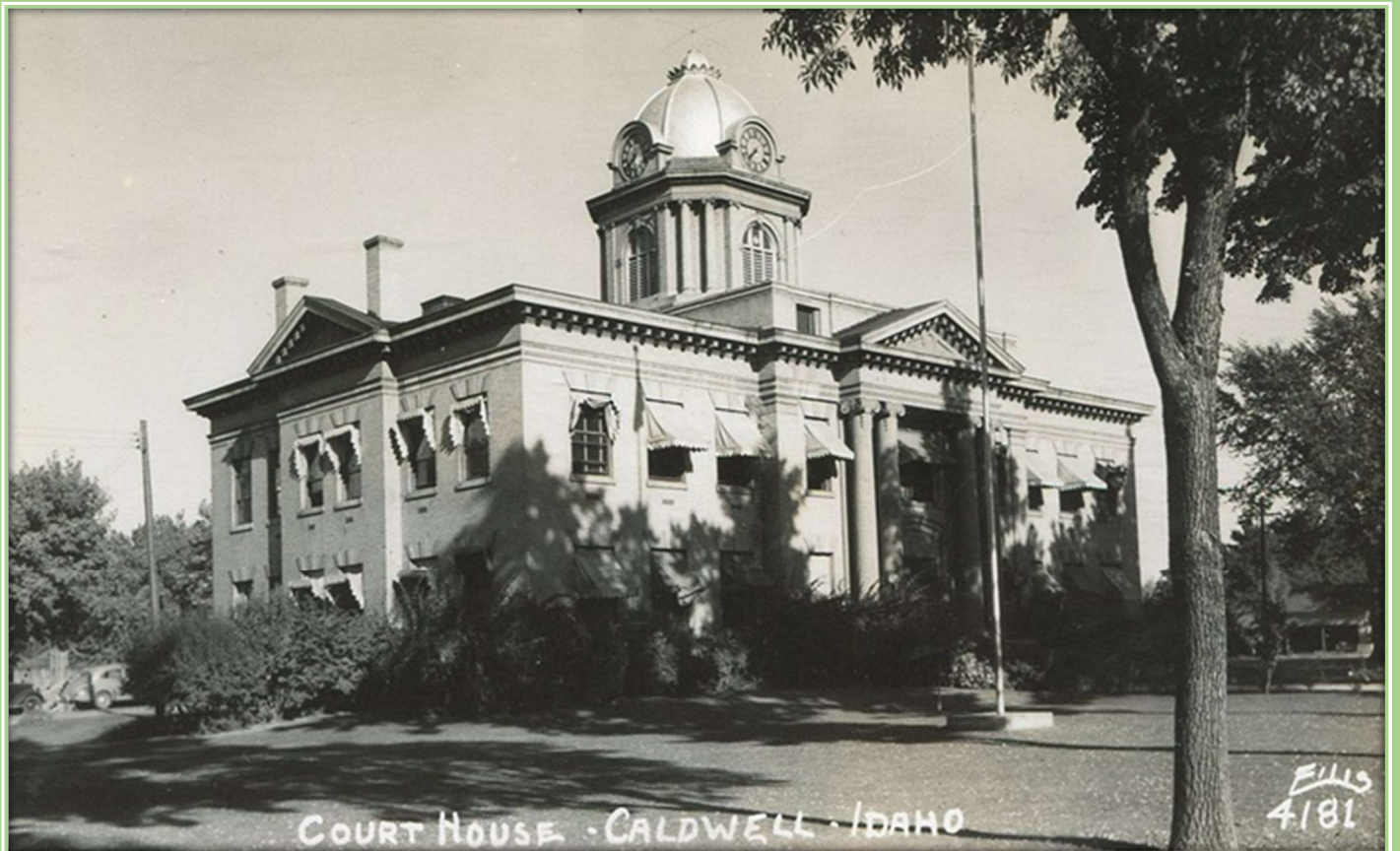


Annual Comprehensive Financial Report

**For Fiscal Year Ended
September 30, 2023**



**Canyon County,
Idaho**



CANYON COUNTY, IDAHO ANNUAL COMPREHENSIVE FINANCIAL REPORT



1949 1st Street S from Dewey Palace Hotel

Prepared by Canyon County Auditor's Office

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
CHRIS YAMAMOTO, CANYON COUNTY AUDITOR**

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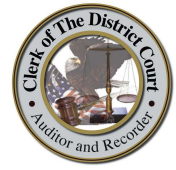
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INTRODUCTORY SECTION





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



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

January 22, 2024

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, 2023.

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, 2023 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, 2023, 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 69,910. Nampa is the largest city in the County and third largest in the state with an estimated population of 114,960. 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 256,940 with a growth rate of 3.6% 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, and the district court special revenue fund, the four major governmental funds, this comparison is presented on pages 61-68 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 80.

Factors Affecting Financial Condition

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

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

As of November 2023, with a civilian labor force of 119,348 the unemployment rate in the County is 3.6%. This represents a slight decrease from last year with an unemployment rate of 2.9% in November 2022. The largest employment sectors in the County include education and health services, trade, transportation and utilities and manufacturing.

Population growth continues to drive development and economic activity in Canyon County. Canyon County's population continues to increase and with it comes the need for additional housing, services and employment opportunities. Growth, development and economic activity continues to thrive and progress throughout the county and especially in the larger and urbanized areas of Nampa and Caldwell.

Caldwell city and community leaders celebrated the opening of The Tilian on December 1, 2023. The Creekside project from deChase Miksis in downtown Caldwell is a mixed-use site project including two buildings that are bisected by a pedestrian alleyway providing access to Indian Creek Plaza. The Tilian provides 142 apartment housing units, including studio, one-bedroom and two-bedroom options ranging in size from 430 square feet to 981 square feet, 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 continues and expanded in February 2023 with the opening of 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 complete and operational as of August 2023.

Growth and development continue in Adler's Midland Industrial Park in Nampa. Michigan based Stow Company, a maker of closet and storage solutions, opened a 550,000 square foot manufacturing facility at the site in August 2023. The \$143 million dollar investment will create an estimated 236 new jobs producing quality products to help better organize closets, garages, pantries, home offices and other areas.

November 2023 saw the opening of a major infrastructure supply distributor facility in the Adler Industrial Park. Ferguson, founded in 1953 and headquartered in Newport News, Virginia is a leader and well-known name in the infrastructure, plumbing and HVAC supply industries. The 165,000 square foot distribution hub will make its services available to end-users in the immediate area and serve as a strategic hub catering to the southwest Washington and Portland markets.

Canyon County's previously red-hot single family residential real estate market has cooled significantly. The number of single-family homes sold in Canyon County in November 2023 was 259, a 13.7% decrease from November 2022. The median number of days single-family homes are on the market decreased year-over-year from 78 days in November 2022 to 45 days in November 2023. The median sales price of a Canyon County single family residence was \$399,900 in November 2023 which is a minor decrease of 2.9% 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.

With continued population growth has come an increased demand for physical space to carry out the County's public business. Physical facilities requirements are a pressing present need and the County is proactively investing in facilities that will meet current demand and future needs. The County is actively working on construction of a centrally located warehouse for the storage and safekeeping of County equipment and supplies. Construction is underway on a much-needed elections building that will house elections personnel and provide a secure and suitable location to assist with voting and election activities.

Relevant financial policies. COVID-19 significantly impacted the County's core revenue systems and the County has taken a mindful and prudent approach to the application and investment of precious Coronavirus State and Local Fiscal Recovery Funds. Remaining Coronavirus State and Local Fiscal Recovery Funds available as revenue replacement dollars are being invested in physical facilities and space to ensure that essential and vital public service delivery continues uninterrupted in spite of revenue lost due to the COVID-19 pandemic.

The County's fiscal year 2024 budget of \$165,988,673 includes \$38,106,840 of revenue replacement monies from Coronavirus State and Local Fiscal Recovery Funds that will provide essential funding for critical infrastructure and other capital investments. The current property tax levy provides \$56,665,969 in funding for the fiscal year 2024 budget.

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, and to assist with recruitment and retention of essential personnel, the County's fiscal year 2024 budget includes over \$1.7 million dollars allocated for salary and compensation increases for current personnel. To provide adequate staffing to meet ever increasing services demands, the fiscal year 2024 budget includes \$2.2 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.

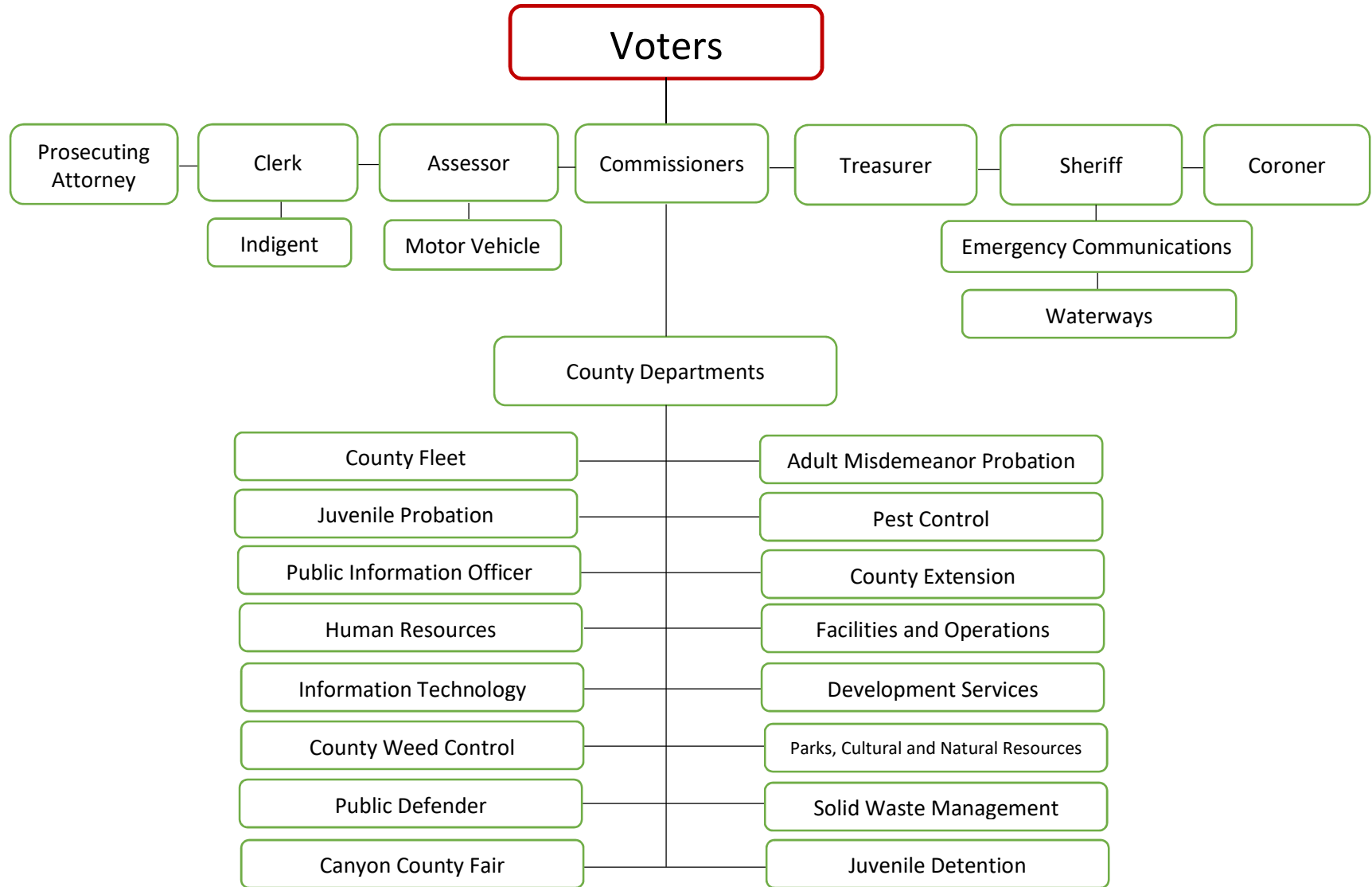
The preparation of this report would not have been possible without the efficient, effective and dedicated services of Canyon County Controller Zach Wagoner, Auditing Supervisor Sarah Winslow, Shawna Larson and the entire Auditor's staff whose continued efforts for improvements in the County's accounting 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 dedicated efforts to ensure County services are provided in an affordable and efficient 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

ORGANIZATIONAL CHART
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023



ELECTED OFFICIALS AND DEPARTMENT ADMINISTRATORS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

ELECTED OFFICIALS

Commissioner District #1.....	Leslie Jansen Van Beek
Commissioner District #2.....	Brad Holton
Commissioner District #3.....	Zach Brooks
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	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	Courtnie 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

Chief Operating Officer.....	Greg Rast
Development Services Director	Sabrina Minshall
Chief Information Officer.....	Steve Higgins
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
Trial Court Administrator.....	Jamie Robb
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

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Canyon County, Idaho (the County) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, 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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2023, 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.

We did not audit the financial statements of the Canyon County Ambulance District (the District), which represents 100% of the assets, net position, and revenues of the discretely presented component unit as of September 30, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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 audit opinions.

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Adoption of New Accounting Standard

As discussed in Note 1 to the financial statements, the County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, for the year ended September 30, 2023. Accordingly, the presentation and disclosure of the change in reporting entity and correction of an error in the financial statements conform to the requirements of the new standard for the year ended September 30, 2023, to restate beginning net position and/or fund balance. Our opinions are not modified with respect to this matter.

Change in Reporting Entity

As discussed in Note 16 to the financial statements, the Indigent Fund was closed by the County in response to actions by the Idaho State Legislature. The fund balance of the Indigent Fund was closed into the General Fund. Accordingly, a restatement has been made to the fund balance of the General Fund as of September 30, 2022. Our opinions are not modified with respect to this matter.

Correction of an Error

As discussed in Note 16 to the financial statements, certain errors resulting in an understatement of amounts previously reported for receivables and revenue as of September 30, 2022, were discovered by management of the County during the current year. Accordingly, a restatement has been made to the Governmental Activities net position and General Fund Balance as of September 30, 2022, to correct the error. 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. 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.

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 May 2, 2024 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
May 2, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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, 2023. 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 \$102,897,413 (net position). Of this amount \$25,104,607 (unrestricted net position) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net position decreased by \$20,858,243 during fiscal year 2023. Total revenue decreased \$12,091,374 compared to the prior fiscal year due to property tax relief provided to Canyon County property taxpayers by a \$14 million reduction in the amount of property tax levied. Total expenses increased \$16,664,665 from last year due to increased personnel spending, increased spending on minor equipment, increased service contract costs and an increase in the County's contribution to Southwest District Health.
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$52,658,580, a decrease of \$13,908,034 from the previous fiscal year as restated. Property tax revenues decreased \$14,082,380 from the prior fiscal year as a result of County provided property tax relief. Governmental funds expenditures increased \$9,287,823 from the prior year due to increased personnel spending, increased service contract costs and an increased contribution to the local health district. The total fund balance consists of: \$28,706,997 in the general fund, \$11,273,745 in the justice special revenue fund, \$4,735,828 in the district court special revenue fund, and \$7,942,010 in the other governmental funds.
- Legislative changes facilitated closure of the County's Indigent fund. In prior years the indigent fund accounted for the financial activities of indigent medical assistance and public defense. Public defense financial activities are now accounted for in the County's justice fund and indigent medical assistance financials in the general fund. In accordance with the provisions of GASB Statement No. 100, the General Fund's beginning fund balance was restated to include the transfer of the beginning fund balance of the Indigent Fund.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the *timing of the related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Canyon County that are principally supported by tax and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Canyon County include general government, public safety, public works, health and welfare and culture and recreation. The *business-type activities* of Canyon County include solid waste management.

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

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Canyon County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Canyon County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term *inflows and outflows of spendable resources*, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

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

Proprietary funds. Canyon County maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its solid waste management operations. An *internal service fund* is used to account for the financial activities of the County's self-funded health insurance fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for solid waste management operations, and the self-funded health insurance fund which are presented as major funds of Canyon County.

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

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

The basic fiduciary fund financial statements can be found on pages 34-35 of this report. The combining statement of fiduciary net position for the custodial funds begins on page 95 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 36-58 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 60-70 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 72-96 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 \$102,897,413 at the close of the most recent fiscal year.

Approximately 68% 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, 2023

Canyon County's Net Position

	Governmental		Business-type		Totals	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
		*Restated				*Restated
Current and other assets	\$ 162,232,855	\$ 162,686,561	\$ 18,373,205	\$ 22,434,659	\$ 180,606,060	\$ 185,121,220
Capital assets	<u>56,207,735</u>	<u>54,563,750</u>	<u>15,629,145</u>	<u>9,842,274</u>	<u>71,836,880</u>	<u>64,406,024</u>
Total assets	<u>218,440,590</u>	<u>217,250,311</u>	<u>34,002,350</u>	<u>32,276,933</u>	<u>252,442,940</u>	<u>249,527,244</u>
Deferred outflows of resources						
Deferred outflows of resources - pension	<u>23,963,374</u>	<u>24,304,047</u>	<u>659,801</u>	<u>702,689</u>	<u>24,623,175</u>	<u>25,006,736</u>
Long-term liabilities outstanding	57,602,296	50,284,384	13,769,385	12,856,397	71,371,681	63,140,781
Other liabilities	<u>44,978,361</u>	<u>46,123,139</u>	<u>790,635</u>	<u>409,237</u>	<u>45,768,996</u>	<u>46,532,376</u>
Total liabilities	<u>102,580,657</u>	<u>96,407,523</u>	<u>14,560,020</u>	<u>13,265,634</u>	<u>117,140,677</u>	<u>109,673,157</u>
Deferred inflows of resources						
Property tax unavailable	56,665,971	40,287,000	-	-	56,665,971	40,287,000
Deferred inflows of resources - pension	<u>352,358</u>	<u>796,662</u>	<u>9,696</u>	<u>21,505</u>	<u>362,054</u>	<u>818,167</u>
Total deferred inflows of resources	<u>57,018,329</u>	<u>41,083,662</u>	<u>9,696</u>	<u>21,505</u>	<u>57,028,025</u>	<u>41,105,167</u>
Net position						
Investment in capital assets	54,756,953	51,668,265	15,629,145	9,842,274	70,386,098	61,510,539
Restricted	7,406,708	6,422,279	-	-	7,406,708	6,422,279
Unrestricted	<u>20,641,317</u>	<u>45,972,629</u>	<u>4,463,290</u>	<u>9,850,209</u>	<u>25,104,607</u>	<u>55,822,838</u>
Total net position	<u>\$ 82,804,978</u>	<u>\$ 104,063,173</u>	<u>\$ 20,092,435</u>	<u>\$ 19,692,483</u>	<u>\$ 102,897,413</u>	<u>\$ 123,755,656</u>

*During the fiscal year 2023, the County determined that there were certain errors in amounts previously reported in the 2022 financial statements resulting in a restatement of the beginning net position and fund balance (Note 16).

Canyon County's balance of unrestricted net position \$25,104,607 may be used to meet the County's ongoing obligation to citizens and creditors.

