district court fund personnel and other services expenditures under budget contributed to the increased fund balance.

The indigent special revenue fund ended fiscal year 2022 with total fund balances of \$4,622,136 with all of the fund balance reported as assigned. The assigned fund balance is equal to 63% of the fund's fiscal year 2022 expenditures and reflects a decrease of \$611,790. Indigent medical needs in the County have greatly decreased with the expansion of Medicaid and therefore, the County will no longer levy a property tax specific to the indigent fund or utilize the indigent special revenue fund to track revenues and expenditures beginning with fiscal year 2023.

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 \$9,850,209. 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:

- To ensure sufficient staffing levels and efficient juvenile detention center operations, \$100,000 was added to the juvenile detention center budget during fiscal year 2022.
- \$635,625 was added to the American Rescue Plan Act budget during the fiscal year to provide essential and timely equipment necessary for the County's response to urgent COVID-19 circumstances.
- The development services department budget was increased \$340,000 for additional personnel costs associated with increased development activity.
- \$1,500 was transferred from the other charges and services budget to the personal services budget in the public information officer department for personnel services and retention investment.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

- \$1,490,303 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.
- Unfulfilled possible expansion plans with the County motor vehicle department resulted in an under-budget amount of \$488,589.
- \$1,517,316 unspent in the Prosecuting Attorney's office budget was the result of personnel savings from vacant positions unfilled during the fiscal year.
- \$339,137 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 not completed.
- The County general department budget includes a contingency for any unforeseen or unanticipated expenditures which went unspent resulting in an under-budget amount of \$182,519.
- Delayed acquisition of vehicles and an in progress but uncompleted car wash project resulted in the county fleet department ending the fiscal year \$235,975 under-budget.

Capital Asset Highlights and Debt Administration

Capital assets. Canyon County's investment in capital assets for its governmental and business-type activities as of September 30, 2022 amounted to \$61,510,539 (net of accumulated depreciation and amortization). 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 \$6,560,046 during fiscal year 2022.

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

- The County jail acquired a whole body scanner at the cost of \$154,075 to help stop contraband from entering the jail facility to ensure the safety of essential jail staff, inmates and visitors.
- Information technology investments in secure data storage, servers and fiber switches totaled \$131,030.
- Governmental activities investments in vehicles for both public safety and general government use totaled \$616,539.
- \$125,250 was invested to complete the microwave tower project enhancing capacity and operational efficiencies of emergency communications services.
- Capital construction and facilities improvement projects in process include an additional \$6,596,505 invested in the county fair expo building, \$500,997 invested in the fairgrounds site improvement project, \$290,461 invested in the POD 5 roof replacement project, and \$126,219 for courthouse courtroom upgrades and investments.
- At the landfill, \$307,797 was invested in a loader essential to daily landfill activities, \$77,805 in vehicles, and \$99,204 in other machinery and equipment.
- Associated with GASB Statement No. 87, *Leases*, the County recorded the fixed axle jail trailer inmate housing lease with an initial right to use leased asset value of \$4,812,343 less \$1,443,703 of amortization expense in fiscal year 2022 for an ending net value of \$3,368,640.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Canyon County's Capital Assets (Net of depreciation and amortization)						
	Governmental Activities		Business-type Activities		Totals	
	2022	2021*	2022	2021*	2022	2021*
Land	\$ 7,092,862	\$ 7,078,596	\$ 4,771,712	\$ 4,771,712	\$ 11,864,574	\$ 11,850,308
Building	23,531,650	23,688,258	463,392	515,744	23,995,042	24,204,002
Improvements other than buildings	2,321,576	2,029,668	2,311,573	2,328,255	4,633,149	4,357,923
Machinery and equipment	8,678,628	9,165,745	2,214,325	2,392,633	10,892,953	11,558,378
Construction in progress	9,570,394	2,909,666	81,272	70,216	9,651,666	2,979,882
Right to use leased assets	3,368,640	-	-	-	3,368,640	-
Total	<u>\$ 54,563,750</u>	<u>\$ 44,871,933</u>	<u>\$ 9,842,274</u>	<u>\$ 10,078,560</u>	<u>\$ 64,406,024</u>	<u>\$ 54,950,493</u>

* prior year balances have not been restated for the implementation of GASB Statement No. 87, *Leases*

Additional information on Canyon County's capital assets can be found in Note 8 on page 48.

Long-term debt. The County's implementation of GASB Statement No. 87, *Leases*, resulted in the recording of the annual jail trailer fixed axle lease for the housing of inmates. The lease is subject to annual appropriation through the County's budget process. There are two years remaining on the lease at annual payment amount of \$1,454,085.

Economic Factors and Next Year's Budgets and Rates

Canyon County remains committed to providing first-class public services that ensure the safety and security of our community. Dedicated Canyon County personnel provide vital public services that contribute positively to the rich quality of life enjoyed by County residents. Rising interest rates, rampant inflation and tight labor market conditions are economic factors that the County deals with on an on-going basis. The County thoughtfully evaluates current economic conditions, considers future opportunities and challenges and invests the public's precious financial resources in areas that provide the most value to our treasured county residents.

We are thrilled to report that through prudent and proper fiscal management the County has chosen to reduce our annual property tax request by \$13,684,657. It is one thing to talk of property tax relief and another to actually make it happen. The County recognizes, appreciates and values the financial contributions of our essential property tax payers and in an expression of gratitude and thanks the County is pleased to provide genuine property tax relief to all County property tax payers.

The County Commissioners adopted a fiscal year 2023 expenditure budget in the amount of \$132,746,089 with \$40,287,000 of revenue provided by current property tax. The County has decreased our property tax levy rate by 50% from the prior year to new rate of .001227019. The fiscal year 2023 budget includes a significant increased investment of \$10 million dollars in our essential personnel and over \$18 million dollars for capital equipment, machinery and construction investment.

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, 2022

STATEMENT OF NET POSITION
September 30, 2022

	Primary Government			Component Unit
	Governmental	Business-type		Canyon County
	Activities	Activities	Total	Ambulance District
ASSETS				
Cash and investments	\$ 109,941,672	\$ 21,931,008	\$ 131,872,680	\$ 2,486,263
Accounts receivable	1,233,461	484,569	1,718,030	1,479,827
Property tax receivable	42,075,815	-	42,075,815	59,958
Intergovernmental receivable	6,100,890	-	6,100,890	62,370
Interest receivable	55,166	19,082	74,248	3,353
Prepaid expenses	1,028,724	-	1,028,724	1,043
Capital assets not being depreciated:				
Land	7,092,862	4,771,712	11,864,574	230,626
Construction in progress	9,570,394	81,272	9,651,666	-
Capital assets, net of accumulated depreciation:				
Buildings	23,531,650	463,392	23,995,042	1,162,887
Improvements other than buildings	2,321,576	2,311,573	4,633,149	69,044
Machinery and equipment	8,678,628	2,214,325	10,892,953	926,933
Right to use leased asset, net of accumulated amortization	3,368,640	-	3,368,640	-
Total assets	214,999,478	32,276,933	247,276,411	6,482,304
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow - pensions	24,304,047	702,689	25,006,736	3,017,269
LIABILITIES				
Accounts payable and accrued liabilities	6,857,083	409,222	7,266,305	722,823
Incurred claims payable	905,284	-	905,284	-
Compensatory time payable	41,882	15	41,897	-
Advanced revenue	38,318,890	-	38,318,890	-
Long-term liabilities:				
Due within one year	3,594,795	1,205,999	4,800,794	303,121
Due in more than one year - other liabilities	716,697	14,917	731,614	-
Due in more than one year, lease liability	1,450,782	-	1,450,782	-
Due in more than one year - landfill closure/post-closure costs	-	10,348,238	10,348,238	-
Net pension liability	44,522,110	1,287,243	45,809,353	5,617,906
Total liabilities	96,407,523	13,265,634	109,673,157	6,643,850
DEFERRED INFLOWS OF RESOURCES				
Deferred property tax revenue	40,287,000	-	40,287,000	-
Deferred inflow - pensions	796,662	21,505	818,167	95,944
Total deferred inflows of resources	41,083,662	21,505	41,105,167	95,944
NET POSITION				
Net investment in capital assets	51,668,265	9,842,274	61,510,539	2,389,490
Restricted for:				
Court functions	408,204	-	408,204	-
Consolidated elections	130,120	-	130,120	-
Public safety	2,797,144	-	2,797,144	-
Weed and pest abatement	579,647	-	579,647	-
Welfare and public health	239,417	-	239,417	-
Historical societies	16,914	-	16,914	-
Unrestricted	45,972,629	9,850,209	55,822,838	370,289
Total net position	\$ 101,812,340	\$ 19,692,483	\$ 121,504,823	\$ 2,759,779

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, 2022

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Canyon County Ambulance District	
					Governmental Activities	Business-type Activities		
Primary government:								
Governmental activities:								
General government	\$ 50,841,772	\$ 16,748,686	\$ 9,692,581	\$ -	\$ (24,400,505)	\$ -	\$ (24,400,505)	
Public safety	41,623,641	6,163,910	1,864,553	58,864	(33,536,314)	-	(33,536,314)	
Public works	951,493	138,174	202	-	(813,117)	-	(813,117)	
Health and welfare	9,361,712	502,099	1,008,731	-	(7,850,882)	-	(7,850,882)	
Culture and recreation	2,720,629	887,727	32,606	631,551	(1,168,745)	-	(1,168,745)	
Total governmental activities	105,499,247	24,440,596	12,598,673	690,415	(67,769,563)	-	(67,769,563)	
Business-type activities:								
Sanitary landfill	8,200,477	7,345,030	-	-	-	(855,447)	(855,447)	
Total business-type activities	8,200,477	7,345,030	-	-	-	(855,447)	(855,447)	
Total primary government	\$ 113,699,724	\$ 31,785,626	\$12,598,673	\$ 690,415	(67,769,563)	(855,447)	(68,625,010)	
Component Unit:								
Canyon County								
Ambulance District	\$ 11,489,612	\$ 6,766,836	\$ -	\$ 63,055	-	-	-	(4,659,721)
General revenues:								
Property taxes					56,297,812	-	56,297,812	3,041,577
Sales taxes					19,673,721	-	19,673,721	219,595
Interest and investment earnings (loss)					(3,358,671)	(1,154,898)	(4,513,569)	(6,407)
Miscellaneous					2,771,758	42,251	2,814,009	71,866
Total general revenues					75,384,620	(1,112,647)	74,271,973	3,326,631
Change in net position					7,615,057	(1,968,094)	5,646,963	(1,333,090)
Net position - beginning					94,197,283	21,660,577	115,857,860	4,092,869
Net position - ending					\$ 101,812,340	\$ 19,692,483	\$ 121,504,823	\$ 2,759,779

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, 2022

BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2022

	<u>Major Special Revenue Funds</u>				Nonmajor Governmental Funds	Total Governmental Funds
ASSETS	General Fund	Justice	District Court	Indigent		
Cash and investments	\$ 68,771,961	\$ 16,992,885	\$ 5,831,460	\$ 5,066,509	\$ 6,638,307	\$ 103,301,122
Accounts receivable	293,014	138,868	60,822	-	224,411	717,115
Property tax receivable	12,064,204	17,147,144	3,643,630	204,572	9,016,265	42,075,815
Intergovernmental receivable	3,827,872	1,355,584	749,958	-	167,476	6,100,890
Interest receivable	22,200	13,810	4,603	4,084	4,158	48,855
Prepaid items	545,132	99,945	-	-	383,647	1,028,724
Total assets	<u>\$ 85,524,383</u>	<u>\$ 35,748,236</u>	<u>\$ 10,290,473</u>	<u>\$ 5,275,165</u>	<u>\$ 16,434,264</u>	<u>\$ 153,272,521</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 3,273,746	\$ 1,719,685	\$ 763,219	\$ 458,532	\$ 641,901	\$ 6,857,083
Advanced revenue	<u>38,237,644</u>	<u>81,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,318,890</u>
Total liabilities	<u>41,511,390</u>	<u>1,800,931</u>	<u>763,219</u>	<u>458,532</u>	<u>641,901</u>	<u>45,175,973</u>
Deferred inflows of resources:						
Property taxes - unavailable	<u>12,032,336</u>	<u>17,120,358</u>	<u>3,635,553</u>	<u>194,497</u>	<u>9,004,634</u>	<u>41,987,378</u>
Fund balances:						
Nonspendable	545,132	99,945	-	-	383,647	1,028,724
Restricted for:						
Enabling legislation						
Control of noxious weeds	-	-	-	-	239,606	239,606
Southwest health district	-	-	-	-	239,417	239,417
Historical societies	-	-	-	-	16,914	16,914
Pest control	-	-	-	-	340,041	340,041
Emergency communications	-	-	-	-	2,797,144	2,797,144
Treatment courts	-	-	-	-	408,204	408,204
Consolidated elections	-	-	-	-	130,120	130,120
Assigned for:						
General government						
Appraisal	-	-	-	-	1,079,461	1,079,461
Public safety						
Sheriff	-	16,727,002	-	-	-	16,727,002
Culture and recreation						
Parks and waterways	-	-	-	-	597,476	597,476
County fair	-	-	-	-	90,248	90,248
Health and welfare						
Indigent services	-	-	-	4,622,136	-	4,622,136
Judicial services						
District court	-	-	5,891,701	-	465,451	6,357,152
Unassigned	<u>31,435,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,435,525</u>
Total fund balances	<u>31,980,657</u>	<u>16,826,947</u>	<u>5,891,701</u>	<u>4,622,136</u>	<u>6,787,729</u>	<u>66,109,170</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 85,524,383</u>	<u>\$ 35,748,236</u>	<u>\$ 10,290,473</u>	<u>\$ 5,275,165</u>	<u>\$ 16,434,264</u>	<u>\$ 153,272,521</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, 2022

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2022

Total Fund Balances - Governmental Funds	\$ 66,109,170
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets and right to use leased assets used in governmental activities are not financial resources and therefore not reported in the funds.	54,563,750
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Other long-term assets are not available to pay current period expenditures and therefore are unavailable in the funds. Delinquent property tax is considered unavailable.	1,700,378
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An internal service fund is used by management to charge the cost of health insurance to individual funds and is reported separately from governmental funds in the fund statements. The assets and liabilities of the fund is included in governmental activities in the Statement of Net Position.	6,257,923
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Long-term liabilities, including compensated absences, comptime payable, net pension liability and the lease liability are not due and payable in the current period therefore are not included in the funds.	(50,326,266)
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Balances at September 30, 2022 are:

Deferred outflows of resources related to pensions	22,398,257
Deferred outflow of 2022 employer contributions related to pensions	1,905,790
Deferred inflows of resources related to pensions	<u>(796,662)</u>

Net position of governmental activities	<u><u>\$ 101,812,340</u></u>
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The notes to the financial statements are an integral part of this statement.

