



# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For Fiscal Year Ended  
September 30, 2024**

**CANYON COUNTY, IDAHO**





# **CANYON COUNTY, IDAHO ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**Prepared by Canyon County Auditor's Office**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
RICK HOGABOAM, CANYON COUNTY AUDITOR**

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# INTRODUCTORY SECTION







*Rick Hogaboam*  
Canyon County Clerk of the District Court  
Ex-Officio Auditor and Recorder



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

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April 9, 2025

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 ending September 30, 2024.

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 ending September 30, 2024 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 ending September 30, 2024, 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 73,420. Nampa is the largest city in the county and third largest in the state with an estimated population of 119,220. 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 265,300 with a growth rate of 3.3% 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: law enforcement protection, sanitation services, health and social services, indigent services, 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, which must conform to Idaho Code (county budget law found in Title 31, Chapter 16). 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 elected clerk is statutorily delegated the role of budget officer in the capacity as the ex officio auditor.

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, in addition to details 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. The level of budgetary control (level at which expenditures may not legally exceed the appropriations) is established by the personal services and other charges and services (including capital outlay) within the department and fund. The budgetary process is described in more detail in *Notes to Required Supplementary Information*, beginning on page 70.

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, this comparison is presented on pages 62-69 as part of the required supplementary information. For governmental funds other than the major funds with annual budgets, this comparison is presented in the governmental funds' subsection of this report, which begins on page 81.

### **Factors Affecting Financial Condition**

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

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

As of November 2024, with a civilian labor force of 123,014 the unemployment rate in the county is 4.1%. This represents a slight increase from last year with an unemployment rate of 3.6% in November 2023. 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 continue to thrive and progress throughout the county, especially in the larger and urbanized areas of Nampa and Caldwell.

In a major step toward sustainability, Timber Creek Recycling, a new waste transfer and recycling facility, is set to open in Canyon County. Designed to reduce landfill dependency and promote recycling, Timber Creek Recycling will provide residents and businesses with a streamlined, eco-friendly waste management solution. Located strategically to serve the county's growing population, this facility aligns with Canyon County's commitment to environmental responsibility while supporting local economic development.

Exyte, a global leader in the design and delivery of cutting-edge high-tech facilities, marked a significant milestone in 2024 by expanding its operations into Nampa's Fuller 84 Industrial Park near Franklin and Star Roads. Founded in 1912 in Stuttgart, Germany, Exyte has been at the forefront of creating facilities for advanced industries, including semiconductors, life sciences, and data centers. With over a century of expertise, Exyte's presence in Canyon County is expected to create more than 250 high-paying jobs in



engineering, manufacturing, and support roles, solidifying the region's reputation as a growing hub for advanced industries.

Johnson Thermal Systems (JTS), a locally founded and operated leader in industrial refrigeration and HVAC solutions, celebrated its latest expansion in 2024 in Nampa. Established in 2006, JTS has grown from a small Idaho company into a nationally recognized manufacturer, catering to industries ranging from agriculture to pharmaceuticals. Strategically positioned within Adler's Midland Industrial Park, the new facility spans an impressive 172,700 square feet on 13.75 acres. Set amidst the 192-acre Industrial Park, this expansion underscores JTS's commitment to growth and excellence in serving its clientele.

The Home Depot, the world's largest home improvement retailer, began construction on its first Caldwell location in 2024 at 4202 U.S. 20-26, east of I-84 at Smeed Parkway. The Caldwell store will feature a 107,000-square-foot retail space and a 28,000-square-foot garden center, offering everything from construction materials to seasonal décor. The store's strategic location reflects Canyon County's booming population and increasing demand for home improvement solutions. The new store is expected to open in 2025, bringing jobs and services to the growing community.

Canyon County's single family residential real estate market has increased over the prior period. The number of single-family homes sold in Canyon County in November 2024 was 390, a 34% increase from November 2023. The median number of days single-family homes are on the market increased year-over-year from 42 days in November 2023 to 58 days in November 2024. The median sales price of a Canyon County single family residence was \$414,995 in November 2024 which is an increase of 4% from a year earlier.

The Highway 16 expansion project is underway to add a new north-south highway thoroughfare in the Treasure Valley to connect Interstate 84 to Emmet. In the fiscal year, the project sits in the second of three major phases and will create increased mobility for Ada, Canyon, and Gem counties.

Long-term financial planning. 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 compensated (salary and benefits) competitively 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 2025 budget includes over \$2.1 million dollars allocated for salary and compensation increases for current personnel. To provide adequate staffing to meet ever-increasing service demands, the fiscal year 2025 budget includes \$2.1 million dollars for investment in new positions, 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.

Relevant financial policies. The county's fiscal year 2025 budget of \$156,791,811 includes \$28,500,000 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 \$58,864,985 in funding for the fiscal year 2025 budget.

Major initiatives. 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 finished construction on a centrally located warehouse for the storage and safekeeping of county equipment and supplies in 2024. Construction is scheduled to be completed on a much-needed elections building in February 2025 that will house elections personnel and provide a secure and suitable location to assist with voting and election activities.

#### **Awards and acknowledgements.**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Canyon County for its comprehensive annual financial report for the fiscal year ended September 30, 2023. To receive a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report would not have been possible without the efficient, effective and dedicated services of Canyon County Controller Kyle Wilmot, 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.

In Humble Service,



Rick Hogaboam  
Canyon County Auditor





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Canyon County  
Idaho**

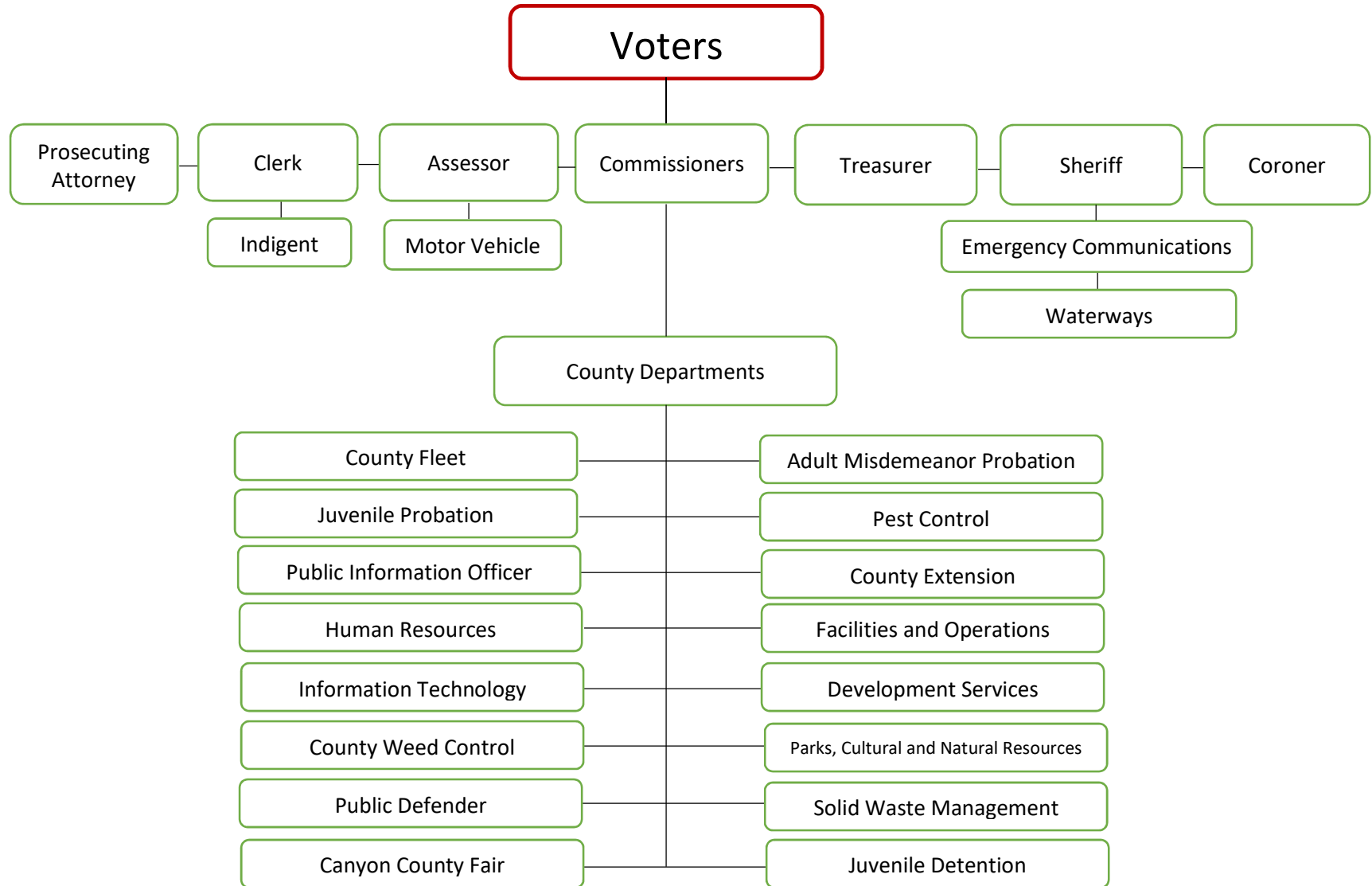
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2023

*Christopher P. Morill*

Executive Director/CEO

**ORGANIZATIONAL CHART**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**





# ELECTED OFFICIALS AND DEPARTMENT ADMINISTRATORS

## CANYON COUNTY, IDAHO FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

### ELECTED OFFICIALS

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Commissioner District #1.....	Leslie Jansen Van Beek
Commissioner District #2.....	Brad Holton
Commissioner District #3.....	Zach Brooks
County Clerk .....	Rick Hogaboam
County Treasurer .....	Jennifer Watters
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 .....	Gabriel McCarthy
District Judge .....	Thomas Whitney
District Judge .....	Brent Whiting
District Judge .....	Matt Roker
District Judge .....	Randall Grove
Magistrate Judge.....	Dayo O. Onanubosi
Magistrate Judge .....	Dartanyon Burrows
Magistrate Judge .....	Matthew Schelstrate
Magistrate Judge .....	Courtne Tucker
Magistrate Judge.....	Debra A. Orr
Magistrate Judge.....	Chad W. Gulstrom
Magistrate Judge .....	Ryan Dowell
Magistrate Judge.....	Matthew R. Bever
Magistrate Judge.....	Thomas A. Sullivan
Magistrate Judge .....	Matthew Thompson
Magistrate Judge .....	Kerry Michaelson

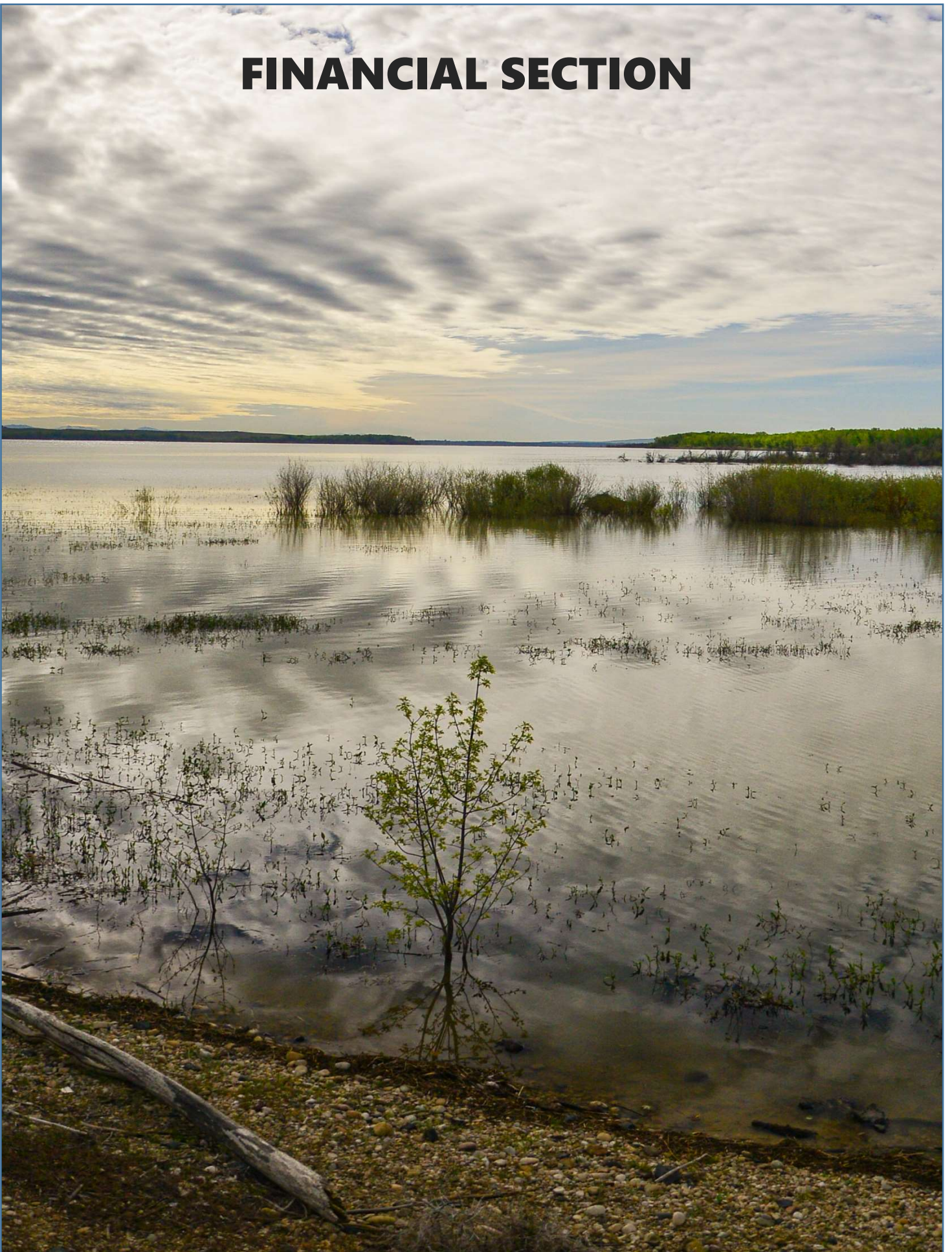
### DEPARTMENT ADMINISTRATORS

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Chief Operating Officer.....	Greg Rast
Development Services Director .....	Sabrina Minshall
Chief Information Officer.....	Greg Rast
Human Resources Director .....	Marty Danner
Director of Indigency .....	Yvonne Baker
Juvenile Probation Director .....	Elda Catalano
Juvenile Detention Center Director .....	Sean Brown
Misdemeanor Probation Director.....	Jeff Breach
Public Defender .....	Erik Ellis
Director of Facilities and Operations.....	Rick Britton
Parks, Cultural and Natural Resources Director .....	Nicki Schwend
Landfill Director .....	David Loper
Trial Court Administrator.....	Benita Miller
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.

# 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 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, 2024, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, 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, 2024. 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 Notes 1 and 16 to the financial statements, the County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended September 30, 2024. Accordingly, a restatement has been made to the governmental activities, business-type activities, and the Solid Waste Management Fund's net position as of October 1, 2023, to restate beginning net position. Our opinions are not modified with respect to this matter.

### ***Correction of an Error***

As discussed in Notes 1 and 16 to the financial statements, certain errors resulting in an understatement of amounts previously reported for deferred revenue and revenue as of September 30, 2023, 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 October 1, 2023, 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 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 and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (supplementary information) 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. In our opinion, the supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

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

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2025 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, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eric Sallie LLP".

Boise, Idaho  
April 9, 2025

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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, 2024. 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 \$111,062,527 (net position). Of this amount \$22,793,763 (unrestricted net position) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net position increased by \$8,517,906 during fiscal year 2024. Total revenue rose by \$35,553,496 compared to the prior fiscal year, driven by higher property tax revenue, increased interest revenue and increased operating and capital grant revenue. Total expenses climbed \$6,177,347 from the prior year, primarily due to higher personnel costs and increased spending on property services. Additionally, during fiscal year 2024, the County identified an error and a change to accounting policy, GASB 101, that changed the amounts previously reported in the 2023 financial statements resulting in a restatement of the beginning net position and fund balance. The adjustment resulted in a \$308,719 increase in the governmental activities fund balance and a \$44,073 decrease in the business-type activities fund balance.
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$59,381,935, an increase of \$6,723,355 from the previous fiscal year, as restated. Property tax revenues increased \$16,600,477. This rise is largely attributed to the County's decision to decrease property tax levied by \$14 million in 2023, which offered relief to taxpayers. The County utilized its fund balance in 2023, and in 2024, it levied property tax to support the budgeted expenses for that year. Governmental funds expenditures increased \$13,825,947 from the prior year due to increased personnel spending, increased capital outlay spending and an increased contribution to the local health district. The total fund balance consists of: \$30,574,995 in the general fund, \$15,641,229 in the justice special revenue fund, \$3,421,572 in the district court special revenue fund, and \$9,744,139 in the other governmental funds.
- During fiscal year 2024, the County determined there was an error in amounts previously reported in the 2023 financial statements resulting in a restatement of the beginning net position and fund balance. The correction was due to the County identifying that interest earned on the LGIP account where the monies received for ARPA are held, are not restricted in nature, and may be used for general County operational expenses. Accordingly, advanced revenue was overstated, and investment income was understated by \$1,686,269.

**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:

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**CANYON COUNTY, IDAHO**  
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1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.**

The government-wide financial statements are designed to provide readers with a broad overview of Canyon County's finances, in a manner similar to private-sector business.

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

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*.



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

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

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

**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.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**CANYON COUNTY, IDAHO**  
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**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 \$111,062,527 at the close of the most recent fiscal year.

Approximately 75% 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.