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

For the year ended September 30, 2023, the County's net overall position decreased \$20,858,243. The business-type activities of the County increased net position by \$399,952 while the governmental activities decreased the County's net position by \$21,258,195. 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, 2023

Canyon County's Changes in Net Position

	Governmental		Business-type		Total	
	Activities		Activities			
	2023	2022 *Restated	2023	2022	2023	2022 *Restated
Revenues:						
Program revenues:						
Charges for services	\$ 24,658,403	\$ 24,440,596	\$ 7,073,438	\$ 7,345,030	\$ 31,731,841	\$ 31,785,626
Operating grants and contributions	10,588,312	12,598,673	-	-	10,588,312	12,598,673
Capital grants and contributions	1,105,658	690,415	-	-	1,105,658	690,415
General revenues:						
Property taxes	41,390,003	56,297,812	-	-	41,390,003	56,297,812
Other taxes	20,280,969	19,673,721	-	-	20,280,969	19,673,721
Interest and investment earnings (loss)	2,012,400	(3,358,671)	578,732	(1,154,898)	2,591,132	(4,513,569)
Miscellaneous	1,584,015	5,022,591	234,216	42,251	1,818,231	5,064,842
Total revenues	101,619,760	115,365,137	7,886,386	6,232,383	109,506,146	121,597,520
Expenses:						
General government	60,620,426	50,841,772	-	-	60,620,426	50,841,772
Public safety	47,098,347	41,623,641	-	-	47,098,347	41,623,641
Public works	978,731	951,493	-	-	978,731	951,493
Health and welfare	10,155,133	9,361,712	-	-	10,155,133	9,361,712
Culture and recreation	4,025,318	2,720,629	-	-	4,025,318	2,720,629
Sanitary landfill	-	-	7,486,434	8,200,477	7,486,434	8,200,477
Total expenses	122,877,955	105,499,247	7,486,434	8,200,477	130,364,389	113,699,724
Change in net position	(21,258,195)	9,865,890	399,952	(1,968,094)	(20,858,243)	7,897,796
Net position - beginning	104,063,173	94,197,283	19,692,483	21,660,577	123,755,656	115,857,860
Net position - ending	\$ 82,804,978	\$ 104,063,173	\$ 20,092,435	\$ 19,692,483	\$ 102,897,413	\$ 123,755,656

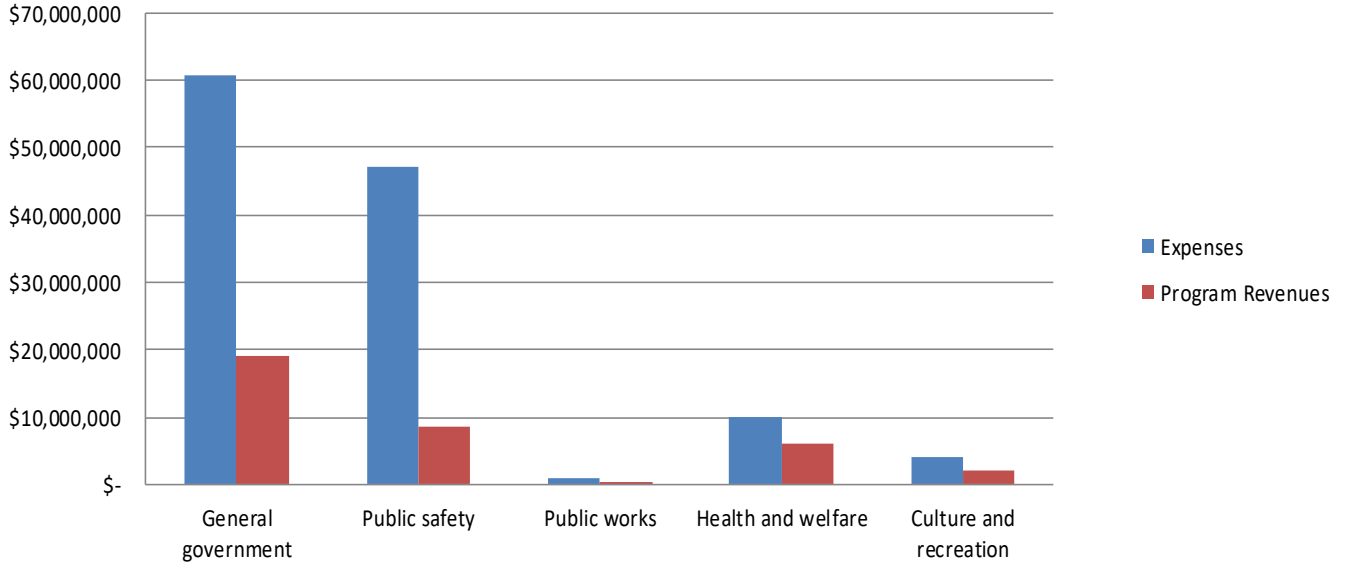
*During the fiscal year 2023, the County determined that there were certain errors in amounts previously reported in the 2022 financial statements resulting in a restatement of the beginning net position and fund balance (Note 16).

Governmental activities. Total net position for governmental activities decreased \$21,258,195 during fiscal year 2023, key features include:

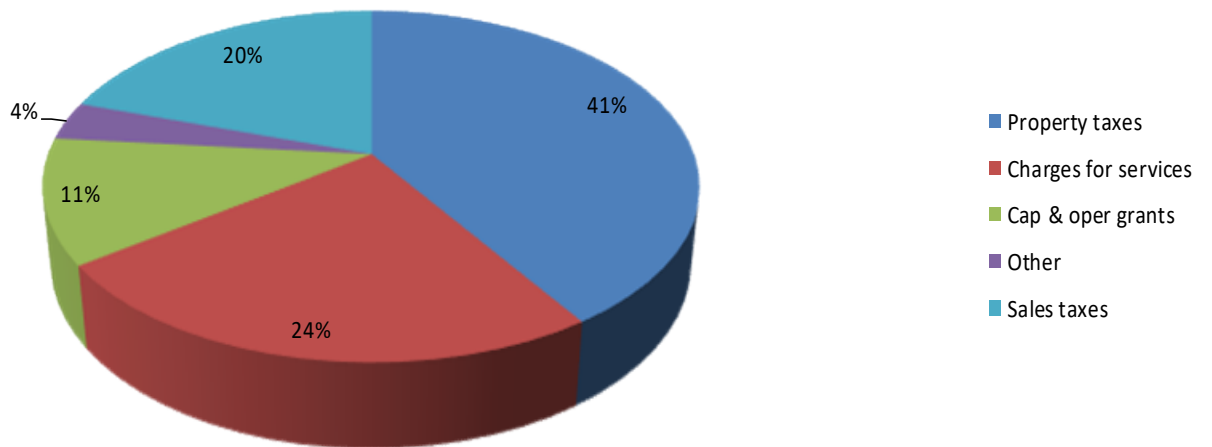
- The County chose to provide significant property tax relief to County property taxpayers with a \$14 million decrease in property taxes levied. The total year over year decrease in property tax revenue was \$14,907,809.
- Interest and investment earnings provided \$2,012,400 in revenue, an increase of \$5,371,071 from the previous fiscal year.
- Operating and capital grants revenue decreased \$1,595,118 from the prior fiscal year as the County decreased the application of Coronavirus State and Local Fiscal Recovery Funds.
- Total expenses increased \$17,378,708 due to increased personnel expenses necessary to recruit, hire and retain capable personnel.
- Service contract costs increased in the jail and juvenile detention center and the County's annual contribution to the local health district, Southwest District Health increased \$808,670 from the prior fiscal year.
- In connection with the lease of fixed axle trailers for the safe and secure housing of inmates, the County recognized \$1,443,703 of amortization expense and \$9,382 of interest expense for the right-to-use asset.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Expenses and Program Revenues - Governmental Activities



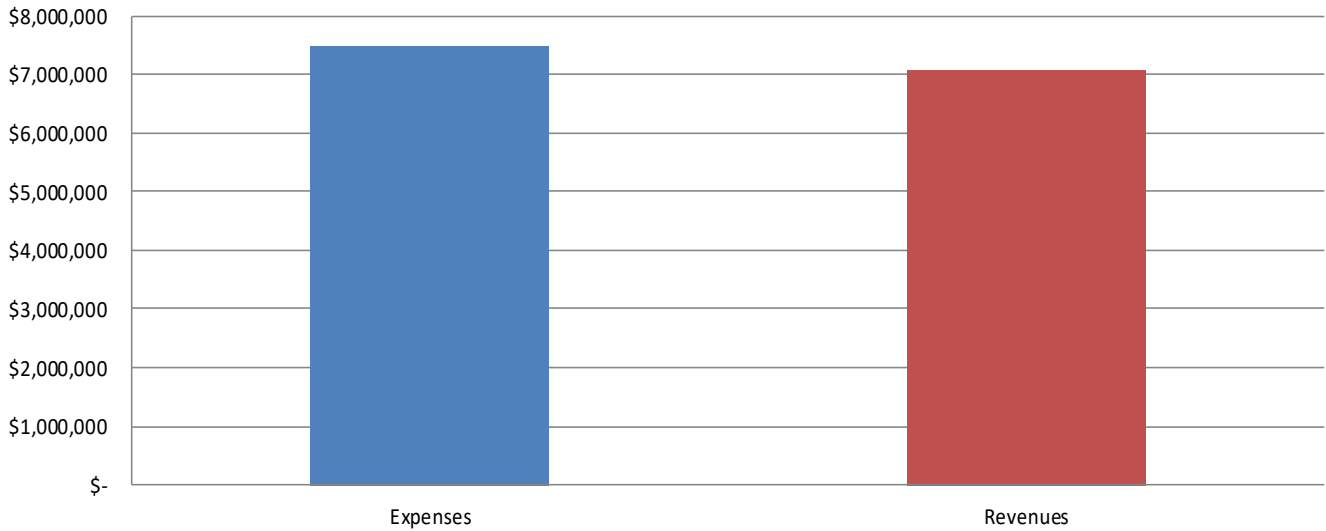
Revenues by Source - Governmental Activities



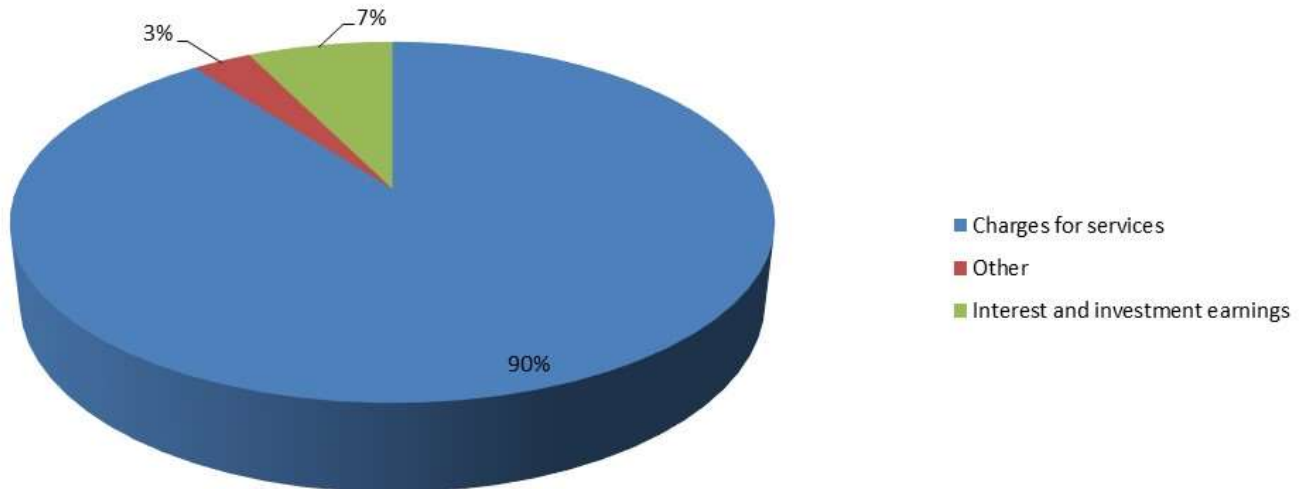
MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Business-type activities. Business-type activity (solid waste management) net position increased \$399,952 during the fiscal year. Interest and investment earnings increased \$1,733,630 from the previous fiscal year and expenses decreased \$714,043. Decreased inflationary factors and declining landfill activity lowered the annual closure and post-closure expense in comparison to the prior fiscal year.

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, 2023

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 \$52,658,580, a decrease of \$13,908,034 from the prior year, as restated. The decreased fund balance is the result of the County's decision to provide much needed property tax relief to Canyon County property taxpayers, especially homeowners who have seen tremendous increases in recent years in their property tax bills.

Total governmental funds revenues decreased \$12,116,505 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 \$13,684,567 compared to the amount requested in the previous fiscal year. Intergovernmental revenues decreased \$1,113,357 as a result of decreased application of Coronavirus State and Local Fiscal Recovery Funds. Rising interest rates contributed to an increase of \$4,789,081 in investment earnings compared to the previous fiscal year.

Governmental funds expenditures increased \$9,287,823 from the previous year. Economic challenges associated with inflation and a tight labor market have had significant impacts on the County's recruiting, hiring and retaining capable and qualified personnel. Essential County services are capably provided by a trained and skilled staff of dedicated public employees. Canyon County's fiscal year 2023 personnel spending increased \$9,713,066 or 14% from the previous fiscal year. Ensuring vital public service delivery continues uninterrupted is a priority and an area where the County has decided to increase financial support and investment.

The County continues to invest in capital improvements including The Center at Canyon County Fair which was completed and ready for occupancy in April 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 \$27,570,716 of unassigned fund balance. The other governmental funds report a total of \$18,562,313 of assigned fund balance. The amount reported as restricted fund balance by enabling legislation is \$5,707,380 and \$818,171 of fund balance is reported as non-spendable due to prepaid items.

The general fund is the chief operating fund of the County. Unassigned fund balance in the general fund decreased \$3,864,809 from the prior fiscal year. \$8,930,041 less property tax revenue compared to the prior fiscal year and a transfer of \$4,622,136 from the now inoperable indigent fund significantly impacted the unassigned fund balance in the general fund.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 2023 the unassigned fund balance represents 69% of the general fund's total annual expenditures.

The justice special revenue fund reports total fund balances of \$11,273,745 with \$11,233,075 assigned as of the close of the fiscal year. Assigned fund balance equates to 26% of the justice fund's fiscal year 2023 expenditures and the amount of decrease in assigned fund balance from fiscal year 2022 is \$5,493,927. The elimination of the indigent fund resulted in public defense revenues and expenditures now accounted for in the justice fund. Increased investment in personnel spending and service contract costs for jail operations contributed to the decrease in assigned fund balance.

At the end of the fiscal year the district court special revenue fund reported total fund balances of \$4,735,828 with all of the fund balance reported as assigned. The assigned fund balance equates to 42% of the fund's fiscal year 2023 expenditures and represents a decrease of \$1,155,873 from the prior year's assigned fund balance amount. A year over year \$1,875,025 decrease in property tax revenue contributed to the declining assigned fund balance amount.

Indigent medical needs in the County have greatly decreased with the expansion of Medicaid and therefore, the County no longer levies a property tax specific to the indigent fund or requires the indigent special revenue fund to track indigent revenues and expenditures. The remaining indigent fund balance of \$4,622,136 was transferred to the County's general fund in 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 \$4,463,290. 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 acquire essential emergency management equipment, \$72,000 was transferred from the personal services budget to the other charges and services budget in the emergency management office and \$25,000 was added to the budget for the development and training of a regional incident management team.
- The general department other charges and services budget was increased \$10,000 to account for transcript costs associated with public meetings related to land use matters.
- \$8,000 was transferred from the personal services budget to the other charges and services budget in the juvenile detention center budget to account for increased medical service contract costs to provide medical support and services to incarcerated juveniles.
- In the Coroner's Office budget, \$8,000 was transferred to the other charges and services budget from the personal services budget for essential toxicology testing, forensic and laboratory costs necessary to the completion of Coroner responsibilities.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

- \$1,032,785 unspent in the facilities and operations department is the result of capital investments and land purchases budgeted for but not realized.
- Vacant but funded customer service positions resulted in the motor vehicle office being under budget by \$321,141.
- \$521,997 unspent in the Prosecuting Attorney's office budget was the result of personnel savings from vacant positions unfilled during the fiscal year and an anticipated vehicle acquisition that did not occur.
- \$536,396 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 realized.
- Unfilled but funded and budgeted positions resulted in an under-budget amount of \$616,595 in the development services department.
- Lower than anticipated fuel costs resulted in the county fleet department ending the fiscal year \$387,076 under-budget.
- Vacant positions and lower than anticipated software and communications equipment expenditures resulted in the information technology department completing the fiscal year \$442,048 under budget.
- \$4,941,444 unspent in the American Rescue Act budget is the result of capital construction and investment projects that will be paid for with Coronavirus State and Local Fiscal Recovery Funds not completed by the end of the fiscal year.

Capital Asset Highlights and Debt Administration

Capital assets. Canyon County's investment in capital and right-to-use leased assets for its governmental and business-type activities as of September 30, 2023 amounted to \$71,836,881 (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, excluding right-to-use leased assets, increased \$8,874,559 during fiscal year 2023.

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

- County vehicle acquisitions included \$789,973 invested in patrol and other public safety vehicles, and \$398,680 invested in other general government vehicles.
- The Center at Canyon County Fair was completed with an additional \$2,045,102 investment in fiscal year 2023, work continues on the fair site improvement project with an additional \$1,007,821 invested during the fiscal year, and portable flooring to assist with providing first-class concert and venue experiences was acquired at the cost of \$779,312.
- Capital construction and facilities improvement projects include \$198,981 invested in buildings, docks and parking lots.
- At the landfill, approximately 60 acres of land for future landfill expansion was acquired for \$1,358,100, \$1,131,000 was invested in a scraper, \$585,000 in a loader and an additional \$621,562 in vehicles and equipment.
- Equipment purchases including a portable X-Ray unit, mower, printer, electric lift, dishwasher, and electric tilting skillet were completed at a total cost of \$183,737.

MANAGEMENT'S DISCUSSION AND ANALYSIS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Canyon County's Capital Assets
(Net of depreciation and amortization)

	Governmental		Business-type		Totals	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Land	\$ 7,092,862	\$ 7,092,862	\$ 6,129,812	\$ 4,771,712	\$ 13,222,674	\$ 11,864,574
Building	33,298,539	23,531,650	411,040	463,392	33,709,579	23,995,042
Improvements other than buildings	2,192,180	2,321,576	2,270,704	2,311,573	4,462,884	4,633,149
Machinery and equipment	9,329,744	8,678,628	3,844,251	2,214,325	13,173,995	10,892,953
Construction in progress	2,369,474	9,570,394	2,973,338	81,272	5,342,812	9,651,666
Right to use leased assets	<u>1,924,937</u>	<u>3,368,640</u>	-	-	<u>1,924,937</u>	<u>3,368,640</u>
Total	<u>\$ 56,207,736</u>	<u>\$ 54,563,750</u>	<u>\$ 15,629,145</u>	<u>\$ 9,842,274</u>	<u>\$ 71,836,881</u>	<u>\$ 64,406,024</u>

Additional information on Canyon County's capital and right-to-use leased assets can be found in Note 8 on page 47, and Note 9 on page 48.

Long-term debt. The County's implementation of GASB Statement No. 87, *Leases*, in the prior year, 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 is one year remaining on the lease at annual payment amount of \$1,454,085.

Economic Factors and Next Year's Budgets and Rates

Economic factors including inflationary pressure and rising interest rates have direct impacts on County business activities. County services are provided by capable, trained and dedicated personnel whose efforts and accomplishments are vital to the quality of life enjoyed in Canyon County. Human capital investment is essential to recruiting, hiring and retaining individuals who can provide public County services in an efficient and effective manner.

The County Commissioners adopted a fiscal year 2024 expenditure budget in the amount of \$165,988,673 with \$91,766,238 dedicated to human capital including salaries and benefits which is an increase of \$5,597,824 from the prior fiscal year. Also included in the County fiscal year 2024 budget is \$38,106,840 of Coronavirus State and Local Fiscal Recovery Funds for investment in buildings and facilities that will provide needed physical facilities to transact crucial County business operations.

The fiscal year 2024 budget includes \$56,665,969 in funding from property tax with a property tax rate of .001614778. \$68,376,734 of funding for the fiscal year 2024 budget is derived from intergovernmental sources including grants and it is the County's priority to ensure that eligible grant monies are utilized to provide maximum benefit and gain to our valued residents.