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2022

					Nonmajor Governmental	Total Governmental
	General	Justice	District Court	Indigent	Funds	Funds
REVENUES						
Property taxes	\$ 20,730,557	\$ 15,857,218	\$ 6,338,224	\$ 5,407,073	\$ 7,716,819	\$ 56,049,891
Licenses and permits	2,773,849	586,719	-	-	129,528	3,490,096
Intergovernmental	19,101,145	7,360,509	3,962,977	1,008,731	1,453,935	32,887,297
Charges for services	6,254,039	3,028,448	648,936	502,099	2,836,448	13,269,970
Fines and forfeits	-	59,249	637,303	-	-	696,552
Investment earnings (loss)	(1,345,084)	(835,841)	(278,614)	(247,157)	(251,651)	(2,958,347)
Miscellaneous	1,031,842	867,328	180,410	106,905	111,719	2,298,204
Total revenues	<u>48,546,348</u>	<u>26,923,630</u>	<u>11,489,236</u>	<u>6,777,651</u>	<u>11,996,798</u>	<u>105,733,663</u>
EXPENDITURES						
Current:						
General government	28,591,354	-	7,843,549	-	4,423,944	40,858,847
Public safety	5,332,583	25,715,970	2,334,695	-	1,194,782	34,578,030
Public works	294,658	-	-	-	604,150	898,808
Health	-	-	-	-	1,448,359	1,448,359
Welfare	-	-	-	7,389,441	-	7,389,441
Culture and recreation	-	-	-	-	2,520,111	2,520,111
Debt service:						
Principal	1,438,649	-	-	-	-	1,438,649
Interest	15,436	-	-	-	-	15,436
Capital outlay	6,003,069	89,920	72,544	-	2,924,155	9,089,688
Total expenditures	<u>41,675,749</u>	<u>25,805,890</u>	<u>10,250,788</u>	<u>7,389,441</u>	<u>13,115,501</u>	<u>98,237,369</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,870,599</u>	<u>1,117,740</u>	<u>1,238,448</u>	<u>(611,790)</u>	<u>(1,118,703)</u>	<u>7,496,294</u>
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 31,980,657</u>	<u>\$ 16,826,947</u>	<u>\$ 5,891,701</u>	<u>\$ 4,622,136</u>	<u>\$ 6,787,729</u>	<u>\$ 66,109,170</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, 2022

**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, 2022

Amounts reported for governmental activities (page 27) in the statement of activities are different because:

Net change in fund balances - total governmental funds (page 30)	\$ 7,496,294
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.	6,349,651
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.	(26,474)
The County has implemented GASB Statement No. 87, <i>Leases</i> for the fiscal year ended September 30, 2022 and has reclassified the amount previously recorded as prepaid for the jail trailer lease to apply the amount to the lease liability. This is the difference between the prepaid amount and the lease liability amount covered by the prepayment.	(67,073)
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.	73,528
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.	(895,392)
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	247,920
Pension expense related to net pension liability.	(7,469,187)
Pension contributions subsequent to June 30, 2022.	<u>1,905,790</u>
Change in net position of governmental activities (page 27)	<u><u>\$ 7,615,057</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, 2022

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2022

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
ASSETS		
Current assets:		
Cash and investments	\$ 21,931,008	\$ 6,640,550
Accounts receivable, net	484,569	516,346
Interest receivable	19,082	6,311
Total current assets	<u>22,434,659</u>	<u>7,163,207</u>
Noncurrent assets:		
Capital assets:		
Capital assets (net of accumulated depreciation)	<u>9,842,274</u>	<u>-</u>
Total assets	<u>32,276,933</u>	<u>7,163,207</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow - pensions	<u>702,689</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	409,222	-
Incurred claims payable	-	905,284
Compensated absences payable	44,764	-
Total current liabilities	<u>453,986</u>	<u>905,284</u>
Noncurrent liabilities:		
Compensated absences payable	14,917	-
Landfill closure/post-closure costs	11,509,488	-
Net pension liability	1,287,243	-
Total noncurrent liabilities	<u>12,811,648</u>	<u>-</u>
Total liabilities	<u>13,265,634</u>	<u>905,284</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow - pensions	<u>21,505</u>	<u>-</u>
NET POSITION		
Investment in capital assets	9,842,274	-
Unrestricted	9,850,209	6,257,923
Total net position	<u>\$ 19,692,483</u>	<u>\$ 6,257,923</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, 2022

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2022

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
Operating revenues:		
Charges for services	\$ 7,345,030	\$ 12,093,450
Miscellaneous	<u>42,251</u>	<u>296</u>
Total operating revenues	<u>7,387,281</u>	<u>12,093,746</u>
Operating expenses:		
Administration	2,305,304	1,506,863
Costs of sales and services	3,931,557	-
Claims	-	11,100,305
Depreciation	802,366	-
Landfill closure and post-closure costs	<u>1,161,250</u>	<u>-</u>
Total operating expenses	<u>8,200,477</u>	<u>12,607,168</u>
Operating gain (loss)	<u>(813,196)</u>	<u>(513,422)</u>
Nonoperating revenues:		
Investment earnings (loss)	<u>(1,154,898)</u>	<u>(381,970)</u>
Total nonoperating revenues	<u>(1,154,898)</u>	<u>(381,970)</u>
Change in net position	<u>(1,968,094)</u>	<u>(895,392)</u>
Net position - beginning	<u>21,660,577</u>	<u>7,153,315</u>
Net position - ending	<u>\$ 19,692,483</u>	<u>\$ 6,257,923</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, 2022

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2022

	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	\$ 7,628,744	\$ 12,048,118
Payments for goods and services	(3,913,463)	(12,425,830)
Payments to employees	(1,992,112)	-
Other operating revenues	42,251	296
Net cash provided by (used by) operating activities	<u>1,765,420</u>	<u>(377,416)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	(566,080)	-
Net cash used by capital and related financing activities	<u>(566,080)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments (loss)	(1,163,974)	(385,153)
Net cash used by investing activities	<u>(1,163,974)</u>	<u>(385,153)</u>
Net increase (decrease) in cash	35,366	(762,569)
Cash and investments, October 1	<u>21,895,642</u>	<u>7,403,119</u>
Cash and investments, September 30	<u>\$ 21,931,008</u>	<u>\$ 6,640,550</u>
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss	\$ (813,196)	\$ (513,422)
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities		
Depreciation expense	802,366	-
Landfill closure expense	1,161,250	-
Pension contribution adjustment	236,268	-
(Increase) decrease in accounts receivable	283,714	(45,332)
Increase (decrease) in accounts payable	98,646	-
Increase (decrease) in claims payable	-	181,338
Increase (decrease) in comp absences payable	(3,628)	-
Total adjustments	<u>2,578,616</u>	<u>136,006</u>
Net cash provided by (used by) operating activities	<u>\$ 1,765,420</u>	<u>\$ (377,416)</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, 2022

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 8,776,539
Property tax receivable	5,369,891
Accounts receivable, net	2,266,883
Total assets	<u>16,413,313</u>
LIABILITIES	
Accounts payable	8,958,473
Due to other taxing districts	6,381,886
Due to other agencies	1,072,954
Total liabilities	<u>16,413,313</u>
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	<u>-</u>
Total net position	<u><u>\$ -</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, 2022

Statement of Changes In Net Position
Fiduciary Funds
For the Year Ended September 30, 2022

	Total Custodial Funds
ADDITIONS	
Property tax collections for other governments	\$ 204,769,519
Licenses and permits collected for other governments	20,769,561
Fines, fees and forfeitures collected for other governments	51,604,119
Sales and replacement taxes collected for other governments	4,955,769
Proceeds from estates	13,579
Garnishments and writs of execution	3,958,296
Contributions by inmates	67,140
Indigent medical reimbursements for other governments	630,381
Miscellaneous	22,153
Total additions	<u>286,790,517</u>
DEDUCTIONS	
Payments to local governments	248,898,807
Payments to the State	33,831,989
Payments to vendors	34,285
Payments to inmates	67,140
Payments of judgments	3,958,296
Total deductions	<u>286,790,517</u>
Net increase (decrease) in net position	<u>-</u>
Net position, beginning of year	<u>-</u>
Net position, end of year	<u><u>\$ -</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, 2022

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 2022, Canyon County has implemented GASB Statement 87 – *Leases* that was issued June 2017. This objective of this Statement is to improve accounting and financial reporting for leases in an effort to better meet the needs of financial statement users. The Statement requires recognition of certain lease assets and liabilities based on the principle that leases are financings associated with the right to use an underlying asset and recognition of the assets and liabilities increases the usefulness of a governments' financial statements. As a result of the implementation of this standard, \$478,209 previously recorded as a prepaid expense for the jail trailer lease was reclassified to a right to use leased asset.

Reporting Entity

Canyon County was incorporated in 1892 and operates under a commissioner form of government with supervision of various offices by elected officials as provided by the constitution. The Board of County Commissioners serve as the budget setting and executive authority and the other elected officials are the Prosecuting Attorney, Sheriff, Coroner, Treasurer, Assessor, Clerk and District and Magistrate Judges.

The elected offices and county administrative departments comprise the primary government unit for the County. As required by GAAP, the financial statements of the reporting entity include those of the primary government, Canyon County and the Canyon County Ambulance District as a discretely presented component unit. The Board of County Commissioners serve in a dual capacity as the governing board for both Canyon County and the Canyon County Ambulance District.

In conformity with GAAP, the basic financial statements of the Canyon County Ambulance District have been included as a discretely presented component unit in the financial reporting entity. The Canyon County Ambulance District is an independent and separate taxing district from the County. The Canyon County Ambulance District board possesses the authority to levy property tax and establish the budget for the Ambulance District.

The Canyon County Ambulance District operates on an October 1 through September 30 fiscal year and reported a decrease in net position of \$1,333,090 for their fiscal year ended September 30, 2022 and an ending net position amount of \$2,759,779. Ambulance District financial details are presented as a separate column in the basic financial statements on the government-wide financial statements. Complete financial statements are available from the Canyon County Ambulance District, located at 6116 Graye Ln., Caldwell, Idaho 83607.

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,

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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 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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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.

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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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.

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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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. Prepaid items are recorded as expenditures when consumed and are valued at cost using the specific identification method.

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.

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

As a lessee, the County recognizes a lease liability and a right of use asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives received). The right of use leased asset is measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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 assets 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 assets 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 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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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.

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 \$50,326,266 difference are as follows:

Compensated absences payable	\$ 2,866,789
Compensatory time payable	41,882
Lease liability	2,895,485
Net pension liability	<u>44,522,110</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 50,326,266</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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 \$6,349,651 difference are as follows:

Capital outlay and donations	\$ 9,119,121
Depreciation expense	<u>(2,769,470)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of of governmental activities	<u>\$ 6,349,651</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 \$73,528 difference are as follows:

2021 compensated absences	\$ 2,952,880
2021 compensatory time	29,319
2022 compensated absences	(2,866,789)
2022 compensatory time	<u>(41,882)</u>
Net adjustment to net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 73,528</u>

NOTE 3: CASH AND INVESTMENTS

At September 30, 2022, cash and investments were invested as follows:

Cash and cash equivalents	\$ 12,674,330
Investments	<u>119,198,350</u>
Total	<u>\$ 131,872,680</u>
Investments	
Investments carried at fair value	
U.S. Government and Agency Securities	\$ 64,428,295
State of Idaho Local Government Investment Pool	52,007,839
Municipal Bonds	<u>1,973,365</u>
Total investments carried at fair value	<u>118,409,499</u>
Investments carried at amortized cost	
Time Certificates of Deposit	<u>788,851</u>
Total investments	<u>\$ 119,198,350</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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022 are as follows:

Investments	Fair Value	Fair Value Measurement Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
Municipal Bonds	\$ 1,973,365	\$ -	\$ 1,973,365	\$ -
US Government and Agencies	64,428,295	-	64,428,295	-
Total investments by fair value level	66,401,660	-	66,401,660	-
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	52,007,839	-	-	-
Total investments measured at fair value	\$ 118,409,499	\$ -	\$ 66,401,660	\$ -

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	\$ 52,007,839	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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

from the same class. As of September 30, 2022, the following issuers hold more than 5% of Canyon County's investment portfolio. State of Idaho Local Government Investment Pool – 44%, Federal National Mortgage Association – 6%, Federal Farm Credit Bank– 11%, Federal Home Loan Bank – 8%, Federal Home Loan Mortgage Corporation – 9% and US Treasuries 17%.

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, 2022, \$32,879 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.

Investments and maturity rates at September 30, 2022, 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	\$ 788,851	\$ 542,616	\$ 246,235	\$ -
Municipal bonds	Unrated	1,973,365	1,973,365	-	-
State of Idaho local government investment pool	Unrated	52,007,839	52,007,839	-	-
U.S. government and agency securities	Unrated	33,077,969	7,689,457	25,388,512	-
U.S. government and agency securities	AA+	31,350,326	6,028,530	22,081,786	3,240,010
Total		<u>\$ 119,198,350</u>	<u>\$ 68,241,807</u>	<u>\$ 47,716,533</u>	<u>\$ 3,240,010</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	Proprietary		
Accounts receivable:							
Property taxes	\$ 12,064,204	\$ 17,147,144	\$ 3,643,630	\$ 204,572	\$ 9,016,265	\$ -	\$ 42,075,815
General accounts	293,014	138,868	60,822	-	224,411	1,000,915	1,718,030
Intergovernmental:							
State shared taxes & grants	3,777,017	1,350,000	749,958	-	167,476	-	6,044,451
Federal grants	50,855	5,584	-	-	-	-	56,439
Interest	22,200	13,810	4,603	4,084	4,158	25,393	74,248
Total accounts receivable	<u>\$ 16,207,290</u>	<u>\$ 18,655,406</u>	<u>\$ 4,459,013</u>	<u>\$ 208,656</u>	<u>\$ 9,412,310</u>	<u>\$ 1,026,308</u>	<u>\$ 49,968,983</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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.

NOTE 5: DEFERRED INFLOWS OF RESOURCES AND ADVANCED REVENUE

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	\$ 40,287,000
Current year delinquent property taxes receivable	669,206
Prior years' delinquent property taxes receivable	<u>1,031,172</u>
Total deferred inflows of resources for governmental funds	<u>\$ 41,987,378</u>

Advanced revenue:

Advanced American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds	\$ 38,162,500
Advanced opioid settlement proceeds	75,144
Advanced school resource officer fee revenue	<u>81,246</u>
Total advanced revenue	<u>\$ 38,318,890</u>

NOTE 6: ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at September 30, 2022 were as follows:

	<u>Major Special Revenue Funds</u>				<u>Other</u>		
	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>Indigent</u>	<u>governmental</u>	<u>Proprietary</u>	<u>Total</u>
Accounts payable:							
Vendors	\$ 1,626,214	\$ 99,036	\$ 92,704	\$ 117,716	\$ 246,532	\$ 255,514	\$ 2,437,716
Salaries and benefits	<u>1,647,532</u>	<u>1,620,649</u>	<u>670,515</u>	<u>340,816</u>	<u>395,369</u>	<u>153,708</u>	<u>4,828,589</u>
Total accounts payable	<u>\$ 3,273,746</u>	<u>\$ 1,719,685</u>	<u>\$ 763,219</u>	<u>\$ 458,532</u>	<u>\$ 641,901</u>	<u>\$ 409,222</u>	<u>\$ 7,266,305</u>