**Canyon County's Net Position**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Totals</b>	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 161,233,936	\$ 162,232,855	\$ 18,749,264	\$ 18,373,205	\$ 179,983,200	\$ 180,606,060
Capital assets	<u>64,156,862</u>	<u>56,207,735</u>	<u>16,949,994</u>	<u>15,629,145</u>	<u>81,106,856</u>	<u>71,836,880</u>
Total assets	<u>225,390,798</u>	<u>218,440,590</u>	<u>35,699,258</u>	<u>34,002,350</u>	<u>261,090,056</u>	<u>252,442,940</u>
Deferred outflows of resources						
Deferred outflows of resources - pension	<u>13,475,833</u>	<u>23,963,374</u>	<u>337,457</u>	<u>659,801</u>	<u>13,813,290</u>	<u>24,623,175</u>
Long-term liabilities outstanding	52,444,195	57,602,296	14,666,990	13,769,385	67,111,185	71,371,681
Other liabilities	<u>34,852,177</u>	<u>44,978,361</u>	<u>324,828</u>	<u>790,635</u>	<u>35,177,005</u>	<u>45,768,996</u>
Total liabilities	<u>87,296,372</u>	<u>102,580,657</u>	<u>14,991,818</u>	<u>14,560,020</u>	<u>102,288,190</u>	<u>117,140,677</u>
Deferred inflows of resources						
Property tax unavailable	59,166,294	56,665,971	-	-	59,166,294	56,665,971
Deferred inflows of resources - pension	<u>2,328,109</u>	<u>352,358</u>	<u>58,226</u>	<u>9,696</u>	<u>2,386,335</u>	<u>362,054</u>
Total deferred inflows of resources	<u>61,494,403</u>	<u>57,018,329</u>	<u>58,226</u>	<u>9,696</u>	<u>61,552,629</u>	<u>57,028,025</u>
Net position						
Investment in capital assets	64,156,862	54,756,953	16,949,994	15,629,145	81,106,856	70,386,098
Restricted	7,161,908	7,406,708	-	-	7,161,908	7,406,708
Unrestricted	<u>18,757,086</u>	<u>20,641,317</u>	<u>4,036,677</u>	<u>4,463,290</u>	<u>22,793,763</u>	<u>25,104,607</u>
Total net position	<u>\$ 90,075,856</u>	<u>\$ 82,804,978</u>	<u>\$ 20,986,671</u>	<u>\$ 20,092,435</u>	<u>\$ 111,062,527</u>	<u>\$ 102,897,413</u>

Canyon County's balance of unrestricted net position \$18,757,086 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, 2024, the County's net overall position increased \$8,165,114. The business-type activities of the County increased net position by \$894,236 while the governmental activities increased the County's net position by \$7,270,878. The changes to both are displayed in the following chart.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**CANYON COUNTY, IDAHO**  
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**Canyon County's Changes in Net Position**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Revenues:						
Program revenues:						
Charges for services	\$ 25,415,880	\$ 24,658,403	\$ 7,507,203	\$ 7,073,438	\$ 32,923,083	\$ 31,731,841
Operating grants and contributions	20,747,218	10,588,312	-	-	20,747,218	10,588,312
Capital grants and contributions	390,862	1,105,658	-	-	390,862	1,105,658
General revenues:						
Property taxes	58,620,474	41,390,003	-	-	58,620,474	41,390,003
Other taxes	20,663,030	20,280,969	-	-	20,663,030	20,280,969
Interest and investment earnings	6,562,672	2,012,400	1,739,347	578,732	8,302,019	2,591,132
Miscellaneous	<u>3,512,675</u>	<u>1,584,015</u>	<u>(99,719)</u>	<u>234,216</u>	<u>3,412,956</u>	<u>1,818,231</u>
Total revenues	<u>135,912,811</u>	<u>101,619,760</u>	<u>9,146,831</u>	<u>7,886,386</u>	<u>145,059,642</u>	<u>109,506,146</u>
Expenses:						
General government	72,581,836	60,620,426	-	-	72,581,836	60,620,426
Public safety	49,407,046	47,098,347	-	-	49,407,046	47,098,347
Public works	968,833	978,731	-	-	968,833	978,731
Health and welfare	2,072,418	10,155,133	-	-	2,072,418	10,155,133
Culture and recreation	3,303,081	4,025,318	-	-	3,303,081	4,025,318
Sanitary landfill	-	-	8,208,522	7,486,434	8,208,522	7,486,434
Total expenses	<u>128,333,214</u>	<u>122,877,955</u>	<u>8,208,522</u>	<u>7,486,434</u>	<u>136,541,736</u>	<u>130,364,389</u>
Change in net position	7,579,597	(21,258,195)	938,309	399,952	8,517,906	(20,858,243)
Net position - beginning, as previously reported	82,804,978	104,063,173	20,092,435	19,692,483	102,897,413	123,755,656
Adjustment (note 16)	<u>(308,719)</u>	<u>-</u>	<u>(44,073)</u>	<u>-</u>	<u>(352,792)</u>	<u>-</u>
Net position - beginning, as restated	<u>82,496,259</u>	<u>104,063,173</u>	<u>20,048,362</u>	<u>19,692,483</u>	<u>102,544,621</u>	<u>123,755,656</u>
Net position - ending	<u>\$ 90,075,856</u>	<u>\$ 82,804,978</u>	<u>\$ 20,986,671</u>	<u>\$ 20,092,435</u>	<u>\$ 111,062,527</u>	<u>\$ 102,897,413</u>

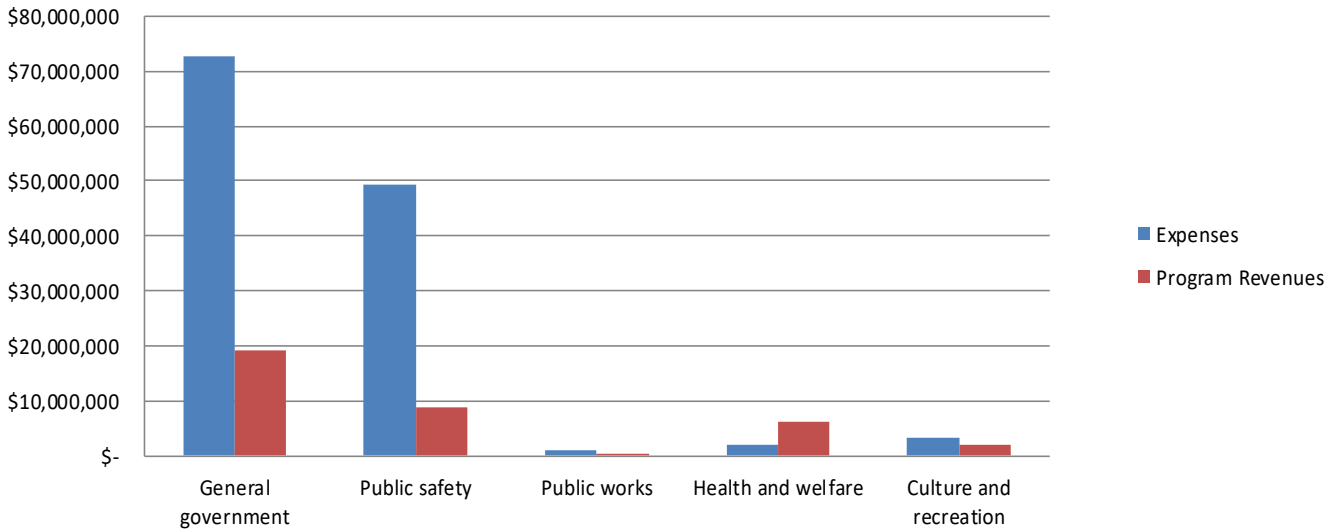
**Governmental activities.** Total net position for governmental activities increased \$7,270,878 during fiscal year 2024, key features include:

- Property tax revenue saw an increase of \$17,230,471 compared to the previous fiscal year. This rise is largely attributed to the County's decision to decrease property tax levied by \$14 million in 2023, which offered substantial relief to taxpayers. The County utilized its fund balance in 2023, and in 2024, it levied property tax to support the budgeted expenses for that year.
- Interest and investment earnings provided \$6,562,672 in revenue, an increase of \$4,550,272 from the previous fiscal year. During fiscal year 2024, the County determined there was an error in amounts previously reported in the 2023 financial statements resulting in a restatement of the beginning net position and fund balance. The correction was due to the County identifying that interest earned on the LGIP account where the monies received for ARPA are held, are not restricted in nature, and may be used for general County operational expenses. Accordingly, advanced revenue was overstated, and investment income was understated by \$1,686,270.
- Operating and capital grants revenue increased \$10,158,906 from the prior fiscal year due to the stimulus from the federal government in the form of Coronavirus State and Local Fiscal Recovery Funds. Projects funded by the Coronavirus State and Local Fiscal Recovery Funds include a new Sheriff building, a warehouse, new roof for the animal shelter and a new Elections building.
- Total expenses increased \$5,455,259 due to an increase in personnel expenses and an increase in property services expenses.
- 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 \$3,303 of interest expense for the right-to-use asset.

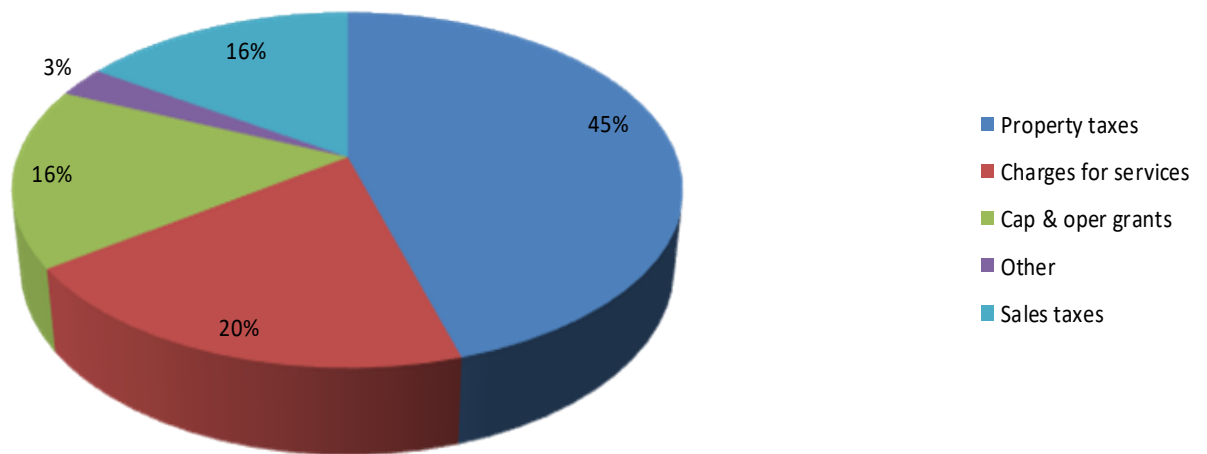


**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**Expenses and Program Revenues - Governmental Activities**



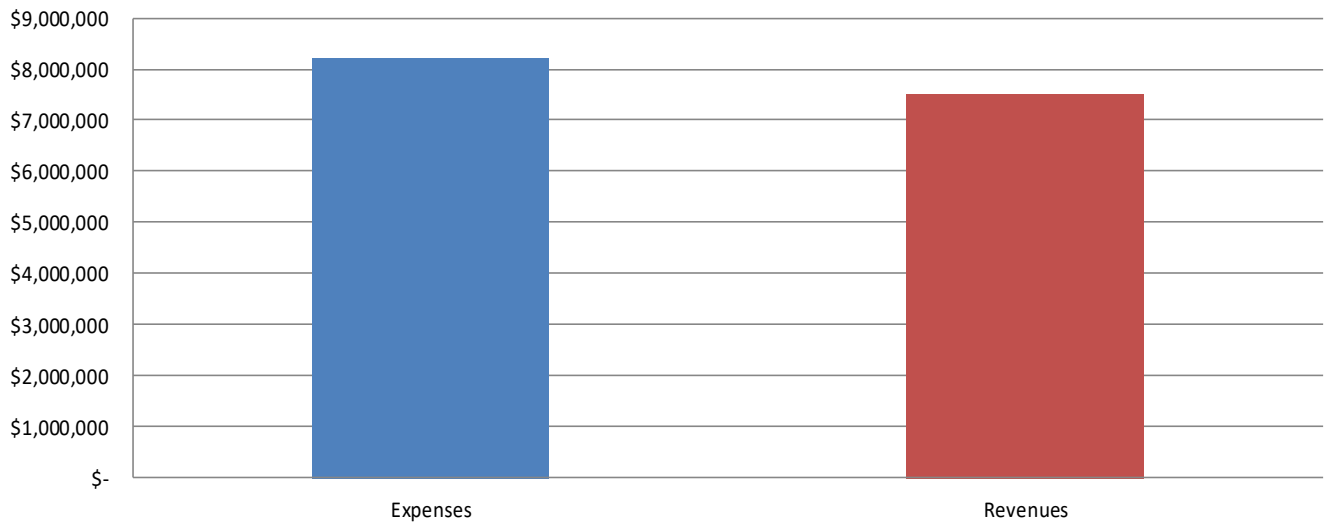
**Revenues by Source - Governmental Activities**



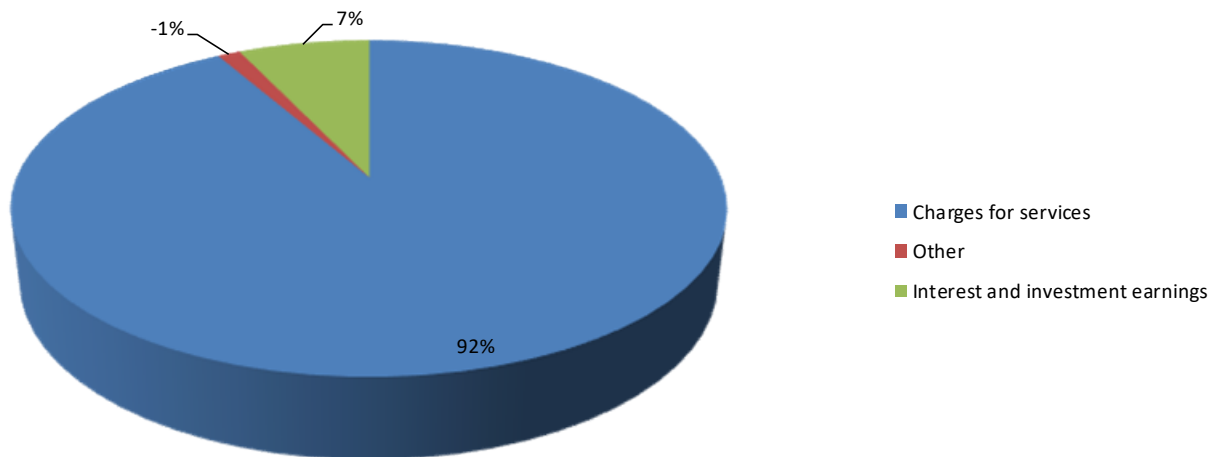
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
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**Business-type activities.** Business-type activity (solid waste management) net position increased \$894,236 during the fiscal year. Interest and investment earnings increased \$1,160,615 from the previous fiscal year and expenses increased \$722,088. With increased landfill use and updated post-closure analysis, the post-closure expense estimates have increased over 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, 2024**

**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 \$59,381,935, an increase of \$6,723,355 from the prior year, as restated. The increase was primarily driven by higher property tax revenues and increased interest and investment revenue.

Total governmental funds revenues increased \$32,771,067 from the previous fiscal year. Property tax revenue saw an increase of \$16,600,477 compared to the previous fiscal year. This rise is largely attributed to the County's decision to decrease property tax levied by \$14 million in 2023, which offered substantial relief to taxpayers. The County utilized its fund balance in 2023, and in 2024, it levied property tax to support the budgeted expenses for that year. Intergovernmental revenues increased \$9,907,092 due to the stimulus from the federal government in the form of Coronavirus State and Local Fiscal Recovery Funds. Rising interest rates and the restatement of interest revenue for the ARPA fund contributed to an increase of \$4,287,579 in investment earnings compared to the previous fiscal year.

The expenditures from governmental funds increased by \$13,825,947 compared to the previous year. In fiscal year 2024, the County significantly boosted its investment in capital outlay. Capital outlay expenditures amounted to \$13,553,070 in fiscal year 2024, up from \$6,236,271 in fiscal year 2023, representing an increase of \$7,316,799. Additionally, personnel spending contributed to the overall rise in expenditures. In fiscal year 2024, total personnel spending reached \$84,018,717, up from \$78,413,358 in 2023, marking an increase of \$5,605,359.

The County is committed to capital improvements, evidenced by the construction of the new Canyon County Elections Building, a warehouse, and a new Sheriff Building. The elections building will significantly increase space for early voting, election training, and secure ballot processing, promoting a more efficient and accessible elections process. The Sheriff Administration Building will house an emergency operations center, dispatch center, records division, and pretrial and alternative sentencing services. This three-story building, encompassing 82,866 square feet, is expected to be completed by spring 2026. The 12,500-square-foot warehouse will support various County functions, including storing County, Sheriff's Office, and Emergency Management equipment. The facility will also accommodate vehicles, trailers, and record storage.

At the close of the fiscal year, the County records an unassigned fund balance of \$27,145,774. Additionally, \$22,522,241 is designated as assigned fund balance, \$7,346,219 is classified as restricted fund balance under enabling legislation, and \$997,536 is categorized as non-spendable due to prepaid items.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

The general fund is the chief operating fund of the County. Unassigned fund balance in the general fund decreased \$424,942 from the prior fiscal year. \$4,285,859 more in property tax revenue compared to the prior fiscal year significantly impacted the unassigned fund balance in the general fund.

As a measure of the general fund's liquidity, it may be helpful to express the unassigned fund balance as a percentage of total fund expenditures. For fiscal year 2024 the unassigned fund balance represents 51% of the general fund's total annual expenditures.

The justice special revenue fund reports total fund balances of \$15,641,229 with \$15,609,450 assigned as of the close of the fiscal year. Assigned fund balance equates to 35% of the justice fund's fiscal year 2024 expenditures and the amount of increase in assigned fund balance from fiscal year 2023 is \$4,376,375. Increase in the amount levied for the justice fund led to the increase in assigned fund balance.

At the end of the fiscal year the district court special revenue fund reported total fund balances of \$3,421,572 with all of the fund balance reported as assigned. The assigned fund balance equates to 30% of the fund's fiscal year 2024 expenditures and represents a decrease of \$1,314,256 from the prior year's assigned fund balance amount. The fund decrease was due to a reallocation of some of its apportionment funds.

**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 \$4,036,677. 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 additional essential operating equipment and to cover the additional costs related to the payout of leave for Public Defender transitioning to a state agency, Justice Fund recognized an additional \$818,442 in revenue. This revenue helped to cover the additional \$740,935 in expenditures under CCNU, Public Defender and Field Services.
- Emergency Management recognized more funding received from grants of \$116,496 and had an increase in operating expenditures of \$159,041 for services the county provided with the grant funding.
- Emergency Communications recognized additional revenue from 911 surcharges of \$78,289 to cover an increase in expenditures of \$33,536 to go towards updating outdated communication equipment.
- The Recorder's office saw an increase in expenses of \$2,512 to cover additional expenses related to providing support for an increase in the number of services provided. There was increased revenue of \$29,344 recognized from providing an increased number of services which to the increase in operating expenditures.
- To cover operating expenses that were not completed until FY24 instead of FY23 as originally budgeted, the Landfill's budget saw a transfer from the personal services budget to the other charges and services budget of \$44,384.



**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

- Juvenile Center saw a transfer of \$4,965 from personal services budget to the other charges for services to cover an increased cost related to the food that is provided.
- Motor Boat License transferred \$6,632 from the capital equipment budget to the personal services budget due to overages in costs to facilitate the program.

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

- Vacant but funded positions resulted in the reappraisal office being under expenses budget by \$397,452.
- Unfilled but funded and budgeted positions resulted in an under-budget amount of \$1,416,166 in District Court.
- County Fair had unspent \$419,378 in their budget was the result of salary savings and other capital improvements that were not completed in the fiscal year.
- Salary savings, capital acquisition that was delayed and capital improvement projects that were not completed for Parks, Cultural and Natural Resources had them being \$937,722 under budget.
- \$256,366 was unspent in the dispatch budget as a result of salary savings from vacant positions not occupied during 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, 2024 amounted to \$81,106,856 (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, including right-to-use leased assets, increased \$10,720,758 during fiscal year 2024.

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

- The County invested \$843,615 in patrol and other public safety vehicles, and \$598,798 in other general government vehicles.
- The new warehouse project concluded with an additional \$2,030,841 investment in fiscal year 2024, bringing the total cost to \$2,162,291.
- The Animal Shelter received a new roof, with \$1,145,577 invested in fiscal year 2024 and a total project cost of \$1,203,962.
- At the landfill, \$499,971 was spent to rebuild a scraper, and \$1,271,328 was invested in a gas collection project in fiscal year 2024. The total cost of the gas collection project was \$4,021,790. Additionally, the landfill completed an asphalt hardscape and dust control system projects for a combined cost of \$537,841 in fiscal year 2024.
- In fiscal year 2024, land and building purchases on Chicago and Albany Street totaled \$2,675,191.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

	<b>Governmental</b>		<b>Business-type</b>		<b>Totals</b>	
	<b>Activities</b>		<b>Activities</b>			
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Land	\$ 8,108,964	\$ 7,092,862	\$ 6,129,812	\$ 6,129,812	\$ 14,238,776	\$ 13,222,674
Building	36,861,143	33,298,539	358,688	411,040	37,219,831	33,709,579
Improvements other than buildings	2,085,020	2,192,180	2,624,215	2,270,704	4,709,235	4,462,884
Machinery and equipment	10,490,240	9,329,744	7,837,279	3,844,251	18,327,519	13,173,995
Construction in progress	6,130,261	2,369,474	-	2,973,338	6,130,261	5,342,812
Right to use leased assets	481,234	1,924,937	-	-	481,234	1,924,937
<b>Total</b>	<b>\$ 64,156,862</b>	<b>\$ 56,207,736</b>	<b>\$ 16,949,994</b>	<b>\$ 15,629,145</b>	<b>\$ 81,106,856</b>	<b>\$ 71,836,881</b>

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*, 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. Lease liability information can be found in Note 9 on page 48.

#### **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 2025 expenditure budget in the amount of \$156,791,811 with \$88,982,008 dedicated to human capital including salaries and benefits which is a decrease of \$2,784,230 from the prior fiscal year. Also included in the County fiscal year 2025 budget is \$28,500,000 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.