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, 2023

STATEMENT OF NET POSITION
September 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Canyon County Ambulance District
ASSETS				
Cash and investments	\$ 94,498,783	\$ 17,871,119	\$ 112,369,902	\$ 1,598,836
Accounts receivable	2,966,785	484,663	3,451,448	1,959,801
Property tax receivable	57,856,907	-	57,856,907	70,125
Intergovernmental receivable	6,031,658	-	6,031,658	62,370
Interest receivable	60,551	17,423	77,974	7,533
Prepaid expenses	818,171	-	818,171	16,430
Capital assets not being depreciated:				
Land	7,092,862	6,129,812	13,222,674	230,626
Construction in progress	2,369,474	2,973,338	5,342,812	-
Capital assets, net of accumulated depreciation:				
Buildings	33,298,538	411,040	33,709,578	1,114,623
Improvements other than buildings	2,192,180	2,270,704	4,462,884	75,999
Machinery and equipment	9,329,744	3,844,251	13,173,995	654,256
Right to use leased asset, net of accumulated amortization	1,924,937	-	1,924,937	648,462
Total assets	<u>218,440,590</u>	<u>34,002,350</u>	<u>252,442,940</u>	<u>6,439,061</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow - pensions	<u>23,963,374</u>	<u>659,801</u>	<u>24,623,175</u>	<u>2,622,332</u>
LIABILITIES				
Accounts payable and accrued liabilities	4,282,548	790,635	5,073,183	421,699
Incurred claims payable	1,117,723	-	1,117,723	-
Compensatory time payable	33,464	-	33,464	-
Advanced revenue	39,544,626	-	39,544,626	-
Long-term liabilities:				
Due within one year	3,983,067	-	3,983,067	403,100
Due in more than one year - other liabilities	844,095	15,963	860,058	-
Due in more than one year, lease liability	-	-	-	603,607
Due in more than one year - landfill closure/post-closure costs	-	12,300,099	12,300,099	-
Net pension liability	<u>52,775,134</u>	<u>1,453,323</u>	<u>54,228,457</u>	<u>6,114,286</u>
Total liabilities	<u>102,580,657</u>	<u>14,560,020</u>	<u>117,140,677</u>	<u>7,542,692</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred property tax revenue	56,665,971	-	56,665,971	-
Deferred inflow - pensions	352,358	9,696	362,054	-
Total deferred inflows of resources	<u>57,018,329</u>	<u>9,696</u>	<u>57,028,025</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	54,756,953	15,629,145	70,386,098	2,075,504
Restricted for:				
Court functions	328,419	-	328,419	-
Consolidated elections	111,793	-	111,793	-
Public safety	3,907,122	-	3,907,122	-
Weed and pest abatement	570,070	-	570,070	-
Welfare and public health	219,573	-	219,573	-
Historical societies	18,898	-	18,898	-
Opioid remediation	2,250,833	-	2,250,833	-
Unrestricted	<u>20,641,317</u>	<u>4,463,290</u>	<u>25,104,607</u>	<u>(556,803)</u>
Total net position	<u>\$ 82,804,978</u>	<u>\$ 20,092,435</u>	<u>\$ 102,897,413</u>	<u>\$ 1,518,701</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, 2023

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2023

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit Canyon County Ambulance District
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental	Business-type	Total	
					Activities	Activities		
Primary government:								
Governmental activities:								
General government	\$ 60,620,426	\$ 16,315,310	\$ 2,908,222	\$ -	\$ (41,396,894)	\$ -	\$ (41,396,894)	
Public safety	47,098,347	6,962,888	1,755,561	-	(38,379,898)	-	(38,379,898)	
Public works	978,731	121,744	228	-	(856,759)	-	(856,759)	
Health and welfare	10,155,133	279,246	5,864,794	-	(4,011,093)	-	(4,011,093)	
Culture and recreation	4,025,318	979,215	59,507	1,105,658	(1,880,938)	-	(1,880,938)	
Total governmental activities	<u>122,877,955</u>	<u>24,658,403</u>	<u>10,588,312</u>	<u>1,105,658</u>	<u>(86,525,582)</u>	<u>-</u>	<u>(86,525,582)</u>	
Business-type activities:								
Sanitary landfill	7,486,434	7,073,438	-	-	-	(412,996)	(412,996)	
Total business-type activities	<u>7,486,434</u>	<u>7,073,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(412,996)</u>	<u>(412,996)</u>	
Total primary government	<u>\$ 130,364,389</u>	<u>\$ 31,731,841</u>	<u>\$ 10,588,312</u>	<u>\$ 1,105,658</u>	<u>(86,525,582)</u>	<u>(412,996)</u>	<u>(86,938,578)</u>	
Component Unit:								
Canyon County								
Ambulance District	<u>\$ 12,171,293</u>	<u>\$ 7,190,186</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,981,107)</u>
General revenues:								
Property taxes					41,390,003	-	41,390,003	3,346,461
Sales taxes					20,280,969	-	20,280,969	245,020
Interest and investment earnings					2,012,400	578,732	2,591,132	53,381
Miscellaneous					1,584,015	234,216	1,818,231	95,167
Total general revenues					<u>65,267,387</u>	<u>812,948</u>	<u>66,080,335</u>	<u>3,740,029</u>
Change in net position					(21,258,195)	399,952	(20,858,243)	(1,241,078)
Net position - beginning, as previously reported					101,812,340	19,692,483	121,504,823	2,759,779
Adjustment (note 16)					2,250,833	-	2,250,833	-
Net position - beginning, as restated					<u>104,063,173</u>	<u>-</u>	<u>104,063,173</u>	<u>-</u>
Net position - ending					<u>\$ 82,804,978</u>	<u>\$ 20,092,435</u>	<u>\$ 102,897,413</u>	<u>\$ 1,518,701</u>

BASIC FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2023

ASSETS	Major Special Revenue Funds				
	General Fund	Justice	District Court	Nonmajor Governmental Funds	Total Governmental Funds
Cash and investments	\$ 66,391,721	\$ 10,069,522	\$ 4,431,690	\$ 7,938,173	\$ 88,831,106
Accounts receivable	1,959,185	239,064	-	170,569	2,368,818
Property tax receivable	15,210,070	27,153,935	5,751,611	9,741,291	57,856,907
Intergovernmental receivable	2,596,094	2,630,951	766,479	38,134	6,031,658
Interest receivable	32,346	14,845	5,157	2,734	55,082
Prepaid items	584,776	40,670	-	192,725	818,171
Total assets	\$ 86,774,192	\$ 40,148,987	\$ 10,954,937	\$ 18,083,626	\$ 155,961,742
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	\$ 1,760,373	\$ 1,651,313	\$ 473,111	\$ 403,320	\$ 4,288,117
Advanced revenue	39,443,548	93,078	-	8,000	39,544,626
Total liabilities	41,203,921	1,744,391	473,111	411,320	43,832,743
Deferred inflows of resources:					
Opioid settlement - unavailable	1,681,577	-	-	-	1,681,577
Property taxes - unavailable	15,181,697	27,130,851	5,745,998	9,730,296	57,788,842
Total deferred inflows of resources	16,863,274	27,130,851	5,745,998	9,730,296	59,470,419
Fund balances:					
Nonspendable	584,776	40,670	-	192,725	818,171
Restricted for:					
Enabling legislation					
Control of noxious weeds	-	-	-	182,797	182,797
Southwest Health District	-	-	-	219,573	219,573
Historical societies	-	-	-	18,898	18,898
Pest control	-	-	-	387,274	387,274
Emergency communications	-	-	-	3,907,121	3,907,121
Treatment courts	-	-	-	328,419	328,419
Consolidated elections	-	-	-	111,793	111,793
Opioid settlement	551,505	-	-	-	551,505
Assigned for:					
General government					
Appraisal	-	-	-	1,216,034	1,216,034
Public safety					
Sheriff	-	11,233,075	-	-	11,233,075
Culture and recreation					
Parks and waterways	-	-	-	593,898	593,898
County fair	-	-	-	323,980	323,980
Judicial services					
District court	-	-	4,735,828	459,498	5,195,326
Unassigned	27,570,716	-	-	-	27,570,716
Total fund balances	28,706,997	11,273,745	4,735,828	7,942,010	52,658,580
Total liabilities, deferred inflows of resources and fund balances	\$ 86,774,192	\$ 40,148,987	\$ 10,954,937	\$ 18,083,626	\$ 155,961,742

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, 2023

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2023

Total Fund Balances - Governmental Funds	\$	52,658,580
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.		56,207,735
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.		1,122,871
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 as a business-type activity. The assets and liabilities of the funds are included in governmental activities in the Statement of Net Position.		5,158,959
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.		(57,635,760)
Balances at September 30, 2023 are:		
Deferred inflows of resources related to opioid settlement		1,681,577
Balances at September 30, 2023 are:		
Deferred outflows of resources related to pensions		22,173,380
Deferred outflow of 2023 employer contributions related to pensions		1,789,994
Deferred inflows of resources related to pensions		<u>(352,358)</u>
 Net position of governmental activities	 \$	 <u>82,804,978</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, 2023

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2023

	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Property taxes	\$ 11,800,516	\$ 16,817,479	\$ 4,463,199	\$ 8,886,317	\$ 41,967,511
Licenses and permits	2,081,152	670,575	-	126,218	2,877,945
Intergovernmental	9,998,824	15,342,798	4,327,314	2,105,004	31,773,940
Charges for services	5,934,812	3,612,217	640,836	3,181,963	13,369,828
Fines and forfeits	-	56,142	571,878	-	628,020
Investment earnings	1,075,528	493,090	171,284	90,832	1,830,734
Miscellaneous	<u>690,049</u>	<u>444,566</u>	<u>15,309</u>	<u>19,256</u>	<u>1,169,180</u>
Total revenues	<u>31,580,881</u>	<u>37,436,867</u>	<u>10,189,820</u>	<u>14,409,590</u>	<u>93,617,158</u>
EXPENDITURES					
Current:					
General government	32,225,318	-	8,843,697	4,892,075	45,961,090
Public safety	3,378,586	33,611,736	2,426,830	1,273,134	40,690,286
Public works	238,057	-	-	672,749	910,806
Health	-	-	-	2,257,029	2,257,029
Welfare	-	7,186,811	-	-	7,186,811
Culture and recreation	-	-	-	2,828,814	2,828,814
Debt service:					
Principal	-	1,444,703	-	-	1,444,703
Interest	-	9,382	-	-	9,382
Capital outlay	<u>4,092,160</u>	<u>737,437</u>	<u>75,166</u>	<u>1,331,508</u>	<u>6,236,271</u>
Total expenditures	<u>39,934,121</u>	<u>42,990,069</u>	<u>11,345,693</u>	<u>13,255,309</u>	<u>107,525,192</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,353,240)</u>	<u>(5,553,202)</u>	<u>(1,155,873)</u>	<u>1,154,281</u>	<u>(13,908,034)</u>
Beginning fund balances as previously reported	31,980,657	16,826,947	5,891,701	6,787,729	61,487,034
Adjustments (note 16)	<u>5,079,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,079,580</u>
Beginning fund balances as restated	<u>37,060,237</u>	<u>16,826,947</u>	<u>5,891,701</u>	<u>6,787,729</u>	<u>66,566,614</u>
Fund balances - ending	<u>\$ 28,706,997</u>	<u>\$ 11,273,745</u>	<u>\$ 4,735,828</u>	<u>\$ 7,942,010</u>	<u>\$ 52,658,580</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, 2023

**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, 2023

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)	\$ (13,908,034)
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.	3,139,203
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.	(51,515)
Compensated absences and compensatory time 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.	(501,173)
An internal service fund is used by management to charge the costs of health insurance benefits to individual funds. The net revenue of the internal service fund is included in governmental activities in the statement of activities.	(1,098,964)
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	(577,507)
Opioid settlement revenue for 2023 fiscal year based on cash received	(111,812)
Current year payment on lease liability on jail trailers	1,444,703
Amortization of the lease on jail trailers	(1,443,703)
Pension expense related to net pension liability.	<u>(8,149,393)</u>
Change in net position of governmental activities (page 27)	<u>\$ (21,258,195)</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, 2023

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2023

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
ASSETS		
Current assets:		
Cash and investments	\$ 17,871,119	\$ 5,673,246
Accounts receivable	484,663	597,967
Interest receivable	17,423	5,469
Total current assets	18,373,205	6,276,682
Noncurrent assets:		
Capital assets:		
Capital assets (net of accumulated depreciation)	15,629,145	-
Total assets	34,002,350	6,276,682
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow - pensions	659,801	-
LIABILITIES		
Current liabilities:		
Accounts payable	790,635	-
Incurred claims payable	-	1,117,723
Compensated absences payable	47,887	-
Total current liabilities	838,522	1,117,723
Noncurrent liabilities:		
Compensated absences payable	15,963	-
Landfill closure/post-closure costs	12,252,212	-
Net pension liability	1,453,323	-
Total noncurrent liabilities	13,721,498	-
Total liabilities	14,560,020	1,117,723
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow - pensions	9,696	-
NET POSITION		
Investment in capital assets	15,629,145	-
Unrestricted	4,463,290	5,158,959
Total net position	\$ 20,092,435	\$ 5,158,959

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, 2023

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2023

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
Operating revenues:		
Charges for services	\$ 7,073,438	\$ 13,199,879
Miscellaneous	<u>10,282</u>	<u>-</u>
Total operating revenues	<u>7,083,720</u>	<u>13,199,879</u>
Operating expenses:		
Administration	2,471,630	1,660,674
Costs of sales and services	3,446,263	-
Claims	-	12,819,834
Depreciation	825,817	-
Landfill closure and post-closure costs	<u>742,724</u>	<u>-</u>
Total operating expenses	<u>7,486,434</u>	<u>14,480,508</u>
Operating gain (loss)	<u>(402,714)</u>	<u>(1,280,629)</u>
Nonoperating revenues:		
Investment earnings	578,732	181,665
Gain on capital assets	<u>223,934</u>	<u>-</u>
Total nonoperating revenues	<u>802,666</u>	<u>181,665</u>
Change in net position	399,952	(1,098,964)
Net position - beginning	<u>19,692,483</u>	<u>6,257,923</u>
Net position - ending	<u>\$ 20,092,435</u>	<u>\$ 5,158,959</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, 2023

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2023

	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	\$ 7,073,344	\$ 13,118,258
Payments for goods and services	(3,017,992)	(14,268,069)
Payments to employees	(2,317,160)	-
Other operating revenues	<u>10,282</u>	<u>-</u>
Net cash provided by (used by) operating activities	<u>1,748,474</u>	<u>(1,149,811)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from sale of capital assets	247,282	-
Acquisition of capital assets	<u>(6,636,035)</u>	<u>-</u>
Net cash used by capital and related financing activities	<u>(6,388,753)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	<u>580,390</u>	<u>182,508</u>
Net cash provided by investing activities	<u>580,390</u>	<u>182,508</u>
Net (decrease) in cash	(4,059,889)	(967,303)
Cash and investments, October 1	<u>21,931,008</u>	<u>6,640,550</u>
Cash and investments, September 30	<u>\$ 17,871,119</u>	<u>\$ 5,673,247</u>
Reconciliation of operating loss to net cash provided by (used by) operating activities:		
Operating loss	<u>\$ (402,714)</u>	<u>\$ (1,280,629)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities		
Depreciation expense	825,817	-
Landfill closure expense	742,724	-
Pension contribution adjustment	197,159	-
(Increase) decrease in accounts receivable	(94)	(81,621)
Increase (decrease) in accounts payable	381,413	-
Increase (decrease) in claims payable	-	212,439
Increase (decrease) in comp absences payable	<u>4,169</u>	<u>-</u>
Total adjustments	<u>2,151,188</u>	<u>130,818</u>
Net cash provided by (used by) operating activities	<u>\$ 1,748,474</u>	<u>\$ (1,149,811)</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, 2023

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 5,256,204
Property tax receivable	4,598,740
Accounts receivable, net	4,159,515
Total assets	14,014,459
LIABILITIES	
Accounts payable	7,457,995
Due to other taxing districts	5,700,951
Due to other agencies	855,513
Total liabilities	14,014,459
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	-
Total net position	\$ -

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, 2023

Statement of Changes In Net Position
Fiduciary Funds
For the Year Ended September 30, 2023

ADDITIONS	Total Custodial Funds
Property tax collections for other governments	\$ 203,438,518
Licenses and permits collected for other governments	16,404,482
Fines, fees and forfeitures collected for other governments	44,715,525
Sales and replacement taxes collected for other governments	5,828,503
Proceeds from estates and tax deed sales	400,209
Garnishments and writs of execution	5,417,793
Contributions by inmates	62,163
Board of Community Guardians	139,457
Indigent medical reimbursements for other governments	480,030
Miscellaneous	32,924
Total additions	276,919,604
DEDUCTIONS	
Payments to local governments	244,708,620
Payments to the State	26,162,518
Payments to vendors	568,510
Payments to inmates	62,163
Payments of judgments	5,417,793
Total deductions	276,919,604
Net increase (decrease) in net position	-
Net position, beginning of year	-
Net position, end of year	\$ -

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, 2023

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 2023, Canyon County has implemented GASB Statement 96 – *Subscription-Based Information Technology Arrangements (SBITAs)*. The objective of this Statement is to identify and establish SBITAs that result in a right to use subscription information technology asset and a corresponding liability. The statement requires recognition of certain SBITA assets and liabilities for SBITAs that were previously recognized as outflows of resources consistent with the agreement and associated payment terms. Canyon County enlisted the assistance of our information technology professionals to identify, review and analyze SBITAs. The determination was made that no significant SBITAs presently exist requiring reporting and capitalization.

As of October 1, 2022, Canyon County adopted GASB Statement 100, *Accounting Changes and Error Corrections*. The implementation of this standard requires additional presentation and disclosure requirements for accounting changes and error corrections. The financial statements have been updated to conform to the presentation requirements related to the accounting change necessitated by the closure of the Indigent Special Revenue Fund and the recognition of the full amount of the opioid settlement in the financial statements as of October 1, 2022. The additional disclosures required by this standard are included in Note 16.

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 \$1,241,078 for their fiscal year ended September 30, 2023 and an

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

ending net position amount of \$1,518,701. 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, 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,

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
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as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The County reports the following major governmental funds:

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

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

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

The 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
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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, 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
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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
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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 two items, which arise only under a modified accrual basis of accounting, which qualify for reporting in this category. Accordingly, the items, deferred property tax revenue and opioid settlement revenue, are reported in the governmental funds and government-wide balance sheet. The governmental funds report property taxes and opioid settlement funds not yet available. These amounts are 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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

constrained to specific purposes through legislation enacted by a higher level of government or as required by external service providers.

Estimates

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

Pensions

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

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

Inventories

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

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 \$57,635,760 difference are as follows:

Compensated absences payable	\$ 3,376,380
Compensatory time payable	33,464
Lease liability	1,450,782
Net pension liability	<u>52,775,134</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 57,635,760</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
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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 \$3,139,204 difference are as follows:

Capital outlay and donations	\$ 6,236,271
Depreciation expense	<u>(3,097,067)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 3,139,204</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 \$(501,173) difference are as follows:

2022 compensated absences	\$ 2,866,789
2022 compensatory time	41,882
2023 compensated absences	(3,376,380)
2023 compensatory time	<u>(33,464)</u>
Net adjustment to net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (501,173)</u>

NOTE 3: CASH AND INVESTMENTS

At September 30, 2023, cash and investments, excluding cash held in custodial funds, were invested as follows:

Cash and cash equivalents	\$ 4,910,330
Investments	<u>107,459,572</u>
Total	<u>\$ 112,369,902</u>
Investments	
Investments carried at fair value	
U.S. Government and Agency Securities	\$ 66,857,024
Investments carried at net asset value	
State of Idaho Local Government Investment Pool	39,604,360
Investments carried at amortized cost	
Time Certificates of Deposit	<u>998,188</u>
Total investments	<u>\$ 107,459,572</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
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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, 2023 are as follows:

Investments	Fair Value	Fair Value Measurement Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
US Government and Agencies	\$ 66,857,024	-	\$ 66,857,024	-
Total investments by fair value level	66,857,024	-	66,857,024	-
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	39,604,360	-	-	-
Total investments measured at fair value	\$ 106,461,384	\$ -	\$ 66,857,024	\$ -

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	\$ 39,604,360	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
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from the same class. As of September 30, 2023, the following issuers hold more than 5% of Canyon County's investment portfolio. State of Idaho Local Government Investment Pool – 37%, Federal Agricultural Mortgage Association – 5%, Federal Farm Credit Bank– 17%, Federal Home Loan Bank – 12%, Federal Home Loan Mortgage Corporation – 10% and US Treasuries 15%.