NOTE 7: LONG-TERM LIABILITIES AND DEBT ADMINISTRATION

Long-term liability activity for the year ended September 30, 2022, 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	\$ 2,952,880	\$ 3,188,879	\$ 3,274,970	\$ 2,866,789	\$ 2,150,092
Total Governmental Activities	<u>\$ 2,952,880</u>	<u>\$ 3,188,879</u>	<u>\$ 3,274,970</u>	<u>\$ 2,866,789</u>	<u>\$ 2,150,092</u>
Business-type activities:					
Compensated absences	\$ 63,295	\$ 97,230	\$ 100,859	\$ 59,666	\$ 44,749
Total Business-type Activities	<u>\$ 63,295</u>	<u>\$ 97,230</u>	<u>\$ 100,859</u>	<u>\$ 59,666</u>	<u>\$ 44,749</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 is \$434,720,734 and the County currently has no outstanding general obligation debt.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 8: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022, 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	\$ 7,078,596	\$ 14,266	\$ -	\$ -	\$ 7,092,862
Construction in progress	2,909,666	7,998,142	-	(1,337,414)	9,570,394
Total capital assets, not being depreciated	<u>9,988,262</u>	<u>8,012,408</u>	<u>-</u>	<u>(1,337,414)</u>	<u>16,663,256</u>
Capital assets, being depreciated:					
Buildings	51,391,032	67,426	-	912,840	52,371,298
Improvements other than buildings	3,582,309	18,290	-	424,574	4,025,173
Machinery and equipment	<u>27,022,302</u>	<u>1,020,997</u>	<u>283,873</u>	<u>-</u>	<u>27,759,426</u>
Total capital assets being depreciated	<u>81,995,643</u>	<u>1,106,713</u>	<u>283,873</u>	<u>1,337,414</u>	<u>84,155,897</u>
Less accumulated depreciation for:					
Buildings	(27,702,774)	(1,136,874)	-	-	(28,839,648)
Improvements other than buildings	(1,552,641)	(150,956)	-	-	(1,703,597)
Machinery and equipment	<u>(17,856,557)</u>	<u>(1,481,640)</u>	<u>257,399</u>	<u>-</u>	<u>(19,080,798)</u>
Total accumulated depreciation	<u>(47,111,972)</u>	<u>(2,769,470)</u>	<u>257,399</u>	<u>-</u>	<u>(49,624,043)</u>
Total capital assets, being depreciated, net	<u>34,883,671</u>	<u>(1,662,757)</u>	<u>26,474</u>	<u>1,337,414</u>	<u>34,531,854</u>
Governmental activities capital assets, net	<u>\$ 44,871,933</u>	<u>\$ 6,349,651</u>	<u>\$ 26,474</u>	<u>\$ -</u>	<u>\$ 51,195,110</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 4,771,712	\$ -	\$ -	\$ -	\$ 4,771,712
Construction in progress	70,216	81,272	-	(70,216)	81,272
Total capital assets not being depreciated	<u>4,841,928</u>	<u>81,272</u>	<u>-</u>	<u>(70,216)</u>	<u>4,852,984</u>
Capital assets, being depreciated:					
Buildings	1,708,104	-	-	-	1,708,104
Improvements other than buildings	3,470,291	-	-	70,216	3,540,507
Machinery and equipment	<u>7,103,678</u>	<u>484,808</u>	<u>-</u>	<u>-</u>	<u>7,588,486</u>
Total capital assets being depreciated	<u>12,282,073</u>	<u>484,808</u>	<u>-</u>	<u>70,216</u>	<u>12,837,097</u>
Less accumulated depreciation for:					
Buildings	(1,192,360)	(52,352)	-	-	(1,244,712)
Improvements other than buildings	(1,142,036)	(86,898)	-	-	(1,228,934)
Machinery and equipment	<u>(4,711,045)</u>	<u>(663,116)</u>	<u>-</u>	<u>-</u>	<u>(5,374,161)</u>
Total accumulated depreciation	<u>(7,045,441)</u>	<u>(802,366)</u>	<u>-</u>	<u>-</u>	<u>(7,847,807)</u>
Total capital assets, being depreciated, net	<u>5,236,632</u>	<u>(317,558)</u>	<u>-</u>	<u>70,216</u>	<u>4,989,290</u>
Business-type activities capital assets, net	<u>\$ 10,078,560</u>	<u>\$ (236,286)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,842,274</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

Governmental activities:

General government	\$ 1,488,465
Public safety	1,123,536
Public works	22,669
Health and welfare	24,444
Culture and recreation	<u>110,356</u>
Total depreciation expense - governmental activities	<u>\$ 2,769,470</u>

Business-type activities:

Pickles Butte Sanitary Landfill	<u>\$ 802,366</u>
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NOTE 9: LEASES PAYABLE

The County entered into an agreement in August 2018 to lease fixed axle jail trailers equipment to safely and securely hold inmates. The fixed axle jail trailers were ready for occupancy on the commencement date of February 11, 2020. In accordance with lease terms and conditions, the County pays an annual amount of \$1,454,085 for use of the equipment. The lease term may be extended for up to 4 additional consecutive terms at the sole discretion of the County.

With the implementation of GASB Statement No. 87, *Leases* in fiscal year 2022, the County has recognized a right to use leased asset value of \$4,812,343 and a lease liability of \$4,812,343, including the prepaid amount, in connection with the right to use leased asset. During the fiscal year, the County recorded \$1,443,703 in amortization expense associated with the right to use leased asset. The County used an interest rate of .42% when establishing the right to use asset value and amortization schedule. The amortization expense is allocated to the public safety function in the Statement of Activities.

Right to use leased asset	Beginning Balance, restated	Additions	Deletions	Ending Balance
County Jail Trailers	<u>\$ 4,812,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,812,343</u>
Accumulated amortization	Beginning Balance	Additions	Deletions	Ending Balance
County Jail Trailers	<u>\$ -</u>	<u>\$ (1,443,703)</u>	<u>\$ -</u>	<u>\$ (1,443,703)</u>
Total right to use leased asset, net				<u>\$ 3,368,640</u>
Lease Liability	Beginning Balance, restated	Additions	Deletions	Ending Balance
County Jail Trailers	<u>\$ 4,334,134</u>	<u>\$ -</u>	<u>\$ (1,438,649)</u>	<u>\$ 2,895,485</u>

Future payments on the lease agreements are as follows

Fiscal years ending September 30,	Principal	Interest	Total
2023	\$ 1,444,703	\$ 9,382	\$ 1,454,085
2024	<u>1,450,782</u>	<u>3,303</u>	<u>1,454,085</u>
	<u>\$ 2,895,485</u>	<u>\$ 12,685</u>	<u>\$ 2,908,170</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 10: 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.

NOTE 11: 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 2021-2022 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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 12: 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 13: 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 \$11,509,488 reported as landfill closure and post-closure cost liability at September 30, 2022, 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 \$1,161,250 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.

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 \$3,531,393 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 2022. 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 11 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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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 14: 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.

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2022, it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percentage of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. The County's contributions were \$5,883,850 for the year ended September 30, 2022.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

At September 30, 2022, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, the County's proportion was 1.16304055% compared to (1.15768533%) at June 30, 2021.

For the year ended September 30, 2022, the County recognized pension expense (expense offset) of \$11,678,462. At September 30, 2022, 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	\$ 5,037,357	\$ 204,463
Changes in assumptions or other inputs	7,468,298	
Net difference between projected and actual earnings on pension plan investments	10,540,190	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	613,704
County contributions subsequent to the measurement date	1,960,891	-
Total	<u>\$ 25,006,736</u>	<u>\$ 818,167</u>

The \$1,960,891 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, 2023.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2022 the beginning of the measurement period ended June 30, 2022 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	
2023	\$ 5,170,218
2024	5,697,176
2025	2,644,054
2026	8,716,230

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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment 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%.

An experience study was performed for the period of July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2022 is based on the results of an actuarial valuation date July 1, 2022.

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

Even though history provides a valuable perspective for setting the investment return 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 2022.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Asset Class	Target Allocation	Long-Term Expected Real
		Rate of Return
Cash	0.00%	0.00%
Large Cap	18.00%	4.50%
Small/Mid Cap	11.00%	4.70%
International Equity	15.00%	4.50%
Emerging Markets Equity	10.00%	4.90%
Domestic Fixed	20.00%	-0.25%
TIPS	10.00%	-0.30%
Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

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>\$ 80,849,022</u>	<u>\$ 45,809,353</u>	<u>\$ 17,130,291</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.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Payables to the pension plan

At September 30, 2022, 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.

NOTE 15: 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, 2022, the net position of the fund is \$6,257,923. 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>2022</u>	<u>2021</u>
Unpaid claims as of October 1	\$ 723,945	\$ 812,986
Total incurred claims (including IBNRs) and prior period changes in claim estimates	11,336,436	10,921,492
Total payments	<u>11,155,097</u>	<u>11,010,533</u>
Unpaid claims as of September 30	<u>\$ 905,284</u>	<u>\$ 723,945</u>

NOTE 16: ADOPTION OF NEW STANDARD

As of October 1, 2021, the County adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Statement requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. Beginning net position was restated to retroactively adopt the provisions of GASB Statement No. 87 as follows:

	<u>Governmental Activities</u>
Net position at October 1, 2021, as previously reported	\$ 94,197,283
Recognition of right to use leased asset	4,812,343
Addition of lease liability	(4,334,134)
Reclassification of prepaid jail trailer expense	<u>(478,209)</u>
Net position at October 1, 2021, as adjusted	<u>\$ 94,197,283</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 17: DISCRETELY PRESENTED COMPONENT UNIT

Canyon County includes the basic financial statements of the Canyon County Ambulance District (District) as a discretely presented component unit in the financial reporting entity. The Canyon County Ambulance District and Canyon County share the same three-member governing board. The Canyon County Ambulance District is a taxing district separate and distinct from Canyon County with independent authority to levy property tax and establish its own budget as approved and adopted by the Ambulance District Board.

Canyon County collects and remits certain monies on behalf of the Ambulance District. The Canyon County Treasurer and Tax Collector collects property taxes on behalf of the Ambulance District which are remitted monthly to the Ambulance District by the Canyon County Clerk's Office. The County's motor vehicle department under the direction of the County Assessor, collects emergency medical services fees in connection with motor vehicle licensing and the fees are remitted on a monthly basis to the Ambulance District. Additionally, the District's share of sales tax monies collected by the State are processed through the County and remitted quarterly to the District.

Canyon County operates a dispatch center that provides emergency dispatch services on behalf of the Ambulance District. The Ambulance District provides payment to Canyon County for the personnel costs associated with providing emergency dispatch services.

Significant accounting policies of the Ambulance District include using the economic resources measurement focus and the accrual basis of accounting for the government-wide financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

As of September 30, 2022, the carrying amount of the Ambulance District's deposits was \$335,771 and the respective bank balances totaled \$377,344. All of the total bank balances were insured or collateralized with pooled securities held by the pledging institutions in the name of the Ambulance District. At year-end the District reported cash and cash equivalents in the amount of \$1,536,553 and noncurrent investments in certificates of deposit of \$949,710. The District's accounts receivable consists of ambulance receivables of \$2,960,257 of which \$1,480,430 is considered as allowance for doubtful accounts, leaving net receivables of \$1,479,827.

The District participates in the cost-sharing multiple-employer defined benefit pension plan Base Plan administered by Public Employee Retirement System of Idaho (PERSI). At September 30, 2022, the District reported a liability for its proportionate share of the net pension liability measured as of June 30, 2022 and determined by actuarial valuation. The District's proportion of the net pension liability is based on the District's share of contributions in the pension Base Plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, the District's proportion was 0.14263141 percent.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

For the year ended September 30, 2022, the District recognized pension expense of \$1,565,411. At September 30, 2022, the District 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	\$ 617,765	\$ 25,073
Changes in assumptions or other inputs	915,887	-
Net difference between projected and actual earnings on pension plan investments	1,292,614	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	70,871
District contributions subsequent to the measurement date	191,003	-
Total	<u>\$ 3,017,269</u>	<u>\$ 95,944</u>

\$191,003 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.

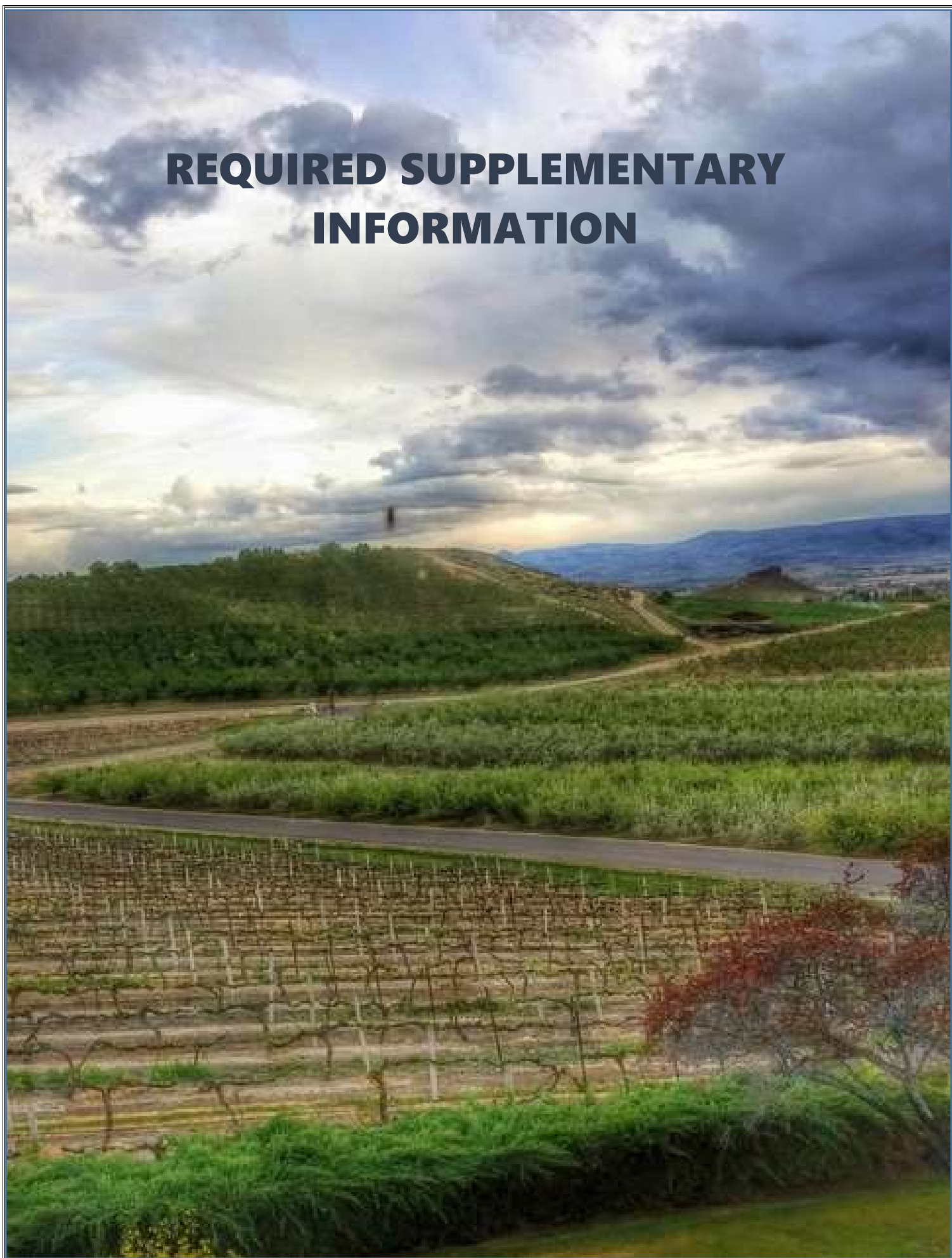
The District's capital asset activity for the fiscal year ended September 30, 2022, is as follows:

	9/30/2021	Additions	Disposals	9/30/2022
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	<u>\$ 230,626</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 230,626</u>
Capital Assets Being Depreciated:				
Buildings	1,930,481	-	-	1,930,481
Improvements	155,289	-	-	155,289
Equipment and Vehicles	3,422,248	466,364	(185,797)	3,702,815
Total Depreciable Assets	<u>5,508,018</u>	<u>466,364</u>	<u>(185,797)</u>	<u>5,788,585</u>
Less: Accumulated Depreciation				
Buildings	719,333	48,261	-	767,594
Improvements	80,762	5,483	-	86,245
Equipment and Vehicles	2,587,532	350,818	(162,468)	2,775,882
Total Accumulated Depreciation	<u>3,387,627</u>	<u>404,562</u>	<u>(162,468)</u>	<u>3,629,721</u>
Net Depreciable Assets	<u>2,120,391</u>	<u>61,802</u>	<u>(23,329)</u>	<u>2,158,864</u>
Governmental Activities				
Capital Assets - Net	<u>\$ 2,351,017</u>	<u>\$ 61,802</u>	<u>\$ (23,329)</u>	<u>\$ 2,389,490</u>

Depreciation expense was charged to the functions of the District as follows:

Governmental Activities:	
Public Safety	<u>\$ 404,562</u>

REQUIRED SUPPLEMENTARY INFORMATION



REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY (ASSET) SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
For the fiscal year ended September 30, 2022

Schedule of Employer's Share of Net Pension Liability (Asset)									
PERSI - Base Plan									
Last 10- Fiscal Years* (dollars in thousands)									
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Employer's portion of the net pension liability (asset)	1.16%	(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)	\$ 45,809	\$ (914)	\$ 27,944	\$ 14,003	\$ 18,360	\$ 18,973	\$ 23,838	\$ 15,400	\$ 7,961
Employer's covered payroll	\$ 45,838	\$ 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	99.94%	-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)	83.09%	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)									
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 5,884	\$ 5,183	\$ 5,195	\$ 4,865	\$ 4,593	\$ 4,289	\$ 4,045	\$ 3,744	\$ 3,411
Contributions in relation to the contractually required contributions	\$ 5,884	\$ 5,183	\$ 5,195	\$ 4,865	\$ 4,593	\$ 4,289	\$ 4,045	\$ 3,744	\$ 3,411
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 49,167	\$ 43,066	\$ 43,204	\$ 42,210	\$ 40,381	\$ 37,785	\$ 35,634	\$ 32,978	\$ 29,919
Contributions as a percentage of the covered payroll	11.97%	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, 2022