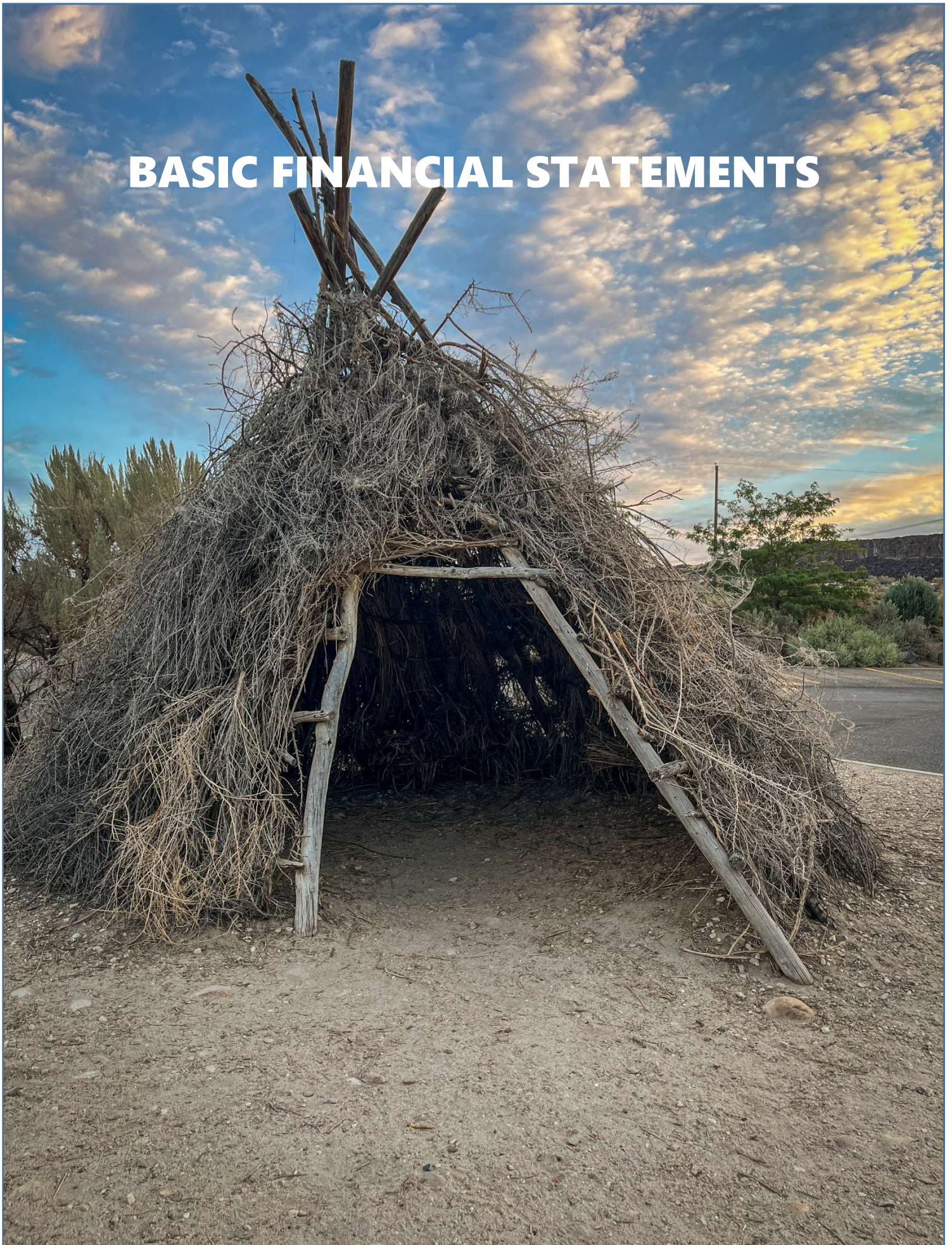
The fiscal year 2025 budget includes \$59,166,294 in funding from property tax with a property tax rate of .001556847. \$54,130,158 of funding for the fiscal year 2025 budget is derived from intergovernmental sources including grants and it is the County's priority to ensure that eligible grant monies 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. 11<sup>th</sup> Ave. Ste. #320, Caldwell, Idaho, 83605.



# BASIC FINANCIAL STATEMENTS





**BASIC FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**STATEMENT OF NET POSITION**  
**September 30, 2024**

	Primary Government			Component Unit
	Governmental	Business-type		Canyon County
	Activities	Activities	Total	Ambulance District
<b>ASSETS</b>				
Cash, cash equivalents, and investments	\$ 89,231,929	\$ 18,226,161	\$ 107,458,090	\$ 1,865,618
Accounts receivable	4,154,489	473,697	4,628,186	2,489,071
Property tax receivable	60,426,562	-	60,426,562	73,604
Intergovernmental receivable	6,292,692	-	6,292,692	62,950
Interest receivable	130,728	49,406	180,134	17,983
Prepaid expenses	997,536	-	997,536	63,499
Capital assets:				
Capital assets, net of accumulated depreciation	63,675,628	16,949,994	80,625,622	2,353,757
Right to use leased asset, net of accumulated amortization	481,234	-	481,234	606,799
Total assets	225,390,798	35,699,258	261,090,056	7,533,281
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflow - pensions	13,475,833	337,457	13,813,290	1,441,536
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	5,529,364	324,828	5,854,192	558,893
Incurred claims payable	891,651	-	891,651	-
Advanced revenue	28,431,162	-	28,431,162	-
Long-term liabilities:				
Due within one year - other liabilities	4,587,042	124,954	4,711,996	392,461
Due within one year - compensatory time payable	20,984	-	20,984	-
Due in more than one year - other liabilities	848,314	22,043	870,357	-
Due in more than one year - lease liability	-	-	-	573,073
Due in more than one year - landfill closure/post-closure costs	-	13,344,815	13,344,815	-
Due in more than one year - net pension liability	46,987,855	1,175,178	48,163,033	5,488,044
Total liabilities	87,296,372	14,991,818	102,288,190	7,012,471
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred property tax revenue	59,166,294	-	59,166,294	-
Deferred inflow - pensions	2,328,109	58,226	2,386,335	264,532
Total deferred inflows of resources	61,494,403	58,226	61,552,629	264,532
<b>NET POSITION</b>				
Net investment in capital assets	64,156,862	16,949,994	81,106,856	2,353,757
Restricted for:				
Court functions	280,485	-	280,485	-
Consolidated elections	198,917	-	198,917	-
Public safety	4,620,905	-	4,620,905	-
Weed and pest abatement	740,135	-	740,135	-
Welfare and public health	249,411	-	249,411	-
Historical societies	22,582	-	22,582	-
Opioid remediation	1,049,473	-	1,049,473	-
Unrestricted	18,757,086	4,036,677	22,793,763	(655,943)
Total net position	\$ 90,075,856	\$ 20,986,671	\$ 111,062,527	\$ 1,697,814

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, 2024**

**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended September 30, 2024**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Canyon County
					Governmental Activities	Business-type Activities	Total	Ambulance District
Primary government:								
Governmental activities:								
General government	\$ 72,581,836	\$ 16,285,916	\$ 18,662,163	\$ 70,766	\$ (37,562,991)	\$ -	\$ (37,562,991)	
Public safety	49,407,046	7,856,650	2,034,013	-	(39,516,383)	-	(39,516,383)	
Public works	968,833	200,194	210	-	(768,429)	-	(768,429)	
Health and welfare	2,072,418	-	-	-	(2,072,418)	-	(2,072,418)	
Culture and recreation	3,303,081	1,073,120	50,832	320,096	(1,859,033)	-	(1,859,033)	
Total governmental activities	128,333,214	25,415,880	20,747,218	390,862	(81,779,254)	-	(81,779,254)	
Business-type activities:								
Sanitary landfill	8,208,522	7,507,203	-	-	-	(701,319)	(701,319)	
Total business-type activities	8,208,522	7,507,203	-	-	-	(701,319)	(701,319)	
Total primary government	\$ 136,541,736	\$ 32,923,083	\$ 20,747,218	\$ 390,862	(81,779,254)	(701,319)	(82,480,573)	
Component Unit:								
Canyon County								
Ambulance District	\$ 11,908,392	\$ 7,738,809	\$ -	\$ 327,948	-	-	-	(3,841,635)
General revenues:								
Property taxes					58,620,474	-	58,620,474	3,643,421
Sales taxes					20,663,030	-	20,663,030	230,186
Interest and investment earnings					6,562,672	1,739,347	8,302,019	62,299
Miscellaneous					3,512,675	(99,719)	3,412,956	84,842
Total general revenues					89,358,851	1,639,628	90,998,479	4,020,748
Change in net position					7,579,597	938,309	8,517,906	179,113
Net position - beginning, as previously reported					82,804,978	20,092,435	102,897,413	1,518,701
Adjustment (note 16)					(308,719)	(44,073)	(352,792)	-
Net position - beginning, as restated					82,496,259	20,048,362	102,544,621	1,518,701
Net position - ending					\$ 90,075,856	\$ 20,986,671	\$ 111,062,527	\$ 1,697,814

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, 2024**

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**September 30, 2024**

	<u>Major Special Revenue Funds</u>			<b>Nonmajor</b>	<b>Total</b>
	<b>General Fund</b>	<b>Justice</b>	<b>District Court</b>	<b>Governmental</b>	<b>Governmental</b>
<b>ASSETS</b>				<b>Funds</b>	<b>Funds</b>
Cash, cash equivalents, and investments	\$ 56,858,939	\$ 14,891,747	\$ 3,537,212	\$ 9,797,694	\$ 85,085,592
Accounts receivable	2,950,384	296,510	6,120	181,415	3,434,429
Property tax receivable	22,400,036	19,975,555	8,140,065	9,910,906	60,426,562
Intergovernmental receivable	3,157,852	2,670,348	372,653	91,839	6,292,692
Interest receivable	69,061	27,768	11,540	9,737	118,106
Prepaid items	<u>825,272</u>	<u>31,779</u>	<u>-</u>	<u>140,485</u>	<u>997,536</u>
Total assets	<u>\$ 86,261,544</u>	<u>\$ 37,893,707</u>	<u>\$ 12,067,590</u>	<u>\$ 20,132,076</u>	<u>\$ 156,354,917</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 2,334,809	\$ 2,214,375	\$ 513,922	\$ 466,258	\$ 5,529,364
Advanced revenue	<u>28,308,562</u>	<u>97,407</u>	<u>-</u>	<u>25,193</u>	<u>28,431,162</u>
Total liabilities	<u>30,643,371</u>	<u>2,311,782</u>	<u>513,922</u>	<u>491,451</u>	<u>33,960,526</u>
Deferred inflows of resources:					
Opioid settlement - unavailable	2,670,805	-	-	-	2,670,805
Property taxes - unavailable	<u>22,372,373</u>	<u>19,940,696</u>	<u>8,132,096</u>	<u>9,896,486</u>	<u>60,341,651</u>
Total deferred inflows of resources	<u>25,043,178</u>	<u>19,940,696</u>	<u>8,132,096</u>	<u>9,896,486</u>	<u>63,012,456</u>
Fund balances:					
Nonspendable	825,272	31,779	-	140,485	997,536
Restricted for:					
Enabling legislation					
Control of noxious weeds	-	-	-	260,563	260,563
Southwest Health District	-	-	-	249,411	249,411
Historical societies	-	-	-	22,582	22,582
Pest control	-	-	-	479,572	479,572
Emergency communications	-	-	-	4,620,905	4,620,905
Treatment courts	-	-	-	280,485	280,485
Consolidated elections	-	-	-	198,917	198,917
Opioid settlement	1,233,784	-	-	-	1,233,784
Assigned for:					
General government					
Appraisal	-	-	-	912,157	912,157
Tort	1,370,165	-	-	-	-
Public safety					
Sheriff	-	15,609,450	-	-	15,609,450
Culture and recreation					
Parks and waterways	-	-	-	1,195,440	1,195,440
County fair	-	-	-	865,254	865,254
Judicial services					
District court	-	-	3,421,572	518,368	3,939,940
Unassigned	<u>27,145,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,145,774</u>
Total fund balances	<u>30,574,995</u>	<u>15,641,229</u>	<u>3,421,572</u>	<u>9,744,139</u>	<u>59,381,935</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 86,261,544</u>	<u>\$ 37,893,707</u>	<u>\$ 12,067,590</u>	<u>\$ 20,132,076</u>	<u>\$ 156,354,917</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, 2024**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
September 30, 2024**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 59,381,935</b>
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.	64,156,862
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.	1,175,357
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.	3,987,368
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.	(52,444,195)
Balances at September 30, 2024 are:	
Deferred inflows of resources related to opioid settlement	2,670,805
Balances at September 30, 2024 are:	
Deferred outflows of resources related to pensions	10,571,287
Deferred outflow of 2024 employer contributions related to pensions	2,051,637
Deferred inflows of resources related to pensions	<u>(1,475,200)</u>
Net position of governmental activities	<u><u>\$ 90,075,856</u></u>

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

**BASIC FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended September 30, 2024**

	General	Justice	District Court	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 16,086,375	\$ 27,066,312	\$ 5,726,474	\$ 9,688,827	\$ 58,567,988
Licenses and permits	2,385,420	613,347	-	128,746	3,127,513
Intergovernmental	23,109,607	14,766,256	2,563,696	1,241,473	41,681,032
Charges for services	6,380,409	4,376,386	654,007	3,075,264	14,486,066
Fines and forfeits	-	62,638	568,532	-	631,170
Investment earnings	4,391,662	977,589	406,271	342,791	6,118,313
Miscellaneous	901,599	697,890	163,406	13,248	1,776,143
Total revenues	<u>53,255,072</u>	<u>48,560,418</u>	<u>10,082,386</u>	<u>14,490,349</u>	<u>126,388,225</u>
<b>EXPENDITURES</b>					
Current:					
General government	35,175,030	7,683,217	9,088,962	4,882,388	56,829,597
Public safety	3,996,666	35,943,478	2,307,680	1,237,278	43,485,102
Public works	233,662	-	-	629,165	862,827
Health	-	-	-	2,337,516	2,337,516
Culture and recreation	-	-	-	2,828,942	2,828,942
Debt service:					
Principal	1,450,782	-	-	-	1,450,782
Interest	3,303	-	-	-	3,303
Capital outlay	<u>12,213,900</u>	<u>566,239</u>	<u>-</u>	<u>772,931</u>	<u>13,553,070</u>
Total expenditures	<u>53,073,343</u>	<u>44,192,934</u>	<u>11,396,642</u>	<u>12,688,220</u>	<u>121,351,139</u>
Net change in fund balances	<u>181,729</u>	<u>4,367,484</u>	<u>(1,314,256)</u>	<u>1,802,129</u>	<u>5,037,086</u>
Beginning fund balances as previously reported	28,706,997	11,273,745	4,735,828	7,942,010	52,658,580
Adjustments (note 16)	<u>1,686,269</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,686,269</u>
Beginning fund balances, as restated	<u>30,393,266</u>	<u>11,273,745</u>	<u>4,735,828</u>	<u>7,942,010</u>	<u>54,344,849</u>
Fund balances - ending	<u>\$ 30,574,995</u>	<u>\$ 15,641,229</u>	<u>\$ 3,421,572</u>	<u>\$ 9,744,139</u>	<u>\$ 59,381,935</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, 2024**

**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, 2024**

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)	\$ 5,037,086
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.	8,547,856
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.	(598,729)
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.	(51,507)
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.	(1,171,591)
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	52,486
Future litigation opioid settlement payments (restricted net position)	989,228
Current year payment on lease liability on jail trailers	1,450,782
Pension expense related to net pension liability.	<u>(6,676,014)</u>
Change in net position of governmental activities (page 27)	<u><u>\$ 7,579,597</u></u>

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

**BASIC FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**September 30, 2024**

	<b>Business-type Activities - Enterprise Fund Solid Waste Management</b>	<b>Governmental Activities - Internal Service Fund Self-funded Health Insurance</b>
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 18,226,161	\$ 4,146,337
Accounts receivable	473,697	720,060
Interest receivable	49,406	12,622
Total current assets	<u>18,749,264</u>	<u>4,879,019</u>
Noncurrent assets:		
Capital assets:		
Capital assets (net of accumulated depreciation)	<u>16,949,994</u>	<u>-</u>
Total assets	<u>35,699,258</u>	<u>4,879,019</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow - pensions	<u>316,126</u>	<u>-</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	324,828	-
Incurred claims payable	-	891,651
Compensated absences payable	124,954	-
Total current liabilities	<u>449,782</u>	<u>891,651</u>
Noncurrent liabilities:		
Compensated absences payable	22,043	-
Landfill closure/post-closure costs	13,344,815	-
Net pension liability	1,175,178	-
Total noncurrent liabilities	<u>14,542,036</u>	<u>-</u>
Total liabilities	<u>14,991,818</u>	<u>891,651</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow - pensions	<u>36,895</u>	<u>-</u>
<b>NET POSITION</b>		
Investment in capital assets	16,949,994	-
Unrestricted	4,036,677	3,987,368
Total net position	<u>\$ 20,986,671</u>	<u>\$ 3,987,368</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, 2024**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Business-type Activities - Enterprise Fund Solid Waste Management</b>	<b>Governmental Activities - Internal Service Fund Self-funded Health Insurance</b>
Operating revenues:		
Charges for services	\$ 7,507,203	\$ 11,955,542
Miscellaneous	<u>3,791</u>	<u>1,960,710</u>
Total operating revenues	<u>7,510,994</u>	<u>13,916,252</u>
Operating expenses:		
Administration	2,413,191	2,028,690
Costs of sales and services	3,770,874	-
Claims	-	13,503,512
Depreciation	931,854	-
Landfill closure and post-closure costs	<u>1,092,603</u>	<u>-</u>
Total operating expenses	<u>8,208,522</u>	<u>15,532,202</u>
Operating gain (loss)	<u>(697,528)</u>	<u>(1,615,950)</u>
Nonoperating revenues:		
Investment earnings	1,739,347	444,359
Gain on capital assets	<u>(103,510)</u>	<u>-</u>
Total nonoperating revenues	<u>1,635,837</u>	<u>444,359</u>
Change in net position	938,309	(1,171,591)
Net position - beginning, as previously reported	<u>20,092,435</u>	<u>5,158,959</u>
Adjustment (See Note 16)	<u>(44,073)</u>	<u>-</u>
Net position - beginning, as restated	<u>20,048,362</u>	<u>5,158,959</u>
Net position - ending	<u>\$ 20,986,671</u>	<u>\$ 3,987,368</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, 2024**

**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Business-type Activities- Enterprise Fund Solid Waste Management</b>	<b>Governmental Activities Internal Service Fund Self-funded Health Insurance</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	\$ 7,518,170	\$ 11,833,447
Payments for goods and services	(4,247,465)	(15,758,274)
Payments to employees	(2,270,604)	-
Other operating revenues	3,791	1,960,710
Net cash provided by (used by) operating activities	<u>1,003,892</u>	<u>(1,964,117)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from sale of capital assets	-	-
Acquisition of capital assets	(2,356,213)	-
Net cash used by capital and related financing activities	<u>(2,356,213)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on investments	1,707,363	437,207
Net cash provided by investing activities	<u>1,707,363</u>	<u>437,207</u>
Net increase (decrease) in cash	355,042	(1,526,910)
Cash and investments, October 1	17,871,119	5,673,247
Cash and investments, September 30	<u>\$ 18,226,161</u>	<u>\$ 4,146,337</u>
<b>Reconciliation of operating loss to net cash provided by (used by) operating activities:</b>		
Operating loss	\$ (697,528)	\$ (1,615,950)
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities		
Depreciation expense	931,854	-
Landfill closure expense	1,092,603	-
Pension contribution adjustment	92,729	-
(Increase) decrease in accounts receivable	10,966	(122,095)
Increase (decrease) in accounts payable	(465,807)	-
Increase (decrease) in claims payable	-	(226,072)
Increase (decrease) in comp absences payable	39,075	-
Total adjustments	<u>1,701,420</u>	<u>(348,167)</u>
Net cash provided by (used by) operating activities	<u>\$ 1,003,892</u>	<u>\$ (1,964,117)</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, 2024**

**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**September 30, 2024**

	<u><b>Custodial Funds</b></u>
<b>ASSETS</b>	
Cash	\$ 5,769,045
Property tax receivable	4,279,237
Accounts receivable, net	4,296,628
Total assets	<u>14,344,910</u>
<b>LIABILITIES</b>	
Accounts payable	8,138,643
Due to other taxing districts	5,317,816
Due to other agencies	888,451
Total liabilities	<u>14,344,910</u>
<b>NET POSITION</b>	
Restricted for:	
Individuals, organizations and other governments	-
Total net position	<u>\$ -</u>

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



**BASIC FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**Statement of Changes In Net Position**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2024**

<b>ADDITIONS</b>	<b>Total Custodial Funds</b>
Property tax collections for other governments	\$ 224,455,139
Licenses and permits collected for other governments	17,330,965
Fines, fees and forfeitures collected for other governments	41,451,720
Sales and replacement taxes collected for other governments	5,434,864
Proceeds from estates and tax deed sales	125,001
Garnishments and writs of execution	5,791,097
Contributions by inmates	51,764
Board of Community Guardians	82,652
Indigent medical reimbursements for other governments	662,311
Miscellaneous	15,758
Total additions	<u>295,401,271</u>
 <b>DEDUCTIONS</b>	
Payments to local governments	262,073,359
Payments to the State	27,264,343
Payments to vendors	220,708
Payments to inmates	51,764
Payments of judgments	5,791,097
Total deductions	<u>295,401,271</u>
 Net increase (decrease) in net position	<u>-</u>
Net position, beginning of year	<u>-</u>
Net position, end of year	<u><u>\$ -</u></u>

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

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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 2024, Canyon County has implemented GASB Statement 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The effect of the implementation of this standard on beginning net position is disclosed 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 an increase in net position of \$179,113 for their fiscal year ended September 30, 2024 and an ending net position amount of \$1,697,814. Ambulance District financial details are presented as a separate column in the basic financial statements on the government-wide financial statements.