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, 2023, \$38,387 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, 2023, 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	\$ 998,188	\$ 288,362	\$ 709,826	\$ -
State of Idaho local government investment pool	Unrated	39,604,360	39,604,360	-	-
U.S. government and agency securities	Unrated	30,118,970	9,763,170	20,355,800	-
U.S. government and agency securities	AA+	36,738,054	3,945,290	28,377,016	4,415,748
Total		<u>\$ 107,459,572</u>	<u>\$ 53,601,182</u>	<u>\$ 49,442,642</u>	<u>\$ 4,415,748</u>

NOTE 4: RECEIVABLES

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

	<u>Major Special Revenue Funds</u>			<u>Other governmental funds</u>		<u>Total</u>
	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>Proprietary</u>		
Accounts receivable:						
Property taxes	\$ 15,210,070	\$ 27,153,935	\$ 5,751,611	\$ 9,741,291	\$ -	\$ 57,856,907
General accounts	1,959,185	239,064	-	170,569	1,082,630	3,451,448
Intergovernmental:						
State shared taxes & grants	2,534,764	2,626,380	766,479	38,134	-	5,965,757
Federal grants	61,330	4,571	-	-	-	65,901
Interest	32,346	14,845	5,157	2,734	22,892	77,974
Total accounts receivable	<u>\$ 19,797,695</u>	<u>\$ 30,038,795</u>	<u>\$ 6,523,247</u>	<u>\$ 9,952,728</u>	<u>\$ 1,105,522</u>	<u>\$ 67,417,987</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
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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	\$	56,665,971
Current year delinquent property taxes receivable		561,888
Prior years' delinquent property taxes receivable		560,983
Opioid settlement receivable		<u>1,681,577</u>
Total deferred inflows of resources for governmental funds	<u>\$</u>	<u>59,470,419</u>

Advanced revenue:

Advanced American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds	\$	39,443,548
Advanced rental revenue		8,000
Advanced school resource officer fee revenue		<u>93,078</u>
Total advanced revenue	<u>\$</u>	<u>39,544,626</u>

NOTE 6: ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at September 30, 2023 were as follows:

	<u>Major Special Revenue Funds</u>			<u>Other governmental funds</u>		
	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>funds</u>	<u>Proprietary</u>	<u>Total</u>
Accounts payable:						
Vendors	\$ 646,431	\$ 232,707	\$ 68,456	\$ 146,109	\$ 699,105	\$ 1,792,808
Salaries and benefits	<u>1,108,372</u>	<u>1,418,606</u>	<u>404,655</u>	<u>257,211</u>	<u>91,530</u>	<u>3,280,374</u>
Total accounts payable	<u>\$ 1,754,803</u>	<u>\$ 1,651,313</u>	<u>\$ 473,111</u>	<u>\$ 403,320</u>	<u>\$ 790,635</u>	<u>\$ 5,073,182</u>

NOTE 7: LONG-TERM LIABILITIES AND DEBT ADMINISTRATION

Long-term liability activity for the year ended September 30, 2023, 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	<u>\$ 2,866,789</u>	<u>\$ 3,984,744</u>	<u>\$ 3,441,689</u>	<u>\$ 3,409,844</u>	<u>\$ 2,565,749</u>
Total Governmental Activities	<u>\$ 2,866,789</u>	<u>\$ 3,984,744</u>	<u>\$ 3,441,689</u>	<u>\$ 3,409,844</u>	<u>\$ 2,565,749</u>
Business-type activities:					
Compensated absences	<u>\$ 59,666</u>	<u>\$ 112,242</u>	<u>\$ 108,058</u>	<u>\$ 63,850</u>	<u>\$ 47,887</u>
Total Business-type Activities	<u>\$ 59,666</u>	<u>\$ 112,242</u>	<u>\$ 108,058</u>	<u>\$ 63,850</u>	<u>\$ 47,887</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 \$698,105,160 and the County currently has no outstanding general obligation debt.

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CANYON COUNTY, IDAHO
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NOTE 8: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023, was as follows:

Primary Government	<u>Beginning</u>				<u>Ending</u>
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Balance</u>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 7,092,862	\$ -	\$ -	\$ -	\$ 7,092,862
Construction in progress	<u>9,570,394</u>	<u>3,885,588</u>	<u>-</u>	<u>(11,086,508)</u>	<u>2,369,474</u>
Total capital assets, not being depreciated	<u>16,663,256</u>	<u>3,885,588</u>	<u>-</u>	<u>(11,086,508)</u>	<u>9,462,336</u>
Capital assets, being depreciated:					
Buildings	52,371,298	146,350	-	10,971,612	63,489,260
Improvements other than buildings	4,025,173	32,429	-	-	4,057,602
Machinery and equipment	<u>27,759,426</u>	<u>2,171,904</u>	<u>(304,485)</u>	<u>114,896</u>	<u>29,741,741</u>
Total capital assets being depreciated	<u>84,155,897</u>	<u>2,350,683</u>	<u>(304,485)</u>	<u>11,086,508</u>	<u>97,288,603</u>
Less accumulated depreciation for:					
Buildings	(28,839,648)	(1,351,074)	-	-	(30,190,722)
Improvements other than buildings	(1,703,597)	(161,825)	-	-	(1,865,422)
Machinery and equipment	<u>(19,080,798)</u>	<u>(1,584,169)</u>	<u>252,970</u>	<u>-</u>	<u>(20,411,997)</u>
Total accumulated depreciation	<u>(49,624,043)</u>	<u>(3,097,068)</u>	<u>252,970</u>	<u>-</u>	<u>(52,468,141)</u>
Total capital assets, being depreciated, net	<u>34,531,854</u>	<u>(746,385)</u>	<u>(51,515)</u>	<u>11,086,508</u>	<u>44,820,462</u>
Governmental activities capital assets, net	<u>\$ 51,195,110</u>	<u>\$ 3,139,203</u>	<u>\$ (51,515)</u>	<u>\$ -</u>	<u>\$ 54,282,798</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 4,771,712	\$ 1,358,100	\$ -	\$ -	\$ 6,129,812
Construction in progress	<u>81,272</u>	<u>2,940,373</u>	<u>-</u>	<u>(48,307)</u>	<u>2,973,338</u>
Total capital assets not being depreciated	<u>4,852,984</u>	<u>4,298,473</u>	<u>-</u>	<u>(48,307)</u>	<u>9,103,150</u>
Capital assets, being depreciated:					
Buildings	1,708,104	-	-	-	1,708,104
Improvements other than buildings	3,540,507	-	-	48,307	3,588,814
Machinery and equipment	<u>7,588,486</u>	<u>2,337,562</u>	<u>(298,969)</u>	<u>-</u>	<u>9,627,079</u>
Total capital assets being depreciated	<u>12,837,097</u>	<u>2,337,562</u>	<u>(298,969)</u>	<u>48,307</u>	<u>14,923,997</u>
Less accumulated depreciation for:					
Buildings	(1,244,712)	(52,352)	-	-	(1,297,064)
Improvements other than buildings	(1,228,934)	(89,176)	-	-	(1,318,110)
Machinery and equipment	<u>(5,374,161)</u>	<u>(684,289)</u>	<u>275,622</u>	<u>-</u>	<u>(5,782,828)</u>
Total accumulated depreciation	<u>(7,847,807)</u>	<u>(825,817)</u>	<u>275,622</u>	<u>-</u>	<u>(8,398,002)</u>
Total capital assets, being depreciated, net	<u>4,989,290</u>	<u>1,511,745</u>	<u>(23,347)</u>	<u>48,307</u>	<u>6,525,995</u>
Business-type activities capital assets, net	<u>\$ 9,842,274</u>	<u>\$ 5,810,218</u>	<u>\$ (23,347)</u>	<u>\$ -</u>	<u>\$ 15,629,145</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

Governmental activities:	
General government	\$ 1,625,893
Public safety	1,181,580
Public works	30,665
Health and welfare	24,444
Culture and recreation	<u>234,485</u>
Total depreciation expense - governmental activities	<u>\$ 3,097,067</u>
Business-type activities:	
Pickles Butte Sanitary Landfill	<u>\$ 825,817</u>

NOTE 9: LEASES PAYABLE AND RIGHT TO USE LEASED CAPITAL ASSETS

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*, the County has recognized a right-to-use leased asset value of \$4,812,343 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.

	Beginning Balance	Additions	Deletions	Ending Balance
Right to use leased asset				
County Jail Trailers	<u>\$ 4,812,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,812,343</u>
Accumulated amortization				
County Jail Trailers	<u>\$ (1,443,703)</u>	<u>\$ (1,443,703)</u>	<u>\$ -</u>	<u>\$ (2,887,406)</u>
Total right to use leased asset, net				<u>\$ 1,924,937</u>
Lease Liability				
County Jail Trailers	<u>\$ 2,895,485</u>	<u>\$ -</u>	<u>\$ (1,444,703)</u>	<u>\$ 1,450,782</u>

Future payments on the lease agreements are as follows

Fiscal years ending September 30,	Principal	Interest	Total
2024	<u>\$ 1,450,782</u>	<u>\$ 3,303</u>	<u>\$ 1,454,085</u>
	<u>\$ 1,450,782</u>	<u>\$ 3,303</u>	<u>\$ 1,454,085</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 the County's limits of insurance. The County's risks are maintained through a package of primary and excess commercial insurance provided by Travelers, Munich Re, Landmark American, and Tokio Marine. Coverages include general liability, auto liability, errors and omissions liability, cyber liability/loss, and property damage and loss.

The liability policies for the 2023-2024 fiscal year provide coverage of up to the \$500,000 statutory damage cap for claims brought pursuant to the Idaho Tort Claims Act (Idaho Code, Title 6, Chapter 9). For other types of liability claims, the policies provide limits of up to \$3,000,000. Claims for employment liability have a self-insured retention/deductible of \$250,000 and claims for law enforcement liability have a self-insured retention/deductible of \$500,000.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 12: COMMITMENTS AND CONTINGENCIES

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 \$12,252,212 reported as landfill closure and post-closure cost liability at September 30, 2023, represents the cumulative amount reported to date based on the coverage of 80.85 acres at the landfill.

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 \$3,345,127 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 2023. 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 10 years. The County expects future inflation costs to be paid from interest earnings, however, if interest earnings are inadequate or additional post-closure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue. The County has demonstrated closure and post-closure financial assurance by satisfying the financial ratio method prescribed by Title 40, Part 258.74 of the Code of Federal Regulations.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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, 2023, it was 7.16% for general employees and 9.13% for police and firefighters. On July 1, 2023, the rate decreased for general employees to 6.71% and increased to 9.83% 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 as of June 30, 2022.

On July 1, 2023, the employer contribution rate decreased to 11.18% and the employer contribution rate increased to 13.26% for police and firefighters. The County's contributions were \$6,783,120 for the year ended September 30, 2023.

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

At September 30, 2023, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the County's proportion was 1.35888082% compared to 1.16304055% at June 30, 2022.

For the year ended September 30, 2023, the County recognized pension expense (expense offset) of \$8,346,552. At September 30, 2023, 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	\$ 9,295,168	\$ -
Changes in assumptions or other inputs	5,369,759	
Net difference between projected and actual earnings on pension plan investments	5,090,138	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,028,862	362,054
County contributions subsequent to the measurement date	1,839,248	-
Total	\$ 24,623,175	\$ 362,054

The \$1,839,248 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, 2024.

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, 2023 the beginning of the measurement period ended June 30, 2023 is 4.4 years.

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

Year ended September 30		
2024	\$	7,671,733
2025		4,081,922
2026		11,158,426
2027		(490,208)

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability base on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The following are the actuarial assumptions and the entry age normal cost method, applied to all periods included in the measurement.

Inflation	2.30 percent
Salary increases, including inflation	3.05 percent
Investment rate of return, net of investment fees	6.35 percent
Cost of Living (COLA) adjustments	1.00 percent

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service and beneficiaries. These rates were adopted for the valuation dated July 1, 2021.

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries – Males	Pub-2010 General Tables, increased 11%.
General Employees and All Beneficiaries – Fire & Police – Males	Females Pub-2010 General Tables, increased 21%. Pub-2010 Safety Tables, increased 21%.
Fire & Police – Females	Pub-2010 Safety Tables increased 26%. 5% of Fire and Police active member deaths are Assumed to be duty related. This assumption was adopted July 1, 2021.
Disabled Members – Males	Pub-2010 Disabled Tables, increased 38%.
Disabled Members – Females	Pub-2010 Disabled Tables, increased 36%.

Economic assumptions were studied in an experience study performed for the period 2015 through 2020. Demographic assumptions, including mortality were studied for the period 2015 through 2020.

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

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 2023.

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>\$ 97,532,112</u>	<u>\$ 54,228,457</u>	<u>\$ 18,835,839</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Pension plan fiduciary net position

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

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

Payables to the pension plan

At September 30, 2023, 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, 2023, the net position of the fund is \$5,158,959. 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:

	Self-Funded Health Insurance	
	Fiscal Year	
	<u>2023</u>	<u>2022</u>
Unpaid claims as of October 1	\$ 905,284	\$ 723,945
Total incurred claims (including IBNRs) and prior period changes in claim estimates	13,109,084	11,336,436
Total claims paid	<u>(12,896,645)</u>	<u>(11,155,097)</u>
Unpaid claims as of September 30	<u>\$ 1,117,723</u>	<u>\$ 905,284</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 16: RESTATEMENT

At the beginning of fiscal year 2023, there was a change within the financial reporting entity that resulted in the close out of the Indigent Special Revenue Fund. Idaho House Bill 735 eliminated the County's ability to levy property tax in support of Indigent Fund functions and as result, Indigent Fund financial activities were transferred to the County's General Fund. The Indigent Fund was previously reported as a major governmental fund. The previous remaining fund balance of the Indigent Fund was transferred to the General Fund and resulted in the adjustments and restatements of beginning fund balance (Adjustment A). During fiscal year 2023, the County determined that there were certain errors in amounts previously reported in the 2022 financial statements resulting in a restatement of the beginning net position and fund balance (Adjustment B).

Beginning net position and fund balance was restated as follows:

	October 1, 2022 As Previously Reported	Adjustment (A)	Adjustment (B)	October 1, 2022 As Restated
Government-Wide				
Governmental Activities	\$ 101,812,340	\$ -	\$ 2,250,833	\$ 104,063,173
Governmental Funds				
General Fund	31,980,657	4,622,136	457,444	37,060,237
Indigent Fund	<u>4,622,136</u>	<u>(4,622,136)</u>	<u>-</u>	<u>-</u>
Total Governmental Funds	<u>\$ 36,602,793</u>	<u>\$ -</u>	<u>\$ 457,444</u>	<u>\$ 37,060,237</u>

For the year ended September 30, 2023, the Indigent Fund, as a result of the close out, is no longer reported as a major governmental fund.

If the amounts from Adjustment B had been properly recorded in the prior year, the change in net position and change in fund balance would have been adjusted as follows for the year ended September 30, 2022:

	September 30, 2022 As Previously Reported	Adjustment (B)	October 1, 2022 As Restated
Government-Wide			
Governmental Activities	<u>\$ 7,615,057</u>	<u>\$ 2,250,833</u>	<u>\$ 9,865,890</u>
Governmental Funds			
General Fund	<u>\$ 6,870,599</u>	<u>\$ 457,444</u>	<u>\$ 7,328,043</u>

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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, 2023, the carrying amount of the Ambulance District's deposits was \$1,224,283 and the respective bank balances totaled \$1,315,666. \$500,778 of 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 \$1,224,383 and noncurrent investments in certificates of deposit of \$373,410. The District's accounts receivable consists of ambulance receivables of \$3,907,784 of which \$1,947,983 is considered as allowance for doubtful accounts, leaving net receivables of \$1,959,801.

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, 2023, the District reported a liability for its proportionate share of the net pension liability measured as of June 30, 2023 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, 2023, the District's proportion was 0.15321450 percent.

For the year ended September 30, 2023, the District recognized pension expense of \$1,568,147. At September 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTES TO FINANCIAL STATEMENTS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,048,035	\$ -
Changes in assumptions or other inputs	605,443	-
Net difference between projected and actual earnings on pension plan investments	573,916	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	208,997	-
District contributions subsequent to the measurement date	<u>185,941</u>	<u>-</u>
Total	<u>\$ 2,622,332</u>	<u>\$ -</u>

\$185,941 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.

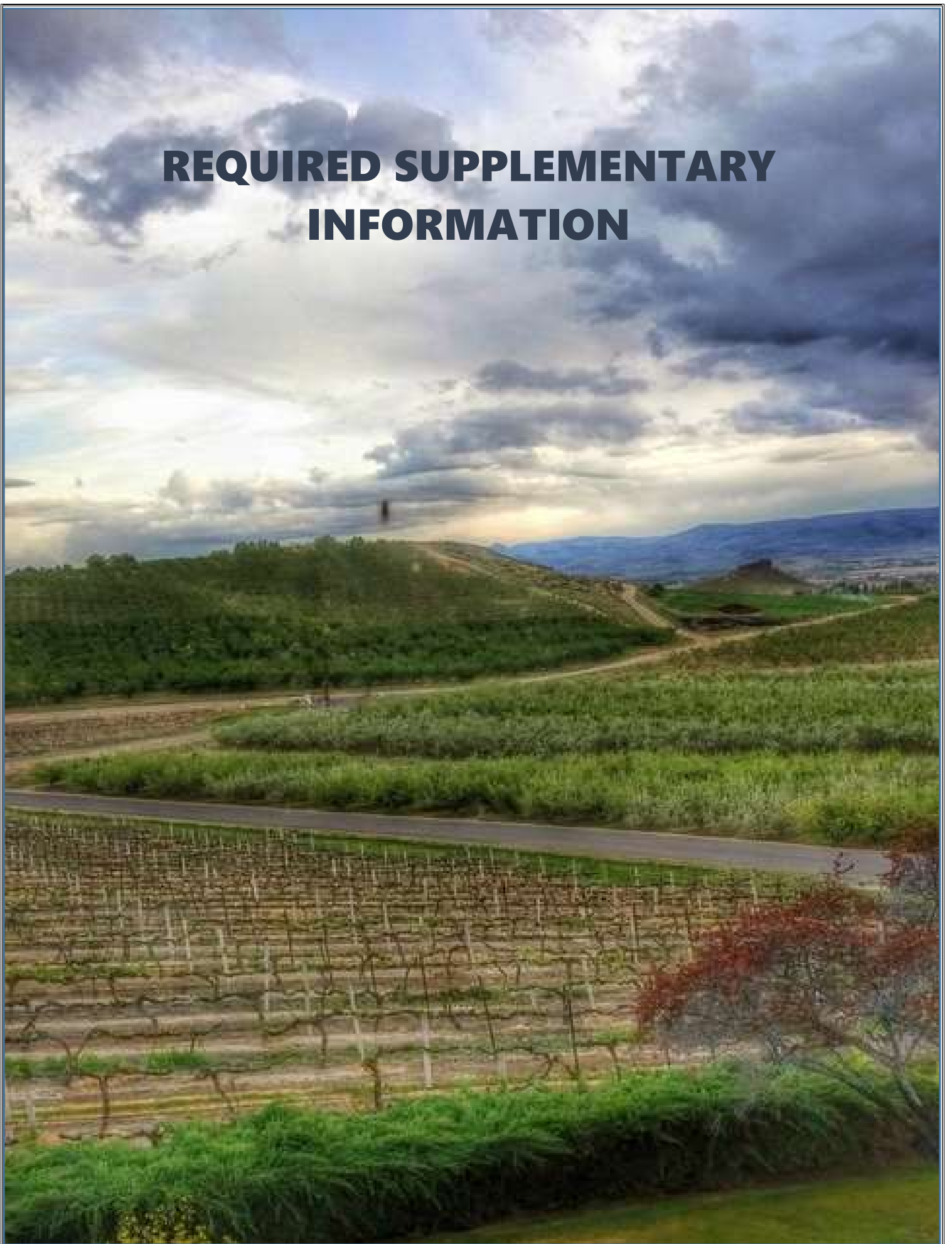
The District's capital asset activity for the fiscal year ended September 30, 2023, is as follows:

	<u>9/30/2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>9/30/2023</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 230,626	\$ -	\$ -	\$ 230,626
Capital Assets Being Depreciated:				
Buildings	1,930,481	-	-	1,930,481
Improvements	155,289	12,096	-	167,385
Equipment and Vehicles	3,702,815	31,070	(14,425)	3,719,460
Total Depreciable Assets	<u>5,788,585</u>	<u>43,166</u>	<u>(14,425)</u>	<u>5,817,326</u>
Less: Accumulated Depreciation				
Buildings	767,594	48,264	-	815,858
Improvements	86,245	5,141	-	91,386
Equipment and Vehicles	2,775,882	303,747	(14,425)	3,065,204
Total Accumulated Depreciation	<u>3,629,721</u>	<u>357,152</u>	<u>(14,425)</u>	<u>3,972,448</u>
Net Depreciable Assets	<u>2,158,864</u>	<u>(313,986)</u>	<u>-</u>	<u>1,844,878</u>
Governmental Activities				
Capital Assets - Net	<u>\$ 2,389,490</u>	<u>\$ (313,986)</u>	<u>\$ -</u>	<u>\$ 2,075,504</u>

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

Governmental Activities:	
Public Safety	<u>\$ 357,152</u>

REQUIRED SUPPLEMENTARY INFORMATION



REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY (ASSET) SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
For the fiscal year ended September 30, 2023

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Employer's portion of the net pension liability (asset)	1.36%	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)	\$ 54,228	\$ 45,809	\$ (914)	\$ 27,944	\$ 14,003	\$ 18,360	\$ 18,973	\$ 23,838	\$ 15,400	\$ 7,961
Employer's covered payroll	\$ 57,605	\$ 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	94.14%	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)	83.83%	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%	94.95%

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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 6,783	\$ 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	\$ 6,783	\$ 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	\$ 56,783	\$ 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	11.95%	11.97%	12.04%	12.02%	11.53%	11.37%	11.35%	11.35%	11.35%	11.40%

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, 2023

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property taxes	\$ 11,885,000	\$ 11,885,000	\$ 11,800,516	\$ (84,484)
Licenses and permits	2,820,500	2,820,500	2,081,152	(79,348)
Intergovernmental	14,908,000	14,933,000	9,998,824	(4,934,176)
Charges for services	6,455,792	6,455,792	5,934,812	(520,980)
Investment earnings (loss)	255,000	255,000	1,075,528	820,528
Miscellaneous	599,650	599,650	690,049	90,399
Total general fund revenue	36,923,942	36,948,942	31,580,881	(5,368,061)
EXPENDITURES				
General government:				
Clerk:				
Personal services	1,907,667	1,907,667	1,647,340	260,327
Other charges and services	566,753	566,753	500,684	66,069
Capital outlay	210,000	210,000	-	210,000
Total Clerk	2,684,420	2,684,420	2,148,024	536,396
Commissioners:				
Personal services	778,024	778,024	754,631	23,393
Other charges and services	40,300	40,300	33,811	6,489
Total Commissioners	818,324	818,324	788,442	29,882
Capital Investments:				
Other charges and services	-	-	8,573	(8,573)
Capital outlay	3,000,000	3,000,000	2,824,414	175,586
Total Capital Investments	3,000,000	3,000,000	2,832,987	167,013
Treasurer:				
Personal services	709,008	709,008	627,983	81,025
Other charges and services	229,250	229,250	217,797	11,453
Total Treasurer	938,258	938,258	845,780	92,478
Motor Vehicle:				
Personal services	1,685,105	1,685,105	1,411,349	273,756
Other charges and services	72,600	72,600	25,215	47,385
Total Motor Vehicle	\$ 1,757,705	\$ 1,757,705	\$ 1,436,564	\$ 321,141

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<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>
Prosecuting Attorney:				
Personal services	\$ 9,306,704	\$ 9,306,704	\$ 8,995,341	\$ 311,363
Other charges and services	587,750	587,750	431,869	155,881
Capital outlay	<u>75,000</u>	<u>75,000</u>	<u>20,247</u>	<u>54,753</u>
Total Prosecuting Attorney	<u>9,969,454</u>	<u>9,969,454</u>	<u>9,447,457</u>	<u>521,997</u>
Coroner:				
Personal services	761,646	753,646	718,832	34,814
Other charges and services	57,855	65,855	66,923	(1,068)
Capital outlay	<u>83,000</u>	<u>83,000</u>	<u>81,452</u>	<u>1,548</u>
Total coroner	<u>902,501</u>	<u>902,501</u>	<u>867,207</u>	<u>35,294</u>
General:				
Other charges and services	<u>647,888</u>	<u>657,888</u>	<u>653,289</u>	<u>4,599</u>
Facilities and operations:				
Personal services	2,948,263	2,948,263	2,698,512	249,751
Other charges and services	1,617,268	1,617,268	1,802,136	(184,868)
Capital outlay	<u>1,538,826</u>	<u>1,538,826</u>	<u>570,924</u>	<u>967,902</u>
Total facilities and operations	<u>6,104,357</u>	<u>6,104,357</u>	<u>5,071,572</u>	<u>1,032,785</u>
Development services:				
Personal services	2,946,433	2,946,433	2,415,612	530,821
Other charges and services	415,900	415,900	341,596	74,304
Capital outlay	<u>90,000</u>	<u>90,000</u>	<u>78,530</u>	<u>11,470</u>
Total development services	<u>3,452,333</u>	<u>3,452,333</u>	<u>2,835,738</u>	<u>616,595</u>
Information technology:				
Personal services	3,764,868	3,764,868	3,489,499	275,369
Other charges and services	1,807,500	1,807,500	1,641,525	165,975
Capital outlay	<u>17,500</u>	<u>17,500</u>	<u>16,796</u>	<u>704</u>
Total information technology	<u>\$ 5,589,868</u>	<u>\$ 5,589,868</u>	<u>\$ 5,147,820</u>	<u>\$ 442,048</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<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>
County fleet:				
Personal services	\$ 724,327	\$ 724,327	\$ 637,475	\$ 86,852
Other charges and services	1,088,300	1,088,300	818,988	269,312
Capital outlay	<u>235,000</u>	<u>235,000</u>	<u>204,088</u>	<u>30,912</u>
Total county fleet	<u>2,047,627</u>	<u>2,047,627</u>	<u>1,660,551</u>	<u>387,076</u>
Insurance:				
Other charges and services	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,230,495</u>	<u>119,505</u>
Human resources:				
Personal services	848,172	848,172	812,344	35,828
Other charges and services	<u>158,080</u>	<u>158,080</u>	<u>113,866</u>	<u>44,214</u>
Total human resources	<u>1,006,252</u>	<u>1,006,252</u>	<u>926,210</u>	<u>80,042</u>
Public information officer:				
Personal services	111,290	111,290	75,066	36,224
Other charges and services	<u>5,350</u>	<u>5,350</u>	<u>281</u>	<u>5,069</u>
Total public information officer	<u>116,640</u>	<u>116,640</u>	<u>75,347</u>	<u>41,293</u>
American Rescue Act:				
Other charges and services	-	-	54,286	(54,286)
Capital outlay	<u>5,180,000</u>	<u>5,180,000</u>	<u>184,270</u>	<u>4,995,730</u>
Total American Rescue Act	<u>5,180,000</u>	<u>5,180,000</u>	<u>238,556</u>	<u>4,941,444</u>
Total general government (including capital outlays)	<u>45,565,627</u>	<u>45,575,627</u>	<u>36,206,039</u>	<u>9,369,588</u>
Less: capital outlays	<u>10,429,326</u>	<u>10,429,326</u>	<u>3,980,721</u>	<u>6,448,605</u>
Total general government (excluding capital outlays)	<u>\$ 35,136,301</u>	<u>\$ 35,146,301</u>	<u>\$ 32,225,318</u>	<u>\$ 2,920,983</u>

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Safety:				
Emergency management				
Personal services	\$ 200,127	\$ 128,127	\$ 120,718	\$ 7,409
Other charges and services	8,450	33,450	59,165	(25,715)
Capital outlay	<u>1,200</u>	<u>73,200</u>	<u>46,670</u>	<u>26,530</u>
Total emergency management	<u>209,777</u>	<u>234,777</u>	<u>226,553</u>	<u>8,224</u>
Juvenile detention center:				
Personal services	3,099,202	3,091,202	2,853,804	237,398
Other charges and services	344,800	352,800	344,899	7,901
Capital outlay	<u>57,000</u>	<u>57,000</u>	<u>64,769</u>	<u>(7,769)</u>
Total juvenile detention center	<u>3,501,002</u>	<u>3,501,002</u>	<u>3,263,472</u>	<u>237,530</u>
Total public safety				
(including capital outlays)	<u>3,710,779</u>	<u>3,735,779</u>	<u>3,490,025</u>	<u>245,754</u>
Less: capital outlays	<u>58,200</u>	<u>130,200</u>	<u>111,439</u>	<u>18,761</u>
Total public safety				
(excluding capital outlays)	<u>3,652,579</u>	<u>3,605,579</u>	<u>3,378,586</u>	<u>226,993</u>
Public works:				
Animal shelter:				
Other charges and services	<u>260,000</u>	<u>260,000</u>	<u>238,057</u>	<u>21,943</u>
Total general fund expenditures				
(excluding capital outlay)	39,107,080	39,142,080	35,841,961	3,300,119
Add: capital outlay	<u>10,487,526</u>	<u>10,559,526</u>	<u>4,092,160</u>	<u>6,467,366</u>
Total general fund expenditures				
(including capital outlay)	<u>49,594,606</u>	<u>49,701,606</u>	<u>39,934,121</u>	<u>9,767,485</u>
Net change in fund balance	<u>\$ (12,670,664)</u>	<u>\$ (12,752,664)</u>	(8,353,240)	<u>\$ 4,399,424</u>
Fund balance - beginning as previously reported			31,980,657	
Adjustments (Note 16)			<u>5,079,580</u>	
Fund balance - beginning, as restated			<u>37,060,237</u>	
Fund balance - ending			<u>\$ 28,706,997</u>	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property taxes	\$ 17,130,000	\$ 17,130,000	\$ 16,817,479	\$ (312,521)
Licenses and permits	602,500	602,500	670,575	68,075
Intergovernmental	16,255,000	16,255,000	15,342,798	(912,202)
Charges for services	2,804,572	2,804,572	3,612,217	807,645
Fines and forfeits	59,000	59,000	56,142	(2,858)
Investment earnings (loss)	225,000	225,000	493,090	268,090
Miscellaneous	429,100	429,100	444,566	15,466
Total justice fund revenue	37,505,172	37,505,172	37,436,867	(68,305)
EXPENDITURES				
Public Safety:				
Sheriff:				
Personal services	25,729,898	25,723,898	25,105,657	618,241
Other charges and services	4,939,570	4,945,570	5,031,311	(85,741)
Capital outlay	824,000	824,000	737,437	86,563
Total sheriff	31,493,468	31,493,468	30,874,405	619,063
Canyon County Dispatch:				
Personal services	2,604,025	2,604,025	2,295,694	308,331
Other charges and services	118,375	118,375	68,448	49,927
Total Canyon County Dispatch	2,722,400	2,722,400	2,364,142	358,258
CCNU:				
Other charges and services	98,100	98,100	32,145	65,955
Misdemeanor Probation				
Personal services	1,118,401	1,118,401	1,040,335	78,066
Other charges and services	50,462	50,462	38,145	12,317
Total misdemeanor probation	\$ 1,168,863	\$ 1,168,863	\$ 1,078,480	\$ 90,383

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total public safety (including capital outlay)	\$ 35,482,831	\$ 35,482,831	\$ 34,349,172	\$ 1,133,659
Less: capital outlay	<u>824,000</u>	<u>824,000</u>	<u>737,437</u>	<u>86,563</u>
Total public safety (excluding capital outlay)	<u>34,658,831</u>	<u>34,658,831</u>	<u>33,611,735</u>	<u>1,047,096</u>
Welfare:				
Public defender				
Personal services	6,153,136	6,153,136	6,027,236	125,900
Other charges and services	1,200,200	1,200,200	1,159,576	40,624
Capital outlay	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total public defender	<u>7,354,836</u>	<u>7,354,836</u>	<u>7,186,812</u>	<u>168,024</u>
Total welfare (including capital outlay)	7,354,836	7,354,836	7,186,812	168,024
Less: capital outlay	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total welfare (excluding capital outlay)	<u>7,353,336</u>	<u>7,353,336</u>	<u>7,186,812</u>	<u>166,524</u>
Debt service:				
Principal	1,444,703	1,444,703	1,444,703	-
Interest	<u>9,382</u>	<u>9,382</u>	<u>9,382</u>	<u>-</u>
Total debt service	<u>1,454,085</u>	<u>1,454,085</u>	<u>1,454,085</u>	<u>-</u>
Total justice fund expenditures (excluding capital outlay)	43,466,252	43,466,252	42,252,632	1,213,620
Add: capital outlay	<u>825,500</u>	<u>825,500</u>	<u>737,437</u>	<u>88,063</u>
Total justice fund expenditures (including capital outlay)	<u>44,291,752</u>	<u>44,291,752</u>	<u>42,990,069</u>	<u>1,301,683</u>
Net change in fund balance	<u>\$ (6,786,580)</u>	<u>\$ (6,786,580)</u>	(5,553,202)	<u>\$ 1,233,378</u>
Fund balance - beginning			16,826,947	
Fund balance - ending			<u>\$ 11,273,745</u>	

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property taxes	\$ 4,424,472	\$ 4,424,472	\$ 4,463,199	\$ 38,727
Intergovernmental	4,599,156	4,599,156	4,327,314	(271,842)
Charges for services	754,637	754,637	640,836	(113,801)
Fines and forfeits	490,000	490,000	571,878	81,878
Investment earnings (loss)	50,000	50,000	171,284	121,284
Miscellaneous	15,000	15,000	15,309	309
Total district court fund revenue	10,333,265	10,333,265	10,189,820	(143,445)
EXPENDITURES				
General government:				
Trial Court Administrator				
Personal services	2,846,555	2,846,555	2,507,353	339,202
Other charges and services	528,481	528,481	362,995	165,486
Total Trial Court Administrator	3,375,036	3,375,036	2,870,348	504,688
Clerk of the Court				
Personal services	6,534,433	6,534,433	5,836,612	697,821
Other charges and services	212,748	212,748	157,090	55,658
Capital outlay	40,000	40,000	22,630	17,370
Total Clerk of the Court	6,787,181	6,787,181	6,016,332	770,849
Total general government	10,162,217	10,162,217	8,886,680	1,275,537
Public safety:				
Juvenile probation				
Personal services	2,214,094	2,214,094	1,957,890	256,204
Other charges and services	491,350	491,350	448,587	42,763
Capital outlay	133,000	133,000	52,536	80,464
Total juvenile probation	2,838,444	2,838,444	2,459,013	379,431
Total public safety				
(including capital outlay)	2,838,444	2,838,444	2,459,013	379,431
Less: capital outlay	133,000	133,000	52,536	80,464
Total public safety				
(excluding capital outlay)	\$ 2,705,444	\$ 2,705,444	\$ 2,406,477	\$ 298,967

Continued:

See Notes to Required Supplementary Information.

REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total district court fund expenditures (excluding capital outlay)	\$ 12,867,661	\$ 12,867,661	\$ 11,293,157	\$ 1,574,504
Add: capital outlay	133,000	133,000	52,536	80,464
Total district court fund expenditures (including capital outlay)	13,000,661	13,000,661	11,345,693	1,654,968
Net change in fund balance	\$ (2,667,396)	\$ (2,667,396)	(1,155,873)	\$ 1,511,523
Fund balance - beginning			5,891,701	
Fund balance - ending			\$ 4,735,828	

See Notes to Required Supplementary Information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

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 2023 the annual expenditure budget increased \$1,351,800.

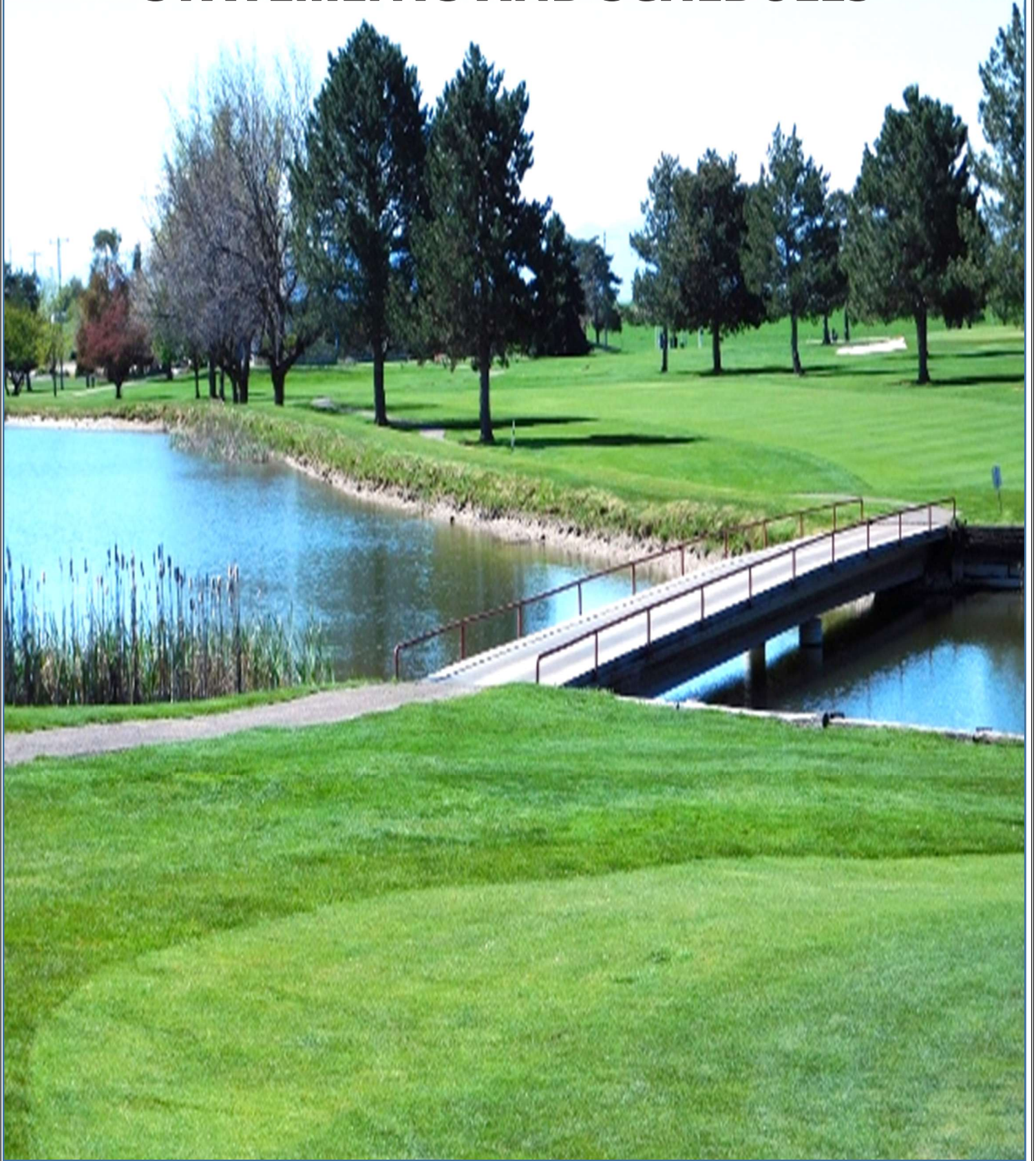
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

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 2023, \$115,000 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, 2023