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
REVENUES	Original	Final	Amounts	(Negative)
Property taxes	\$ 20,545,707	\$ 20,545,707	\$ 20,730,557	\$ 184,850
Licenses and permits	2,462,810	2,462,810	2,773,849	311,039
Intergovernmental	15,639,045	16,274,670	19,101,145	2,826,475
Charges for services	6,211,641	6,211,641	6,254,039	42,398
Investment earnings (loss)	255,000	255,000	(1,345,084)	(1,600,084)
Miscellaneous	444,750	444,750	1,031,842	587,092
Total general fund revenue	45,558,953	46,194,578	48,546,348	2,351,770
EXPENDITURES				
General government:				
Clerk:				
Personal services	1,540,385	1,540,385	1,319,171	221,214
Other charges and services	537,050	537,050	419,127	117,923
Total Clerk	2,077,435	2,077,435	1,738,298	339,137
Commissioners:				
Personal services	650,253	650,253	643,749	6,504
Other charges and services	43,076	43,076	27,634	15,442
Total Commissioners	693,329	693,329	671,383	21,946
Capital Investments:				
Other charges and services	-	-	(8,573)	8,573
Capital outlay	6,000,000	6,000,000	4,518,270	1,481,730
Total Capital Investments	6,000,000	6,000,000	4,509,697	1,490,303
Treasurer:				
Personal services	642,286	642,286	569,822	72,464
Other charges and services	193,200	193,200	177,393	15,807
Total Treasurer	835,486	835,486	747,215	88,271
Motor Vehicle:				
Personal services	1,480,176	1,480,176	1,380,790	99,386
Other charges and services	281,750	281,750	32,547	249,203
Capital outlay	140,000	140,000	-	140,000
Total Motor Vehicle	\$ 1,901,926	\$ 1,901,926	\$ 1,413,337	\$ 488,589

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Prosecuting Attorney:				
Personal services	\$ 8,865,221	\$ 8,865,221	\$ 7,489,388	\$ 1,375,833
Other charges and services	415,950	415,950	274,730	141,220
Capital outlay	<u>37,000</u>	<u>37,000</u>	<u>36,737</u>	<u>263</u>
Total Prosecuting Attorney	<u>9,318,171</u>	<u>9,318,171</u>	<u>7,800,855</u>	<u>1,517,316</u>
Coroner:				
Personal services	683,224	683,224	671,639	11,585
Other charges and services	61,065	61,065	61,346	(281)
Capital outlay	<u>67,500</u>	<u>67,500</u>	<u>26,863</u>	<u>40,637</u>
Total coroner	<u>811,789</u>	<u>811,789</u>	<u>759,848</u>	<u>51,941</u>
General:				
Other charges and services	<u>639,096</u>	<u>639,096</u>	<u>456,577</u>	<u>182,519</u>
Facilities and operations:				
Personal services	2,269,480	2,269,480	2,190,580	78,900
Other charges and services	1,338,430	1,338,430	1,446,322	(107,892)
Capital outlay	<u>510,613</u>	<u>510,613</u>	<u>322,868</u>	<u>187,745</u>
Total facilities and operations	<u>4,118,523</u>	<u>4,118,523</u>	<u>3,959,770</u>	<u>158,753</u>
Development services:				
Personal services	2,143,761	2,483,761	2,364,841	118,920
Other charges and services	284,700	284,700	287,510	(2,810)
Capital outlay	<u>75,000</u>	<u>75,000</u>	<u>60,868</u>	<u>14,132</u>
Total development services	<u>2,503,461</u>	<u>2,843,461</u>	<u>2,713,219</u>	<u>130,242</u>
Information technology:				
Personal services	3,487,396	3,487,396	3,346,961	140,435
Other charges and services	1,333,755	1,333,755	1,315,723	18,032
Capital outlay	<u>188,000</u>	<u>188,000</u>	<u>165,173</u>	<u>22,827</u>
Total information technology	<u>\$ 5,009,151</u>	<u>\$ 5,009,151</u>	<u>\$ 4,827,857</u>	<u>\$ 181,294</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
County fleet:				
Personal services	\$ 550,038	\$ 550,038	\$ 540,669	\$ 9,369
Other charges and services	924,100	924,100	851,336	72,764
Capital outlay	<u>225,000</u>	<u>225,000</u>	<u>71,158</u>	<u>153,842</u>
Total county fleet	<u>1,699,138</u>	<u>1,699,138</u>	<u>1,463,163</u>	<u>235,975</u>
Insurance:				
Other charges and services	<u>120,000</u>	<u>120,000</u>	<u>113,445</u>	<u>6,555</u>
Human resources:				
Personal services	634,803	634,803	616,940	17,863
Other charges and services	<u>137,050</u>	<u>137,050</u>	<u>110,243</u>	<u>26,807</u>
Total human resources	<u>771,853</u>	<u>771,853</u>	<u>727,183</u>	<u>44,670</u>
Public information officer:				
Personal services	100,434	101,934	101,598	336
Other charges and services	<u>3,250</u>	<u>1,750</u>	<u>529</u>	<u>1,221</u>
Total public information officer	<u>103,684</u>	<u>103,684</u>	<u>102,127</u>	<u>1,557</u>
American Rescue Act:				
Other charges and services	869,045	1,504,670	1,789,317	(284,647)
Capital outlay	<u>-</u>	<u>-</u>	<u>368,805</u>	<u>(368,805)</u>
Total American Rescue Act	<u>869,045</u>	<u>1,504,670</u>	<u>2,158,122</u>	<u>(653,452)</u>
Total general government				
(including capital outlays)	<u>37,472,087</u>	<u>38,447,712</u>	<u>34,162,096</u>	<u>4,285,616</u>
Less: capital outlays	<u>7,243,113</u>	<u>7,243,113</u>	<u>5,570,742</u>	<u>1,672,371</u>
Total general government				
(excluding capital outlays)	<u>\$ 30,228,974</u>	<u>\$ 31,204,599</u>	<u>\$ 28,591,354</u>	<u>\$ 2,613,245</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
Public Safety:				
Emergency management				
Personal services	\$ 115,402	\$ 115,402	\$ 112,883	\$ 2,519
Other charges and services	9,650	9,650	4,740	4,910
Total emergency management	125,052	125,052	117,623	7,429
Juvenile detention center:				
Personal services	2,453,181	2,533,181	2,514,822	18,359
Other charges and services	96,210	116,210	95,033	21,177
Total juvenile detention center	2,549,391	2,649,391	2,609,855	39,536
American Rescue Act:				
Other charges and services	5,300,000	5,300,000	2,605,105	2,694,895
Capital outlay	-	-	432,327	(432,327)
Total American Rescue Act	5,300,000	5,300,000	3,037,432	2,262,568
Total public safety				
(including capital outlays)	7,974,443	8,074,443	5,764,910	2,309,533
Less: capital outlays	-	-	432,327	(432,327)
Total public safety				
(excluding capital outlays)	7,974,443	8,074,443	5,332,583	2,741,860
Public works:				
Animal shelter:				
Other charges and services	300,000	300,000	294,658	5,342
Debt service:				
Principal	-	-	1,438,649	(1,438,649)
Interest	-	-	15,436	(15,436)
Total debt service	-	-	1,454,085	(1,454,085)
Total general fund expenditures				
(excluding capital outlay)	38,503,417	39,579,042	35,672,680	3,906,362
Add: capital outlay	7,243,113	7,243,113	6,003,069	1,240,044
Total general fund expenditures				
(including capital outlay)	45,746,530	46,822,155	41,675,749	5,146,406
Net change in fund balance	\$ (187,577)	\$ (627,577)	6,870,599	\$ 7,498,176
Fund balance - beginning			25,110,058	
Fund balance - ending			\$ 31,980,657	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 15,759,860	\$ 15,759,860	\$ 15,857,218	\$ 97,358
Licenses and permits	685,137	685,137	586,719	(98,418)
Intergovernmental	6,410,000	6,410,000	7,360,509	950,509
Charges for services	2,478,361	2,478,361	3,028,448	550,087
Fines and forfeits	59,000	59,000	59,249	249
Investment earnings (loss)	100,000	100,000	(835,841)	(935,841)
Miscellaneous	356,300	356,300	867,328	511,028
Total justice fund revenue	25,848,658	25,848,658	26,923,630	1,074,972
EXPENDITURES				
Public Safety:				
Sheriff:				
Personal services	22,808,293	22,808,293	21,405,868	1,402,425
Other charges and services	1,649,546	1,649,546	1,337,351	312,195
Capital outlay	90,000	90,000	89,920	80
Total sheriff	24,547,839	24,547,839	22,833,139	1,714,700
Canyon County Dispatch:				
Personal services	2,245,930	2,245,930	1,914,354	331,576
Other charges and services	41,450	41,450	28,432	13,018
Total Canyon County Dispatch	2,287,380	2,287,380	1,942,786	344,594
CCNU:				
Other charges and services	92,600	92,600	53,161	39,439
Misdemeanor Probation				
Personal services	1,000,715	1,000,715	943,567	57,148
Other charges and services	48,838	48,838	33,237	15,601
Total misdemeanor probation	\$ 1,049,553	\$ 1,049,553	\$ 976,804	\$ 72,749

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Total public safety				
(including capital outlay)	\$ 27,977,372	\$ 27,977,372	\$ 25,805,890	\$ 2,171,482
Less: capital outlay	<u>90,000</u>	<u>90,000</u>	<u>89,920</u>	<u>80</u>
Total public safety				
(excluding capital outlay)	<u>27,887,372</u>	<u>27,887,372</u>	<u>25,715,970</u>	<u>2,171,402</u>
 Total justice fund expenditures				
(excluding capital outlay)	27,887,372	27,887,372	25,715,970	2,171,402
Add: capital outlay	<u>90,000</u>	<u>90,000</u>	<u>89,920</u>	<u>80</u>
Total justice fund expenditures				
(including capital outlay)	<u>27,977,372</u>	<u>27,977,372</u>	<u>25,805,890</u>	<u>2,171,482</u>
 Net change in fund balance	<u>\$ (2,128,714)</u>	<u>\$ (2,128,714)</u>	1,117,740	<u>\$ 3,246,454</u>
Fund balance - beginning			<u>15,709,207</u>	
 Fund balance - ending			<u>\$ 16,826,947</u>	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 6,314,472	\$ 6,314,472	\$ 6,338,224	\$ 23,752
Intergovernmental	3,070,372	3,070,372	3,962,977	892,605
Charges for services	698,055	698,055	648,936	(49,119)
Fines and forfeits	487,000	487,000	637,303	150,303
Investment earnings (loss)	30,000	30,000	(278,614)	(308,614)
Miscellaneous	19,000	19,000	180,410	161,410
Total district court fund revenue	<u>10,618,899</u>	<u>10,618,899</u>	<u>11,489,236</u>	<u>870,337</u>
EXPENDITURES				
General government:				
Trial Court Administrator				
Personal services	2,178,034	2,178,034	2,059,520	118,514
Other charges and services	<u>405,932</u>	<u>405,932</u>	<u>289,732</u>	<u>116,200</u>
Total Trial Court Administrator	<u>2,583,966</u>	<u>2,583,966</u>	<u>2,349,252</u>	<u>234,714</u>
Clerk of the Court				
Personal services	5,776,409	5,776,409	5,363,840	412,569
Other charges and services	224,400	224,400	130,457	93,943
Capital outlay	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total Clerk of the Court	<u>6,030,809</u>	<u>6,030,809</u>	<u>5,494,297</u>	<u>536,512</u>
Total general government	<u>8,614,775</u>	<u>8,614,775</u>	<u>7,843,549</u>	<u>771,226</u>
Public safety:				
Juvenile probation				
Personal services	1,990,651	1,950,651	1,804,874	145,777
Other charges and services	452,650	492,650	529,821	(37,171)
Capital outlay	<u>115,000</u>	<u>115,000</u>	<u>72,544</u>	<u>42,456</u>
Total juvenile probation	<u>2,558,301</u>	<u>2,558,301</u>	<u>2,407,239</u>	<u>151,062</u>
Total public safety				
(including capital outlay)	2,558,301	2,558,301	2,407,239	151,062
Less: capital outlay	<u>115,000</u>	<u>115,000</u>	<u>72,544</u>	<u>42,456</u>
Total public safety				
(excluding capital outlay)	<u>\$ 2,443,301</u>	<u>\$ 2,443,301</u>	<u>\$ 2,334,695</u>	<u>\$ 108,606</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Total district court fund expenditures				
(excluding capital outlay)	\$ 11,058,076	\$ 11,058,076	\$ 10,178,244	\$ 879,832
Add: capital outlay	<u>115,000</u>	<u>115,000</u>	<u>72,544</u>	<u>42,456</u>
Total district court fund expenditures				
(including capital outlay)	<u>11,173,076</u>	<u>11,173,076</u>	<u>10,250,788</u>	<u>922,288</u>
Net change in fund balance	<u>\$ (554,177)</u>	<u>\$ (554,177)</u>	1,238,448	<u>\$ 1,792,625</u>
Fund balance - beginning			<u>4,653,253</u>	
Fund balance - ending			<u>\$ 5,891,701</u>	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 5,325,000	\$ 5,325,000	\$ 5,407,073	\$ 82,073
Intergovernmental	1,018,816	1,018,816	1,008,731	(10,085)
Charges for services	400,000	400,000	502,099	102,099
Investment earnings (loss)	20,000	20,000	(247,157)	(267,157)
Miscellaneous	5,000	5,000	106,905	101,905
Total district court fund revenue	6,768,816	6,768,816	6,777,651	8,835
EXPENDITURES				
Health & Welfare:				
Indigent Medical Care and Assistance				
Personal services	403,885	403,885	237,116	166,769
Other charges and services	1,557,879	1,557,879	716,748	841,131
Total Indigent Medical Care and Assistance	1,961,764	1,961,764	953,864	1,007,900
Public defender				
Personal services	5,649,182	5,609,182	5,396,997	212,185
Other charges and services	1,009,200	1,049,200	1,038,580	10,620
Total Public Defender	6,658,382	6,658,382	6,435,577	222,805
Total Health & Welfare	8,620,146	8,620,146	7,389,441	1,230,705
Total Indigent Fund Expenditures	8,620,146	8,620,146	7,389,441	1,230,705
Net change in fund balance	\$ (1,851,330)	\$ (1,851,330)	(611,790)	\$ 1,239,540
Fund balance - beginning			5,233,926	
Fund balance - ending			\$ 4,622,136	

See Notes to Required Supplementary Information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2022

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 as 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 2022 the annual expenditure budget increased \$1,365,625.