Complete financial statements are available from the Canyon County Ambulance District, located at 6116 Graye Ln., Caldwell, Idaho 83607.

**Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of Canyon County. For the most part,

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Internal service funds are included with governmental activities in the government-wide statements and are included with the proprietary funds in the fund statements.

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

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

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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.

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 and use the economic resources measurement focus. 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.

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

### **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.

### **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.



**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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. The County will also capitalize similar assets that are individually below the defined threshold but, when aggregated, exceed 1 percent of the total approved County budget for the audited year. 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. All vacation and sick leave are accrued when incurred in the government-wide and proprietary fund financial statements.

**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.

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

### **Long-term Obligations**

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

### **Deferred Outflows/Inflows of Resources**

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

In addition to liabilities, the statement of net position reports a separate section for deferred inflow of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods, so will not be recognized as an inflow of resources (revenue) until that time. The pension items associated with the calculation of net pension asset qualify for reporting in this category. These items are the result of changes in assumptions or other inputs in the actuarial calculation of the County's net pension asset. On the fund level financial statements, the County has one item, which arise only under a modified accrual basis of accounting, which qualify for reporting in this category. Accordingly, the item, deferred property tax revenue is reported in the governmental funds and government-wide balance sheet. The governmental funds report property taxes 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 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

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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 \$52,444,195 difference are as follows:

Compensated absences payable	\$ 5,435,355
Compensatory time payable	20,984
Net pension liability	<u>46,987,855</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 52,444,194</u>

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

The governmental funds statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlay as expenditures.

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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 \$8,547,856 difference are as follows:

Capital outlay and donations	\$ 13,553,070
Depreciation expense	<u>(5,005,214)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of of governmental activities	<u>\$ 8,547,856</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 \$(51,507) difference are as follows:

2023 compensated absences, as restated	\$ 5,371,368
2023 compensatory time	33,464
2024 compensated absences	(5,435,355)
2024 compensatory time	<u>(20,984)</u>
Net adjustment to net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (51,507)</u>

**NOTE 3: CASH, CASH EQUIVALENTS, AND INVESTMENTS**

At September 30, 2024, cash and investments, excluding cash held in custodial funds, were invested as follows:

Cash and cash equivalents	\$ 2,935,569
Investments	<u>104,522,521</u>
Total	<u>\$ 107,458,090</u>
Investments	
Investments carried at fair value	
U.S. Government and Agency Securities	\$ 72,916,947
Investments carried at net asset value	
State of Idaho Local Government Investment Pool	30,574,133
Investments carried at amortized cost	
Time Certificates of Deposit	<u>1,031,441</u>
Total investments	<u>\$ 104,522,521</u>

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

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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, 2024 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	\$ 72,916,947	-	\$ 72,916,947	-
Total investments by fair value level	72,916,947	-	72,916,947	-
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	30,574,133	-	-	-
Total investments measured at fair value	\$ 103,491,080	\$ -	\$ 72,916,947	\$ -

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	\$ 30,574,133	None	Daily	1-25 days

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

**Concentration of Credit Risk.** The County's investment policy states that not more than 50% of the investment portfolio may consist of securities from the same issuer and not more than 50% may come from the same class. As of September 30, 2024, the following issuers hold more than 5% of Canyon County's investment portfolio. State of Idaho Local Government Investment Pool – 29%, Federal Agricultural Mortgage Association – 4%, Federal Farm Credit Bank– 17%, Federal Home Loan Bank – 14% and Federal Home Loan Mortgage Corporation – 7%.



**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

*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, 2024, \$47,298 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, 2024, were as follows:

Investment type	Rating	Total	Remaining maturity (in years)		
			Less than 1 year	1-5 years	Over 5 years
Time certificates of deposit	Unrated	\$ 1,031,441	\$ 546,077	\$ 485,364	\$ -
State of Idaho local government investment pool	Unrated	30,574,133	30,574,133	-	-
U.S. government and agency securities	Unrated	33,449,628	2,954,572	28,113,846	2,381,210
U.S. government and agency securities	AA+	39,467,319	11,469,078	26,776,823	1,221,418
Total		<u>\$ 104,522,521</u>	<u>\$ 45,543,860</u>	<u>\$ 55,376,033</u>	<u>\$ 3,602,628</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>General</u>	<u>Justice</u>	<u>District Court</u>		<u>Proprietary</u>	<u>Total</u>
Accounts receivable:						
Property taxes	\$ 22,400,036	\$ 19,975,555	\$ 8,140,065	\$ 9,910,906	\$ -	\$ 60,426,562
General accounts	2,950,384	296,510	6,120	181,415	1,193,757	4,628,186
Intergovernmental:						
State shared taxes & grants	3,014,857	2,627,055	372,653	91,839		6,106,404
Federal grants	142,995	43,293				186,288
Interest	69,061	27,768	11,540	9,737	62,028	180,134
Total accounts receivable	<u>\$ 28,577,333</u>	<u>\$ 22,970,181</u>	<u>\$ 8,530,378</u>	<u>\$ 10,193,897</u>	<u>\$ 1,255,785</u>	<u>\$ 71,527,574</u>

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

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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	\$ 59,166,294
Current year delinquent property taxes receivable	715,511
Prior years' delinquent property taxes receivable	459,846
Opioid settlement receivable	<u>2,670,805</u>
Total deferred inflows of resources for governmental funds	<u>\$ 63,012,456</u>

**Advanced revenue:**

Advanced American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds	\$ 26,645,222
Advanced rental revenue	25,193
Advanced Pre-Prosecution Diversion	1,663,340
Advanced school resource officer fee revenue	<u>97,407</u>
Total advanced revenue	<u>\$ 28,431,162</u>

**NOTE 6: ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable and accrued liabilities at September 30, 2024 were as follows:

	<u>Major Special Revenue Funds</u>			<u>Other</u>		
	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>governmental</u>	<u>Proprietary</u>	<u>Total</u>
Accounts payable:						
Vendors	\$ 1,097,551	\$ 574,040	\$ 64,949	\$ 207,756	\$ 222,514	\$ 2,166,810
Salaries and benefits	<u>1,237,258</u>	<u>1,640,335</u>	<u>448,973</u>	<u>258,503</u>	<u>102,314</u>	<u>3,687,383</u>
Total accounts payable	<u>\$ 2,334,809</u>	<u>\$ 2,214,375</u>	<u>\$ 513,922</u>	<u>\$ 466,259</u>	<u>\$ 324,828</u>	<u>\$ 5,854,193</u>

**NOTE 7: LONG-TERM LIABILITIES AND DEBT ADMINISTRATION**

Long-term liability activity for the year ended September 30, 2024, was as follows:

	<u>Beginning</u>			
	<u>Balance,</u>			
	<u>As Restated</u>	<u>Net Change</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<b>Governmental activities:</b>				
Compensated absences	<u>\$ 5,404,832</u>	<u>\$ 51,508</u>	<u>\$ 5,456,340</u>	<u>\$ 4,608,026</u>
Total Governmental Activities	<u>\$ 5,404,832</u>	<u>\$ 51,508</u>	<u>\$ 5,456,340</u>	<u>\$ 4,608,026</u>
<b>Business-type activities:</b>				
Compensated absences	<u>\$ 107,923</u>	<u>\$ 39,074</u>	<u>\$ 146,997</u>	<u>\$ 124,954</u>
Total Business-type Activities	<u>\$ 107,923</u>	<u>\$ 39,074</u>	<u>\$ 146,997</u>	<u>\$ 124,954</u>

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 \$779,759,524 and the County currently has no outstanding general obligation debt.

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**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 8: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2024, was as follows:

	<u>Beginning</u>				<u>Ending</u>
<b>Primary Government</b>	<b>Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance</b>
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 7,092,862	\$ 1,016,102	\$ -	\$ -	\$ 8,108,964
Construction in progress	<u>2,369,474</u>	<u>8,117,049</u>	<u>(8,983)</u>	<u>(4,347,279)</u>	<u>6,130,261</u>
Total capital assets, not being depreciated	<u>9,462,336</u>	<u>9,133,151</u>	<u>(8,983)</u>	<u>(4,347,279)</u>	<u>14,239,225</u>
Capital assets, being depreciated:					
Buildings	63,489,260	1,659,089	(560,970)	4,033,314	68,620,693
Improvements other than buildings	4,057,602	53,220	-	-	4,110,822
Machinery and equipment	29,741,741	2,707,610	(343,449)	313,965	32,419,867
Right-to-use leased equipment	<u>4,812,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,812,343</u>
Total capital assets being depreciated	<u>102,100,946</u>	<u>4,419,919</u>	<u>(904,419)</u>	<u>4,347,279</u>	<u>109,963,725</u>
Less accumulated depreciation for:					
Buildings	(30,190,722)	(1,568,828)	-	-	(31,759,550)
Improvements other than buildings	(1,865,422)	(160,380)	-	-	(2,025,802)
Machinery and equipment	(20,411,997)	(1,832,303)	314,673	-	(21,929,627)
Right-to-use leased equipment	<u>(2,887,406)</u>	<u>(1,443,703)</u>	<u>-</u>	<u>-</u>	<u>(4,331,109)</u>
Total accumulated depreciation	<u>(55,355,547)</u>	<u>(5,005,214)</u>	<u>314,673</u>	<u>-</u>	<u>(60,046,088)</u>
Total capital assets, being depreciated, net	<u>46,745,399</u>	<u>(585,295)</u>	<u>(589,746)</u>	<u>4,347,279</u>	<u>49,917,637</u>
Governmental activities capital assets, net	<u>\$ 56,207,735</u>	<u>\$ 8,547,856</u>	<u>\$ (598,729)</u>	<u>\$ -</u>	<u>\$ 64,156,862</u>
<b>Business-type activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 6,129,812	\$ -	\$ -	\$ -	\$ 6,129,812
Construction in progress	<u>2,973,338</u>	<u>1,809,170</u>	<u>-</u>	<u>(4,782,508)</u>	<u>-</u>
Total capital assets not being depreciated	<u>9,103,150</u>	<u>1,809,170</u>	<u>-</u>	<u>(4,782,508)</u>	<u>6,129,812</u>
Capital assets, being depreciated:					
Buildings	1,708,104	-	-	-	1,708,104
Improvements other than buildings	3,588,814	-	-	457,565	4,046,379
Machinery and equipment	<u>9,627,079</u>	<u>547,043</u>	<u>(470,500)</u>	<u>4,324,943</u>	<u>14,028,565</u>
Total capital assets being depreciated	<u>14,923,997</u>	<u>547,043</u>	<u>(470,500)</u>	<u>4,782,508</u>	<u>19,783,048</u>
Less accumulated depreciation for:					
Buildings	(1,297,064)	(52,352)	-	-	(1,349,416)
Improvements other than buildings	(1,318,110)	(104,054)	-	-	(1,422,164)
Machinery and equipment	<u>(5,782,828)</u>	<u>(775,448)</u>	<u>366,990</u>	<u>-</u>	<u>(6,191,286)</u>
Total accumulated depreciation	<u>(8,398,002)</u>	<u>(931,854)</u>	<u>366,990</u>	<u>-</u>	<u>(8,962,866)</u>
Total capital assets, being depreciated, net	<u>6,525,995</u>	<u>(384,811)</u>	<u>(103,510)</u>	<u>4,782,508</u>	<u>10,820,182</u>
Business-type activities capital assets, net	<u>\$ 15,629,145</u>	<u>\$ 1,424,359</u>	<u>\$ (103,510)</u>	<u>\$ -</u>	<u>\$ 16,949,994</u>

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

Governmental activities:

General government	\$ 1,951,758
Public safety	2,666,768
Public works	26,982
Culture and recreation	<u>359,706</u>
Total depreciation expense - governmental activities	<u>\$ 5,005,214</u>

Business-type activities:

Pickles Butte Sanitary Landfill	<u>\$ 931,854</u>
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**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.

Right to use leased asset	Beginning Balance	Additions	Deletions	Ending Balance
County Jail Trailers	<u>\$ 4,812,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,812,343</u>
	Beginning Balance	Additions	Deletions	Ending Balance
Accumulated amortization	<u>\$ (2,887,406)</u>	<u>\$ (1,443,703)</u>	<u>\$ -</u>	<u>\$ (4,331,109)</u>
Total right to use leased asset, net				<u>\$ 481,234</u>
	Beginning Balance	Additions	Deletions	Ending Balance
Lease Liability	<u>\$ 1,450,782</u>	<u>\$ -</u>	<u>\$ (1,450,782)</u>	<u>\$ -</u>

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**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.



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**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 \$13,344,815 reported as landfill closure and post-closure cost liability at September 30, 2024, represents the cumulative amount reported to date based on the coverage of 116.67 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 \$6,375,659 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 2024. 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 9 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

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financial assurance by satisfying the financial ratio method prescribed by Title 40, Part 258.74 of the Code of Federal Regulations.

**NOTE 14: PENSION PLAN**

*Plan Description*

The County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://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 Base Plan contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. For the period October 1, 2023 through June 30, 2024, the employee rate was 6.71% for general employees and 9.83% for police and firefighters. The employer contribution rate is set by the Retirement Board and was 11.18% for general employees and 13.26% for police and firefighters. Rates increased on July 1, 2024. The employee rate increased to 7.18% for general employees and 10.83% for police and firefighters. The employer rate increased to 11.96% for general employees and 14.65% for police and firefighters. The County's contributions were \$7,327,329 for the year ended September 30, 2024.

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

At September 30, 2024, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2024, the County's proportion was 1.28755963% compared to 1.35888082% at June 30, 2023.

For the year ended September 30, 2024, the County recognized pension expense of \$6,768,742. At September 30, 2024, 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	\$ 7,667,999	\$ -
Changes in assumptions or other inputs	1,907,972	
Net difference between projected and actual earnings on pension plan investments		874,240
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	2,134,369	1,512,095
County contributions subsequent to the measurement date	<u>2,102,950</u>	<u>-</u>
Total	<u>\$ 13,813,290</u>	<u>\$ 2,386,335</u>

The \$2,102,949 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, 2025.

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, 2024 the beginning of the measurement period ended June 30, 2024 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	
2025	\$ 2,746,446
2026	9,457,193
2027	(1,608,229)
2028	(1,271,405)

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*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 –	Females Pub-2010 General Tables, increased 21%.
Fire & Police – Males	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**  
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assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Asset Class	Target Allocation	Long-Term Expected 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>\$ 91,524,769</u>	<u>\$ 48,163,033</u>	<u>\$ 12,747,548</u>



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***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](http://www.persi.idaho.gov).

***Payables to the pension plan***

At September 30, 2024, 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 \$125,000 per individual is purchased along with aggregate stop loss coverage for the program as a whole.

As of September 30, 2024, the net position of the fund is \$3,987,368. 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>2024</u>	<u>2023</u>
Unpaid claims as of October 1	\$ 1,117,723	\$ 905,284
Total incurred claims (including IBNRs) and prior period		
changes in claim estimates	13,844,053	13,109,084
Total claims paid	(14,070,125)	(12,896,645)
Unpaid claims as of September 30	<u>\$ 891,651</u>	<u>\$ 1,117,723</u>

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**NOTE 16: RESTATEMENT**

**Error Correction**

During fiscal year 2024, the County determined there was an error in amounts previously reported in the 2023 financial statements resulting in a restatement of the beginning net position and fund balance. The correction was due to the County identifying that interest earned on the LGIP account where the monies received for ARPA are held, are not restricted in nature, and may be used for general County operational expenses. Accordingly, advanced revenue was overstated and investment income was understated by \$1,686,270. The effect of this correction is shown in the table below.

**Change in Accounting Principle**

As of October 1, 2023, the County adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, compensated absences for the governmental activities, business type activities, and Solid Waste Management Fund were increased by \$1,994,988 and \$44,073, and \$44,073 respectively, as of October 1, 2023. The effect of this change in accounting principle is described in the tables below.

Beginning net position and fund balance were restated as follows:

	October 1, 2023, As Previously Reported	Change in Accounting Principle	Error Correction	October 1, 2023, As Restated
Government-Wide				
Governmental Activities	\$ 82,804,978	\$ (1,994,988)	\$ 1,686,269	\$ 82,496,259
Business-Type Activities	20,092,435	(44,073)	-	20,048,362
Total Primary Government	102,897,413	(2,039,061)	1,686,269	102,544,621
Governmental Funds				
Major Funds				
General Fund	28,706,997	-	1,686,269	30,393,266
Total Governmental Funds	28,706,997	-	1,686,269	30,393,266
Proprietary Funds				
Major Funds				
Solid Waste Management	20,092,435	(44,073)	-	20,048,362
Total Proprietary Funds	\$ 20,092,435	\$ (44,073)	\$ -	\$ 20,048,362

**NOTES TO FINANCIAL STATEMENTS**  
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If these amounts 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, 2023:

	October 1, 2023, As Previously Reported	Error Correction	October 1, 2023, As Restated
Government-Wide			
Governmental Activities	\$ (21,258,195)	\$ 1,686,269	\$ (19,571,926)
Business-Type Activities	<u>399,952</u>	<u>-</u>	<u>399,952</u>
Total Primary Government	<u><u>\$ (20,858,243)</u></u>	<u><u>\$ 1,686,269</u></u>	<u><u>\$ (19,171,974)</u></u>
Governmental Funds			
Major Funds			
General Fund	<u>\$ 399,952</u>	<u>\$ 1,686,269</u>	<u>\$ 2,086,221</u>
Total Governmental Funds	<u><u>\$ 399,952</u></u>	<u><u>\$ 1,686,269</u></u>	<u><u>\$ 2,086,221</u></u>

**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.

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

As of September 30, 2024, the carrying amount of the Ambulance District's deposits was \$736,922 and the respective bank balances totaled \$881,736. \$565,382 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 \$737,022 and noncurrent investments in certificates of deposit of \$1,127,553.

The District's accounts receivable consists of ambulance receivables of \$4,973,725 of which \$2,484,655 is considered as allowance for doubtful accounts, leaving net receivables of \$2,489,070.

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, 2024, the District reported a liability for its proportionate share of the net pension liability measured as of June 30, 2024 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, 2024, the District's proportion was 0.14671384 percent.

For the year ended September 30, 2024, the District recognized pension expense of \$1,625,858. At September 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 873,747	\$ -
Changes in assumptions or other inputs	217,408	-
Net difference between projected and actual earnings on pension plan investments	-	99,617
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	161,498	164,915
District contributions subsequent to the measurement date	188,883	-
Total	<u>\$ 1,441,536</u>	<u>\$ 264,532</u>

\$188,883 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, 2025.