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, 2023

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, 2023

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023

	<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	\$ 197,625	\$ 1,381,697	\$ 217,088	\$ 382,827	\$ 552,890
Accounts receivable	-	-	-	-	-
Property tax receivable	261,323	3,692,633	2,380,328	1,424,407	1,621,991
Intergovernmental receivable	-	-	-	5,423	15,357
Interest receivable	-	-	-	-	-
Other assets	-	66,821	-	-	-
Total assets	<u>\$ 458,948</u>	<u>\$ 5,141,151</u>	<u>\$ 2,597,416</u>	<u>\$ 1,812,657</u>	<u>\$ 2,190,238</u>
LIABILITIES					
Accounts payable	\$ 15,172	\$ 170,826	\$ -	\$ 57,639	\$ 53,127
Advanced revenue	-	-	-	8,000	-
Total liabilities	<u>15,172</u>	<u>170,826</u>	<u>-</u>	<u>65,639</u>	<u>53,127</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes - unavailable	<u>260,979</u>	<u>3,687,470</u>	<u>2,377,843</u>	<u>1,423,038</u>	<u>1,620,757</u>
FUND BALANCES					
Nonspendable	-	66,821	-	-	-
Restricted for:					
Enabling legislation	182,797	-	219,573	-	-
Assigned for:					
General government	-	1,216,034	-	-	-
Culture and recreation	-	-	-	323,980	516,354
Judicial services	-	-	-	-	-
Total fund balances	<u>182,797</u>	<u>1,282,855</u>	<u>219,573</u>	<u>323,980</u>	<u>516,354</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 458,948</u>	<u>\$ 5,141,151</u>	<u>\$ 2,597,416</u>	<u>\$ 1,812,657</u>	<u>\$ 2,190,238</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023

	Special Revenue					
	Historical Society	Pest Control	Melba Gopher	Court Device	Waterways	Court Facilities
Continued:						
ASSETS						
Cash and investments	\$ 18,802	\$ 377,060	\$ 14,320	\$ 176,588	\$ 85,545	\$ 290,313
Accounts receivable	-	-	-	-	-	-
Property tax receivable	51,792	296,403	12,414	-	-	-
Intergovernmental receivable	-	7,361	288	-	-	-
Interest receivable	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Total assets	\$ 70,594	\$ 680,824	\$ 27,022	\$ 176,588	\$ 85,545	\$ 290,313
LIABILITIES						
Accounts payable	\$ -	\$ 12,059	\$ -	\$ 2,212	\$ 8,001	\$ 5,191
Advanced revenue	-	-	-	-	-	-
Total liabilities	-	12,059	-	2,212	8,001	5,191
DEFERRED INFLOWS OF RESOURCES						
Property taxes - unavailable	51,696	296,099	12,414	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Enabling legislation	18,898	372,666	14,608	-	-	-
Assigned for:						
General government	-	-	-	-	-	-
Culture and recreation	-	-	-	-	77,544	-
Judicial services	-	-	-	174,376	-	285,122
Total fund balances	18,898	372,666	14,608	174,376	77,544	285,122
Total liabilities, deferred inflows of resources and fund balances	\$ 70,594	\$ 680,824	\$ 27,022	\$ 176,588	\$ 85,545	\$ 290,313

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023

	Special Revenue			
Continued:	Emergency Communications Center	Treatment Courts	Consolidated Elections	Total Nonmajor Governmental
ASSETS				
Cash and investments	\$ 3,767,433	\$ 355,309	\$ 120,676	\$ 7,938,173
Accounts receivable	170,569	-	-	170,569
Property tax receivable	-	-	-	9,741,291
Intergovernmental receivable	-	9,705	-	38,134
Interest receivable	2,734	-	-	2,734
Other assets	95,318	-	30,586	192,725
Total assets	\$ 4,036,054	\$ 365,014	\$ 151,262	\$ 18,083,626
LIABILITIES				
Accounts payable	\$ 33,615	\$ 36,595	\$ 8,883	\$ 403,320
Advanced revenue	-	-	-	8,000
Total liabilities	33,615	36,595	8,883	411,320
DEFERRED INFLOWS OF RESOURCES				
Property taxes - unavailable	-	-	-	9,730,296
FUND BALANCES				
Nonspendable	95,318	-	30,586	192,725
Restricted for:				
Enabling legislation	3,907,121	328,419	111,793	5,155,875
Assigned for:				
General government	-	-	-	1,216,034
Culture and recreation	-	-	-	917,878
Judicial services	-	-	-	459,498
Total fund balances	4,002,439	328,419	142,379	7,942,010
Total liabilities, deferred inflows of resources and fund balances	\$ 4,036,054	\$ 365,014	\$ 151,262	\$ 18,083,626

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2023

	Special Revenue				
	Weed Control	Assessor's Reappraisal	Health District	County Fair	Parks and Recreation
REVENUES					
Property taxes	\$ 252,753	\$ 4,035,978	\$ 2,237,185	\$ 1,010,467	\$ 983,319
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	1,090,302	29,150
Charges for services	101,676	13,262	-	809,383	43,615
Investment earnings	-	-	-	-	-
Miscellaneous	-	-	-	12,194	62
	<u>354,429</u>	<u>4,049,240</u>	<u>2,237,185</u>	<u>2,922,346</u>	<u>1,056,146</u>
Total revenues					
EXPENDITURES					
Current:					
General government	-	3,860,719	-	-	-
Public safety	-	-	-	-	-
Public works	411,238	-	-	-	-
Health	-	-	2,257,029	-	-
Culture and recreation	-	-	-	1,665,494	906,949
Capital outlay	-	46,655	-	1,023,120	144,270
	<u>411,238</u>	<u>3,907,374</u>	<u>2,257,029</u>	<u>2,688,614</u>	<u>1,051,219</u>
Total expenditures					
Excess (deficiency) of revenues over (under) expenditures	<u>(56,809)</u>	<u>141,866</u>	<u>(19,844)</u>	<u>233,732</u>	<u>4,927</u>
Fund balances, October 1	<u>239,606</u>	<u>1,140,989</u>	<u>239,417</u>	<u>90,248</u>	<u>511,427</u>
Fund balances, September 30	<u>\$ 182,797</u>	<u>\$ 1,282,855</u>	<u>\$ 219,573</u>	<u>\$ 323,980</u>	<u>\$ 516,354</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2023

	Special Revenue					
	Historical Society	Pest Control	Melba Gopher	Court Device	Waterways	Court Facilities
Continued:						
REVENUES						
Property taxes	\$ 70,920	\$ 282,885	\$ 12,810	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	126,217	-
Intergovernmental	-	29,399	1,142	-	45,714	-
Charges for services	-	20,068	-	20,983	-	80,372
Investment earnings	-	-	-	-	-	-
Miscellaneous	6,000	-	-	-	1,000	-
Total revenues	<u>76,920</u>	<u>332,352</u>	<u>13,952</u>	<u>20,983</u>	<u>172,931</u>	<u>80,372</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	8,362
Public safety	-	-	-	19,043	-	-
Public works	-	249,511	12,000	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	74,936	-	-	-	181,436	-
Capital outlay	-	37,560	-	-	-	79,903
Total expenditures	<u>74,936</u>	<u>287,071</u>	<u>12,000</u>	<u>19,043</u>	<u>181,436</u>	<u>88,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,984</u>	<u>45,281</u>	<u>1,952</u>	<u>1,940</u>	<u>(8,505)</u>	<u>(7,893)</u>
Fund balances, October 1	<u>16,914</u>	<u>327,385</u>	<u>12,656</u>	<u>172,436</u>	<u>86,049</u>	<u>293,015</u>
Fund balances, September 30	<u>\$ 18,898</u>	<u>\$ 372,666</u>	<u>\$ 14,608</u>	<u>\$ 174,376</u>	<u>\$ 77,544</u>	<u>\$ 285,122</u>

Continued:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2023

	Special Revenue			
	Emergency			Total
	Communications	Treatment	Consolidated	Nonmajor
Continued:	Center	Courts	Elections	Governmental
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ 8,886,317
Licenses and permits	-	-	-	126,217
Intergovernmental	95,243	330,140	483,915	2,105,005
Charges for services	1,981,106	111,498	-	3,181,963
Investment earnings	90,832	-	-	90,832
Miscellaneous	-	-	-	19,256
Total revenues	2,167,181	441,638	483,915	14,409,590
EXPENDITURES				
Current:				
General government	-	521,423	501,570	4,892,074
Public safety	1,254,091	-	-	1,273,134
Public works	-	-	-	672,749
Health	-	-	-	2,257,029
Culture and recreation	-	-	-	2,828,815
Capital outlay	-	-	-	1,331,508
Total expenditures	1,254,091	521,423	501,570	13,255,309
Excess (deficiency) of revenues over (under) expenditures	913,090	(79,785)	(17,655)	1,154,281
Fund balances, October 1	3,089,349	408,204	160,034	6,787,729
Fund balances, September 30	\$ 4,002,439	\$328,419	\$ 142,379	\$ 7,942,010

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

WEED CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<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	\$ 255,000	\$ 255,000	\$ 252,753	\$ (2,247)
Charges for services	<u>90,000</u>	<u>90,000</u>	<u>101,676</u>	<u>11,676</u>
Total revenues	<u>345,000</u>	<u>345,000</u>	<u>354,429</u>	<u>9,429</u>
EXPENDITURES				
Current:				
Public works:				
Personal services	281,979	273,979	273,623	356
Other charges & services	109,050	117,050	137,615	(20,565)
Capital outlay	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>
Total expenditures	<u>412,029</u>	<u>412,029</u>	<u>411,238</u>	<u>791</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (67,029)</u>	<u>\$ (67,029)</u>	(56,809)	<u>\$ 10,220</u>
Fund balance - beginning			<u>239,606</u>	
Fund balance - ending			<u>\$ 182,797</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 4,025,000	\$ 4,025,000	\$ 4,035,978	\$ 10,978
Charges for services	<u>15,000</u>	<u>15,000</u>	<u>13,262</u>	<u>(1,738)</u>
Total revenues	<u>4,040,000</u>	<u>4,040,000</u>	<u>4,049,240</u>	<u>9,240</u>
EXPENDITURES				
Current:				
General government:				
Personal services	3,696,847	3,696,847	3,411,721	285,126
Other charges & services	566,500	566,500	448,998	117,502
Capital outlay	<u>50,000</u>	<u>50,000</u>	<u>46,655</u>	<u>3,345</u>
Total expenditures	<u>4,313,347</u>	<u>4,313,347</u>	<u>3,907,374</u>	<u>405,973</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (273,347)</u>	<u>\$ (273,347)</u>	141,866	<u>\$ 415,213</u>
Fund balance - beginning			<u>1,140,989</u>	
Fund balance - ending			<u>\$ 1,282,855</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 2,250,000	\$ 2,250,000	\$ 2,237,185	\$ (12,815)
Total revenues	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,237,185</u>	<u>(12,815)</u>
EXPENDITURES				
Current:				
Health:				
Other charges & services	<u>2,257,029</u>	<u>2,257,029</u>	<u>2,257,029</u>	<u>-</u>
Total expenditures	<u>2,257,029</u>	<u>2,257,029</u>	<u>2,257,029</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (7,029)</u>	<u>\$ (7,029)</u>	(19,844)	<u>\$ (12,815)</u>
Fund balance - beginning			<u>239,417</u>	
Fund balance - ending			<u>\$ 219,573</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

COUNTY FAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	(Negative)
REVENUES				
Property taxes	\$ 1,005,000	\$ 1,005,000	\$ 1,010,467	\$ 5,467
Intergovernmental	1,500,000	1,500,000	1,090,302	(409,698)
Charges for services	750,000	750,000	809,383	59,383
Miscellaneous	-	-	12,194	12,194
Total revenues	3,255,000	3,255,000	2,922,346	(332,654)
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	684,289	695,289	664,581	30,708
Other charges & services	1,198,615	1,198,615	1,000,913	197,702
Capital outlay	1,500,000	1,500,000	1,023,120	476,880
Total expenditures	3,382,904	3,393,904	2,688,614	705,290
Excess (deficiency) of revenues over (under) expenditures	\$ (127,904)	\$ (138,904)	233,732	\$ 372,636
Fund balance - beginning			90,248	
Fund balance - ending			\$ 323,980	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Property taxes	\$ 980,000	\$ 980,000	\$ 983,319	\$ 3,319
Intergovernmental	15,087	15,087	29,150	14,063
Charges for services	-	-	43,615	43,615
Miscellaneous	-	-	62	62
	995,087	995,087	1,056,146	61,059
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	799,892	795,892	755,158	40,734
Other charges & services	152,450	156,450	151,791	4,659
Capital outlay	139,932	139,932	144,270	(4,338)
Total expenditures	1,092,274	1,092,274	1,051,219	41,055
Excess (deficiency) of revenues over (under) expenditures	\$ (97,187)	\$ (97,187)	4,927	\$ 102,114
Fund balance - beginning			511,427	
Fund balance - ending			\$ 516,354	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 71,000	\$ 71,000	\$ 70,920	\$ (80)
Miscellaneous	<u> -</u>	<u> -</u>	<u> 6,000</u>	<u> 6,000</u>
Total revenues	<u> 71,000</u>	<u> 71,000</u>	<u> 76,920</u>	<u> 5,920</u>
EXPENDITURES				
Current:				
Culture & recreation				
Other charges & services	<u> 74,936</u>	<u> 74,936</u>	<u> 74,936</u>	<u> -</u>
Total expenditures	<u> 74,936</u>	<u> 74,936</u>	<u> 74,936</u>	<u> -</u>
Excess (deficiency) of revenues over (under) expenditures	<u> \$ (3,936)</u>	<u> \$ (3,936)</u>	1,984	<u> \$ 5,920</u>
Fund balance - beginning			<u> 16,914</u>	
Fund balance - ending			<u> \$ 18,898</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

PEST CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<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	\$ 282,017	\$ 282,017	\$ 282,885	\$ 868
Intergovernmental	25,000	25,000	29,399	4,399
Charges for services	<u>17,000</u>	<u>17,000</u>	<u>20,068</u>	<u>3,068</u>
Total revenues	<u>324,017</u>	<u>324,017</u>	<u>332,352</u>	<u>8,335</u>
EXPENDITURES				
Current:				
Public works:				
Personal services	215,949	210,949	173,744	37,205
Other charges & services	62,750	67,750	75,767	(8,017)
Capital Outlay	<u>46,500</u>	<u>46,500</u>	<u>37,560</u>	<u>8,940</u>
Total expenditures	<u>325,199</u>	<u>325,199</u>	<u>287,071</u>	<u>38,128</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,182)</u>	<u>\$ (1,182)</u>	45,281	<u>\$ 46,463</u>
Fund balance - beginning			<u>327,385</u>	
Fund balance - ending			<u>\$ 372,666</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

MELBA GOPHER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 12,616	\$ 12,616	\$ 12,810	\$ 194
Intergovernmental	<u>1,000</u>	<u>1,000</u>	<u>1,142</u>	<u>142</u>
Total revenues	<u>13,616</u>	<u>13,616</u>	<u>13,952</u>	<u>336</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 of revenues over expenditures	<u>\$ 1,616</u>	<u>\$ 1,616</u>	1,952	<u>\$ 336</u>
Fund balance - beginning			<u>12,656</u>	
Fund balance - ending			<u>\$ 14,608</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

COURT DEVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 19,000	\$ 19,000	\$ 20,983	\$ 1,983
Total revenues	<u>19,000</u>	<u>19,000</u>	<u>20,983</u>	<u>1,983</u>
EXPENDITURES				
Current:				
Public safety:				
Other charges & services	<u>140,000</u>	<u>140,000</u>	<u>19,043</u>	<u>120,957</u>
Total expenditures	<u>140,000</u>	<u>140,000</u>	<u>19,043</u>	<u>120,957</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (121,000)</u>	<u>\$ (121,000)</u>	1,940	<u>\$ 122,940</u>
Fund balance - beginning			<u>172,436</u>	
Fund balance - ending			<u>\$ 174,376</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

WATERWAYS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<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				
Licenses and permits	\$ 100,000	\$ 100,000	\$ 126,217	\$ 26,217
Intergovernmental	135,000	135,000	45,714	(89,286)
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total revenues	<u>235,000</u>	<u>235,000</u>	<u>172,931</u>	<u>(62,069)</u>
EXPENDITURES				
Current:				
Culture & recreation:				
Personal services	171,412	171,412	165,504	5,908
Other charges & services	19,740	19,740	15,932	3,808
Capital outlay	<u>118,000</u>	<u>118,000</u>	<u>-</u>	<u>118,000</u>
Total expenditures	<u>309,152</u>	<u>309,152</u>	<u>181,436</u>	<u>127,716</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (74,152)</u>	<u>\$ (74,152)</u>	(8,505)	<u>\$ 65,647</u>
Fund balance - beginning			<u>86,049</u>	
Fund balance - ending			<u>\$ 77,544</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

COURT FACILITIES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 85,000	\$ 85,000	\$ 80,372	\$ (4,628)
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>80,372</u>	<u>(4,628)</u>
EXPENDITURES				
Current:				
General government:				
Other charges & services	62,500	62,500	8,362	54,138
Capital outlay	<u>50,000</u>	<u>50,000</u>	<u>79,903</u>	<u>(29,903)</u>
Total expenditures	<u>112,500</u>	<u>112,500</u>	<u>88,265</u>	<u>24,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (27,500)</u>	<u>\$ (27,500)</u>	(7,893)	<u>\$ 19,607</u>
Fund balance - beginning			<u>293,015</u>	
Fund balance - ending			<u>\$ 285,122</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<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				
Intergovernmental	\$ 85,000	\$ 85,000	\$ 95,243	\$ 10,243
Charges for services	1,606,000	1,606,000	1,981,106	375,106
Investment earnings (loss)	-	-	90,832	90,832
Total revenues	<u>1,691,000</u>	<u>1,691,000</u>	<u>2,167,181</u>	<u>476,181</u>
EXPENDITURES				
Current:				
Public safety:				
Personal services	317,866	321,866	321,002	864
Other charges & services	775,800	771,800	933,089	(161,289)
Capital outlay	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total expenditures	<u>1,293,666</u>	<u>1,293,666</u>	<u>1,254,091</u>	<u>39,575</u>
Excess of revenues over expenditures	<u>\$ 397,334</u>	<u>\$ 397,334</u>	913,090	<u>\$ 515,756</u>
Fund balance - beginning			<u>3,089,349</u>	
Fund balance - ending			<u>\$ 4,002,439</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

TREATMENT COURTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<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				
Intergovernmental	\$ 251,615	\$ 251,615	\$ 330,140	\$ 78,525
Charges for services	<u>153,500</u>	<u>153,500</u>	<u>111,498</u>	<u>(42,002)</u>
Total revenues	<u>405,115</u>	<u>405,115</u>	<u>441,638</u>	<u>36,523</u>
EXPENDITURES				
Current:				
General government:				
Personal services	343,670	343,670	328,239	15,431
Other charges & services	<u>146,149</u>	<u>206,149</u>	<u>193,184</u>	<u>12,965</u>
Total expenditures	<u>489,819</u>	<u>549,819</u>	<u>521,423</u>	<u>28,396</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (84,704)</u>	<u>\$ (144,704)</u>	(79,785)	<u>\$ 64,919</u>
Fund balance - beginning			<u>408,204</u>	
Fund balance - ending			<u>\$ 328,419</u>	

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

CONSOLIDATED ELECTIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2023

	<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				
Intergovernmental	\$ 450,000	\$ 450,000	\$ 483,915	\$ 33,915
Total revenues	<u>450,000</u>	<u>450,000</u>	<u>483,915</u>	<u>33,915</u>
EXPENDITURES				
Current:				
General government:				
Personal services	329,127	329,127	290,502	38,625
Other charges & services	246,157	246,157	211,068	35,089
Capital outlay	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Total expenditures	<u>610,284</u>	<u>610,284</u>	<u>501,570</u>	<u>108,714</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (160,284)</u>	<u>\$ (160,284)</u>	(17,655)	<u>\$ 142,629</u>
Fund balance - beginning			<u>160,034</u>	
Fund balance - ending			<u>\$ 142,379</u>	

COMBINING FINANCIAL STATEMENTS – CUSTODIAL FUNDS
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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, 2023