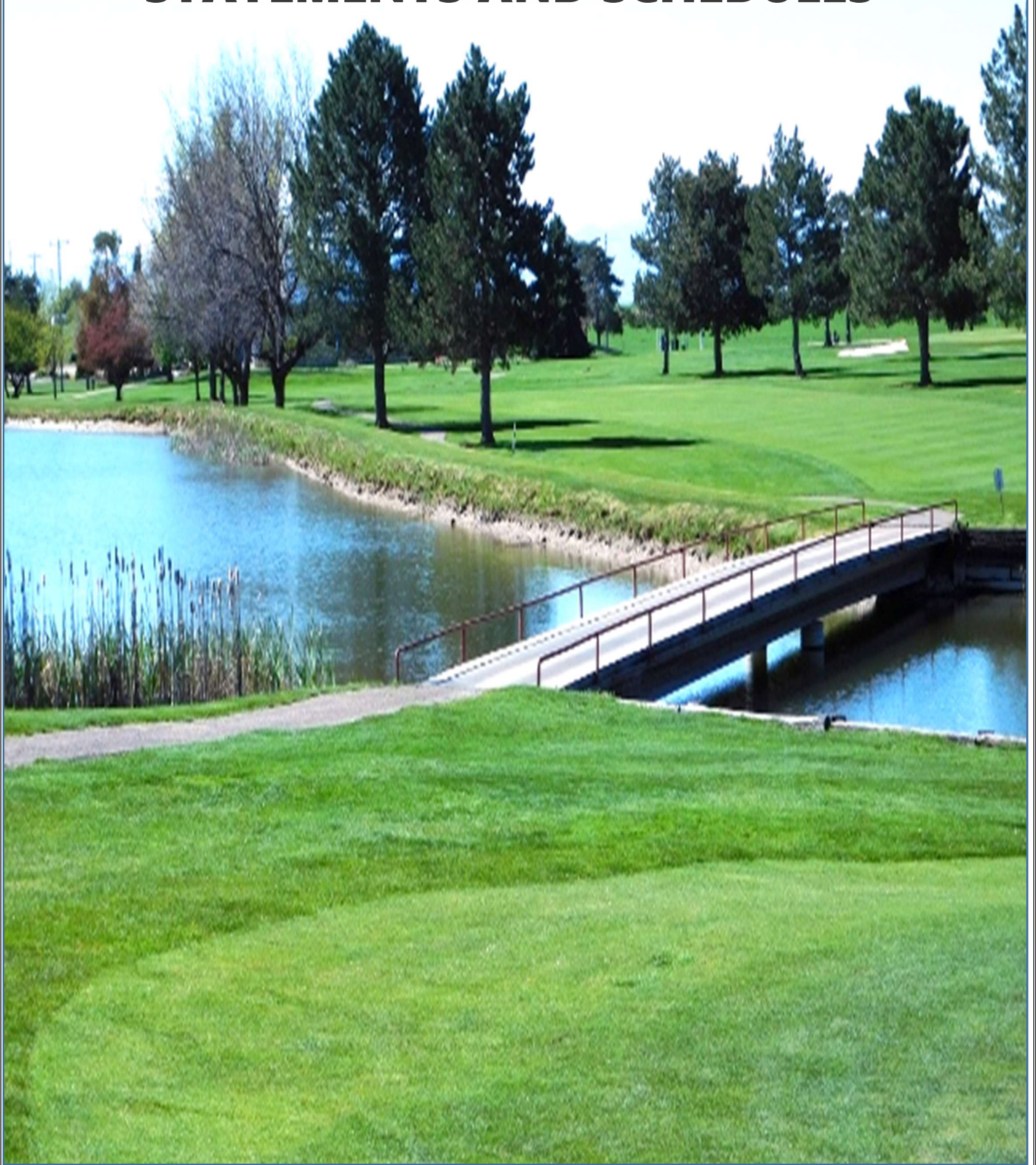
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2022

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 2022, \$164,000 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, 2022

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, 2022

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, 2022

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	<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	\$ 259,180	\$ 1,292,994	\$ 237,271	\$ 65,295	\$ 599,831
Accounts receivable	-	-	-	15,582	-
Property tax receivable	257,363	4,101,715	2,262,059	1,029,255	998,772
Intergovernmental receivable	-	-	-	143,563	-
Interest receivable	-	-	-	1,708	-
Other assets	-	61,528	-	-	-
Total assets	<u>\$ 516,543</u>	<u>\$ 5,456,237</u>	<u>\$ 2,499,330</u>	<u>\$ 1,255,403</u>	<u>\$ 1,598,603</u>
LIABILITIES					
Accounts payable	\$ 20,005	\$ 219,121	\$ -	\$ 137,482	\$ 89,683
Total liabilities	<u>20,005</u>	<u>219,121</u>	<u>-</u>	<u>137,482</u>	<u>89,683</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes - unavailable	<u>256,932</u>	<u>4,096,127</u>	<u>2,259,913</u>	<u>1,027,673</u>	<u>997,493</u>
FUND BALANCES					
Nonspendable	-	61,528	-	-	-
Restricted for:					
Enabling legislation	239,606	-	239,417	-	-
Assigned for:					
General government	-	1,079,461	-	-	-
Culture and recreation	-	-	-	90,248	511,427
Judicial services	-	-	-	-	-
Total fund balances	<u>239,606</u>	<u>1,140,989</u>	<u>239,417</u>	<u>90,248</u>	<u>511,427</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 516,543</u>	<u>\$ 5,456,237</u>	<u>\$ 2,499,330</u>	<u>\$ 1,255,403</u>	<u>\$ 1,598,603</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	<u>Special Revenue</u>					
Continued:	<u>Historical</u>	<u>Pest</u>	<u>Melba</u>	<u>Court</u>		<u>Court</u>
	<u>Society</u>	<u>Control</u>	<u>Gopher</u>	<u>Device</u>	<u>Waterways</u>	<u>Facilities</u>
ASSETS						
Cash and investments	\$ 16,778	\$ 332,714	\$ 12,363	\$ 172,535	\$ 94,133	\$ 293,015
Accounts receivable	-	-	-	-	-	-
Property tax receivable	72,246	282,155	12,700	-	-	-
Intergovernmental receivable	-	7,405	290	-	-	-
Interest receivable	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Total assets	<u>\$ 89,024</u>	<u>\$ 622,274</u>	<u>\$ 25,353</u>	<u>\$ 172,535</u>	<u>\$ 94,133</u>	<u>\$ 293,015</u>
LIABILITIES						
Accounts payable	\$ -	\$ 13,200	\$ -	\$ 99	\$ 8,084	\$ -
Total liabilities	<u>-</u>	<u>13,200</u>	<u>-</u>	<u>99</u>	<u>8,084</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes - unavailable	<u>72,110</u>	<u>281,689</u>	<u>12,697</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Enabling legislation	16,914	327,385	12,656	-	-	-
Assigned for:						
General government	-	-	-	-	-	-
Culture and recreation	-	-	-	-	86,049	-
Judicial services	-	-	-	172,436	-	293,015
Total fund balances	<u>16,914</u>	<u>327,385</u>	<u>12,656</u>	<u>172,436</u>	<u>86,049</u>	<u>293,015</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 89,024</u>	<u>\$ 622,274</u>	<u>\$ 25,353</u>	<u>\$ 172,535</u>	<u>\$ 94,133</u>	<u>\$ 293,015</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	<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	\$ 2,650,793	\$ 446,295	\$ 165,110	\$ 6,638,307
Accounts receivable	208,829	-	-	224,411
Property tax receivable	-	-	-	9,016,265
Intergovernmental receivable	-	16,218	-	167,476
Interest receivable	2,450	-	-	4,158
Other assets	292,205	-	29,914	383,647
Total assets	<u>\$ 3,154,277</u>	<u>\$ 462,513</u>	<u>\$ 195,024</u>	<u>\$ 16,434,264</u>
LIABILITIES				
Accounts payable	\$ 64,928	\$ 54,309	\$ 34,990	\$ 641,901
Total liabilities	<u>64,928</u>	<u>54,309</u>	<u>34,990</u>	<u>641,901</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes - unavailable	-	-	-	9,004,634
FUND BALANCES				
Nonspendable	292,205	-	29,914	383,647
Restricted for:				
Enabling legislation	2,797,144	408,204	130,120	4,171,446
Assigned for:				
General government	-	-	-	1,079,461
Culture and recreation	-	-	-	687,724
Judicial services	-	-	-	465,451
Total fund balances	<u>3,089,349</u>	<u>408,204</u>	<u>160,034</u>	<u>6,787,729</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,154,277</u>	<u>\$ 462,513</u>	<u>\$ 195,024</u>	<u>\$ 16,434,264</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2022

	<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	\$ 309,411	\$ 3,663,807	\$ 1,521,356	\$ 1,013,560	\$ 810,599
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	570,944	60,607
Charges for services	119,038	15,243	-	713,738	44,461
Investment earnings (loss)	-	-	-	(103,356)	-
Miscellaneous	<u>4,399</u>	<u>53,718</u>	<u>-</u>	<u>15,415</u>	<u>10,985</u>
Total revenues	<u>432,848</u>	<u>3,732,768</u>	<u>1,521,356</u>	<u>2,210,301</u>	<u>926,652</u>
EXPENDITURES					
Current:					
General government	-	3,434,884	-	-	-
Public safety	-	-	-	-	-
Public works	350,658	-	-	-	-
Health	-	-	1,448,359	-	-
Culture and recreation	-	-	-	1,461,343	803,270
Capital outlay	<u>20,807</u>	<u>-</u>	<u>-</u>	<u>2,593,496</u>	<u>58,382</u>
Total expenditures	<u>371,465</u>	<u>3,434,884</u>	<u>1,448,359</u>	<u>4,054,839</u>	<u>861,652</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,383</u>	<u>297,884</u>	<u>72,997</u>	<u>(1,844,538)</u>	<u>65,000</u>
Fund balances, October 1	<u>178,223</u>	<u>843,105</u>	<u>166,420</u>	<u>1,934,786</u>	<u>446,427</u>
Fund balances, September 30	<u>\$ 239,606</u>	<u>\$ 1,140,989</u>	<u>\$ 239,417</u>	<u>\$ 90,248</u>	<u>\$ 511,427</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2022

	<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	\$ 101,210	\$ 284,146	\$ 12,730	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	129,528	-
Intergovernmental	-	27,918	1,081	-	31,606	-
Charges for services	-	19,132	-	21,986	-	73,539
Investment earnings (loss)	-	-	-	-	-	-
Miscellaneous	-	3,127	-	-	7,213	-
Total revenues	<u>101,210</u>	<u>334,323</u>	<u>13,811</u>	<u>21,986</u>	<u>168,347</u>	<u>73,539</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	28,959
Public safety	-	-	-	7,936	-	-
Public works	-	241,492	12,000	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	96,701	-	-	-	158,797	-
Capital outlay	-	-	-	-	-	126,220
Total expenditures	<u>96,701</u>	<u>241,492</u>	<u>12,000</u>	<u>7,936</u>	<u>158,797</u>	<u>155,179</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,509</u>	<u>92,831</u>	<u>1,811</u>	<u>14,050</u>	<u>9,550</u>	<u>(81,640)</u>
Fund balances, October 1	<u>12,405</u>	<u>234,554</u>	<u>10,845</u>	<u>158,386</u>	<u>76,499</u>	<u>374,655</u>
Fund balances, September 30	<u>\$ 16,914</u>	<u>\$ 327,385</u>	<u>\$ 12,656</u>	<u>\$ 172,436</u>	<u>\$ 86,049</u>	<u>\$ 293,015</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2022

	<u>Special Revenue</u>			<u>Total Nonmajor Governmental</u>
	<u>Emergency Communications Center</u>	<u>Treatment Courts</u>	<u>Consolidated Elections</u>	
Continued:				
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ 7,716,819
Licenses and permits	-	-	-	129,528
Intergovernmental	88,407	250,037	423,335	1,453,935
Charges for services	1,668,614	136,647	24,050	2,836,448
Investment earnings (loss)	(148,295)	-	-	(251,651)
Miscellaneous	<u>5,277</u>	<u>5,849</u>	<u>5,736</u>	<u>111,719</u>
Total revenues	<u>1,614,003</u>	<u>392,533</u>	<u>453,121</u>	<u>11,996,798</u>
EXPENDITURES				
Current:				
General government	-	472,720	487,381	4,423,944
Public safety	1,186,846	-	-	1,194,782
Public works	-	-	-	604,150
Health	-	-	-	1,448,359
Culture and recreation	-	-	-	2,520,111
Capital outlay	<u>125,250</u>	<u>-</u>	<u>-</u>	<u>2,924,155</u>
Total expenditures	<u>1,312,096</u>	<u>472,720</u>	<u>487,381</u>	<u>13,115,501</u>
Excess (deficiency) of revenues over (under) expenditures	<u>301,907</u>	<u>(80,187)</u>	<u>(34,260)</u>	<u>(1,118,703)</u>
Fund balances, October 1	<u>2,787,442</u>	<u>488,391</u>	<u>194,294</u>	<u>7,906,432</u>
Fund balances, September 30	<u>\$ 3,089,349</u>	<u>\$408,204</u>	<u>\$ 160,034</u>	<u>\$ 6,787,729</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

WEED CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 308,500	\$ 308,500	\$ 309,411	\$ 911
Charges for services	90,000	90,000	119,038	29,038
Miscellaneous	-	-	4,399	4,399
Total revenues	<u>398,500</u>	<u>398,500</u>	<u>432,848</u>	<u>34,348</u>
EXPENDITURES				
Current:				
Public works:				
Personal services	249,194	259,194	254,054	5,140
Other charges & services	84,500	104,500	96,604	7,896
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>20,807</u>	<u>(807)</u>
Total expenditures	<u>353,694</u>	<u>383,694</u>	<u>371,465</u>	<u>12,229</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 44,806</u>	<u>\$ 14,806</u>	61,383	<u>\$ 46,577</u>
Fund balance - beginning			<u>178,223</u>	
Fund balance - ending			<u>\$ 239,606</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 3,650,000	\$ 3,650,000	\$ 3,663,807	\$ 13,807
Charges for services	15,000	15,000	15,243	243
Miscellaneous	-	-	53,718	53,718
Total revenues	<u>3,665,000</u>	<u>3,665,000</u>	<u>3,732,768</u>	<u>67,768</u>
EXPENDITURES				
Current:				
General government:				
Personal services	3,259,164	3,259,164	3,138,950	120,214
Other charges & services	<u>423,900</u>	<u>423,900</u>	<u>295,934</u>	<u>127,966</u>
Total expenditures	<u>3,683,064</u>	<u>3,683,064</u>	<u>3,434,884</u>	<u>248,180</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (18,064)</u>	<u>\$ (18,064)</u>	297,884	<u>\$ 315,948</u>
Fund balance - beginning			<u>843,105</u>	
Fund balance - ending			<u>\$ 1,140,989</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Property taxes	\$ 1,517,000	\$ 1,517,000	\$ 1,521,356	\$ 4,356
Total revenues	<u>1,517,000</u>	<u>1,517,000</u>	<u>1,521,356</u>	<u>4,356</u>
EXPENDITURES				
Current:				
Health:				
Other charges & services	<u>1,448,359</u>	<u>1,448,359</u>	<u>1,448,359</u>	<u>-</u>
Total expenditures	<u>1,448,359</u>	<u>1,448,359</u>	<u>1,448,359</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 68,641</u>	<u>\$ 68,641</u>	72,997	<u>\$ 4,356</u>
Fund balance - beginning			<u>166,420</u>	
Fund balance - ending			<u>\$ 239,417</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

COUNTY FAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Property taxes	\$ 1,010,000	\$ 1,010,000	\$ 1,013,560	\$ 3,560
Intergovernmental	2,000,000	2,000,000	570,944	(1,429,056)
Charges for services	555,500	555,500	713,738	158,238
Investment earnings (loss)	-	-	(103,356)	(103,356)
Miscellaneous	-	-	15,415	15,415
Total revenues	<u>3,565,500</u>	<u>3,565,500</u>	<u>2,210,301</u>	<u>(1,355,199)</u>
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	598,931	598,931	523,041	75,890
Other charges & services	856,537	856,537	938,302	(81,765)
Capital outlay	<u>4,000,000</u>	<u>4,000,000</u>	<u>2,593,496</u>	<u>1,406,504</u>
Total expenditures	<u>5,455,468</u>	<u>5,455,468</u>	<u>4,054,839</u>	<u>1,400,629</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,889,968)</u>	<u>\$ (1,889,968)</u>	<u>(1,844,538)</u>	<u>\$ 45,430</u>
Fund balance - beginning			<u>1,934,786</u>	
Fund balance - ending			<u>\$ 90,248</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 807,000	\$ 807,000	\$ 810,599	\$ 3,599
Intergovernmental	20,000	20,000	60,607	40,607
Charges for services	39,000	39,000	44,461	5,461
Miscellaneous	-	-	10,985	10,985
Total revenues	<u>866,000</u>	<u>866,000</u>	<u>926,652</u>	<u>60,652</u>
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	631,700	631,700	581,262	50,438
Other charges & services	200,900	200,900	222,008	(21,108)
Capital outlay	<u>85,000</u>	<u>85,000</u>	<u>58,382</u>	<u>26,618</u>
Total expenditures	<u>917,600</u>	<u>917,600</u>	<u>861,652</u>	<u>55,948</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ (51,600)</u>	<u>\$ (51,600)</u>	65,000	<u>\$ 116,600</u>
Fund balance - beginning			<u>446,427</u>	
Fund balance - ending			<u>\$ 511,427</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 100,100	\$ 100,100	\$ 101,210	\$ 1,110
Total revenues	<u>100,100</u>	<u>100,100</u>	<u>101,210</u>	<u>1,110</u>
EXPENDITURES				
Current:				
Culture & recreation				
Other charges & services	<u>96,701</u>	<u>96,701</u>	<u>96,701</u>	<u>-</u>
Total expenditures	<u>96,701</u>	<u>96,701</u>	<u>96,701</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,399</u>	<u>\$ 3,399</u>	4,509	<u>\$ 1,110</u>
Fund balance - beginning			<u>12,405</u>	
Fund balance - ending			<u>\$ 16,914</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