**NOTES TO FINANCIAL STATEMENTS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

The District's capital asset activity for the fiscal year ended September 30, 2024, is as follows:

	<u>September 30,2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>September 30,2024</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	<u>\$ 230,626</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 230,626</u>
Capital Assets Being Depreciated:				
Buildings	1,930,481	-	-	1,930,481
Improvements	167,385	-	-	167,385
Equipment and Vehicles	<u>3,719,460</u>	<u>714,539</u>	<u>(329,693)</u>	<u>4,104,306</u>
Total Depreciable Assets	<u>5,817,326</u>	<u>714,539</u>	<u>(329,693)</u>	<u>6,202,172</u>
Less: Accumulated Depreciation				
Buildings	815,858	48,262	-	864,120
Improvements	91,386	4,938	-	96,324
Equipment and Vehicles	<u>3,065,204</u>	<u>172,475</u>	<u>(119,082)</u>	<u>3,118,597</u>
Total Accumulated Depreciation	<u>3,972,448</u>	<u>225,675</u>	<u>(119,082)</u>	<u>4,079,041</u>
Net Depreciable Assets	<u>1,844,878</u>	<u>488,864</u>	<u>(210,611)</u>	<u>2,123,131</u>
Governmental Activities				
Capital Assets - Net	<u>\$ 2,075,504</u>	<u>\$ 488,864</u>	<u>\$ (210,611)</u>	<u>\$ 2,353,757</u>

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

Governmental Activities:	
Public Safety	<u>\$ 225,675</u>



# **REQUIRED SUPPLEMENTARY INFORMATION**



**REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY (ASSET) SCHEDULE OF EMPLOYER'S CONTRIBUTIONS**  
**For the fiscal year ended September 30, 2024**

**Schedule of Employer's Share of Net Pension Liability (Asset)**  
**PERSI - Base Plan**

Last 10- Fiscal Years (dollars in thousands)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension liability (asset)	1.29%	1.36%	1.16%	(1.16%)	1.20%	1.23%	1.24%	1.21%	1.18%	1.17%
Employer's proportionate share of the net pension liability (asset)	\$ 48,163	\$ 54,228	\$ 45,809	\$ (914)	\$ 27,944	\$ 14,003	\$ 18,360	\$ 18,973	\$ 23,838	\$ 15,400
Employer's covered payroll	\$ 59,743	\$ 57,605	\$ 45,838	\$ 42,866	\$ 42,769	\$ 41,486	\$ 39,844	\$ 37,362	\$ 34,333	\$ 32,579
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	80.62%	94.14%	99.94%	-2.13%	65.34%	33.75%	46.08%	50.78%	69.43%	47.27%
Plan fiduciary net position as a percentage of the total pension liability (asset)	85.54%	83.83%	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

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)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 7,327	\$ 6,783	\$ 5,884	\$ 5,183	\$ 5,195	\$ 4,865	\$ 4,593	\$ 4,289	\$ 4,045	\$ 3,744
Contributions in relation to the contractually required contributions	\$ 7,327	\$ 6,783	\$ 5,884	\$ 5,183	\$ 5,195	\$ 4,865	\$ 4,593	\$ 4,289	\$ 4,045	\$ 3,744
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 61,048	\$ 56,783	\$ 49,167	\$ 43,066	\$ 43,204	\$ 42,210	\$ 40,381	\$ 37,785	\$ 35,634	\$ 32,978
Contributions as a percentage of the covered payroll	12.00%	11.95%	11.97%	12.04%	12.02%	11.53%	11.37%	11.35%	11.35%	11.35%

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, 2024**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
Property taxes	\$ 16,092,890	\$ 16,092,890	\$ 16,086,375	\$ (6,515)
Licenses and permits	1,894,000	1,894,000	2,385,420	491,420
Intergovernmental	49,921,800	49,921,800	23,109,607	(26,812,193)
Charges for services	6,278,032	6,278,032	6,380,409	102,377
Investment earnings (loss)	999,996	999,996	4,391,662	3,391,666
Miscellaneous	56,100	56,100	901,599	845,499
Total general fund revenue	<u>75,242,818</u>	<u>75,242,818</u>	<u>53,255,072</u>	<u>(21,987,746)</u>
<b>EXPENDITURES</b>				
<b>General government:</b>				
Clerk:				
Personal services	2,135,779	2,135,779	1,746,596	389,183
Other charges and services	912,560	912,560	681,909	230,651
Capital outlay	<u>300,000</u>	<u>300,000</u>	<u>404,991</u>	<u>(104,991)</u>
Total Clerk	<u>3,348,339</u>	<u>3,348,339</u>	<u>2,833,496</u>	<u>514,843</u>
Commissioners:				
Personal services	909,887	909,887	896,658	13,229
Other charges and services	<u>59,054</u>	<u>59,054</u>	<u>39,426</u>	<u>19,628</u>
Total Commissioners	<u>968,941</u>	<u>968,941</u>	<u>936,084</u>	<u>32,857</u>
Treasurer:				
Personal services	745,932	745,932	672,202	73,730
Other charges and services	<u>259,412</u>	<u>259,412</u>	<u>231,411</u>	<u>28,001</u>
Total Treasurer	<u>1,005,344</u>	<u>1,005,344</u>	<u>903,613</u>	<u>101,731</u>
Motor Vehicle:				
Personal services	1,718,945	1,718,945	1,604,607	114,338
Other charges and services	<u>65,500</u>	<u>65,500</u>	<u>33,002</u>	<u>32,498</u>
Total Motor Vehicle	<u>\$ 1,784,445</u>	<u>\$ 1,784,445</u>	<u>\$ 1,637,609</u>	<u>\$ 146,836</u>

**Continued:**

See Notes to Required Supplementary Information.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<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	\$ 9,987,769	\$ 9,987,769	\$ 9,603,410	\$ 384,359
Other charges and services	1,333,304	1,333,304	636,183	697,121
Total Prosecuting Attorney	11,321,073	11,321,073	10,239,593	1,081,480
Coroner:				
Personal services	784,376	784,376	755,731	28,645
Other charges and services	58,491	58,491	46,452	12,039
Total coroner	842,867	842,867	802,183	40,684
General:				
Other charges and services	499,911	499,911	491,488	8,423
Facilities and operations:				
Personal services	3,190,313	3,190,313	3,058,707	131,606
Other charges and services	2,011,389	2,011,389	2,042,696	(31,307)
Capital outlay	1,617,292	1,617,292	816,865	800,427
Total facilities and operations	6,818,994	6,818,994	5,918,268	900,726
Development services:				
Personal services	3,053,634	3,053,634	2,673,693	379,941
Other charges and services	431,554	431,554	252,389	179,165
Total development services	3,485,188	3,485,188	2,926,082	559,106
Information technology:				
Personal services	3,939,110	3,939,110	3,762,509	176,601
Other charges and services	1,629,534	1,629,534	1,419,443	210,091
Capital outlay	249,992	249,992	232,435	17,557
Total information technology	\$ 5,818,636	\$ 5,818,636	\$ 5,414,387	\$ 404,249

**Continued:**

See Notes to Required Supplementary Information.



**REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
County fleet:				
Personal services	\$ 723,551	\$ 723,551	\$ 692,831	\$ 30,720
Other charges and services	1,183,841	1,183,841	952,888	230,953
Capital outlay	1,645,192	1,645,192	1,442,413	202,779
Total county fleet	3,552,584	3,552,584	3,088,132	464,452
Insurance:				
Other charges and services	1,449,996	1,449,996	1,418,048	31,948
Human resources:				
Personal services	1,014,890	1,014,890	860,511	154,379
Other charges and services	145,788	145,788	106,979	38,809
Total human resources	1,160,678	1,160,678	967,490	193,188
Public information officer:				
Personal services	161,949	161,949	97,923	64,026
Other charges and services	12,300	12,300	6,573	5,727
Total public information officer	174,249	174,249	104,496	69,753
American Rescue Act:				
Other charges and services	-	-	390,765	(390,765)
Capital outlay	38,106,840	38,106,840	9,267,207	28,839,633
Total American Rescue Act	38,106,840	38,106,840	9,657,972	28,448,868
Total general government (including capital outlays)	80,338,085	80,338,085	47,338,941	32,999,144
Less: capital outlays	41,919,316	41,919,316	12,163,911	29,755,405
Total general government (excluding capital outlays)	\$ 38,418,769	\$ 38,418,769	\$ 35,175,030	\$ 3,243,739

**Continued:**

See Notes to Required Supplementary Information.



**REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<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>
<b>Public Safety:</b>				
Emergency management				
Personal services	\$ 206,100	\$ 206,100	\$ 158,632	\$ 47,468
Other charges and services	98,416	198,416	257,457	(59,041)
Total emergency management	304,516	404,516	416,089	(11,573)
Juvenile detention center:				
Personal services	3,349,547	3,349,547	3,172,126	177,421
Other charges and services	403,486	403,486	408,451	(4,965)
Total juvenile detention center	3,753,033	3,753,033	3,580,577	172,456
<b>Debt service:</b>				
American Rescue Act:				
Principal	-	-	1,450,782	(1,450,782)
Interest	-	-	3,303	(3,303)
Total debt service	-	-	1,454,085	(1,454,085)
Total public safety	4,057,549	4,157,549	5,450,751	(1,293,202)
<b>Public works:</b>				
Animal shelter:				
Other charges and services	300,004	300,004	233,662	66,342
Capital outlay	-	-	49,989	(49,989)
Total animal shelter	300,004	300,004	283,651	16,353
Total public works				
(including capital outlays)	300,004	300,004	283,651	16,353
Less: capital outlays	-	-	49,989	(49,989)
Total public works				
(excluding capital outlays)	300,004	300,004	233,662	66,342
Total general fund expenditures				
(excluding capital outlay)	42,776,322	42,876,322	40,859,443	2,016,879
Add: capital outlay	41,919,316	41,919,316	12,213,900	29,705,416
Total general fund expenditures				
(including capital outlay)	84,695,638	84,795,638	53,073,343	31,722,295
Net change in fund balance	\$ (9,452,820)	\$ (9,552,820)	181,729	\$ 9,734,549
Fund balance - beginning as previously reported			28,706,997	
Adjustments (note 16)			1,686,269	
Fund balance - beginning, as restated			30,393,266	
Fund balance - ending			\$ 30,574,995	

See Notes to Required Supplementary Information.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**JUSTICE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
Property taxes	\$ 27,150,000	\$ 27,150,000	\$ 27,066,312	\$ (83,688)
Licenses and permits	602,500	602,500	613,347	10,847
Intergovernmental	14,054,972	14,054,972	14,766,256	711,284
Charges for services	2,901,765	3,720,207	4,376,386	656,179
Fines and forfeits	59,000	59,000	62,638	3,638
Investment earnings (loss)	300,000	300,000	977,589	677,589
Miscellaneous	304,100	304,100	697,890	393,790
<b>Total justice fund revenue</b>	<b>45,372,337</b>	<b>46,190,779</b>	<b>48,560,418</b>	<b>2,369,639</b>
<b>EXPENDITURES</b>				
<b>Public Safety:</b>				
Sheriff:				
Personal services	28,067,012	28,067,012	27,160,705	906,307
Other charges and services	5,026,623	5,108,239	5,090,379	17,860
Capital outlay	290,707	584,673	566,239	18,434
<b>Total sheriff</b>	<b>33,384,342</b>	<b>33,759,924</b>	<b>32,817,323</b>	<b>942,601</b>
Canyon County Dispatch:				
Personal services	2,732,724	2,732,724	2,487,490	245,234
Other charges and services	37,500	37,500	26,368	11,132
<b>Total Canyon County Dispatch</b>	<b>2,770,224</b>	<b>2,770,224</b>	<b>2,513,858</b>	<b>256,366</b>
CCNU:				
Other charges and services	74,100	119,992	46,852	73,140
Misdemeanor Probation				
Personal services	1,158,777	1,158,777	1,104,893	53,884
Other charges and services	33,595	33,595	26,791	6,804
<b>Total misdemeanor probation</b>	<b>\$ 1,192,372</b>	<b>\$ 1,192,372</b>	<b>\$ 1,131,684</b>	<b>\$ 60,688</b>

**Continued:**

See Notes to Required Supplementary Information.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**JUSTICE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
Total public safety				
(including capital outlay)	\$ 37,421,038	\$ 37,842,512	\$ 36,509,717	\$ 1,332,795
Less: capital outlay	<u>290,707</u>	<u>584,673</u>	<u>566,239</u>	<u>18,434</u>
Total public safety				
(excluding capital outlay)	<u>37,130,331</u>	<u>37,257,839</u>	<u>35,943,478</u>	<u>1,314,361</u>
<b>General government:</b>				
Public defender				
Personal services	6,430,842	6,750,303	6,425,587	324,716
Other charges and services	<u>1,206,995</u>	<u>1,206,995</u>	<u>1,257,630</u>	<u>(50,635)</u>
Total public defender	<u>7,637,837</u>	<u>7,957,298</u>	<u>7,683,217</u>	<u>274,081</u>
Total justice fund expenditures				
(excluding capital outlay)	44,768,168	45,215,137	43,626,695	1,588,442
Add: capital outlay	<u>290,707</u>	<u>584,673</u>	<u>566,239</u>	<u>18,434</u>
Total justice fund expenditures				
(including capital outlay)	<u>45,058,875</u>	<u>45,799,810</u>	<u>44,192,934</u>	<u>1,606,876</u>
Net change in fund balance	<u>\$ 313,462</u>	<u>\$ 390,969</u>	4,367,484	<u>\$ 3,976,515</u>
Fund balance - beginning			<u>11,273,745</u>	
Fund balance - ending			<u>\$ 15,641,229</u>	

See Notes to Required Supplementary Information.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**DISTRICT COURT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
Property taxes	\$ 5,710,000	\$ 5,710,000	\$ 5,726,474	\$ 16,474
Intergovernmental	2,549,152	2,549,152	2,563,696	14,544
Charges for services	716,149	716,149	654,007	(62,142)
Fines and forfeits	550,000	550,000	568,532	18,532
Investment earnings (loss)	150,000	150,000	406,271	256,271
Miscellaneous	3,000	3,000	163,406	160,406
Total district court fund revenue	<u>9,678,301</u>	<u>9,678,301</u>	<u>10,082,386</u>	<u>404,085</u>
<b>EXPENDITURES</b>				
<b>General government:</b>				
Trial Court Administrator				
Personal services	2,780,381	2,780,381	2,622,132	158,249
Other charges and services	<u>383,532</u>	<u>383,532</u>	<u>351,382</u>	<u>32,150</u>
Total Trial Court Administrator	<u>3,163,913</u>	<u>3,163,913</u>	<u>2,973,514</u>	<u>190,399</u>
Clerk of the Court				
Personal services	6,621,512	6,621,512	5,973,919	647,593
Other charges and services	<u>151,643</u>	<u>151,643</u>	<u>141,529</u>	<u>10,114</u>
Total Clerk of the Court	<u>6,773,155</u>	<u>6,773,155</u>	<u>6,115,448</u>	<u>657,707</u>
Total general government	<u>9,937,068</u>	<u>9,937,068</u>	<u>9,088,962</u>	<u>848,106</u>
<b>Public safety:</b>				
Juvenile probation				
Personal services	2,367,880	2,367,880	1,924,452	443,428
Other charges and services	<u>507,860</u>	<u>507,860</u>	<u>383,228</u>	<u>124,632</u>
Total juvenile probation	<u>2,875,740</u>	<u>2,875,740</u>	<u>2,307,680</u>	<u>568,060</u>
Total public safety				
(including capital outlay)	2,875,740	2,875,740	2,307,680	568,060
Less: capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total public safety				
(excluding capital outlay)	<u>\$ 2,875,740</u>	<u>\$ 2,875,740</u>	<u>\$ 2,307,680</u>	<u>\$ 568,060</u>

**Continued:**

See Notes to Required Supplementary Information.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**DISTRICT COURT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
Total district court fund expenditures				
(excluding capital outlay)	\$ 12,812,808	\$ 12,812,808	\$ 11,396,642	\$ 1,416,166
Add: capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total district court fund expenditures				
(including capital outlay)	<u>12,812,808</u>	<u>12,812,808</u>	<u>11,396,642</u>	<u>1,416,166</u>
Net change in fund balance	<u>\$ (3,134,507)</u>	<u>\$ (3,134,507)</u>	<u>(1,314,256)</u>	<u>\$ 1,820,251</u>
Fund balance - beginning			<u>4,735,828</u>	
Fund balance - ending			<u>\$ 3,421,572</u>	

See Notes to Required Supplementary Information.



**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**September 30, 2024**

***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 2024 the annual expenditure budget increased \$936,025.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**September 30, 2024**

At the close of the fiscal year, some expenditures in the general and justice funds surpassed the budgeted amounts. Below is a summary of the overages in the general fund:

- The clerk's capital outlay expenditures exceeded the budget by \$104,991 due to the need to replace additional voting machines. A grant was received to partially offset the costs of these extra machines. Despite this, the Clerk remained under budget for total expenditures overall.
- Facilities & Operations experienced a budget overage of \$31,307 in other charges and services due to unexpected additional repairs and maintenance required for the County's buildings.
- The overage amount of \$390,765 in the American Rescue Act's other charges and services was due to the unbudgeted payments to the Canyon County Ambulance District for allowable ARPA expenses. All ARPA expenses had originally been budgeted under capital outlay.
- The actual expenditures for Emergency Management's other charges and services were \$59,041 higher than budgeted due to an increase in available grant money for the department. As a result of these additional reimbursable grant funds, the department's expenditures increased.
- ARPA Debt service showed an expense budget overage of \$1,450,782 in public safety because all ARPA expenses were budgeted under general government capital outlay.
- The actual capital outlay for the Animal Shelter exceeded the budget by \$49,989 because funding for maintenance and improvements was budgeted entirely under other charges and services.

The justice fund experienced a budget expenditure overage in Public Defender other charges and services, amounting to \$50,635. This was attributed to an increase in cases necessitating expert witnesses and testimony.

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 2024, \$106,687 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, 2024**

**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, 2024**

**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, 2024**

**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2024**

	<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>
<b>ASSETS</b>					
Cash and investments	\$ 271,471	\$ 1,081,177	\$ 246,006	\$ 928,737	\$ 1,195,937
Accounts receivable	-	-	-	-	-
Property tax receivable	356,199	4,688,484	2,468,308	1,029,061	980,846
Intergovernmental receivable	-	-	-	25,190	49,500
Interest receivable	-	-	-	-	-
Other assets	-	72,065	-	-	-
Total assets	<u>\$ 627,670</u>	<u>\$ 5,841,726</u>	<u>\$ 2,714,314</u>	<u>\$ 1,982,988</u>	<u>\$ 2,226,283</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 11,325	\$ 174,940	\$ -	\$ 65,415	\$ 126,117
Advanced revenue	-	-	-	25,193	-
Total liabilities	<u>11,325</u>	<u>174,940</u>	<u>-</u>	<u>90,608</u>	<u>126,117</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes - unavailable	<u>355,782</u>	<u>4,682,564</u>	<u>2,464,903</u>	<u>1,027,126</u>	<u>978,817</u>
<b>FUND BALANCES</b>					
Nonspendable	-	72,065	-	-	-
Restricted for:					
Enabling legislation	260,563	-	249,411	-	-
Assigned for:					
General government	-	912,157	-	-	-
Culture and recreation	-	-	-	865,254	1,121,349
Judicial services	-	-	-	-	-
Total fund balances	<u>260,563</u>	<u>984,222</u>	<u>249,411</u>	<u>865,254</u>	<u>1,121,349</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 627,670</u>	<u>\$ 5,841,726</u>	<u>\$ 2,714,314</u>	<u>\$ 1,982,988</u>	<u>\$ 2,226,283</u>

Continued:

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2024**

	Special Revenue					
	Historical Society	Pest Control	Melba Gopher	Court Device	Waterways	Court Facilities
<b>Continued:</b>						
<b>ASSETS</b>						
Cash and investments	\$ 22,479	\$ 463,583	\$ 15,979	\$ 177,242	\$ 81,685	\$ 346,303
Accounts receivable	-	-	-	-	-	-
Property tax receivable	78,205	297,305	12,498	-	-	-
Intergovernmental receivable	-	7,406	283	-	-	-
Interest receivable	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Total assets	<u>\$ 100,684</u>	<u>\$ 768,294</u>	<u>\$ 28,760</u>	<u>\$ 177,242</u>	<u>\$ 81,685</u>	<u>\$ 346,303</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 8,289	\$ -	\$ 5,177	\$ 7,595	\$ -
Advanced revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>8,289</u>	<u>-</u>	<u>5,177</u>	<u>7,595</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property taxes - unavailable	<u>78,102</u>	<u>296,730</u>	<u>12,462</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Enabling legislation	22,582	463,275	16,298	-	-	-
Assigned for:						
General government	-	-	-	-	-	-
Culture and recreation	-	-	-	-	74,090	-
Judicial services	-	-	-	172,065	-	346,303
Total fund balances	<u>22,582</u>	<u>463,275</u>	<u>16,298</u>	<u>172,065</u>	<u>74,090</u>	<u>346,303</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 100,684</u>	<u>\$ 768,294</u>	<u>\$ 28,760</u>	<u>\$ 177,242</u>	<u>\$ 81,685</u>	<u>\$ 346,303</u>