CANYON COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

	Custodial Funds							Total Custodial Funds
	Special Purpose Taxing Districts	Court Fund	Sheriff Fund	Motor Vehicle Fund	State of Idaho	Unapportioned	City- County Narcotics Unit (CCNU)	
ASSETS								
Cash	\$ 389,728	\$ 568,539	\$ 379,256	\$ 712,483	\$ 855,513	\$ 2,180,829	\$ 169,856	\$ 5,256,204
Accounts receivable, net	-	4,159,359	-	-	-	-	156	4,159,515
Taxes receivable for other governments	4,598,740	-	-	-	-	-	-	4,598,740
Total assets	<u>4,988,468</u>	<u>4,727,898</u>	<u>379,256</u>	<u>712,483</u>	<u>855,513</u>	<u>2,180,829</u>	<u>170,012</u>	<u>14,014,459</u>
LIABILITIES								
Accounts payable	-	4,727,898	379,256	-	-	2,180,829	170,012	7,457,995
Due to other agencies and governments	4,988,468	-	-	712,483	855,513	-	-	6,556,464
Total liabilities	<u>4,988,468</u>	<u>4,727,898</u>	<u>379,256</u>	<u>712,483</u>	<u>855,513</u>	<u>2,180,829</u>	<u>170,012</u>	<u>14,014,459</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, 2023

CANYON COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Fiscal Year Ended September 30, 2023

	Custodial Funds							Total Custodial Funds
	Special Purpose Taxing Districts	Court Fund	Sheriff Fund	Motor Vehicles	State of Idaho	Unapportioned	City-County Narcotics Unit (CCNU)	
ADDITIONS								
Property tax collections for other governments	\$ 201,476,743	\$ -	\$ -	\$ -	\$ -	\$ 1,961,775	\$ -	\$ 203,438,518
Licenses and permits collected for other governments	255,815	-	-	16,148,667	-	-	-	16,404,482
Fines, fees and forfeitures collected for other governments	681,514	12,511,184	1,703,640	-	10,905,795	18,874,267	39,125	44,715,525
Sales and replacement taxes collected for other governments	5,828,503	-	-	-	-	-	-	5,828,503
Proceeds from estates and tax deed sales	-	-	-	-	-	400,209	-	400,209
Garnishments and writs of execution	-	-	5,417,793	-	-	-	-	5,417,793
Contributions by inmates	-	-	62,163	-	-	-	-	62,163
Board of Community Guardians	-	-	-	-	-	139,457	-	139,457
Indigent medical reimbursements for other governments	-	-	-	-	-	480,030	-	480,030
Miscellaneous	-	-	-	-	-	28,844	4,080	32,924
Total additions	208,242,575	12,511,184	7,183,596	16,148,667	10,905,795	21,884,582	43,205	276,919,604
DEDUCTIONS								
Payments to local governments	208,242,575	12,511,184	1,703,640	1,371,974	-	20,836,042	43,205	244,708,620
Payments to the State	-	-	-	14,776,693	10,905,795	480,030	-	26,162,518
Payments to vendors	-	-	-	-	-	568,510	-	568,510
Payments to inmates	-	-	62,163	-	-	-	-	62,163
Payments of judgments	-	-	5,417,793	-	-	-	-	5,417,793
Total deductions	208,242,575	12,511,184	7,183,596	16,148,667	10,905,795	21,884,582	43,205	276,919,604
Net increase (decrease) in net position	-	-	-	-	-	-	-	-
Net position, beginning of year	-	-	-	-	-	-	-	-
Net position, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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>
<u>Financial Trends</u> - These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	98
<u>Revenue Capacity</u> - These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.	106
<u>Debt Capacity</u> - 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.	111
<u>Demographic and Economic Information</u> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	114
<u>Operating Information</u> - 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.	116

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, 2023

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

	Fiscal Year			
	2023	2022 *Restated	2021	2020
Governmental activities				
Net investment in capital assets	\$ 54,756,953	\$ 51,668,265	\$ 44,871,933	\$ 43,812,454
Restricted	7,406,708	6,422,279	4,392,051	3,432,739
Unrestricted	<u>20,641,317</u>	<u>45,972,629</u>	<u>44,933,299</u>	<u>21,712,060</u>
Total governmental activities net position	<u>\$ 82,804,978</u>	<u>\$ 104,063,173</u>	<u>\$ 94,197,283</u>	<u>\$ 68,957,253</u>
Business-type activities				
Net investment in capital assets	\$ 15,629,145	\$ 9,842,274	\$ 10,078,560	\$ 9,754,825
Restricted	-	-	62,144	-
Unrestricted	<u>4,463,290</u>	<u>9,850,209</u>	<u>11,519,873</u>	<u>11,020,831</u>
Total business-type activities net position	<u>\$ 20,092,435</u>	<u>\$ 19,692,483</u>	<u>\$ 21,660,577</u>	<u>\$ 20,775,656</u>
Primary government				
Net investment in capital assets	\$ 70,386,098	\$ 61,510,539	\$ 54,950,493	\$ 53,567,279
Restricted	7,406,708	6,422,279	4,454,195	3,432,739
Unrestricted	<u>25,104,607</u>	<u>55,822,838</u>	<u>56,453,172</u>	<u>32,732,891</u>
Total primary government net position	<u>\$ 102,897,413</u>	<u>\$ 123,755,656</u>	<u>\$ 115,857,860</u>	<u>\$ 89,732,909</u>

*During the fiscal year 2023, the County determined that there were certain errors in amounts previously reported in the 2022 financial statements resulting in a restatement of the beginning net position and fund balance (Note 16).

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 41,306,312	\$ 42,315,031	\$ 44,700,331	\$ 45,737,995	\$ 46,777,298	\$ 44,700,311
2,729,837	2,504,428	1,842,546	2,251,804	2,031,549	2,031,903
<u>23,307,916</u>	<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>\$ 67,344,065</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>
\$ 9,513,600	\$ 9,512,670	\$ 9,687,253	\$ 9,446,622	\$ 9,917,596	\$ 9,871,132
-	-	-	-	-	-
<u>9,200,261</u>	<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>\$ 18,713,861</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>
\$50,819,912	\$ 51,827,701	\$ 54,387,584	\$ 55,184,617	\$ 56,694,894	\$ 54,571,443
2,729,837	2,504,428	1,842,546	2,251,804	2,031,549	2,031,903
<u>32,508,177</u>	<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>\$ 86,057,926</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>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

	Fiscal Year			
	2023	2022 *Restated	2021	2020
Expenses				
Governmental activities:				
General government	\$ 60,620,426	\$ 50,841,772	\$ 42,541,324	\$ 48,340,831
Public safety	47,098,347	41,623,641	32,629,111	37,837,262
Public works	978,731	951,493	824,589	842,449
Health and welfare	10,155,133	9,361,712	7,866,777	10,362,889
Culture and recreation	4,025,318	2,720,629	2,039,746	1,813,523
Interest on long-term debt	-	-	-	-
Total governmental activities expenses	<u>122,877,955</u>	<u>105,499,247</u>	<u>85,901,547</u>	<u>99,196,954</u>
Business-type activities:				
Sanitary landfill	7,486,434	8,200,477	6,045,830	5,083,569
Total business-type activities expenses	<u>7,486,434</u>	<u>8,200,477</u>	<u>6,045,830</u>	<u>5,083,569</u>
Total primary government expenses	<u>\$ 130,364,389</u>	<u>\$ 113,699,724</u>	<u>\$ 91,947,377</u>	<u>\$ 104,280,523</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 16,315,310	\$ 16,748,686	\$ 18,779,966	\$ 16,527,504
Public safety	6,962,888	6,163,910	5,905,103	6,440,076
Public works	121,744	138,174	108,005	115,690
Health and welfare	279,246	502,099	640,708	480,233
Culture and recreation	979,215	887,727	1,007,933	231,298
Operating grants and contributions	10,588,312	12,598,673	8,966,761	4,837,575
Capital grants and contributions	1,105,658	690,415	1,100,571	439,074
Total governmental activities program revenues	<u>36,352,373</u>	<u>37,729,684</u>	<u>36,509,047</u>	<u>29,071,450</u>
Business-type activities:				
Charges for services:				
Landfill fees	7,073,438	7,345,030	6,960,643	6,511,074
Operating grants and contributions	-	-	-	5,806
Total business-type activities program revenues	<u>7,073,438</u>	<u>7,345,030</u>	<u>6,960,643</u>	<u>6,516,880</u>
Total primary government program revenues	<u>\$ 43,425,811</u>	<u>\$ 45,074,714</u>	<u>\$ 43,469,690</u>	<u>\$ 35,588,330</u>
Net (expense)/Revenue				
Governmental activities	<u>\$ (86,525,582)</u>	<u>\$ (67,769,563)</u>	<u>\$ (49,392,500)</u>	<u>\$ (70,125,504)</u>
Business-type activities	<u>(412,996)</u>	<u>(855,447)</u>	<u>914,813</u>	<u>1,433,311</u>
Total primary government net expense	<u>\$ (86,938,578)</u>	<u>\$ (68,625,010)</u>	<u>\$ (48,477,687)</u>	<u>\$ (68,692,193)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 41,390,003	\$ 56,297,812	\$ 56,352,419	\$ 56,119,103
Intergovernmental	20,280,969	19,673,721	18,315,191	14,311,127
Investment earnings (loss)	2,012,400	(3,358,671)	(95,870)	1,123,927
Miscellaneous	1,584,015	5,022,591	60,790	184,535
Total governmental activities	<u>65,267,387</u>	<u>77,635,453</u>	<u>74,632,530</u>	<u>71,738,692</u>
Business-type activities:				
Investment earnings (loss)	578,732	(1,154,898)	(34,263)	597,264
Miscellaneous	234,216	42,251	4,371	31,220
Total business-type activities	<u>812,948</u>	<u>(1,112,647)</u>	<u>(29,892)</u>	<u>628,484</u>
Total primary government	<u>\$ 66,080,335</u>	<u>\$ 76,522,806</u>	<u>\$ 74,602,638</u>	<u>\$ 72,367,176</u>
Change in Net Position				
Governmental activities	\$ (21,258,195)	\$ 9,865,890	\$ 25,240,030	\$ 1,613,188
Business-type activities	<u>399,952</u>	<u>(1,968,094)</u>	<u>884,921</u>	<u>2,061,795</u>
Total primary government	<u>\$ (20,858,243)</u>	<u>\$ 7,897,796</u>	<u>\$ 26,124,951</u>	<u>\$ 3,674,983</u>

*During the fiscal year 2023, the County determined that there were certain errors in amounts previously reported in the 2022 financial statements resulting in a restatement of the beginning net position and fund balance (Note 16).

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 44,033,525	\$ 39,447,435	\$ 40,978,995	\$ 40,535,726	\$ 35,293,637	\$ 35,314,258
33,137,673	31,557,282	28,846,467	27,465,586	26,078,452	25,096,890
819,506	800,995	766,300	866,727	876,068	830,234
10,789,347	9,835,482	4,687,035	4,021,491	3,654,735	3,500,163
2,364,871	2,236,445	2,242,728	2,479,021	2,091,283	2,110,038
-	-	-	-	814	7,017
<u>91,144,922</u>	<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>
4,839,890	4,776,972	4,268,714	4,211,048	3,963,821	3,382,110
4,839,890	4,776,972	4,268,714	4,211,048	3,963,821	3,382,110
<u>\$ 95,984,812</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>
\$ 17,117,937	\$ 14,876,855	\$ 13,404,727	\$ 10,881,104	\$ 10,879,973	\$ 10,199,960
5,024,548	4,838,385	4,352,519	4,418,002	4,131,809	4,449,096
107,614	104,818	92,762	106,449	87,250	90,327
483,827	575,139	184,726	404,648	235,676	331,267
822,469	705,852	709,758	698,274	730,582	663,809
3,030,564	2,987,529	2,500,508	2,538,292	2,085,735	2,707,442
318,273	62,750	57,148	33,440	214,902	8,354,649
<u>26,905,232</u>	<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>
5,754,281	4,617,418	4,169,503	3,842,441	3,375,307	3,332,712
-	-	-	-	-	-
<u>5,754,281</u>	<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>\$ 32,659,513</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>\$ (64,239,690)</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>
914,391	(159,554)	(99,211)	(368,607)	(588,514)	(49,398)
<u>\$ (63,325,299)</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>
\$ 54,195,627	\$ 49,157,358	\$ 44,745,626	\$ 39,958,900	\$ 35,882,987	\$ 37,694,157
13,324,851	12,237,463	11,187,396	10,463,288	9,657,426	8,973,809
1,490,995	290,686	212,242	474,369	531,161	482,618
288,885	635,564	634,843	607,050	611,035	737,334
<u>69,300,358</u>	<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>
788,814	156,018	115,651	184,503	206,342	187,146
4,779	1,554	6,122	23,165	16,668	29,888
793,593	157,572	121,773	207,668	223,010	217,034
<u>\$ 70,093,951</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>
\$ 5,060,668	\$ 2,594,760	\$ 560,730	\$ (4,784,735)	\$ (2,946,453)	\$ 7,825,868
1,707,984	(1,982)	22,562	(160,939)	(365,504)	167,636
<u>\$ 6,768,652</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>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

	Fiscal Year			
	2023	2022 *Restated	2021	2020
General fund				
Nonspendable	\$ 584,776	\$ 545,132	\$ 550,979	\$ 635,332
Restricted	551,505	457,444	-	-
Assigned	-	-	-	-
Unassigned	<u>27,570,716</u>	<u>36,057,661</u>	<u>24,559,079</u>	<u>13,073,917</u>
Total general fund	<u>\$ 28,706,997</u>	<u>\$ 37,060,237</u>	<u>\$ 25,110,058</u>	<u>\$ 13,709,249</u>
All other governmental funds				
Nonspendable	\$ 233,395	\$ 483,592	\$ 783,192	\$ 1,001,167
Restricted	5,155,875	4,171,446	3,539,879	3,432,739
Assigned, reported in				
Special revenue funds	<u>18,562,313</u>	<u>29,473,475</u>	<u>29,179,747</u>	<u>22,160,201</u>
Total all other government funds	<u>\$ 23,951,583</u>	<u>\$ 34,128,513</u>	<u>\$ 33,502,818</u>	<u>\$ 26,594,107</u>

*During the fiscal year 2023, the County determined that there were certain errors in amounts previously reported in the 2022 financial statements resulting in a restatement of the beginning net position and fund balance (Note 16).

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 444,469	\$ 471,580	\$ 441,811	\$ 704,738	\$ 460,390	\$ 351,900
-	-	-	-	-	-
-	-	3,218,387	6,218,387	-	-
<u>12,778,917</u>	<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>\$ 13,223,386</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>
\$ 1,126,825	\$ 191,192	\$ 173,284	\$ 248,211	\$ 269,707	\$ 190,667
2,729,837	2,504,428	1,842,546	2,251,804	2,031,549	2,031,903
<u>18,146,163</u>	<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>\$ 22,002,825</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>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

	Fiscal Year			
	2023	2022 *Restated	2021	2020
Revenues				
Taxes	\$ 41,967,511	\$ 56,049,891	\$ 56,654,334	\$ 56,135,633
Licenses & permits	2,877,945	3,490,096	3,592,421	2,649,909
Intergovernmental	31,773,940	32,887,297	27,387,033	19,465,986
Charges for services	13,369,828	13,269,970	13,778,936	12,698,965
Fines and forfeits	628,020	696,552	517,723	595,392
Miscellaneous	2,999,914	(202,699)	839,006	1,768,155
Total revenues	<u>93,617,158</u>	<u>106,191,107</u>	<u>102,769,453</u>	<u>93,314,040</u>
Expenditures				
General government	45,961,090	40,858,847	36,002,194	35,741,792
Public safety	40,690,286	34,578,030	33,903,136	34,834,510
Public works	910,806	898,808	839,299	790,170
Health and welfare	9,443,840	8,837,800	8,267,137	9,857,761
Culture & recreation	2,828,814	2,520,111	2,006,781	1,622,709
Capital outlay	6,236,271	9,089,688	3,441,386	5,419,953
Debt service:				
Principal	1,438,649	1,438,649	-	-
Interest	15,436	15,436	-	-
Total expenditures	<u>107,525,192</u>	<u>98,237,369</u>	<u>84,459,933</u>	<u>88,266,895</u>
Excess (deficiency) of revenues over(under)expenditures	<u>(13,908,034)</u>	<u>7,953,738</u>	<u>18,309,520</u>	<u>5,047,145</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>-</u>	<u>30,000</u>
Net change in fund balances	<u>\$ (13,908,034)</u>	<u>\$ 7,953,738</u>	<u>\$ 18,309,520</u>	<u>\$ 5,077,145</u>
Debt service as a percentage of noncapital expenditures	1.46%	1.66%	0.00%	0.00%

*During the fiscal year 2023, the County determined that there were certain errors in amounts previously reported in the 2022 financial statements resulting in a restatement of the beginning net position and fund balance (Note 16).

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		Fiscal Year									
		2019	2018	2017	2016	2015	2014				
\$	54,193,576	\$	48,952,792	\$	44,657,857	40,047,853	\$	36,063,562	\$	38,048,386	
	2,648,392		2,837,783		2,392,295	1,930,926		1,726,144		1,715,559	
	16,676,369		15,222,369		13,680,615	12,950,440		11,813,675		12,853,977	
	11,567,346		10,640,589		9,569,044	8,988,900		8,303,601		8,752,733	
	553,766		605,369		646,732	619,488		606,608		521,147	
	<u>2,113,293</u>		<u>1,058,282</u>		<u>929,047</u>	<u>1,771,772</u>		<u>2,066,541</u>		<u>1,905,154</u>	
	<u>87,752,742</u>		<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>	
	34,527,259		35,808,985		36,099,200	31,335,564		29,801,895		27,725,994	
	31,784,007		30,287,995		27,819,330	25,619,484		24,669,618		24,149,204	
	796,614		737,672		691,868	784,371		802,509		749,715	
	10,715,993		9,779,478		4,688,338	4,018,928		3,658,618		3,501,412	
	2,237,718		2,126,165		2,169,080	1,971,534		2,006,091		2,075,062	
	1,738,812		1,986,432		1,960,600	3,460,562		4,925,239		3,661,672	
	-		-		-	-		76,039		138,752	
	-		-		-	-		814		14,953	
	<u>81,800,403</u>		<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>5,952,339</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>	
	-		1,577,430		322,512	-		-		-	
	-		-		-	-		-		131,369	
	-		-		-	-		-		(131,369)	
	-		<u>1,577,430</u>		<u>322,512</u>	-		-		-	
\$	<u>5,952,339</u>	\$	<u>167,887</u>	\$	<u>(1,230,314)</u>	\$	<u>(881,064)</u>	\$	<u>(5,360,692)</u>	\$	<u>1,780,192</u>

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

<u>Fiscal</u>			<u>Operating</u>	<u>Total Assessed</u>	<u>Less tax</u>		<u>Total direct</u>
<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Property</u>	<u>Valuation</u>	<u>exemptions and</u>	<u>Net Taxable Value</u>	<u>tax rate (2)</u>
					<u>urban increment</u>		
					<u>value</u>		
2023	\$ 44,705,109,809	\$ 1,626,355,860	\$ 420,230,006	\$ 46,751,695,675	\$ 14,152,384,822	\$ 32,599,310,853	1.23
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, 2023