PEST CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 283,017	\$ 283,017	\$ 284,146	\$ 1,129
Intergovernmental	25,000	25,000	27,918	2,918
Charges for services	15,000	15,000	19,132	4,132
Miscellaneous	-	-	3,127	3,127
Total revenues	<u>323,017</u>	<u>323,017</u>	<u>334,323</u>	<u>11,306</u>
EXPENDITURES				
Current:				
Public works:				
Personal services	201,076	201,076	179,489	21,587
Other charges & services	85,250	85,250	62,003	23,247
Capital Outlay	<u>44,000</u>	<u>44,000</u>	<u>-</u>	<u>44,000</u>
Total expenditures	<u>330,326</u>	<u>330,326</u>	<u>241,492</u>	<u>88,834</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (7,309)</u>	<u>\$ (7,309)</u>	92,831	<u>\$ 100,140</u>
Fund balance - beginning			<u>234,554</u>	
Fund balance - ending			<u>\$ 327,385</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

MELBA GOPHER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 12,516	\$ 12,516	\$ 12,730	\$ 214
Intergovernmental	1,000	1,000	1,081	81
Total revenues	<u>13,516</u>	<u>13,516</u>	<u>13,811</u>	<u>295</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>\$ 1,516</u>	<u>\$ 1,516</u>	1,811	<u>\$ 295</u>
Fund balance - beginning			<u>10,845</u>	
Fund balance - ending			<u>\$ 12,656</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

COURT DEVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 15,000	\$ 15,000	\$ 21,986	\$ 6,986
Total revenues	15,000	15,000	21,986	6,986
EXPENDITURES				
Current:				
Public safety:				
Other charges & services	140,000	140,000	7,936	132,064
Total expenditures	140,000	140,000	7,936	132,064
Excess (deficiency) of revenues over (under) expenditures	\$ (125,000)	\$ (125,000)	14,050	\$ 139,050
Fund balance - beginning			158,386	
Fund balance - ending			\$ 172,436	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

WATERWAYS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Licenses and permits	\$ 100,000	\$ 100,000	\$ 129,528	\$ 29,528
Intergovernmental	42,000	42,000	31,606	(10,394)
Miscellaneous	-	-	7,213	7,213
Total revenues	142,000	142,000	168,347	26,347
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	152,510	152,510	147,475	5,035
Other charges & services	19,240	19,240	11,322	7,918
Total expenditures	171,750	171,750	158,797	12,953
Excess (deficiency) of revenues over (under) expenditures	\$ (29,750)	\$ (29,750)	9,550	\$ 39,300
Fund balance - beginning			76,499	
Fund balance - ending			\$ 86,049	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

COURT FACILITIES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 90,000	\$ 90,000	\$ 73,539	\$ (16,461)
Total revenues	90,000	90,000	73,539	(16,461)
EXPENDITURES				
Current:				
General government:				
Other charges & services	62,500	62,500	28,959	33,541
Capital outlay	-	150,000	126,220	23,780
Total expenditures	62,500	212,500	155,179	57,321
Excess (deficiency) of revenues				
over (under) expenditures	\$ 27,500	\$ (122,500)	(81,640)	\$ 40,860
Fund balance - beginning			374,655	
Fund balance - ending			\$ 293,015	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 88,407	\$ 13,407
Charges for services	1,481,000	1,481,000	1,668,614	187,614
Investment earnings (loss)	20,000	20,000	(148,295)	(168,295)
Miscellaneous	-	-	5,277	5,277
Total revenues	<u>1,576,000</u>	<u>1,576,000</u>	<u>1,614,003</u>	<u>38,003</u>
EXPENDITURES				
Current:				
Public safety:				
Personal services	288,576	298,576	294,515	4,061
Other charges & services	775,800	815,800	892,331	(76,531)
Capital outlay	<u>205,000</u>	<u>205,000</u>	<u>125,250</u>	<u>79,750</u>
Total expenditures	<u>1,269,376</u>	<u>1,319,376</u>	<u>1,312,096</u>	<u>7,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 306,624</u>	<u>\$ 256,624</u>	301,907	<u>\$ 45,283</u>
Fund balance - beginning			<u>2,787,442</u>	
Fund balance - ending			<u>\$ 3,089,349</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TREATMENT COURTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 262,113	\$ 262,113	\$ 250,037	\$ (12,076)
Charges for services	153,000	153,000	136,647	(16,353)
Miscellaneous	-	-	5,849	5,849
Total revenues	<u>415,113</u>	<u>415,113</u>	<u>392,533</u>	<u>(22,580)</u>
EXPENDITURES				
Current:				
General government:				
Personal services	283,250	305,750	304,081	1,669
Other charges & services	<u>131,422</u>	<u>168,922</u>	<u>168,639</u>	<u>283</u>
Total expenditures	<u>414,672</u>	<u>474,672</u>	<u>472,720</u>	<u>1,952</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 441</u>	<u>\$ (59,559)</u>	<u>(80,187)</u>	<u>\$ (20,628)</u>
Fund balance - beginning			<u>488,391</u>	
Fund balance - ending			<u>\$ 408,204</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

CONSOLIDATED ELECTIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 400,000	\$ 400,000	\$ 423,335	\$ 23,335
Charges for services	-	-	24,050	24,050
Miscellaneous	-	-	5,736	5,736
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>453,121</u>	<u>53,121</u>
EXPENDITURES				
Current:				
General government:				
Personal services	267,964	292,964	287,437	5,527
Other charges & services	<u>264,550</u>	<u>239,550</u>	<u>199,944</u>	<u>39,606</u>
Total expenditures	<u>532,514</u>	<u>532,514</u>	<u>487,381</u>	<u>45,133</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ (132,514)</u>	<u>\$ (132,514)</u>	(34,260)	<u>\$ 98,254</u>
Fund balance - beginning			<u>194,294</u>	
Fund balance - ending			<u>\$ 160,034</u>	

COMBINING FINANCIAL STATEMENTS – CUSTODIAL FUNDS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022

CANYON COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2022

	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	\$ 328,548	\$ 4,054,092	\$ 449,320	\$ 683,447	\$ 1,072,954	\$ 2,027,301	\$ 160,877	\$ 8,776,539
Accounts receivable, net	-	2,266,883	-	-	-	-	-	2,266,883
Taxes receivable for other governments	5,369,891	-	-	-	-	-	-	5,369,891
Total assets	<u>5,698,439</u>	<u>6,320,975</u>	<u>449,320</u>	<u>683,447</u>	<u>1,072,954</u>	<u>2,027,301</u>	<u>160,877</u>	<u>16,413,313</u>
LIABILITIES								
Accounts payable	-	6,320,975	449,320	-	-	2,027,301	160,877	8,958,473
Due to other agencies and governments	5,698,439	-	-	683,447	1,072,954	-	-	7,454,840
Total liabilities	<u>5,698,439</u>	<u>6,320,975</u>	<u>449,320</u>	<u>683,447</u>	<u>1,072,954</u>	<u>2,027,301</u>	<u>160,877</u>	<u>16,413,313</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, 2022

	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	\$ 202,840,125	\$ -	\$ -	\$ -	\$ -	\$ 1,929,394	\$ -	\$ 204,769,519
Licenses and permits collected for								
other governments	341,138	-	-	20,428,423	-	-	-	20,769,561
Fines, fees and forfeitures collected								
for other governments	664,872	17,594,176	1,554,182	-	14,468,747	17,262,620	59,522	51,604,119
Sales and replacement taxes collected								
for other governments	4,955,769	-	-	-	-	-	-	4,955,769
Proceeds from estates	-	-	-	-	-	13,579	-	13,579
Garnishments and writs of execution	-	-	3,958,296	-	-	-	-	3,958,296
Contributions by inmates	-	-	67,140	-	-	-	-	67,140
Indigent medical reimbursements								
for other governments	-	-	-	-	-	630,381	-	630,381
Miscellaneous	-	-	-	-	-	20,706	1,447	22,153
Total additions	<u>208,801,904</u>	<u>17,594,176</u>	<u>5,579,618</u>	<u>20,428,423</u>	<u>14,468,747</u>	<u>19,856,680</u>	<u>60,969</u>	<u>286,790,517</u>
DEDUCTIONS								
Payments to local governments	208,801,904	17,594,176	1,554,182	1,065,181	-	19,822,395	60,969	248,898,807
Payments to the State	-	-	-	19,363,242	14,468,747	-	-	33,831,989
Payments to vendors	-	-	-	-	-	34,285	-	34,285
Payments to inmates	-	-	67,140	-	-	-	-	67,140
Payments of judgments	-	-	3,958,296	-	-	-	-	3,958,296
Total deductions	<u>208,801,904</u>	<u>17,594,176</u>	<u>5,579,618</u>	<u>20,428,423</u>	<u>14,468,747</u>	<u>19,856,680</u>	<u>60,969</u>	<u>286,790,517</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, 2022

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.	99
<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.	107
<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.	112
<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.	115
<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.	117

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, 2022

NET POSITION BY COMPONENT

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	Fiscal Year			
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities				
Net investment in capital assets	\$ 51,668,265	\$ 44,871,933	\$ 43,812,454	\$ 41,306,312
Restricted	4,171,446	4,392,051	3,432,739	2,729,837
Unrestricted	<u>45,972,629</u>	<u>44,933,299</u>	<u>21,712,060</u>	<u>23,307,916</u>
Total governmental activities net position	<u>\$ 101,812,340</u>	<u>\$ 94,197,283</u>	<u>\$ 68,957,253</u>	<u>\$ 67,344,065</u>
Business-type activities				
Net investment in capital assets	\$ 9,842,274	\$ 10,078,560	\$ 9,754,825	\$ 9,513,600
Restricted	-	62,144	-	-
Unrestricted	<u>9,850,209</u>	<u>11,519,873</u>	<u>11,020,831</u>	<u>9,200,261</u>
Total business-type activities net position	<u>\$ 19,692,483</u>	<u>\$ 21,660,577</u>	<u>\$ 20,775,656</u>	<u>\$ 18,713,861</u>
Primary government				
Net investment in capital assets	\$ 61,510,539	\$ 54,950,493	\$ 53,567,279	\$ 50,819,912
Restricted	4,171,446	4,454,195	3,432,739	2,729,837
Unrestricted	<u>55,822,838</u>	<u>56,453,172</u>	<u>32,732,891</u>	<u>32,508,177</u>
Total primary government net position	<u>\$ 121,504,823</u>	<u>\$ 115,857,860</u>	<u>\$ 89,732,909</u>	<u>\$ 86,057,926</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Fiscal Year					
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 42,315,031	\$ 44,700,331	\$ 45,737,995	\$ 46,777,298	\$ 44,700,311	\$ 36,533,132
2,504,428	1,842,546	2,251,804	2,031,549	2,031,903	-
<u>17,463,938</u>	<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>\$ 62,283,397</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>
\$ 9,512,670	\$ 9,687,253	\$ 9,446,622	\$ 9,917,596	\$ 9,871,132	\$ 9,679,506
-	-	-	-	-	-
<u>7,493,207</u>	<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>\$ 17,005,877</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>
\$ 51,827,701	\$ 54,387,584	\$ 55,184,617	\$ 56,694,894	\$ 54,571,443	\$ 46,212,638
2,504,428	1,842,546	2,251,804	2,031,549	2,031,903	-
<u>24,957,145</u>	<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>\$ 79,289,274</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>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