**Continued:**

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2024**

	<u>Special Revenue</u>			
	<u>Emergency</u>	<u>Treatment</u>	<u>Consolidated</u>	<u>Total Nonmajor</u>
<b>Continued:</b>	<u>Communications Center</u>	<u>Courts</u>	<u>Elections</u>	<u>Governmental</u>
<b>ASSETS</b>				
Cash and investments	\$ 4,440,882	\$ 307,407	\$ 218,805	\$ 9,797,693
Accounts receivable	181,415	-	-	181,415
Property tax receivable	-	-	-	9,910,906
Intergovernmental receivable	-	9,461	-	91,840
Interest receivable	9,737	-	-	9,737
Other assets	50,261	-	18,159	140,485
Total assets	<u>\$ 4,682,295</u>	<u>\$ 316,868</u>	<u>\$ 236,964</u>	<u>\$ 20,132,076</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 11,129	\$ 36,383	\$ 19,888	\$ 466,258
Advanced revenue	-	-	-	25,193
Total liabilities	<u>11,129</u>	<u>36,383</u>	<u>19,888</u>	<u>491,451</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes - unavailable	-	-	-	9,896,486
<b>FUND BALANCES</b>				
Nonspendable	50,261	-	18,159	140,485
Restricted for:				
Enabling legislation	4,620,905	280,485	198,917	6,112,436
Assigned for:				
General government	-	-	-	912,157
Culture and recreation	-	-	-	2,060,693
Judicial services	-	-	-	518,368
Total fund balances	<u>4,671,166</u>	<u>280,485</u>	<u>217,076</u>	<u>9,744,139</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,682,295</u>	<u>\$ 316,868</u>	<u>\$ 236,964</u>	<u>\$ 20,132,076</u>

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

**NONMAJOR GOVERNMENTAL FUNDS**

For the Fiscal Year Ended September 30, 2024

	<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>
<b>REVENUES</b>					
Property taxes	\$ 259,386	\$ 3,664,520	\$ 2,367,354	\$ 1,418,412	\$ 1,617,349
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	270,596	49,500
Charges for services	177,886	4,591	-	901,816	42,558
Investment earnings	-	-	-	-	-
Miscellaneous	<u>1,279</u>	<u>22</u>	<u>-</u>	<u>6,668</u>	<u>2,123</u>
Total revenues	<u>438,551</u>	<u>3,669,133</u>	<u>2,367,354</u>	<u>2,597,492</u>	<u>1,711,530</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	3,967,766	-	-	-
Public safety	-	-	-	-	-
Public works	360,785	-	-	-	-
Health	-	-	2,337,516	-	-
Culture and recreation	-	-	-	1,688,288	907,035
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>367,930</u>	<u>199,500</u>
Total expenditures	<u>360,785</u>	<u>3,967,766</u>	<u>2,337,516</u>	<u>2,056,218</u>	<u>1,106,535</u>
Net change in fund balances	<u>77,766</u>	<u>(298,633)</u>	<u>29,838</u>	<u>541,274</u>	<u>604,995</u>
Fund balances, October 1	<u>182,797</u>	<u>1,282,855</u>	<u>219,573</u>	<u>323,980</u>	<u>516,354</u>
Fund balances, September 30	<u>\$ 260,563</u>	<u>\$ 984,222</u>	<u>\$ 249,411</u>	<u>\$ 865,254</u>	<u>\$ 1,121,349</u>

Continued:

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended September 30, 2024**

	<u>Special Revenue</u>					
Continued:	<u>Historical Society</u>	<u>Pest Control</u>	<u>Melba Gopher</u>	<u>Court Device</u>	<u>Waterways</u>	<u>Court Facilities</u>
<b>REVENUES</b>						
Property taxes	\$ 51,140	\$ 298,032	\$ 12,634	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	128,746	-
Intergovernmental	-	27,929	1,056	-	50,832	-
Charges for services	-	21,028	-	16,663	-	89,410
Investment earnings	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,131	-
Total revenues	<u>51,140</u>	<u>346,989</u>	<u>13,690</u>	<u>16,663</u>	<u>182,709</u>	<u>89,410</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	677
Public safety	-	-	-	18,974	-	-
Public works	-	256,380	12,000	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	47,456	-	-	-	186,163	-
Capital outlay	-	-	-	-	-	27,552
Total expenditures	<u>47,456</u>	<u>256,380</u>	<u>12,000</u>	<u>18,974</u>	<u>186,163</u>	<u>28,229</u>
Net change in fund balances	<u>3,684</u>	<u>90,609</u>	<u>1,690</u>	<u>(2,311)</u>	<u>(3,454)</u>	<u>61,181</u>
Fund balances, October 1	<u>18,898</u>	<u>372,666</u>	<u>14,608</u>	<u>174,376</u>	<u>77,544</u>	<u>285,122</u>
Fund balances, September 30	<u>\$ 22,582</u>	<u>\$ 463,275</u>	<u>\$ 16,298</u>	<u>\$ 172,065</u>	<u>\$ 74,090</u>	<u>\$ 346,303</u>

Continued:

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended September 30, 2024**

	Special Revenue			Total Nonmajor Governmental
	Emergency Communications Center	Treatment Courts	Consolidated Elections	
<b>Continued:</b>				
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 9,688,827
Licenses and permits	-	-	-	128,746
Intergovernmental	-	329,080	512,480	1,241,473
Charges for services	1,722,189	99,123	-	3,075,264
Investment earnings	342,791	-	-	342,791
Miscellaneous	-	-	25	13,248
Total revenues	<u>2,064,980</u>	<u>428,203</u>	<u>512,505</u>	<u>14,490,349</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	476,137	437,808	4,882,388
Public safety	1,218,304	-	-	1,237,278
Public works	-	-	-	629,165
Health	-	-	-	2,337,516
Culture and recreation	-	-	-	2,828,942
Capital outlay	<u>177,949</u>	<u>-</u>	<u>-</u>	<u>772,931</u>
Total expenditures	<u>1,396,253</u>	<u>476,137</u>	<u>437,808</u>	<u>12,688,220</u>
Net change in fund balances	<u>668,727</u>	<u>(47,934)</u>	<u>74,697</u>	<u>1,802,129</u>
Fund balances, October 1	<u>4,002,439</u>	<u>328,419</u>	<u>142,379</u>	<u>7,942,010</u>
Fund balances, September 30	<u>\$ 4,671,166</u>	<u>\$280,485</u>	<u>\$ 217,076</u>	<u>\$ 9,744,139</u>



**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**WEED CONTROL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 260,000	\$ 260,000	\$ 259,386	\$ (614)
Charges for services	120,000	120,000	177,886	57,886
Miscellaneous	-	-	1,279	1,279
Total revenues	<u>380,000</u>	<u>380,000</u>	<u>438,551</u>	<u>58,551</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Personal services	261,409	261,409	234,442	26,967
Other charges & services	<u>137,350</u>	<u>137,350</u>	<u>126,343</u>	<u>11,007</u>
Total expenditures	<u>398,759</u>	<u>398,759</u>	<u>360,785</u>	<u>37,974</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (18,759)</u>	<u>\$ (18,759)</u>	77,766	<u>\$ 96,525</u>
Fund balance - beginning			<u>182,797</u>	
Fund balance - ending			<u>\$ 260,563</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 3,660,000	\$ 3,660,000	\$ 3,664,520	\$ 4,520
Charges for services	996	996	4,591	3,595
Miscellaneous	-	-	22	22
Total revenues	<u>3,660,996</u>	<u>3,660,996</u>	<u>3,669,133</u>	<u>8,137</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	3,850,115	3,850,115	3,590,549	259,566
Other charges & services	<u>520,346</u>	<u>520,346</u>	<u>377,217</u>	<u>143,129</u>
Total expenditures	<u>4,370,461</u>	<u>4,370,461</u>	<u>3,967,766</u>	<u>402,695</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ (709,465)</u>	<u>\$ (709,465)</u>	(298,633)	<u>\$ 410,832</u>
Fund balance - beginning			<u>1,282,855</u>	
Fund balance - ending			<u>\$ 984,222</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**HEALTH DISTRICT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 2,370,000	\$ 2,370,000	\$ 2,367,354	\$ (2,646)
Total revenues	<u>2,370,000</u>	<u>2,370,000</u>	<u>2,367,354</u>	<u>(2,646)</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Other charges & services	<u>2,337,527</u>	<u>2,337,527</u>	<u>2,337,516</u>	<u>11</u>
Total expenditures	<u>2,337,527</u>	<u>2,337,527</u>	<u>2,337,516</u>	<u>11</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ 32,473</u>	<u>\$ 32,473</u>	29,838	<u>\$ (2,635)</u>
Fund balance - beginning			<u>219,573</u>	
Fund balance - ending			<u>\$ 249,411</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**COUNTY FAIR SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<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>
<b>REVENUES</b>				
Property taxes	\$ 1,418,000	\$ 1,418,000	\$ 1,418,412	\$ 412
Intergovernmental	500,000	500,000	270,596	(229,404)
Charges for services	881,996	881,996	901,816	19,820
Miscellaneous	<u>8,500</u>	<u>8,500</u>	<u>6,668</u>	<u>(1,832)</u>
Total revenues	<u>2,808,496</u>	<u>2,808,496</u>	<u>2,597,492</u>	<u>(211,004)</u>
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	743,503	743,503	663,694	79,809
Other charges & services	1,132,097	1,132,097	1,024,593	107,504
Capital outlay	<u>599,996</u>	<u>599,996</u>	<u>367,931</u>	<u>232,065</u>
Total expenditures	<u>2,475,596</u>	<u>2,475,596</u>	<u>2,056,218</u>	<u>419,378</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ 332,900</u>	<u>\$ 332,900</u>	<u>541,274</u>	<u>\$ 208,374</u>
Fund balance - beginning			<u>323,980</u>	
Fund balance - ending			<u>\$ 865,254</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 1,618,000	\$ 1,618,000	\$ 1,617,349	\$ (651)
Intergovernmental	387,640	387,640	49,500	(338,140)
Charges for services	6,000	6,000	42,558	36,558
Miscellaneous	-	-	2,123	2,123
Total revenues	<u>2,011,640</u>	<u>2,011,640</u>	<u>1,711,530</u>	<u>(300,110)</u>
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	935,741	935,741	796,424	139,317
Other charges & services	132,500	132,500	110,611	21,889
Capital outlay	<u>976,016</u>	<u>976,016</u>	<u>199,500</u>	<u>776,516</u>
Total expenditures	<u>2,044,257</u>	<u>2,044,257</u>	<u>1,106,535</u>	<u>937,722</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ (32,617)</u>	<u>\$ (32,617)</u>	604,995	<u>\$ 637,612</u>
Fund balance - beginning			<u>516,354</u>	
Fund balance - ending			<u>\$ 1,121,349</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**HISTORICAL SOCIETY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 51,000	\$ 51,000	\$ 51,140	\$ 140
Total revenues	<u>51,000</u>	<u>51,000</u>	<u>51,140</u>	<u>140</u>
<b>EXPENDITURES</b>				
Current:				
Culture & recreation				
Other charges & services	<u>50,456</u>	<u>50,456</u>	<u>47,456</u>	<u>3,000</u>
Total expenditures	<u>50,456</u>	<u>50,456</u>	<u>47,456</u>	<u>3,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 544</u>	<u>\$ 544</u>	3,684	<u>\$ 3,140</u>
Fund balance - beginning			<u>18,898</u>	
Fund balance - ending			<u>\$ 22,582</u>	



**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**PEST CONTROL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 299,555	\$ 299,555	\$ 298,032	\$ (1,523)
Intergovernmental	25,000	25,000	27,929	2,929
Charges for services	<u>17,000</u>	<u>17,000</u>	<u>21,028</u>	<u>4,028</u>
Total revenues	<u>341,555</u>	<u>341,555</u>	<u>346,989</u>	<u>5,434</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Personal services	232,122	232,122	197,094	35,028
Other charges & services	86,500	86,500	59,286	27,214
Capital Outlay	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total expenditures	<u>320,122</u>	<u>320,122</u>	<u>256,380</u>	<u>63,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 21,433</u>	<u>\$ 21,433</u>	90,609	<u>\$ 69,176</u>
Fund balance - beginning			<u>372,666</u>	
Fund balance - ending			<u>\$ 463,275</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**MELBA GOPHER SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 12,518	\$ 12,518	\$ 12,634	\$ 116
Intergovernmental	-	-	1,056	1,056
Total revenues	<u>12,518</u>	<u>12,518</u>	<u>13,690</u>	<u>1,172</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Other charges & services	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	-
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	-
Excess of revenues over expenditures	<u>\$ 518</u>	<u>\$ 518</u>	1,690	<u>\$ 1,172</u>
Fund balance - beginning			<u>14,608</u>	
Fund balance - ending			<u>\$ 16,298</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**COURT DEVICE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 21,860	\$ 21,860	\$ 16,663	\$ (5,197)
Total revenues	<u>21,860</u>	<u>21,860</u>	<u>16,663</u>	<u>(5,197)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Other charges & services	<u>74,996</u>	<u>74,996</u>	<u>18,974</u>	<u>56,022</u>
Total expenditures	<u>74,996</u>	<u>74,996</u>	<u>18,974</u>	<u>56,022</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (53,136)</u>	<u>\$ (53,136)</u>	(2,311)	<u>\$ 50,825</u>
Fund balance - beginning			<u>174,376</u>	
Fund balance - ending			<u>\$ 172,065</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**WATERWAYS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Licenses and permits	\$ 125,000	\$ 125,000	\$ 128,746	\$ 3,746
Intergovernmental	135,000	135,000	50,832	(84,168)
Miscellaneous	<u>-</u>	<u>-</u>	<u>3,131</u>	<u>3,131</u>
Total revenues	<u>260,000</u>	<u>260,000</u>	<u>182,709</u>	<u>(77,291)</u>
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	173,569	173,569	180,203	(6,634)
Other charges & services	12,101	12,101	5,960	6,141
Capital outlay	<u>118,000</u>	<u>118,000</u>	<u>-</u>	<u>118,000</u>
Total expenditures	<u>303,670</u>	<u>303,670</u>	<u>186,163</u>	<u>117,507</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (43,670)</u>	<u>\$ (43,670)</u>	(3,454)	<u>\$ 40,216</u>
Fund balance - beginning			<u>77,544</u>	
Fund balance - ending			<u>\$ 74,090</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**COURT FACILITIES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 80,000	\$ 80,000	\$ 89,410	\$ 9,410
Total revenues	80,000	80,000	89,410	9,410
<b>EXPENDITURES</b>				
Current:				
General government:				
Other charges & services	40,000	40,000	677	39,323
Capital outlay	30,000	30,000	27,552	2,448
Total expenditures	70,000	70,000	28,229	41,771
Excess (deficiency) of revenues over (under) expenditures	\$ 10,000	\$ 10,000	61,181	\$ 51,181
Fund balance - beginning			285,122	
Fund balance - ending			\$ 346,303	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 1,643,900	\$ 1,643,900	\$ 1,722,189	\$ 78,289
Investment earnings (loss)	-	-	342,791	342,791
Total revenues	<u>1,643,900</u>	<u>1,643,900</u>	<u>2,064,980</u>	<u>421,080</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Personal services	330,830	330,830	276,848	53,982
Other charges & services	972,520	972,520	941,455	31,065
Capital outlay	<u>68,292</u>	<u>68,292</u>	<u>177,950</u>	<u>(109,658)</u>
Total expenditures	<u>1,371,642</u>	<u>1,371,642</u>	<u>1,396,253</u>	<u>(24,611)</u>
Excess of revenues				
over expenditures	<u>\$ 272,258</u>	<u>\$ 272,258</u>	668,727	<u>\$ 396,469</u>
Fund balance - beginning			<u>4,002,439</u>	
Fund balance - ending			<u>\$ 4,671,166</u>	



**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**TREATMENT COURTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 315,170	\$ 315,170	\$ 329,080	\$ 13,910
Charges for services	<u>129,000</u>	<u>129,000</u>	<u>99,123</u>	<u>(29,877)</u>
Total revenues	<u>444,170</u>	<u>444,170</u>	<u>428,203</u>	<u>(15,967)</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	367,331	367,331	335,761	31,570
Other charges & services	<u>159,530</u>	<u>159,530</u>	<u>140,376</u>	<u>19,154</u>
Total expenditures	<u>526,861</u>	<u>526,861</u>	<u>476,137</u>	<u>50,724</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ (82,691)</u>	<u>\$ (82,691)</u>	<u>(47,934)</u>	<u>\$ 34,757</u>
Fund balance - beginning			<u>328,419</u>	
Fund balance - ending			<u>\$ 280,485</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CONSOLIDATED ELECTIONS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 488,000	\$ 488,000	\$ 512,480	\$ 24,480
Miscellaneous	-	-	25	25.00
Total revenues	<u>488,000</u>	<u>488,000</u>	<u>512,505</u>	<u>24,505</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	331,355	331,355	288,389	42,966
Other charges & services	<u>191,594</u>	<u>191,594</u>	<u>149,419</u>	<u>42,175</u>
Total expenditures	<u>522,949</u>	<u>522,949</u>	<u>437,808</u>	<u>85,141</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ (34,949)</u>	<u>\$ (34,949)</u>	74,697	<u>\$ 109,646</u>
Fund balance - beginning			<u>142,379</u>	
Fund balance - ending			<u>\$ 217,076</u>	

**COMBINING FINANCIAL STATEMENTS – CUSTODIAL FUNDS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

## **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, 2024**

**CANYON COUNTY**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**September 30, 2024**

	Custodial Funds							
	Special Purpose Taxing Districts	Court Fund	Sheriff Fund	Motor Vehicle Fund	State of Idaho	Unapportioned	City- County Narcotics Unit (CCNU)	Total Custodial Funds
<b>ASSETS</b>								
Cash	\$ 426,059	\$ 629,593	\$ 432,927	\$ 612,520	\$ 888,452	\$ 2,627,734	\$ 151,760	\$ 5,769,045
Accounts receivable, net	-	4,296,448	-	-	-	-	180	4,296,628
Taxes receivable for other governments	4,279,237	-	-	-	-	-	-	4,279,237
Total assets	4,705,296	4,926,041	432,927	612,520	888,452	2,627,734	151,940	14,344,910
<b>LIABILITIES</b>								
Accounts payable	-	4,926,041	432,927	-	-	2,627,734	151,940	8,138,642
Due to other agencies and governments	4,705,296	-	-	612,520	888,452	-	-	6,206,268
Total liabilities	4,705,296	4,926,041	432,927	612,520	888,452	2,627,734	151,940	14,344,910
<b>NET POSITION</b>								
Restricted for:								
Individuals, organizations and other governments	-	-	-	-	-	-	-	-
Total net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMBINING FINANCIAL STATEMENTS – CUSTODIAL FUNDS**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**For the Fiscal Year Ended September 30, 2024**

	Custodial Funds							
	Special Purpose Taxing Districts	Court Fund	Sheriff Fund	Motor Vehicles	State of Idaho	Unapportioned	City- County Narcotics Unit (CCNU)	Total Custodial Funds
<b>ADDITIONS</b>								
Property tax collections for other governments	\$ 222,012,045	\$ -	\$ -	\$ -	\$ -	\$ 2,443,094	\$ -	\$ 224,455,139
Licenses and permits collected for other governments	351,378	-	-	16,979,587	-	-	-	17,330,965
Fines, fees and forfeitures collected for other governments	658,863	12,585,000	1,684,600	-	11,323,673	15,171,909	27,675	41,451,720
Sales and replacement taxes collected for other governments	5,434,864	-	-	-	-	-	-	5,434,864
Proceeds from estates and tax deed sales	-	-	-	-	-	125,001	-	125,001
Garnishments and writs of execution	-	-	5,791,097	-	-	-	-	5,791,097
Contributions by inmates	-	-	51,764	-	-	-	-	51,764
Board of Community Guardians	-	-	-	-	-	82,652	-	82,652
Indigent medical reimbursements for other governments	-	-	-	-	-	662,311	-	662,311
Miscellaneous	-	-	-	-	-	13,055	2,703	15,758
Total additions	<u>228,457,150</u>	<u>12,585,000</u>	<u>7,527,461</u>	<u>16,979,587</u>	<u>11,323,673</u>	<u>18,498,022</u>	<u>30,378</u>	<u>295,401,271</u>
<b>DEDUCTIONS</b>								
Payments to local governments	228,457,150	12,585,000	1,684,600	1,701,228	-	17,615,003	30,378	262,073,359
Payments to the State	-	-	-	15,278,359	11,323,673	662,311	-	27,264,343
Payments to vendors	-	-	-	-	-	220,708	-	220,708
Payments to inmates	-	-	51,764	-	-	-	-	51,764
Payments of judgments	-	-	5,791,097	-	-	-	-	5,791,097
Total deductions	<u>228,457,150</u>	<u>12,585,000</u>	<u>7,527,461</u>	<u>16,979,587</u>	<u>11,323,673</u>	<u>18,498,022</u>	<u>30,378</u>	<u>295,401,271</u>
Net increase (decrease) in net position	-	-	-	-	-	-	-	-
Net position, beginning of year	-	-	-	-	-	-	-	-
Net position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<i><u>Financial Trends</u></i> - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	100
<i><u>Revenue Capacity</u></i> - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	108
<i><u>Debt Capacity</u></i> - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	113
<i><u>Demographic and Economic Information</u></i> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	116
<i><u>Operating Information</u></i> - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	118