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

	Year Taxes Are Payable									
	<u>2023</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>
County Direct Rates										
Operating rate	1.23	2.47	3.16	3.55	4.01	4.15	4.24	4.12	3.93	5.01
Debt service rate	-	-	-	-	-	-	-	-	-	-
Total county direct rate	<u>1.23</u>	<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>
City Rates										
Caldwell	3.99	5.80	6.84	7.39	8.24	9.20	9.94	10.69	10.81	12.25
Nampa	3.02	4.26	5.38	7.03	7.84	8.51	9.03	9.31	9.49	11.03
Melba	2.67	3.88	4.88	5.17	5.93	6.39	6.25	7.07	6.84	7.65
Middleton	2.16	3.40	4.24	4.58	4.73	5.19	5.43	5.69	5.97	7.10
Notus	2.10	2.84	3.45	3.85	4.28	4.55	4.75	5.34	5.36	6.00
Parma	4.30	5.98	5.10	7.18	8.08	8.68	8.97	9.55	10.10	11.02
Wilder	4.58	6.52	8.54	8.94	10.11	10.98	11.18	13.23	13.54	16.27
Greenleaf	1.04	1.71	2.10	2.30	2.48	2.75	2.90	3.38	3.48	4.10
Star	0.59	0.92	1.25	1.31	1.53	1.69	1.91	2.19	2.51	3.00
School District Rates										
West Ada #2	1.09	1.59	2.38	3.51	3.67	3.77	4.02	4.22	4.09	4.64
Kuna #3	2.05	2.92	4.08	4.88	5.00	5.00	5.00	6.17	6.65	7.41
Nampa #131	1.23	2.37	3.01	3.99	4.18	4.48	4.48	4.35	4.23	3.87
Caldwell #132	1.40	2.77	3.36	3.66	4.19	4.19	4.19	4.19	4.60	4.92
Wilder #133	1.73	2.11	1.99	2.42	2.40	4.93	4.42	5.73	6.25	7.23
Middleton #134	1.40	2.25	2.98	3.94	4.45	4.95	4.95	5.25	5.25	5.25
Notus #135	2.39	4.96	4.98	4.99	4.88	5.27	5.18	4.98	4.78	4.84
Melba #136	2.03	2.81	3.02	3.02	3.02	3.02	3.02	3.02	3.08	2.85
Parma #137	2.77	3.47	4.38	4.73	4.98	5.75	5.91	5.91	6.03	6.09
Vallivue #139	2.15	3.29	3.99	4.68	4.98	5.39	5.82	5.82	5.82	5.72
Marsing #363	2.40	3.29	3.76	4.04	4.21	4.10	4.19	4.08	3.49	3.39
Homedale #370	3.20	3.68	3.77	3.77	3.77	3.77	3.77	3.77	4.31	4.51
Fire District Rates										
Caldwell Rural Fire	1.03	1.33	1.50	1.59	1.70	1.75	1.82	1.84	1.96	2.40
Homedale Rural Fire	0.58	0.85	1.02	1.08	1.13	1.16	1.24	1.21	1.38	1.03
Kuna Rural Fire	0.59	0.81	1.00	1.06	1.23	1.20	1.30	1.34	1.44	1.63
Melba Rural Fire	0.36	0.51	0.61	0.64	0.67	0.72	0.76	0.80	0.81	0.88
Middleton Rural Fire	0.72	1.08	1.34	1.43	1.62	1.97	2.11	2.14	1.25	2.50
Parma Rural Fire	0.98	1.33	1.54	1.61	1.73	1.82	1.88	1.93	1.98	2.15
Upper Deer Flat Fire	0.18	0.21	0.30	0.36	0.72	0.79	0.85	0.88	0.88	1.01
Marsing Rural Fire	0.55	0.81	0.93	0.97	1.04	1.09	0.23	0.23	0.25	0.25
Star Rural Fire	0.85	1.29	1.70	1.59	1.80	1.96	2.03	1.93	2.06	2.47
Wilder Rural Fire	0.80	0.86	1.35	1.41	1.54	1.71	1.67	1.78	1.85	2.00
Nampa Fire	1.07	1.51	1.72	1.81	2.00	2.10	2.31	2.40	2.40	2.40
Highway District Rates										
Nampa Highway District #1	0.57	0.80	0.95	0.99	1.08	1.13	1.22	1.26	1.31	1.47
Notus Parma Highway District #2	0.90	1.20	1.44	1.51	1.64	1.77	1.89	1.98	2.03	2.23
Golden Gate Highway District #3	0.99	1.37	1.62	1.71	1.87	2.08	2.05	2.16	2.22	2.42
Canyon Highway District #4	0.65	0.94	1.11	1.17	1.30	1.40	1.45	1.51	1.54	1.88

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

	Year Taxes Are Payable									
	<u>2023</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>
Cemetery Districts										
Kuna Cemetery	0.05	0.08	0.10	0.11	0.13	0.12	0.13	0.14	0.14	0.16
Lower Boise Cemetery	0.12	0.15	0.18	0.19	0.20	0.22	0.23	0.24	0.25	0.28
Melba Cemetery	0.07	0.09	0.11	0.11	0.12	0.13	0.14	0.14	0.14	0.15
Middleton Cemetery	0.02	0.04	0.04	0.05	0.05	0.06	0.06	0.06	0.06	0.07
Parma Cemetery	0.08	0.11	0.13	0.13	0.15	0.16	0.18	0.19	0.20	0.22
Roswell Cemetery	0.08	0.11	0.12	0.13	0.14	0.15	0.15	0.18	0.19	0.20
Wilder Cemetery	0.12	0.17	0.20	0.21	0.23	0.25	0.23	0.24	0.25	0.26
Fairview Cemetery	0.03	0.04	0.05	0.06	0.06	0.06	0.07	0.07	0.07	0.07
Greenleaf Cemetery	0.10	0.14	0.17	0.18	0.20	0.21	0.23	0.24	0.26	0.28
Pleasant Ridge Cemetery	0.17	0.24	0.27	0.28	0.30	0.33	0.35	0.39	0.42	0.40
Other Districts										
Wilder Library	0.36	0.47	0.54	0.56	0.55	0.64	0.73	0.77	0.61	0.61
Lizard Butte Library	0.17	0.26	0.30	0.33	0.36	0.37	0.40	0.41	0.46	0.50
Kuna Library	0.24	0.33	0.40	0.43	0.49	0.54	0.60	0.61	0.65	0.71
Flood Control #10	0.08	0.09	0.11	0.11	0.12	0.13	0.13	0.13	0.13	0.15
Flood Control #11	0.24	0.31	0.36	0.37	0.40	0.43	0.45	0.48	0.48	0.52
Ambulance District	0.10	0.14	0.17	0.19	0.21	0.22	0.24	0.24	0.22	0.26
Mosquito Abatement	0.09	0.13	0.16	0.17	0.19	0.17	0.16	0.16	0.15	0.15
Pest Control	0.02	0.03	0.03	0.03	0.06	0.05	0.07	0.07	0.00	0.08
Melba Gopher	0.05	0.08	0.10	0.11	0.13	0.14	0.15	0.16	0.16	0.18
College of Western Idaho	0.08	0.10	0.12	0.13	0.14	0.15	0.16	0.16	0.16	0.18
Greater Middleton Recreation	0.23	0.35	0.43	0.42	0.48	0.54	0.56	0.58	0.29	0.60
Ten Davis Recreation	0.10	0.12	0.14	0.15	0.16	0.17	0.19	0.20	0.20	0.22
Star Sewer and Water	0.30	0.48	0.65	0.67	0.77	0.82	0.84	0.88	0.90	1.02

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, 2023

PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>Fiscal Year 2023</u>				<u>Fiscal Year 2014</u>			
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>		<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	
			<u>Value</u>	<u>Value</u>			<u>Value</u>	<u>Value</u>
Simplot US Food Group Holdings LLC	\$ 682,696,403	1	2.09%		\$ 422,141,598	1	4.84%	
CF Hippolyta Nampa LLC	416,674,185	2	1.28%		-	-	-	
Challenger Development Inc	199,349,924	3	0.61%		-	-	-	
Sorrento Lactalis	198,105,907	4	0.61%		96,733,954	3	1.11%	
Idaho Power	160,334,207	5	0.49%		103,878,797	2	1.19%	
Boise Industrial Canyon Propco 2 LLC	117,816,870	6	0.36%		-	-	-	
Union Pacific Railroad	106,197,065	7	0.33%		43,075,431	7	0.49%	
Amalgamated Sugar Co LLC	73,711,727	8	0.23%		57,521,583	5	0.66%	
Stanton Apartments at Gateway LLC	66,157,210	9	0.20%		-	-	-	
Avest Limited Partnership	61,614,700	10	0.19%		-	-	-	
WAL-MART	-	-	-		34,724,676	8	0.40%	
CTI/SSI Food Services Inc	-	-	-		53,989,214	6	0.62%	
Intermountain Gas Company	-	-	-		26,804,707	10	0.31%	
DDR Nampa LLC	-	-	-		59,165,730	4	0.68%	
CenturyLink	-	-	-		27,300,140	9	0.31%	
Ten Largest Taxpayers	2,082,658,198		6.39%		925,335,830		10.61%	
All Other Taxpayers	30,516,652,655		93.61%		7,789,230,494		89.38%	

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
2023	\$ 40,737,269	\$ 40,251,978	98.8%	\$ -	\$ 40,251,978	98.8%
2022	54,725,430	53,925,319	98.5%	293,569	54,218,888	99.1%
2021	55,203,212	54,329,674	98.4%	648,872	54,978,546	99.6%
2020	54,926,548	53,867,654	98.1%	940,668	54,808,322	99.8%
2019	53,109,029	52,153,469	98.2%	789,253	52,942,722	99.7%
2018	47,554,398	46,644,178	98.1%	908,762	47,552,940	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%

Source: Canyon County property tax rolls

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

RATIOS OF OUTSTANDING DEBT
Last Ten Fiscal Years

Fiscal Year	<u>Leases</u>	Percentage of Estimated Actual Taxable <u>Value of property</u>	Total Debt <u>Per Capita</u>	Percentage of Total Debt to Personal <u>Income</u>
2023	\$ 1,450,782	0.00%	5.78	0.02%
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%

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2023

<u>Governmental Unit</u>	<u>Debt</u> <u>Outstanding</u>	<u>Estimated</u> <u>Percentage</u> <u>Applicable</u>	<u>Estimated Share</u> <u>of Direct and</u> <u>Overlapping Debt</u>
Cities:			
Nampa	\$ 2,625,000	100.00%	\$ 2,625,000
Total cities	<u>2,625,000</u>		<u>2,625,000</u>
Fire Districts:			
Star Fire	3,472,405	18.35%	637,186
Kuna Fire	6,000,000	4.60%	276,120
Wilder Fire	391,335	100.00%	391,335
Total fire districts	<u>3,863,740</u>		<u>1,304,641</u>
School Districts:			
West Ada #2	72,465,000	0.90%	650,011
Kuna #3	26,075,000	12.52%	3,263,808
Nampa #131	24,045,000	100.00%	24,045,000
Wilder #133	2,396,425	100.00%	2,396,425
Middleton #134	18,670,405	100.00%	18,670,405
Notus #135	3,325,000	100.00%	3,325,000
Melba #136	4,735,000	71.21%	3,371,983
Parma #137	4,330,000	100.00%	4,330,000
Vallivue #139	182,605,000	100.00%	182,605,000
Marsing #363	9,020,000	16.59%	1,496,689
Homedale #370	10,670,000	40.35%	4,305,345
Total school districts	<u>358,336,830</u>		<u>244,154,321</u>
Library districts:			
Lizard Butte Library	<u>208,655</u>	55.41%	<u>115,609</u>
Total library districts	<u>208,655</u>		<u>115,609</u>
Total overlapping debt	<u>\$ 365,034,225</u>		<u>\$ 248,199,571</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, 2023

LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2022

Debt Limit	\$ 651,986
Less: Debt applicable to limit	-
Legal Debt Margin	\$ 651,986

	Fiscal Year									
	<u>2023</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>
Debt limit	<u>\$ 651,986</u>	<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>
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 651,986</u>	<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>
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, 2023

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)
2023	256,940	\$ 11,668,159	\$ 45,412	3.6%
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%

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, 2023**

**PRINCIPAL EMPLOYERS
Current Year and Nine Years ago**

	2023	Percentage to total	2014	Percentage to total
	<u>Employees</u>	<u>employees</u>	<u>Employees</u>	<u>employees</u>
	(1)		(1)	
Wal-Mart Associates Inc	1,625	1.43%	1,125	1.35%
Nampa School District	1,625	1.43%	1,525	1.83%
Vallivue School District	1,125	0.99%	875	1.05%
St Alphonsus Health System	1,125	0.99%	725	0.87%
St Lukes Nampa Medical Center	875	0.77%	-	0.00%
Canyon County	875	0.77%	750	0.90%
College of Western Idaho	875	0.77%	875	1.05%
JR Simplot Company	875	0.77%	625	0.75%
Sorrento Lactalis	875	0.77%	625	0.75%
Caldwell School District	<u>625</u>	<u>0.55%</u>	<u>625</u>	<u>0.75%</u>
Total	<u><u>10,500</u></u>	<u><u>9.24%</u></u>	<u><u>7,750</u></u>	<u><u>9.30%</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 2013 & 2023
Idaho Department of Labor, Communications & Research Division January 10, 2024.

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<i>Governmental Activities</i>										
Public Safety	359	356	352	344	343	339	381	381	381	342
Health and Welfare	53	53	52	52	55	54	12	12	12	12
Culture and Recreation	14	14	13	13	14	16	16	16	15	15
Public Works	6	6	6	6	6	5	5	6	6	6
General Government	<u>434</u>	<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>
Total Governmental Activities	<u>866</u>	<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>
<i>Business-type Activities</i>										
Sanitary Landfill	<u>30</u>	<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>
Grand Total	<u>896</u>	<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>

Source: County Auditor's office

STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

<u>Function/Program</u>	Fiscal Year									
	<u>2023</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>
Public Safety										
Jail bookings	7,685	7,720	8,172	8,088	10,038	10,442	9,887	9,781	10,136	11,423
Average daily population (all facilities)	442	392	364	391	418	423	389	389	389	388
General Government										
Building permits issued	1,194	1,400	1,341	1,128	1,167	1,076	926	796	697	567
Mechanical permits issued	1,448	2,068	1,891	1,774	1,482	1,673	1,420	1,221	1,214	1,218
Number of recorded documents	53,343	75,214	90,425	74,407	61,570	58,043	56,396	53,009	49,855	48,309
Culture and Recreation										
Annual boat stickers	4,274	4,059	4,341	4,001	3,991	3,967	3,945	4,222	4,021	4,441
Sanitation										
Refuse collected daily/tons	1,150	1,177	1,107	1,035	964	936	845	788	696	676
Refuse collected annually/tons	360,614	368,999	347,228	324,488	302,376	293,553	265,017	247,213	218,230	211,969

Sources: Individual County Departments

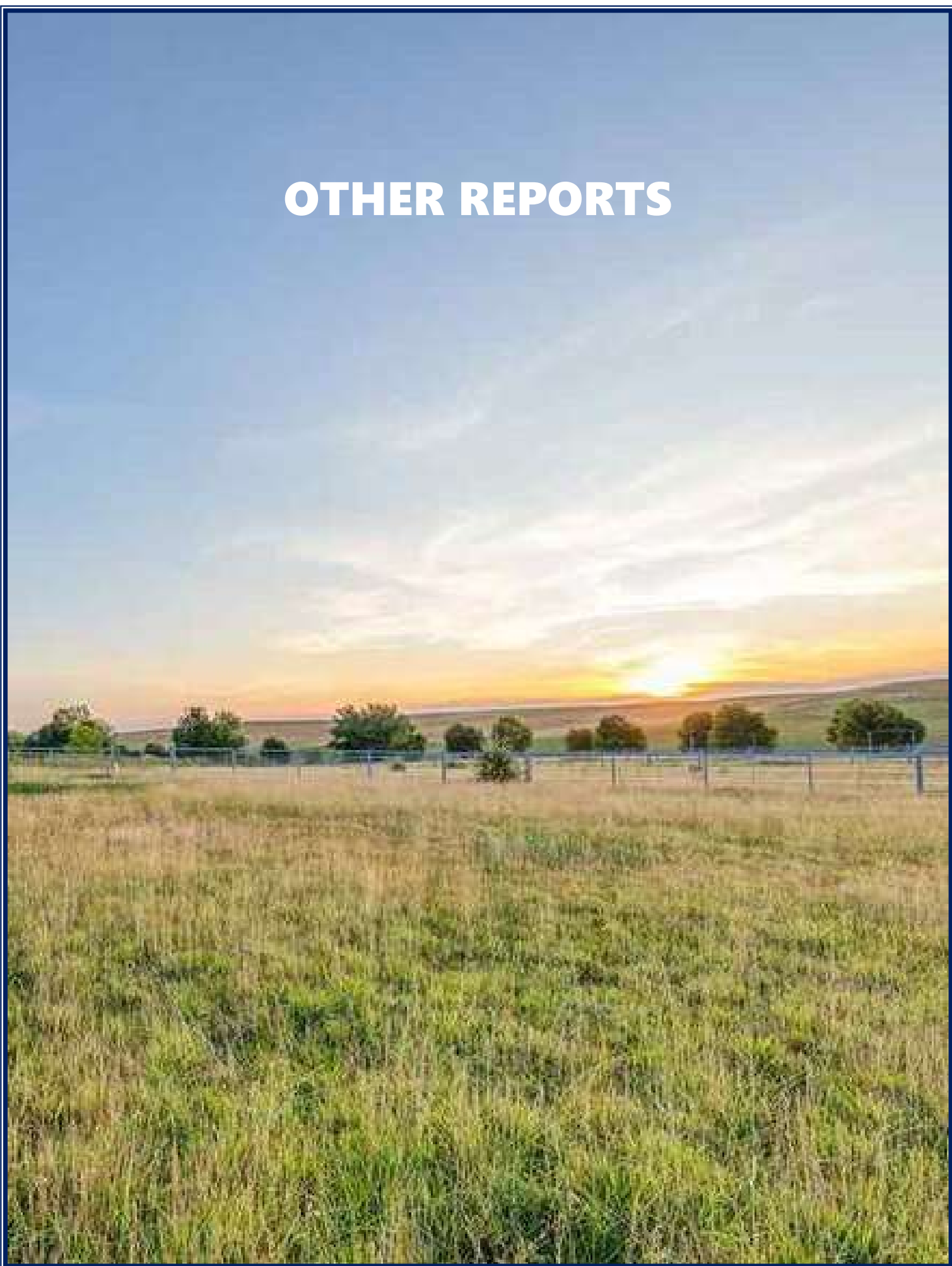
STATISTICAL SECTION
CANYON COUNTY, IDAHO
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2023</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>
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	10
Vehicles	74	74	73	71	70	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	64	65	65	65	65	65	65	65	65
Other Vehicles	60	60	60	60	60	64	67	70	70	70
Boats	5	5	5	5	5	5	4	4	4	4
Culture and Recreation										
Land (acres)	105	105	105	105	68	34	34	34	34	34
Buildings	8	7	6	6	6	6	6	5	5	5
Vehicles	4	4	4	4	4	4	4	4	4	4
Business-type activities:										
Sanitation										
Land (acres)	1,416	1,357	1,357	1,357	1,394	1,388	1,388	1,388	1,388	1,388
Buildings	5	5	5	5	5	5	5	5	5	5
Vehicles	20	19	17	16	16	16	16	15	15	15

Sources: County Offices, Departments and County Auditor's Office

OTHER REPORTS





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 (*Government Auditing Standards*), 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 Canyon County (the County), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated May 2, 2024. 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.

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. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as item 2023-001 that we consider to be a material weakness.

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*.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Responses. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Boise, Idaho

May 2, 2024

**2023-001 Material Audit Adjustment and Correction of an Error
Material Weakness in Internal Control**

Criteria:

The internal control structure of the County should include procedures to ensure the trial balance provided for the audit is free from misstatement. A good system of internal control requires management to have policies and procedures in place to allow for the accurate close of the fiscal year-end which includes reviewing all manual adjusting entries, closing entries, reconciliations and financial information.

Condition:

During the testing of accruals for compensated absences, it was noted the journal entry that was originally recorded was recorded backwards, resulting in the understatement of the compensated absences liability and payroll expense.

During the testing of advanced revenue, it was noted the County had not recorded the Opioid Settlement monies in accordance with U.S. GAAP requirements, resulting in the understatement of beginning fund balance for the General Fund and the understatement of beginning net position of Governmental Activities.

Cause:

The controls currently in place were not sufficient to detect and correct an error in the year-end closing entries and other material entries made during the fiscal year, to ensure the trial balance provided for the audit did not include material misstatements.

Effect:

The original trial balance provided to the auditor's included a misstatement of \$2,004,636 relating to compensated absences at the governmental activities level.

The beginning fund balance of the General Fund was understated by \$457,444 and the beginning net position of the Governmental Activities was understated by \$2,250,833. Because these amounts are material to the respective opinion unit, a restatement was required to correct the error.

Recommendation:

The County should ensure proper controls are established to allow errors to be detected and corrected to ensure accurate financial statements.

Views of Responsible Officials:

The County concurs with the auditor's findings.