Expenses	Fiscal Year			
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:				
General government	\$ 50,841,772	\$ 42,541,324	\$ 48,340,831	\$ 44,033,525
Public safety	41,623,641	32,629,111	37,837,262	33,137,673
Public works	951,493	824,589	842,449	819,506
Health and welfare	9,361,712	7,866,777	10,362,889	10,789,347
Culture and recreation	2,720,629	2,039,746	1,813,523	2,364,871
Interest on long-term debt	-	-	-	-
Total governmental activities expenses	<u>105,499,247</u>	<u>85,901,547</u>	<u>99,196,954</u>	<u>91,144,922</u>
Business-type activities:				
Sanitary landfill	<u>8,200,477</u>	<u>6,045,830</u>	<u>5,083,569</u>	<u>4,839,890</u>
Total business-type activities expenses	<u>8,200,477</u>	<u>6,045,830</u>	<u>5,083,569</u>	<u>4,839,890</u>
Total primary government expenses	<u>\$ 113,699,724</u>	<u>\$ 91,947,377</u>	<u>\$ 104,280,523</u>	<u>\$ 95,984,812</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 16,748,686	\$ 18,779,966	\$ 16,527,504	\$ 17,117,937
Public safety	6,163,910	5,905,103	6,440,076	5,024,548
Public works	138,174	108,005	115,690	107,614
Health and welfare	502,099	640,708	480,233	483,827
Culture and recreation	887,727	1,007,933	231,298	822,469
Operating grants and contributions	12,598,673	8,966,761	4,837,575	3,030,564
Capital grants and contributions	<u>690,415</u>	<u>1,100,571</u>	<u>439,074</u>	<u>318,273</u>
Total governmental activities program revenues	<u>37,729,684</u>	<u>36,509,047</u>	<u>29,071,450</u>	<u>26,905,232</u>
Business-type activities:				
Charges for services:				
Landfill fees	7,345,030	6,960,643	6,511,074	5,754,281
Operating grants and contributions	-	-	5,806	-
Total business-type activities program revenues	<u>7,345,030</u>	<u>6,960,643</u>	<u>6,516,880</u>	<u>5,754,281</u>
Total primary government program revenues	<u>\$ 45,074,714</u>	<u>\$ 43,469,690</u>	<u>\$ 35,588,330</u>	<u>\$ 32,659,513</u>
Net (expense)/Revenue				
Governmental activities	<u>\$ (67,769,563)</u>	<u>\$ (49,392,500)</u>	<u>\$ (70,125,504)</u>	<u>\$ (64,239,690)</u>
Business-type activities	<u>(855,447)</u>	<u>914,813</u>	<u>1,433,311</u>	<u>914,391</u>
Total primary government net expense	<u>\$ (68,625,010)</u>	<u>\$ (48,477,687)</u>	<u>\$ (68,692,193)</u>	<u>\$ (63,325,299)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 56,297,812	\$ 56,352,419	\$ 56,119,103	\$ 54,195,627
Intergovernmental	19,673,721	18,315,191	14,311,127	13,324,851
Investment earnings (loss)	(3,358,671)	(95,870)	1,123,927	1,490,995
Miscellaneous	<u>2,771,758</u>	<u>60,790</u>	<u>184,535</u>	<u>288,885</u>
Total governmental activities	<u>75,384,620</u>	<u>74,632,530</u>	<u>71,738,692</u>	<u>69,300,358</u>
Business-type activities:				
Investment earnings (loss)	(1,154,898)	(34,263)	597,264	788,814
Miscellaneous	<u>42,251</u>	<u>4,371</u>	<u>31,220</u>	<u>4,779</u>
Total business-type activities	<u>(1,112,647)</u>	<u>(29,892)</u>	<u>628,484</u>	<u>793,593</u>
Total primary government	<u>\$ 74,271,973</u>	<u>\$ 74,602,638</u>	<u>\$ 72,367,176</u>	<u>\$ 70,093,951</u>
Change in Net Position				
Governmental activities	\$ 7,615,057	\$ 25,240,030	\$ 1,613,188	\$ 5,060,668
Business-type activities	<u>(1,968,094)</u>	<u>884,921</u>	<u>2,061,795</u>	<u>1,707,984</u>
Total primary government	<u>\$ 5,646,963</u>	<u>\$ 26,124,951</u>	<u>\$ 3,674,983</u>	<u>\$ 6,768,652</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 39,447,435	\$ 40,978,995	\$ 40,535,726	\$ 35,293,637	\$ 35,314,258	\$ 33,685,089
31,557,282	28,846,467	27,465,586	26,078,452	25,096,890	25,630,036
800,995	766,300	866,727	876,068	830,234	822,108
9,835,482	4,687,035	4,021,491	3,654,735	3,500,163	4,052,197
2,236,445	2,242,728	2,479,021	2,091,283	2,110,038	2,001,598
-	-	-	814	7,017	13,921
<u>83,877,639</u>	<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>
 4,776,972	 4,268,714	 4,211,048	 3,963,821	 3,382,110	 3,183,135
<u>4,776,972</u>	<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>\$ 88,654,611</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>
\$ 14,876,855	\$ 13,404,727	\$ 10,881,104	\$ 10,879,973	\$ 10,199,960	\$ 11,050,115
4,838,385	4,352,519	4,418,002	4,131,809	4,449,096	3,851,059
104,818	92,762	106,449	87,250	90,327	68,777
575,139	184,726	404,648	235,676	331,267	278,677
705,852	709,758	698,274	730,582	663,809	719,003
2,987,529	2,500,508	2,538,292	2,085,735	2,707,442	2,436,378
62,750	57,148	33,440	214,902	8,354,649	1,280,197
<u>24,151,328</u>	<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>
4,617,418	4,169,503	3,842,441	3,375,307	3,332,712	2,985,577
-	-	-	-	-	-
<u>4,617,418</u>	<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>\$ 28,768,746</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>\$ (59,726,311)</u>	<u>\$ (56,219,377)</u>	<u>\$ (56,288,342)</u>	<u>\$ (49,629,062)</u>	<u>\$ (40,062,050)</u>	<u>\$ (46,520,743)</u>
<u>(159,554)</u>	<u>(99,211)</u>	<u>(368,607)</u>	<u>(588,514)</u>	<u>(49,398)</u>	<u>(197,558)</u>
<u>\$ (59,885,865)</u>	<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>
\$ 49,157,358	\$ 44,745,626	\$ 39,958,900	\$ 35,882,987	\$ 37,694,157	\$ 39,146,580
12,237,463	11,187,396	10,463,288	9,657,426	8,973,809	8,483,660
290,686	212,242	474,369	531,161	482,618	(512,862)
635,564	634,843	607,050	611,035	737,334	70,796
<u>62,321,071</u>	<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>
156,018	115,651	184,503	206,342	187,146	(36,487)
1,554	6,122	23,165	16,668	29,888	5,590
<u>157,572</u>	<u>121,773</u>	<u>207,668</u>	<u>223,010</u>	<u>217,034</u>	<u>(30,897)</u>
<u>\$ 62,478,643</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>
\$ 2,594,760	\$ 560,730	\$ (4,784,735)	\$ (2,946,453)	\$ 7,825,868	\$ 667,431
<u>(1,982)</u>	<u>22,562</u>	<u>(160,939)</u>	<u>(365,504)</u>	<u>167,636</u>	<u>(228,455)</u>
<u>\$ 2,592,778</u>	<u>\$ 583,292</u>	<u>\$ (4,945,674)</u>	<u>\$ (3,311,957)</u>	<u>\$ 7,993,504</u>	<u>\$ 438,976</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

	Fiscal Year			
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General fund				
Nonspendable	\$ 545,132	\$ 550,979	\$ 635,332	\$ 444,469
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	<u>31,435,525</u>	<u>24,559,079</u>	<u>13,073,917</u>	<u>12,778,917</u>
Total general fund	<u>\$ 31,980,657</u>	<u>\$ 25,110,058</u>	<u>\$ 13,709,249</u>	<u>\$ 13,223,386</u>
All other governmental funds				
Nonspendable	\$ 483,592	\$ 783,192	\$ 1,001,167	\$ 1,126,825
Restricted	4,171,446	3,539,879	3,432,739	2,729,837
Assigned, reported in				
Special revenue funds	<u>29,473,475</u>	<u>29,179,747</u>	<u>22,160,201</u>	<u>18,146,163</u>
Total all other government funds	<u>\$ 34,128,513</u>	<u>\$ 33,502,818</u>	<u>\$ 26,594,107</u>	<u>\$ 22,002,825</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Fiscal Year					
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 471,580	\$ 441,811	\$ 704,738	\$ 460,390	\$ 351,900	\$ 227,088
-	-	-	-	-	-
-	3,218,387	6,218,387	-	-	-
<u>11,279,377</u>	<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>\$ 11,750,957</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>
\$ 191,192	\$ 173,284	\$ 248,211	\$ 269,707	\$ 190,667	\$ 80,422
2,504,428	1,842,546	2,251,804	2,031,549	2,031,903	-
<u>14,827,295</u>	<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>\$ 17,522,915</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>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues				
Taxes	\$ 56,049,891	\$ 56,654,334	\$ 56,135,633	\$ 54,193,576
Licenses & permits	3,490,096	3,592,421	2,649,909	2,648,392
Intergovernmental	32,887,297	27,387,033	19,465,986	16,676,369
Charges for services	13,269,970	13,778,936	12,698,965	11,567,346
Fines and forfeits	696,552	517,723	595,392	553,766
Miscellaneous	(660,143)	839,006	1,768,155	2,113,293
Total revenues	<u>105,733,663</u>	<u>102,769,453</u>	<u>93,314,040</u>	<u>87,752,742</u>
Expenditures				
General government	40,858,847	36,002,194	35,741,792	34,527,259
Public safety	34,578,030	33,903,136	34,834,510	31,784,007
Public works	898,808	839,299	790,170	796,614
Health and welfare	8,837,800	8,267,137	9,857,761	10,715,993
Culture & recreation	2,520,111	2,006,781	1,622,709	2,237,718
Capital outlay	9,089,688	3,441,386	5,419,953	1,738,812
Debt service:				
Principal	1,438,649	-	-	-
Interest	15,436	-	-	-
Total expenditures	<u>98,237,369</u>	<u>84,459,933</u>	<u>88,266,895</u>	<u>81,800,403</u>
Excess (deficiency) of revenues over(under)expenditures	<u>7,496,294</u>	<u>18,309,520</u>	<u>5,047,145</u>	<u>5,952,339</u>
Other financing sources(uses)				
Sale of capital assets	-	-	30,000	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
Net change in fund balances	<u>\$ 7,496,294</u>	<u>\$ 18,309,520</u>	<u>\$ 5,077,145</u>	<u>\$ 5,952,339</u>
Debt service as a percentage of noncapital expenditures	1.66%	0.00%	0.00%	0.00%

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Fiscal Year					
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 48,952,792	\$ 44,657,857	40,047,853	\$ 36,063,562	\$ 38,048,386	\$ 39,455,624
2,837,783	2,392,295	1,930,926	1,726,144	1,715,559	1,623,882
15,222,369	13,680,615	12,950,440	11,813,675	12,853,977	11,568,137
10,640,589	9,569,044	8,988,900	8,303,601	8,752,733	8,382,150
605,369	646,732	619,488	606,608	521,147	637,264
1,058,282	929,047	1,771,772	2,066,541	1,905,154	1,098,684
<u>79,317,184</u>	<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>
35,808,985	36,099,200	31,335,564	29,801,895	27,725,994	27,396,051
30,287,995	27,819,330	25,619,484	24,669,618	24,149,204	23,111,414
737,672	691,868	784,371	802,509	749,715	736,904
9,779,478	4,688,338	4,018,928	3,658,618	3,501,412	4,061,872
2,126,165	2,169,080	1,971,534	2,006,091	2,075,062	1,922,259
1,986,432	1,960,600	3,460,562	4,925,239	3,661,672	2,022,440
-	-	-	76,039	138,752	138,752
-	-	-	814	14,953	14,953
<u>80,726,727</u>	<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>(1,409,543)</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>
1,577,430	322,512	-	-	-	-
-	-	-	-	131,369	-
-	-	-	-	(131,369)	(5,524,808)
<u>1,577,430</u>	<u>322,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,524,808)</u>
<u>\$ 167,887</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>
0.00%	0.00%	0.00%	0.13%	0.26%	0.27%

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

<u>Fiscal</u>					<u>Less tax</u>		
<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Operating</u>	<u>Total Assessed</u>	<u>exemptions and</u>	<u>Net Taxable Value</u>	<u>Total direct</u>
			<u>Property</u>	<u>Valuation</u>	<u>urban increment</u>		<u>tax rate (2)</u>
2022	\$ 31,862,680,112	\$ 1,575,454,702	\$ 379,282,059	\$ 33,817,416,873	\$ 12,081,380,191	\$ 21,736,036,682	2.47
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

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, 2022

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

	Year Taxes Are Payable									
	<u>2022</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>
County Direct Rates										
Operating rate	2.47	3.16	3.55	4.01	4.15	4.24	4.12	3.93	5.01	5.71
Debt service rate	-	-	-	-	-	-	-	-	-	-
Total county direct rate	<u>2.47</u>	<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>
City Rates										
Caldwell	5.80	6.84	7.39	8.24	9.20	9.94	10.69	10.81	12.25	12.81
Nampa	4.26	5.38	7.03	7.84	8.51	9.03	9.31	9.49	11.03	11.58
Melba	3.88	4.88	5.17	5.93	6.39	6.25	7.07	6.84	7.65	7.38
Middleton	3.40	4.24	4.58	4.73	5.19	5.43	5.69	5.97	7.10	7.84
Notus	2.84	3.45	3.85	4.28	4.55	4.75	5.34	5.36	6.00	4.54
Parma	5.98	5.10	7.18	8.08	8.68	8.97	9.55	10.10	11.02	10.83
Wilder	6.52	8.54	8.94	10.11	10.98	11.18	13.23	13.54	16.27	13.74
Greenleaf	1.71	2.10	2.30	2.48	2.75	2.90	3.38	3.48	4.10	3.91
Star	0.92	1.25	1.31	1.53	1.69	1.91	2.19	2.51	3.00	3.49
School District Rates										
West Ada #2	1.59	2.38	3.51	3.67	3.77	4.02	4.22	4.09	4.64	4.60
Kuna #3	2.92	4.08	4.88	5.00	5.00	5.00	6.17	6.65	7.41	7.86
Nampa #131	2.37	3.01	3.99	4.18	4.48	4.48	4.35	4.23	3.87	3.89
Caldwell #132	2.77	3.36	3.66	4.19	4.19	4.19	4.19	4.60	4.92	4.92
Wilder #133	2.11	1.99	2.42	2.40	4.93	4.42	5.73	6.25	7.23	8.14
Middleton #134	2.25	2.98	3.94	4.45	4.95	4.95	5.25	5.25	5.25	4.95
Notus #135	4.96	4.98	4.99	4.88	5.27	5.18	4.98	4.78	4.84	2.02
Melba #136	2.81	3.02	3.02	3.02	3.02	3.02	3.02	3.08	2.85	4.46
Parma #137	3.47	4.38	4.73	4.98	5.75	5.91	5.91	6.03	6.09	5.88
Vallivue #139	3.29	3.99	4.68	4.98	5.39	5.82	5.82	5.82	5.72	5.45
Marsing #363	3.29	3.76	4.04	4.21	4.10	4.19	4.08	3.49	3.39	3.24
Homedale #370	3.68	3.77	3.77	3.77	3.77	3.77	3.77	4.31	4.51	4.46
Fire District Rates										
Caldwell Rural Fire	1.33	1.50	1.59	1.70	1.75	1.82	1.84	1.96	2.40	2.40
Homedale Rural Fire	0.85	1.02	1.08	1.13	1.16	1.24	1.21	1.38	1.03	1.43
Kuna Rural Fire	0.81	1.00	1.06	1.23	1.20	1.30	1.34	1.44	1.63	1.77
Melba Rural Fire	0.51	0.61	0.64	0.67	0.72	0.76	0.80	0.81	0.88	0.91
Middleton Rural Fire	1.08	1.34	1.43	1.62	1.97	2.11	2.14	1.25	2.50	2.74
Parma Rural Fire	1.33	1.54	1.61	1.73	1.82	1.88	1.93	1.98	2.15	2.12
Upper Deer Flat Fire	0.21	0.30	0.36	0.72	0.79	0.85	0.88	0.88	1.01	1.08
Marsing Rural Fire	0.81	0.93	0.97	1.04	1.09	0.23	0.23	0.25	0.25	0.27
Star Rural Fire	1.29	1.70	1.59	1.80	1.96	2.03	1.93	2.06	2.47	2.49
Wilder Rural Fire	0.86	1.35	1.41	1.54	1.71	1.67	1.78	1.85	2.00	2.03
Nampa Fire	1.51	1.72	1.81	2.00	2.10	2.31	2.40	2.40	2.40	2.40
Highway District Rates										
Nampa Highway District #1	0.80	0.95	0.99	1.08	1.13	1.22	1.26	1.31	1.47	1.51
Notus Parma Highway District #2	1.20	1.44	1.51	1.64	1.77	1.89	1.98	2.03	2.23	2.28
Golden Gate Highway District #3	1.37	1.62	1.71	1.87	2.08	2.05	2.16	2.22	2.42	2.57
Canyon Highway District #4	0.94	1.11	1.17	1.30	1.40	1.45	1.51	1.54	1.88	1.97

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

	Year Taxes Are Payable									
	<u>2022</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>
Cemetery Districts										
Kuna Cemetery	0.08	0.10	0.11	0.13	0.12	0.13	0.14	0.14	0.16	0.18
Lower Boise Cemetery	0.15	0.18	0.19	0.20	0.22	0.23	0.24	0.25	0.28	0.28
Melba Cemetery	0.09	0.11	0.11	0.12	0.13	0.14	0.14	0.14	0.15	0.16
Middleton Cemetery	0.04	0.04	0.05	0.05	0.06	0.06	0.06	0.06	0.07	0.08
Parma Cemetery	0.11	0.13	0.13	0.15	0.16	0.18	0.19	0.20	0.22	0.22
Roswell Cemetery	0.11	0.12	0.13	0.14	0.15	0.15	0.18	0.19	0.20	0.23
Wilder Cemetery	0.17	0.20	0.21	0.23	0.25	0.23	0.24	0.25	0.26	0.28
Fairview Cemetery	0.04	0.05	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.07
Greenleaf Cemetery	0.14	0.17	0.18	0.20	0.21	0.23	0.24	0.26	0.28	0.30
Pleasant Ridge Cemetery	0.24	0.27	0.28	0.30	0.33	0.35	0.39	0.42	0.40	0.40
Other Districts										
Wilder Library	0.47	0.54	0.56	0.55	0.64	0.73	0.77	0.61	0.61	0.61
Lizard Butte Library	0.26	0.30	0.33	0.36	0.37	0.40	0.41	0.46	0.50	0.56
Kuna Library	0.33	0.40	0.43	0.49	0.54	0.60	0.61	0.65	0.71	0.71
Flood Control #10	0.09	0.11	0.11	0.12	0.13	0.13	0.13	0.13	0.15	0.14
Flood Control #11	0.31	0.36	0.37	0.40	0.43	0.45	0.48	0.48	0.52	0.52
Ambulance District	0.14	0.17	0.19	0.21	0.22	0.24	0.24	0.22	0.26	0.28
Mosquito Abatement	0.13	0.16	0.17	0.19	0.17	0.16	0.16	0.15	0.15	0.15
Pest Control	0.03	0.03	0.03	0.06	0.05	0.07	0.07	0.00	0.08	0.09
Melba Gopher	0.08	0.10	0.11	0.13	0.14	0.15	0.16	0.16	0.18	0.19
College of Western Idaho	0.10	0.12	0.13	0.14	0.15	0.16	0.16	0.16	0.18	0.19
Greater Middleton Recreation	0.35	0.43	0.42	0.48	0.54	0.56	0.58	0.29	0.60	0.60
Ten Davis Recreation	0.12	0.14	0.15	0.16	0.17	0.19	0.20	0.20	0.22	0.23
Star Sewer and Water	0.48	0.65	0.67	0.77	0.82	0.84	0.88	0.90	1.02	1.15