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, 2024**

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

	Fiscal Year			
	2024	2023	2022	2021
		*Restated		
Governmental activities				
Net investment in capital assets	\$ 64,156,862	\$ 54,756,953	\$ 51,668,265	\$ 44,871,933
Restricted	7,161,908	7,097,989	6,422,279	4,392,051
Unrestricted	<u>18,757,086</u>	<u>20,641,317</u>	<u>45,972,629</u>	<u>44,933,299</u>
Total governmental activities net position	<u>\$ 90,075,856</u>	<u>\$ 82,496,259</u>	<u>\$ 104,063,173</u>	<u>\$ 94,197,283</u>
Business-type activities				
Net investment in capital assets	\$ 16,949,994	\$ 15,629,145	\$ 9,842,274	\$ 10,078,560
Restricted	-	-	-	62,144
Unrestricted	<u>4,036,677</u>	<u>4,419,217</u>	<u>9,850,209</u>	<u>11,519,873</u>
Total business-type activities net position	<u>\$ 20,986,671</u>	<u>\$ 20,048,362</u>	<u>\$ 19,692,483</u>	<u>\$ 21,660,577</u>
Primary government				
Net investment in capital assets	\$ 81,106,856	\$ 70,386,098	\$ 61,510,539	\$ 54,950,493
Restricted	7,161,908	7,097,989	6,422,279	4,454,195
Unrestricted	<u>22,793,763</u>	<u>25,060,534</u>	<u>55,822,838</u>	<u>56,453,172</u>
Total primary government net position	<u>\$ 111,062,527</u>	<u>\$ 102,544,621</u>	<u>\$ 123,755,656</u>	<u>\$ 115,857,860</u>

\*During the fiscal year 2024, the County determined that there were certain errors and a change to accounting policy, GASB 101, that changed the amounts previously reported in the 2023 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, 2024**

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 43,812,454	\$ 41,306,312	\$ 42,315,031	\$ 44,700,331	\$ 45,737,995	\$ 46,777,298
3,432,739	2,729,837	2,504,428	1,842,546	2,251,804	2,031,549
<u>21,712,060</u>	<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>\$ 68,957,253</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>
\$ 9,754,825	\$ 9,513,600	\$ 9,512,670	\$ 9,687,253	\$ 9,446,622	\$ 9,917,596
-	-	-	-	-	-
<u>11,020,831</u>	<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>\$ 20,775,656</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>
\$53,567,279	\$ 50,819,912	\$ 51,827,701	\$ 54,387,584	\$ 55,184,617	\$ 56,694,894
3,432,739	2,729,837	2,504,428	1,842,546	2,251,804	2,031,549
<u>32,732,891</u>	<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>\$ 89,732,909</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>

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

	Fiscal Year			
	2024	2023	2022	2021
<b>Expenses</b>		<b>*Restated</b>		
Governmental activities:				
General government	\$ 72,581,836	\$ 61,572,462	\$ 50,841,772	\$ 42,541,324
Public safety	49,407,046	48,096,480	41,623,641	32,629,111
Public works	968,833	986,707	951,493	824,589
Health and welfare	2,072,418	10,155,133	9,361,712	7,866,777
Culture and recreation	3,303,081	4,062,162	2,720,629	2,039,746
Interest on long-term debt	-	-	-	-
Total governmental activities expenses	<u>128,333,214</u>	<u>124,872,944</u>	<u>105,499,247</u>	<u>85,901,547</u>
Business-type activities:				
Sanitary landfill	<u>8,208,522</u>	<u>7,530,507</u>	<u>8,200,477</u>	<u>6,045,830</u>
Total business-type activities expenses	<u>8,208,522</u>	<u>7,530,507</u>	<u>8,200,477</u>	<u>6,045,830</u>
Total primary government expenses	<u>\$ 136,541,736</u>	<u>\$ 132,403,451</u>	<u>\$ 113,699,724</u>	<u>\$ 91,947,377</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 16,285,916	\$ 16,315,310	\$ 16,748,686	\$ 18,779,966
Public safety	7,856,650	6,962,888	6,163,910	5,905,103
Public works	200,194	121,744	138,174	108,005
Health and welfare	-	279,246	502,099	640,708
Culture and recreation	1,073,120	979,215	887,727	1,007,933
Operating grants and contributions	20,747,218	10,588,312	12,598,673	8,966,761
Capital grants and contributions	<u>390,862</u>	<u>1,105,658</u>	<u>690,415</u>	<u>1,100,571</u>
Total governmental activities program revenues	<u>46,553,960</u>	<u>36,352,373</u>	<u>37,729,684</u>	<u>36,509,047</u>
Business-type activities:				
Charges for services:				
Landfill fees	7,507,203	7,073,438	7,345,030	6,960,643
Operating grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>7,507,203</u>	<u>7,073,438</u>	<u>7,345,030</u>	<u>6,960,643</u>
Total primary government program revenues	<u>\$ 54,061,163</u>	<u>\$ 43,425,811</u>	<u>\$ 45,074,714</u>	<u>\$ 43,469,690</u>
Net (expense)/Revenue				
Governmental activities	<u>\$ (81,779,254)</u>	<u>\$ (88,520,571)</u>	<u>\$ (67,769,563)</u>	<u>\$ (49,392,500)</u>
Business-type activities	<u>(701,319)</u>	<u>(457,069)</u>	<u>(855,447)</u>	<u>914,813</u>
Total primary government net expense	<u>\$ (82,480,573)</u>	<u>\$ (88,977,640)</u>	<u>\$ (68,625,010)</u>	<u>\$ (48,477,687)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Property taxes	\$ 58,620,474	\$ 41,390,003	\$ 56,297,812	\$ 56,352,419
Intergovernmental	20,663,030	20,280,969	19,673,721	18,315,191
Investment earnings (loss)	6,562,672	3,698,670	(3,358,671)	(95,870)
Miscellaneous	<u>3,512,675</u>	<u>3,834,848</u>	<u>5,022,591</u>	<u>60,790</u>
Total governmental activities	<u>89,358,851</u>	<u>69,204,490</u>	<u>77,635,453</u>	<u>74,632,530</u>
Business-type activities:				
Investment earnings (loss)	1,739,347	578,732	(1,154,898)	(34,263)
Miscellaneous	<u>(99,719)</u>	<u>234,216</u>	<u>42,251</u>	<u>4,371</u>
Total business-type activities	<u>1,639,628</u>	<u>812,948</u>	<u>(1,112,647)</u>	<u>(29,892)</u>
Total primary government	<u>\$ 90,998,479</u>	<u>\$ 70,017,438</u>	<u>\$ 76,522,806</u>	<u>\$ 74,602,638</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 7,579,597	\$ (19,316,081)	\$ 9,865,890	\$ 25,240,030
Business-type activities	<u>938,309</u>	<u>355,879</u>	<u>(1,968,094)</u>	<u>884,921</u>
Total primary government	<u>\$ 8,517,906</u>	<u>\$ (18,960,202)</u>	<u>\$ 7,897,796</u>	<u>\$ 26,124,951</u>

\*During the fiscal year 2024, the County determined that there were certain errors and a change to accounting policy, GASB 101, that changed the amounts previously reported in the 2023 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, 2024**

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 48,340,831	\$ 44,033,525	\$ 39,447,435	\$ 40,978,995	\$ 40,535,726	\$ 35,293,637
37,837,262	33,137,673	31,557,282	28,846,467	27,465,586	26,078,452
842,449	819,506	800,995	766,300	866,727	876,068
10,362,889	10,789,347	9,835,482	4,687,035	4,021,491	3,654,735
1,813,523	2,364,871	2,236,445	2,242,728	2,479,021	2,091,283
-	-	-	-	-	814
<u>99,196,954</u>	<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>
 5,083,569	 4,839,890	 4,776,972	 4,268,714	 4,211,048	 3,963,821
<u>5,083,569</u>	<u>4,839,890</u>	<u>4,776,972</u>	<u>4,268,714</u>	<u>4,211,048</u>	<u>3,963,821</u>
<u>\$ 104,280,523</u>	<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>
\$ 16,527,504	\$ 17,117,937	\$ 14,876,855	\$ 13,404,727	\$ 10,881,104	\$ 10,879,973
6,440,076	5,024,548	4,838,385	4,352,519	4,418,002	4,131,809
115,690	107,614	104,818	92,762	106,449	87,250
480,233	483,827	575,139	184,726	404,648	235,676
231,298	822,469	705,852	709,758	698,274	730,582
4,837,575	3,030,564	2,987,529	2,500,508	2,538,292	2,085,735
439,074	318,273	62,750	57,148	33,440	214,902
<u>29,071,450</u>	<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>
6,511,074	5,754,281	4,617,418	4,169,503	3,842,441	3,375,307
5,806	-	-	-	-	-
<u>6,516,880</u>	<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>\$ 35,588,330</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>
\$ (70,125,504)	\$ (64,239,690)	\$ (59,726,311)	\$ (56,219,377)	\$ (56,288,342)	\$ (49,629,062)
<u>1,433,311</u>	<u>914,391</u>	<u>(159,554)</u>	<u>(99,211)</u>	<u>(368,607)</u>	<u>(588,514)</u>
<u>\$ (68,692,193)</u>	<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>
\$ 56,119,103	\$ 54,195,627	\$ 49,157,358	\$ 44,745,626	\$ 39,958,900	\$ 35,882,987
14,311,127	13,324,851	12,237,463	11,187,396	10,463,288	9,657,426
1,123,927	1,490,995	290,686	212,242	474,369	531,161
184,535	288,885	635,564	634,843	607,050	611,035
<u>71,738,692</u>	<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>
597,264	788,814	156,018	115,651	184,503	206,342
31,220	4,779	1,554	6,122	23,165	16,668
<u>628,484</u>	<u>793,593</u>	<u>157,572</u>	<u>121,773</u>	<u>207,668</u>	<u>223,010</u>
<u>\$ 72,367,176</u>	<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>
\$ 1,613,188	\$ 5,060,668	\$ 2,594,760	\$ 560,730	\$ (4,784,735)	\$ (2,946,453)
<u>2,061,795</u>	<u>1,707,984</u>	<u>(1,982)</u>	<u>22,562</u>	<u>(160,939)</u>	<u>(365,504)</u>
<u>\$ 3,674,983</u>	<u>\$ 6,768,652</u>	<u>\$ 2,592,778</u>	<u>\$ 583,292</u>	<u>\$ (4,945,674)</u>	<u>\$ (3,311,957)</u>

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

	Fiscal Year			
	2024	2023	2022	2021
		<b>*Restated</b>		
General fund				
Nonspendable	\$ 825,272	\$ 584,776	\$ 545,132	\$ 550,979
Restricted	1,233,784	551,505	457,444	-
Assigned	1,370,165	-	-	-
Unassigned	<u>27,145,774</u>	<u>29,256,986</u>	<u>36,057,661</u>	<u>24,559,079</u>
Total general fund	<u>\$ 30,574,995</u>	<u>\$ 30,393,267</u>	<u>\$ 37,060,237</u>	<u>\$ 25,110,058</u>
All other governmental funds				
Nonspendable	\$ 172,264	\$ 233,395	\$ 483,592	\$ 783,192
Restricted	6,112,435	5,155,875	4,171,446	3,539,879
Assigned, reported in				
Special revenue funds	<u>22,522,241</u>	<u>18,562,313</u>	<u>29,473,475</u>	<u>29,179,747</u>
Total all other government funds	<u>\$ 28,806,940</u>	<u>\$ 23,951,583</u>	<u>\$ 34,128,513</u>	<u>\$ 33,502,818</u>

\*During the fiscal year 2024, the County determined that there were certain errors that changed the amounts previously reported in the 2023 financial statements resulting in a restatement of the fund balance (Note 16).

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 635,332	\$ 444,469	\$ 471,580	\$ 441,811	\$ 704,738	\$ 460,390
-	-	-	-	-	-
-	-	-	3,218,387	6,218,387	-
<u>13,073,917</u>	<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>\$ 13,709,249</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>
\$ 1,001,167	\$ 1,126,825	\$ 191,192	\$ 173,284	\$ 248,211	\$ 269,707
3,432,739	2,729,837	2,504,428	1,842,546	2,251,804	2,031,549
<u>22,160,201</u>	<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>\$ 26,594,107</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>

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2024	2023	2022	2021
	<b>*Restated</b>			
<b>Revenues</b>				
Taxes	\$ 58,567,988	\$ 41,967,511	\$ 56,049,891	\$ 56,654,334
Licenses & permits	3,127,513	2,877,945	3,490,096	3,592,421
Intergovernmental	41,681,032	31,773,940	32,887,297	27,387,033
Charges for services	14,486,066	13,369,828	13,269,970	13,778,936
Fines and forfeits	631,170	628,020	696,552	517,723
Miscellaneous	7,894,456	4,686,184	(202,699)	839,006
Total revenues	<u>126,388,225</u>	<u>95,303,428</u>	<u>106,191,107</u>	<u>102,769,453</u>
<b>Expenditures</b>				
General government	56,829,597	45,961,090	40,858,847	36,002,194
Public safety	43,485,102	40,690,286	34,578,030	33,903,136
Public works	862,827	910,806	898,808	839,299
Health and welfare	2,337,516	9,443,840	8,837,800	8,267,137
Culture & recreation	2,828,942	2,828,814	2,520,111	2,006,781
Capital outlay	13,553,070	6,236,271	9,089,688	3,441,386
Debt service:				
Principal	1,450,782	1,444,703	1,438,649	-
Interest	3,303	9,382	15,436	-
Total expenditures	<u>121,351,139</u>	<u>107,525,192</u>	<u>98,237,369</u>	<u>84,459,933</u>
Excess (deficiency) of revenues over(under)expenditures	<u>5,037,086</u>	<u>(12,221,764)</u>	<u>7,953,738</u>	<u>18,309,520</u>
<b>Other financing sources(uses)</b>				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 5,037,086</u>	<u>\$ (12,221,764)</u>	<u>\$ 7,953,738</u>	<u>\$ 18,309,520</u>
Debt service as a percentage of noncapital expenditures	1.37%	1.46%	1.66%	0.00%

\*During the fiscal year 2024, the County determined that there were certain errors that changed the amounts previously reported in the 2023 financial statements resulting in a restatement of the fund balance (Note 16).



**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 56,135,633	\$ 54,193,576	\$ 48,952,792	\$ 44,657,857	40,047,853	\$ 36,063,562
2,649,909	2,648,392	2,837,783	2,392,295	1,930,926	1,726,144
19,465,986	16,676,369	15,222,369	13,680,615	12,950,440	11,813,675
12,698,965	11,567,346	10,640,589	9,569,044	8,988,900	8,303,601
595,392	553,766	605,369	646,732	619,488	606,608
<u>1,768,155</u>	<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>93,314,040</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>
35,741,792	34,527,259	35,808,985	36,099,200	31,335,564	29,801,895
34,834,510	31,784,007	30,287,995	27,819,330	25,619,484	24,669,618
790,170	796,614	737,672	691,868	784,371	802,509
9,857,761	10,715,993	9,779,478	4,688,338	4,018,928	3,658,618
1,622,709	2,237,718	2,126,165	2,169,080	1,971,534	2,006,091
5,419,953	1,738,812	1,986,432	1,960,600	3,460,562	4,925,239
-	-	-	-	-	76,039
-	-	-	-	-	814
<u>88,266,895</u>	<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>5,047,145</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>
30,000	-	1,577,430	322,512	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>30,000</u>	<u>-</u>	<u>1,577,430</u>	<u>322,512</u>	<u>-</u>	<u>-</u>
<u>\$ 5,077,145</u>	<u>\$ 5,952,339</u>	<u>\$ 167,887</u>	<u>\$ (1,230,314)</u>	<u>\$ (881,064)</u>	<u>\$ (5,360,692)</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.13%

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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 exemptions</u>		<u>Total direct</u>
<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Property</u>	<u>Valuation</u>	<u>and urban increment</u>	<u>value</u>	<u>tax rate (2)</u>
2024	\$ 45,921,468,007	\$ 1,914,207,137	\$ 366,788,173	\$ 48,202,463,317	\$ 13,297,205,317	\$ 34,905,258,000	1.23
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

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, 2024**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**Last Ten Fiscal Years**

	Year Taxes Are Payable									
	<u>2024</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>
<b>County Direct Rates</b>										
Operating rate	1.61	1.23	2.47	3.16	3.55	4.01	4.15	4.24	4.12	3.93
Debt service rate	-	-	-	-	-	-	-	-	-	-
<b>Total county direct rate</b>	<u>1.61</u>	<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>
<b>City Rates</b>										
Caldwell	3.65	3.99	5.80	6.84	7.39	8.24	9.20	9.94	10.69	10.81
Nampa	3.05	3.02	4.26	5.38	7.03	7.84	8.51	9.03	9.31	9.49
Melba	2.68	2.67	3.88	4.88	5.17	5.93	6.39	6.25	7.07	6.84
Middleton	2.28	2.16	3.40	4.24	4.58	4.73	5.19	5.43	5.69	5.97
Notus	2.13	2.10	2.84	3.45	3.85	4.28	4.55	4.75	5.34	5.36
Parma	4.28	4.30	5.98	5.10	7.18	8.08	8.68	8.97	9.55	10.10
Wilder	4.53	4.58	6.52	8.54	8.94	10.11	10.98	11.18	13.23	13.54
Greenleaf	1.11	1.04	1.71	2.10	2.30	2.48	2.75	2.90	3.38	3.48
Star	0.67	0.59	0.92	1.25	1.31	1.53	1.69	1.91	2.19	2.51
<b>School District Rates</b>										
West Ada #2	0.60	1.09	1.59	2.38	3.51	3.67	3.77	4.02	4.22	4.09
Kuna #3	1.24	2.05	2.92	4.08	4.88	5.00	5.00	5.00	6.17	6.65
Nampa #131	0.96	1.23	2.37	3.01	3.99	4.18	4.48	4.48	4.35	4.23
Caldwell #132	0.91	1.40	2.77	3.36	3.66	4.19	4.19	4.19	4.19	4.60
Wilder #133	1.65	1.73	2.11	1.99	2.42	2.40	4.93	4.42	5.73	6.25
Middleton #134	1.01	1.40	2.25	2.98	3.94	4.45	4.95	4.95	5.25	5.25
Notus #135	2.62	2.39	4.96	4.98	4.99	4.88	5.27	5.18	4.98	4.78
Melba #136	1.47	2.03	2.81	3.02	3.02	3.02	3.02	3.02	3.02	3.08
Parma #137	2.02	2.77	3.47	4.38	4.73	4.98	5.75	5.91	5.91	6.03
Vallivue #139	1.99	2.15	3.29	3.99	4.68	4.98	5.39	5.82	5.82	5.82
Marsing #363	2.21	2.40	3.29	3.76	4.04	4.21	4.10	4.19	4.08	3.49
Homedale #370	2.66	3.20	3.68	3.77	3.77	3.77	3.77	3.77	3.77	4.31
<b>Fire District Rates</b>										
Caldwell Rural Fire	1.01	1.03	1.33	1.50	1.59	1.70	1.75	1.82	1.84	1.96
Homedale Rural Fire	0.59	0.58	0.85	1.02	1.08	1.13	1.16	1.24	1.21	1.38
Kuna Rural Fire	0.93	0.59	0.81	1.00	1.06	1.23	1.20	1.30	1.34	1.44
Melba Rural Fire	0.35	0.36	0.51	0.61	0.64	0.67	0.72	0.76	0.80	0.81
Middleton Rural Fire	0.77	0.72	1.08	1.34	1.43	1.62	1.97	2.11	2.14	1.25
Parma Rural Fire	1.00	0.98	1.33	1.54	1.61	1.73	1.82	1.88	1.93	1.98
Upper Deer Flat Fire	0.20	0.18	0.21	0.30	0.36	0.72	0.79	0.85	0.88	0.88
Marsing Rural Fire	0.57	0.55	0.81	0.93	0.97	1.04	1.09	0.23	0.23	0.25
Star Rural Fire	0.96	0.85	1.29	1.70	1.59	1.80	1.96	2.03	1.93	2.06
Wilder Rural Fire	0.80	0.80	0.86	1.35	1.41	1.54	1.71	1.67	1.78	1.85
Nampa Fire	1.11	1.07	1.51	1.72	1.81	2.00	2.10	2.31	2.40	2.40
<b>Highway District Rates</b>										
Nampa Highway District #1	0.59	0.57	0.80	0.95	0.99	1.08	1.13	1.22	1.26	1.31
Notus Parma Highway District #2	0.92	0.90	1.20	1.44	1.51	1.64	1.77	1.89	1.98	2.03
Golden Gate Highway District #3	1.01	0.99	1.37	1.62	1.71	1.87	2.08	2.05	2.16	2.22
Canyon Highway District #4	0.64	0.65	0.94	1.11	1.17	1.30	1.40	1.45	1.51	1.54

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**Last Ten Fiscal Years**

	Year Taxes Are Payable									
	<u>2024</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>
<b>Cemetery Districts</b>										
Kuna Cemetery	0.06	0.05	0.08	0.10	0.11	0.13	0.12	0.13	0.14	0.14
Lower Boise Cemetery	0.12	0.12	0.15	0.18	0.19	0.20	0.22	0.23	0.24	0.25
Melba Cemetery	0.07	0.07	0.09	0.11	0.11	0.12	0.13	0.14	0.14	0.14
Middleton Cemetery	0.02	0.02	0.04	0.04	0.05	0.05	0.06	0.06	0.06	0.06
Parma Cemetery	0.08	0.08	0.11	0.13	0.13	0.15	0.16	0.18	0.19	0.20
Roswell Cemetery	0.08	0.08	0.11	0.12	0.13	0.14	0.15	0.15	0.18	0.19
Wilder Cemetery	0.12	0.12	0.17	0.20	0.21	0.23	0.25	0.23	0.24	0.25
Fairview Cemetery	0.03	0.03	0.04	0.05	0.06	0.06	0.06	0.07	0.07	0.07
Greenleaf Cemetery	0.10	0.10	0.14	0.17	0.18	0.20	0.21	0.23	0.24	0.26
Pleasant Ridge Cemetery	0.18	0.17	0.24	0.27	0.28	0.30	0.33	0.35	0.39	0.42
<b>Other Districts</b>										
Wilder Library	0.36	0.36	0.47	0.54	0.56	0.55	0.64	0.73	0.77	0.61
Lizard Butte Library	0.18	0.17	0.26	0.30	0.33	0.36	0.37	0.40	0.41	0.46
Kuna Library	0.27	0.24	0.33	0.40	0.43	0.49	0.54	0.60	0.61	0.65
Homedale Library	0.40	-	-	-	-	-	-	-	-	-
Flood Control #10	0.07	0.08	0.09	0.11	0.11	0.12	0.13	0.13	0.13	0.13
Flood Control #11	0.22	0.24	0.31	0.36	0.37	0.40	0.43	0.45	0.48	0.48
Ambulance District	0.10	0.10	0.14	0.17	0.19	0.21	0.22	0.24	0.24	0.22
Mosquito Abatement	0.09	0.09	0.13	0.16	0.17	0.19	0.17	0.16	0.16	0.15
Pest Control	0.02	0.02	0.03	0.03	0.03	0.06	0.05	0.07	0.07	0.00
Melba Gopher	0.05	0.05	0.08	0.10	0.11	0.13	0.14	0.15	0.16	0.16
College of Western Idaho	0.09	0.08	0.10	0.12	0.13	0.14	0.15	0.16	0.16	0.16
Greater Middleton Recreation	0.25	0.23	0.35	0.43	0.42	0.48	0.54	0.56	0.58	0.29
Ten Davis Recreation	0.10	0.10	0.12	0.14	0.15	0.16	0.17	0.19	0.20	0.20
Star Sewer and Water	0.34	0.30	0.48	0.65	0.67	0.77	0.82	0.84	0.88	0.90

Note: Property tax rates are expressed as \$1,000 per net taxable value.

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**PRINCIPAL PROPERTY TAXPAYERS**  
**Current Year and Nine Years Ago**

<u><b>Taxpayer</b></u>	<u><b>Fiscal Year 2024</b></u>			<u><b>Fiscal Year 2015</b></u>		
	<u><b>Taxable Assessed Value</b></u>	<u><b>Rank</b></u>	<u><b>Percentage of Total County Taxable Assessed Value</b></u>	<u><b>Taxable Assessed Value</b></u>	<u><b>Rank</b></u>	<u><b>Percentage of Total County Taxable Assessed Value</b></u>
Simplot US Food Group Holdings LLC	\$ 828,833,470	1	2.37%	\$ 424,369,948	1	4.87%
CF Hippolyta Nampa LLC	496,888,742	2	1.42%	-	-	-
Sorrento Lactalis	231,783,924	3	0.66%	96,093,594	3	1.10%
Challenger Development Inc	186,137,050	4	0.53%	-	-	-
Boise Industrial Canyon Propco 2 LLC	177,507,010	5	0.51%	-	-	-
Idaho Power	142,829,650	6	0.41%	103,900,292	2	1.19%
Union Pacific Railroad	121,051,497	7	0.35%	43,075,141	7	0.49%
F84 Portfolio Owner LLC	96,349,930	8	0.28%	-	-	-
WAL-MART	86,566,427	9	0.25%	36,365,166	8	0.41%
Materne North America Corp	84,449,396	10	0.25%	-	-	-
Amalgamated Sugar Co LLC	-	-	-	59,768,073	4	0.69%
CTI/SSI Food Services Inc	-	-	-	53,971,914	5	0.62%
Volante Investments LLLP	-	-	-	31,263,379	9	0.36%
DDR Nampa LLC	-	-	-	51,055,780	6	0.59%
Corey Barton Homes Inc	-	-	-	27,761,883	10	0.32%
Ten Largest Taxpayers	2,452,397,096		7.03%	927,625,170		10.64%
All Other Taxpayers	<u>32,452,860,904</u>		<u>92.97%</u>	<u>7,786,941,154</u>		<u>89.36%</u>

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Total Tax Levy for Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2024	\$ 57,476,201	\$ 56,791,991	98.8%	\$ -	\$ 56,791,991	98.8%
2023	40,737,269	40,251,978	98.8%	251,602	40,503,580	99.4%
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%

Source: Canyon County property tax rolls

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**RATIOS OF OUTSTANDING DEBT**  
**Last Ten Fiscal Years**

<b>Fiscal</b>			<b>Percentage of</b>		<b>Percentage of</b>
<b><u>Year</u></b>	<b><u>Leases</u></b>		<b>Estimated</b>	<b>Total Debt</b>	<b>Total Debt to</b>
			<b>Actual Taxable</b>	<b>Per Capita</b>	<b>Personal</b>
			<b><u>Value of property</u></b>		<b><u>Income</u></b>
2024	\$ -		0.00%	-	0.00%
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%



**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**As of September 30, 2024**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Caldwell	\$ 11,220,000	100.00%	\$ 11,220,000
Total cities	<u>11,220,000</u>		<u>11,220,000</u>
Fire Districts:			
Star Fire	3,364,338	18.35%	617,356
Kuna Fire	5,690,000	4.60%	261,854
Wilder Fire	356,122	100.00%	356,122
Total fire districts	<u>9,410,460</u>		<u>1,235,332</u>
School Districts:			
West Ada #2	30,370,000	0.90%	272,419
Kuna #3	22,590,000	12.52%	2,827,590
Nampa #131	6,350,000	100.00%	6,350,000
Wilder #133	1,960,000	100.00%	1,960,000
Middleton #134	14,724,451	100.00%	14,724,451
Notus #135	3,090,000	100.00%	3,090,000
Melba #136	2,960,000	71.21%	2,107,934
Parma #137	3,850,000	100.00%	3,850,000
Vallivue #139	166,320,000	100.00%	166,320,000
Marsing #363	8,515,000	16.59%	1,412,894
Homedale #370	10,030,000	40.35%	4,047,105
Total school districts	<u>270,759,451</u>		<u>206,962,393</u>
Library districts:			
Lizard Butte Library	<u>159,602</u>	55.41%	<u>88,431</u>
Total library districts	<u>159,602</u>		<u>88,431</u>
Total overlapping debt	<u>\$ 291,549,513</u>		<u>\$ 219,506,156</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, 2024**

**LEGAL DEBT MARGIN INFORMATION**

Last Ten Fiscal Years

(dollars in thousands)

**Legal Debt Margin Calculation for Fiscal Year 2024**

Debt Limit	\$ 779,759
Less: Debt applicable to limit	-
<b>Legal Debt Margin</b>	<b><u>\$ 779,759</u></b>

	Fiscal Year									
	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
Debt limit	<u>\$ 779,759</u>	<u>\$ 698,105</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>
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	<u>\$ 779,759</u>	<u>\$ 698,105</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>
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, 2024**

**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)
2024	257,674	\$ 12,343,358	\$ 47,903	4.2%
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%

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, 2024**

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

	2024	Percentage to total	2015	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%	1,475	1.77%
Nampa School District	1,625	1.43%	1,575	1.89%
Vallivue School District	1,125	0.99%	925	1.11%
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%	786	0.94%
College of Western Idaho	875	0.77%	975	1.17%
JR Simplot Company	875	0.77%	1,175	1.41%
Sorrento Lactalis	875	0.77%	625	0.75%
Caldwell School District	<u>625</u>	<u>0.55%</u>	<u>725</u>	<u>0.87%</u>
Total	<u>10,500</u>	<u>9.24%</u>	<u>8,986</u>	<u>10.78%</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, 2024**

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

<b>Function/Program</b>	<b>Full-time Equivalent Employees as of September 30</b>									
	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
<i>Governmental Activities</i>										
Public Safety	362	359	356	352	344	343	339	381	381	381
Health and Welfare	-	53	53	52	52	55	54	12	12	12
Culture and Recreation	18	14	14	13	13	14	16	16	16	15
Public Works	7	6	6	6	6	6	5	5	6	6
General Government	<u>480</u>	<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>
<b>Total Governmental Activities</b>	<u>867</u>	<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>
<i>Business-type Activities</i>										
Sanitary Landfill	<u>30</u>	<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>
<b>Grand Total</b>	<u>897</u>	<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>

Source: County Auditor's office

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Fiscal Years**

<u>Function/Program</u>	Fiscal Year									
	<u>2024</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>
<b>Public Safety</b>										
Jail bookings	7,477	7,685	7,720	8,172	8,088	10,038	10,442	9,887	9,781	10,136
Average daily population (all facilities)	623	442	392	364	391	418	423	389	389	389
<b>General Government</b>										
Building permits issued	984	1,194	1,400	1,341	1,128	1,167	1,076	926	796	697
Mechanical permits issued	166	1,448	2,068	1,891	1,774	1,482	1,673	1,420	1,221	1,214
Number of recorded documents	52,031	53,343	75,214	90,425	74,407	61,570	58,043	56,396	53,009	49,855
<b>Culture and Recreation</b>										
Annual boat stickers	4,292	4,274	4,059	4,341	4,001	3,991	3,967	3,945	4,222	4,021
<b>Sanitation</b>										
Refuse collected daily/tons	1,210	1,150	1,177	1,107	1,035	964	936	845	788	696
Refuse collected annually/tons	378,815	360,614	368,999	347,228	324,488	302,376	293,553	265,017	247,213	218,230

Sources: Individual County Departments

**STATISTICAL SECTION**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CAPITAL ASSET STATISTICS BY FUNCTION**  
**Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2024</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>
<b>Governmental activities:</b>										
<b>General Government</b>										
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	74	73	71	70	68	68	68	68
<b>Public Safety</b>										
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	64	65	65	65	65	65	65	65
Other Vehicles	60	60	60	60	60	60	64	67	70	70
Boats	5	5	5	5	5	5	5	4	4	4
<b>Culture and Recreation</b>										
Land (acres)	105	105	105	105	105	68	34	34	34	34
Buildings	8	8	7	6	6	6	6	6	5	5
Vehicles	4	4	4	4	4	4	4	4	4	4
<b>Business-type activities:</b>										
<b>Sanitation</b>										
Land (acres)	1,416	1,416	1,357	1,357	1,357	1,394	1,388	1,388	1,388	1,388
Buildings	5	5	5	5	5	5	5	5	5	5
Vehicles	20	20	19	17	16	16	16	16	15	15

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



# SINGLE AUDIT







**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with  
*Government Auditing Standards***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*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, Idaho (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 9, 2025.

**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 County'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 Questioned Costs as item 2024-001 that we consider to be a material weakness.

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## 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*.

## The County's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Boise, Idaho  
April 9, 2025



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

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

### **Report on Compliance for the Major Federal Program**

#### ***Opinion on the Major Federal Program***

We have audited Canyon County, Idaho's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended September 30, 2024. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2024.

#### ***Basis for Opinion on the Major Federal Program***

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

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

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### ***Report on Internal Control over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control

over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003 to be significant deficiencies.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

  
Boise, Idaho  
April 9, 2025

**SINGLE AUDIT**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

STATE OF IDAHO  
CANYON COUNTY  
For the Fiscal Year Ended September 30, 2024  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal Assistance Listing/CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Disbursements/Expenditures</u>
<u>US Department of Agriculture</u>			
Passed through Idaho Department of Education:			
Child Nutrition Cluster			
School Breakfast Program	10.553	202424N119947	\$ 29,893
National School Lunch Program	10.555	202424N119947	46,828
Child Nutrition Cluster - Total			76,721
Total US Department of Agriculture			76,721
<u>US Department of Justice</u>			
State Criminal Alien Assistance Program	16.606	-	68,079
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020VD-BX-0969	29,690
Passed through the City of Nampa			
Edward Byrne Memorial Justice Assistance Grant	16.738	-	23,476
Total US Department of Justice			121,245
<u>US Department of Transportation</u>			
Passed through Idaho Transportation Department:			
Highway Safety Cluster			
State and Community Highway Safety	20.600	FFY 2024 HVE	18,278
<u>US Department of the Treasury</u>			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	-	11,112,056
<u>Executive Office of the President</u>			
Passed through Oregon-Idaho High Intensity Drug Trafficking Area			
National Domestic Highway Enforcement Initiative	95.001	2024 HIDTA	43,895
<u>US Department of Homeland Security</u>			
Passed through Idaho Department of Parks and Recreation:			
Boating Safety Financial Assurance	97.012	27CG0A-02	53,964
Passed through Idaho Military Division:			
Emergency Management Performance Grant 2023	97.042	23EMPG227	136,432
Homeland Security Grant Program 2023	97.067	23SHSP066	127,664
Total US Department of Homeland Security			318,060
<u>US Election Assistance Commission</u>			
Passed through Idaho Secretary of State			
HAVA Election Security Grants	90.404	2023 HAVA Canyon County	70,766
Total Federal Awards			\$ 11,761,021

See notes to schedule of expenditures of federal awards

**SINGLE AUDIT**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CANYON COUNTY**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Canyon County under programs of the federal government for the year ended September 30, 2024. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Canyon County, it is not intended to and does not present the financial position, changes in net position, fund balance, or cash flows of Canyon County.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 3: INDIRECT COST RATE**

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



**SINGLE AUDIT**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CANYON COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**SECTION 1 – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

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

**Federal Awards**

Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified not considered To be material weaknesses?	Yes
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported In accordance with Uniform Guidance 2 CFR 200.516 (a)?	Yes

**Identification of major programs:**

<b>Name of Federal Program</b>	<b>Federal Financial Assistance Listing</b>
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee?	No

**SINGLE AUDIT**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CANYON COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**2024-001      Material Audit Adjustments 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:* (1) During our testing for unrecorded liabilities, it was noted the County improperly excluded a retainage payable payment in their year-end accrual balance. (2) During our testing of business-type activity capital assets, it was noted a deletion that related to Fiscal Year 2023 was run through Fiscal Year 2024 activity as it was not removed from the capital asset detail in the fiscal year the transaction related to (FY2023). (3) During our testing of deferred revenue, it was noted the County deferred the interest earnings on ARPA monies instead of recognizing the interest as it was earned.

*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:* (1) The General Fund accounts payable balance and capital outlay expenditure as of September 30, 2024, is understated by \$670,596 and the governmental activities ending capital asset and accounts payable balances are understated by \$670,596. (2) The beginning net position for business-type activities is overstated by the net book value of the loss on the disposal of the capital asset of \$103,509. (3) Beginning governmental-activities net position and beginning General Fund fund balance were both understated by \$1,686,269. This required a prior period adjustment to correct the beginning balances that were previously reported on.

*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 agrees with the auditor's findings.

**SINGLE AUDIT**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CANYON COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**2024-002      U.S. Department of Treasury, Federal Financial Assistance Listing #21.027, COVID-19 –  
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)  
Matching, Level of Effort and Earmarking; Reporting**

**Significant Deficiency in Internal Control over Compliance**

Criteria: Recipients of CSLFRF can calculate lost revenue for the years 2020, 2021, 2022, and 2023 based on the formula provided in the 2022 Final Rule to determine the amount of CSLFRF funds that can be used for the “provision of government services”. In calculating revenue loss, recipients can choose whether to use calendar or fiscal year dates but must be consistent throughout the period of performance. If calculating revenue loss, recipients must provide auditors with evidence supporting their revenue loss calculation.

Non-federal entities may be required to submit performance reports at least annually but not more frequently than quarterly, except in unusual circumstances, using a form or format authorized by OMB (2 CFR section 200.329).

Condition: During the testing over Earmarking, it was noted the County was not able to completely support the amounts used in the calculation. Further, there was no evidence of review of the calculation.

Cause: The County’s controls were not sufficient to ensure someone other than the preparer of the revenue loss calculation reviewed the calculation prior to its submission on the County’s quarterly reports.

Effect: The revenue loss number calculated by the County was incorrect. This incorrect number was reported to the Treasury as part of the County’s quarterly reporting requirement.

Questioned Costs: None reported.

Context/Sampling: Sampling was not used for the Earmarking compliance test as there was only 1 revenue loss calculation. A statistical sample of 2 reports were selected for testing out of a total population of 4.

Repeat Finding from Prior Year(s): No

Recommendation: Management should review the revenue loss calculation to ensure it’s appropriately supported by underlying documentation. For all future reports submitted to the Treasury, the recalculated revenue loss amount should be used.

Views of Responsible Officials: The County agrees with the auditor’s findings.

**SINGLE AUDIT**  
**CANYON COUNTY, IDAHO**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**2024-003**      **U.S. Department of Treasury, Federal Financial Assistance Listing #21.027, COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Procurement, Suspension, and Debarment**

**Significant Deficiency in Internal Control over Compliance**

*Criteria:* Non-federal entities other than states, including those operating federal programs as subrecipients of states, must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable state and local laws and regulations, provided that the procurements conform to applicable federal statutes and the procurement requirements identified in 2 CFR Part 200. 2 CFR sections 200.212 and 200.318(h); 2 CFR section 180.300; 48 CFR section 52.2096 outlines the requirements the non-federal entity verify vendors for which it plans to enter into a covered transaction are not debarred, suspended, or otherwise excluded.

*Condition:* We noted that while the County does have a purchasing policy, elements as required by Uniform Guidance are absent from the policy. In addition, we noted the County did not retain the supporting documentation indicating they had verified vendors they were entering into covered transactions with were neither suspended nor debarred.

*Cause:* The County had not had single audits performed until recently as a result of the increase in funding due to the COVID-19 pandemic. Because of this, they had not updated their purchasing policy to be in compliance with Uniform Guidance. This also impacted the County's purchasing and procurement checklist for updating it to including retaining the support the County verified vendors were neither suspended nor debarred in the contract's procurement file.

*Effect:* While our testing noted no instances of noncompliance, the absence of internal controls over compliance as it relates to having a Uniform Guidance compliant policy, could lead the County to enter into covered transactions that are not compliant with federal regulations.

*Questioned Costs:* None reported.

*Context/Sampling:* Sampling was not used to test the policy.

*Repeat Finding from Prior Year(s):* No

*Recommendation:* The County should review the applicable provisions of the CFR to ensure their written procurement policy is compliant with Uniform Guidance requirements. Additionally, the County should review their checklist and/or document retention requirements for contracts to be sure it includes the support the County verified the vendor was neither suspended nor debarred.

*Views of Responsible Officials:* Management agrees with the finding.