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, 2022

PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

	Fiscal Year 2022				Fiscal Year 2013			
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	
<u>Taxpayer</u>								
Simplot US Food Group Holdings LLC	\$ 646,317,427	1	2.97%		\$ 201,656,601	1	3.04%	
CF Hippolyta Nampa LLC	412,695,591	2	1.90%		-	-	-	
Sorrento Lactalis	177,130,892	3	0.81%		71,172,778	3	1.07%	
Idaho Power	150,045,603	4	0.69%		100,813,498	2	1.52%	
Union Pacific Railroad	88,724,544	5	0.41%		38,539,779	8	0.58%	
Boise Industrial Canyon Propco 2 LLC	75,660,970	6	0.35%		-	-	-	
Amalgamated Sugar Co LLC	66,654,220	7	0.31%		44,686,386	6	0.67%	
Challenger Development Inc	57,047,092	8	0.26%		-	-	-	
WAL-MART	55,937,948	9	0.26%		34,714,665	9	0.52%	
CTI/SSI Food Services Inc	48,264,114	10	0.22%		53,530,599	5	0.81%	
Micron Technology Inc.	-	-	-		40,345,028	7	0.61%	
DDR Nampa LLC	-	-	-		62,092,550	4	0.94%	
CenturyLink	-	-	-		29,106,187	10	0.44%	
Ten Largest Taxpayers	1,778,478,401		8.18%		676,658,071		10.20%	
All Other Taxpayers	<u>19,957,558,281</u>		<u>91.82%</u>		<u>5,956,874,918</u>		<u>89.80%</u>	
Total County Value	<u>\$ 21,736,036,682</u>		<u>100.00%</u>		<u>\$ 6,633,532,989</u>		<u>100.00%</u>	

Southern Canyon County Assessor's office

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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
2022	\$ 54,725,430	\$ 53,925,319	98.5%	\$ -	\$ 53,925,319	98.5%
2021	55,203,212	54,329,674	98.4%	518,800	54,848,474	99.4%
2020	54,926,548	53,867,654	98.1%	823,275	54,690,929	99.6%
2019	53,109,029	52,153,469	98.2%	789,139	52,942,608	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%

Source: Canyon County property tax rolls

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

RATIOS OF OUTSTANDING DEBT
Last Ten Fiscal Years

Fiscal			Percentage of		Percentage of
<u>Year</u>	<u>Leases</u>		Estimated	Total Debt	Total Debt to
			Actual Taxable	Per Capita	Personal
			<u>Value of property</u>		<u>Income</u>
2022	\$ 2,895,485		0.01%	11.59	0.05%
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, 2022

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2022

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Nampa	\$ 5,205,000	100.00%	\$ 5,205,000
Total cities	<u>5,205,000</u>		<u>5,205,000</u>
Fire Districts:			
Star Fire	358,108	16.95%	60,699
Wilder	425,194	100.00%	425,194
Total fire districts	<u>783,302</u>		<u>485,893</u>
School Districts:			
West Ada #2	98,505,000	0.76%	748,638
Kuna #3	36,580,000	12.58%	4,601,764
Nampa #131	24,045,000	100.00%	24,045,000
Caldwell #132	3,295,000	100.00%	3,295,000
Wilder #133	2,935,000	100.00%	2,935,000
Middleton #134	23,938,341	100.00%	23,938,341
Notus #135	3,550,000	100.00%	3,550,000
Melba #136	5,740,000	71.06%	4,078,844
Parma #137	4,775,000	100.00%	4,775,000
Vallivue #139	126,305,000	100.00%	126,305,000
Marsing #363	9,505,000	16.39%	1,557,870
Homedale #370	11,285,000	41.84%	4,721,644
Total school districts	<u>350,458,341</u>		<u>199,830,457</u>
Library districts:			
Lizard Butte Library	<u>255,765</u>	54.80%	<u>140,159</u>
Total library districts	<u>255,765</u>		<u>140,159</u>
Total overlapping debt	<u>\$ 356,702,408</u>		<u>\$ 205,661,509</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, 2022

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2022

Debt Limit	\$ 434,721
Less: Debt applicable to limit	-
Legal Debt Margin	\$ 434,721

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Debt limit	<u>\$ 434,721</u>	<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>
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>\$ 434,721</u>	<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>
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, 2022

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)	(2)	(2)	(3)
2022	249,720	\$ 10,483,246	\$ 41,980	3.4%
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) Community Planning Association of Southwest Id
- (2) U. S. Bureau of Economic Analysis
- (3) Idaho Department of Labor

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

PRINCIPAL EMPLOYERS
Current Year and Nine Years ago

	2022	Percentage to total	2013	Percentage to total
	<u>Employees</u>	<u>employees</u>	<u>Employees</u>	<u>employees</u>
	(1)		(1)	
Wal-Mart Associates Inc	1,625	1.45%	1,125	1.39%
Nampa School District	1,625	1.45%	1,625	2.01%
Vallivue School District	1,125	1.01%	875	1.08%
St Alphonsus Health System	1,125	1.01%	-	0.00%
St Lukes Nampa Medical Center	1,125	1.01%	-	0.00%
Canyon County	875	0.78%	875	1.08%
College of Western Idaho	875	0.78%	875	1.08%
Sorrento Lactalis	875	0.78%	625	0.77%
JR Simplot Company	875	0.78%	875	1.08%
City of Nampa	<u>625</u>	<u>0.56%</u>	<u>625</u>	<u>0.77%</u>
Total	<u><u>10,750</u></u>	<u><u>9.61%</u></u>	<u><u>7,500</u></u>	<u><u>9.26%</u></u>

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

Source: Quarterly report of Employment & Wages, Federal Fiscal Year Average 2012 & 2022
Idaho Department of Labor, Communications & Research Division January 10, 2023.

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

Function/Program	Full-time Equivalent Employees as of September 30									
	<u>2022</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>
<i>Governmental Activities</i>										
Public Safety	356	352	344	343	339	381	381	381	342	342
Health and Welfare	53	52	52	55	54	12	12	12	12	13
Culture and Recreation	14	13	13	14	16	16	16	15	15	12
Public Works	6	6	6	6	5	5	6	6	6	6
General Government	<u>425</u>	<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>
Total Governmental Activities	<u>854</u>	<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>
<i>Business-type Activities</i>										
Sanitary Landfill	<u>29</u>	<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>
Grand Total	<u>883</u>	<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>

Source: County Auditor's office

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2022</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>
Public Safety										
Jail bookings	7,720	8,172	8,088	10,038	10,442	9,887	9,781	10,136	11,423	8,568
Average daily population (all facilities)	392	364	391	418	423	389	389	389	388	385
General Government										
Building permits issued	1,400	1,341	1,128	1,167	1,076	926	796	697	567	546
Mechanical permits issued	2,068	1,891	1,774	1,482	1,673	1,420	1,221	1,214	1,218	1,071
Number of recorded documents	75,214	90,425	74,407	61,570	58,043	56,396	53,009	49,855	48,309	60,604
Culture and Recreation										
Annual boat stickers	4,059	4,341	4,001	3,991	3,967	3,945	4,222	4,021	4,441	3,957
Sanitation										
Refuse collected daily/tons	1,177	1,107	1,035	964	936	845	788	696	676	602
Refuse collected annually/tons	368,999	347,228	324,488	302,376	293,553	265,017	247,213	218,230	211,969	188,674

Sources: Individual County Departments

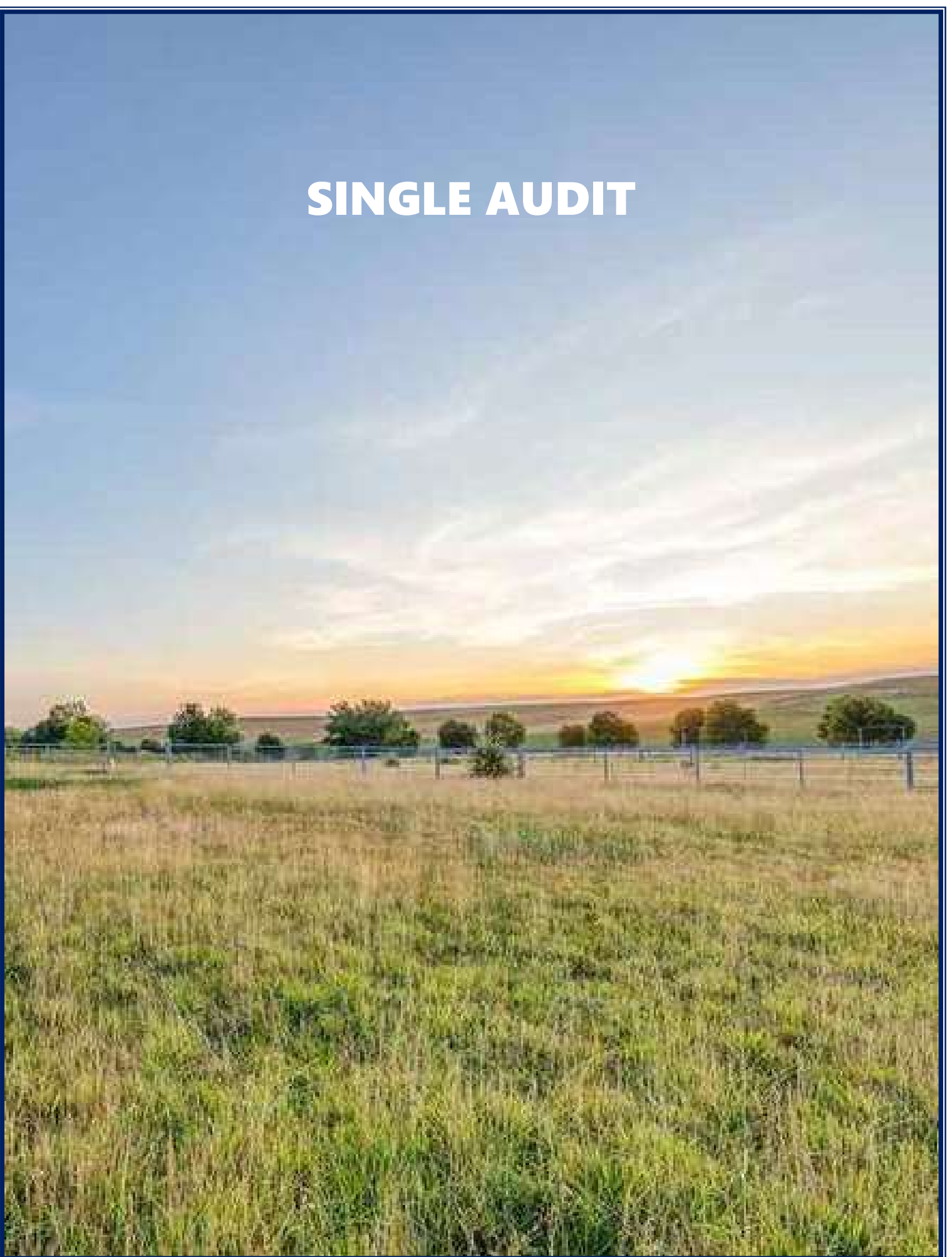
STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2022</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>
Governmental activities:										
General Government										
Land (acres)	18	18	18	18	18	18	18	18	18	18
Buildings	10	10	10	10	10	10	10	10	10	9
Vehicles	74	73	71	70	68	68	68	68	68	68
Public Safety										
Land (acres)	29	29	29	29	29	29	29	29	29	29
Buildings	4	4	4	4	4	4	4	4	4	4
Patrol Vehicles	64	65	65	65	65	65	65	65	65	65
Other Vehicles	60	60	60	60	64	67	70	70	70	70
Boats	5	5	5	5	5	4	4	4	4	4
Culture and Recreation										
Land (acres)	105	105	105	68	34	34	34	34	34	34
Buildings	7	6	6	6	6	6	5	5	5	5
Vehicles	4	4	4	4	4	4	4	4	4	4
Business-type activities:										
Sanitation										
Land (acres)	1,357	1,357	1,357	1,394	1,388	1,388	1,388	1,388	1,388	1,388
Buildings	5	5	5	5	5	5	5	5	5	5
Vehicles	19	17	16	16	16	16	15	15	15	15

Sources: County Offices, Departments and 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 22, 2023. Our report includes a reference to other auditors who audited the financial statements of the Canyon County Ambulance District as described in our report on the County's financial statements. This report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the discretely presented component unit. Our report qualifies the opinion of such financial statements as the Canyon County Ambulance District has not performed the actuarial calculations for other post-employment benefits in accordance with accounting principles generally accepted in the United States of America.

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

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

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

Boise, Idaho
February 22, 2023



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

Opinion on the Major Federal Program

We have audited Canyon County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended September 30, 2022. 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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2022.

Basis for Opinion on the Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho
February 22, 2023

SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

STATE OF IDAHO
CANYON COUNTY
For the Fiscal Year Ended September 30, 2022
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Assistance		
Federal Grantor/Pass-through Grantor Program Title	Listing/CFDA Number	Pass-through Entity Identifying Number	Disbursements/Expenditures
US Department of Agriculture			
Passed through Idaho Department of Education:			
Child Nutrition Cluster			
School Breakfast Program	10.553	202222N119947	\$ 21,863
National School Lunch Program	10.555	202222N119947	36,952
Child Nutrition Cluster - Total			58,815
Total US Department of Agriculture			58,815
US Department of Justice			
Organized Crime Drug Enforcement Task Force	16.000	N/A	887
United State Marshals Service Task Force	16.000	N/A	26,095
Equitable Sharing Funds	16.922	N/A	8,583
Passed through the City of Nampa			
Edward Byrne Memorial Justice Assistance Grant	16.738	Not Available	19,222
Total US Department of Justice			54,787
US Department of Transportation			
Passed through Idaho Transportation Department:			
Highway Safety Cluster			
State and Community Highway Safety	20.600	FFY 2022 HVE	4,223
National Priority Safety Programs	20.616	FFY 2022 HVE	11,328
Highway Safety Cluster - Total			15,551
Total US Department of Transportation			15,551
US Department of the Treasury			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	-	6,649,640
Executive Office of the President			
Passed through Oregon-Idaho High Intensity Drug Trafficking Area			
National Domestic Highway Enforcement Initiative	95.001	2022 HIDTA	108,510
US Department of Homeland Security			
Passed through Idaho Department of Parks and Recreation:			
Boating Safety Financial Assurance	97.012	FFY 2022 RBS GRANT	31,606
Passed through Idaho Military Division:			
Emergency Management Performance Grant 2020	97.042	EMS2020EP00003	11,565
Emergency Management Performance Grant 2021	97.042	EMS2021EP00003	134,407
Emergency Management Performance Grant - Total			145,972
Homeland Security Grant Program 2020	97.067	EMW2020SS00070	53,176
Homeland Security Grant Program 2021	97.067	EMW2021SS00070	48,747
Homeland Security Grant Program - Total			101,923
Total US Department of Homeland Security			279,501
Total Federal Financial Assistance			\$ 7,166,804

See notes to schedule of expenditures of federal awards

SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

CANYON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022. 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, 2022

CANYON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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:

Federal Assistance

<u>Listing/CFDA Number</u>	<u>Name of Federal Program</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as a low-risk auditee	Yes
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SINGLE AUDIT
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SECTION II – Financial Statement Findings

None reported

SECTION III – Federal Award Findings and Questioned Costs

None reported