

STATE OF IDAHO
CANYON COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
September 30, 2009



WILLIAM H. HURST, COUNTY AUDITOR

STATE OF IDAHO
CANYON COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
September 30, 2009

Prepared by:
Canyon County
Auditor's Office

INTRODUCTORY SECTION



**STATE OF IDAHO
CANYON COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Chris Harris
Controller

CANYON COUNTY CLERK
WILLIAM H. HURST
CLERK OF THE DISTRICT COURT
AUDITOR AND RECORDER
1115 Albany Street
Caldwell ID 83605



Brad Jackson
Chief Deputy

To the Board of County Commissioners
Canyon County

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principals (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Canyon County for the fiscal year ended September 30, 2009.

This report consists of the 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 Canyon 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 Canyon County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Canyon 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.

Canyon County's financial statements have been audited by Gibbons, Scott and Dean LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Canyon County for the fiscal year ended September 30, 2009, 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 Canyon County's financial statements for the fiscal year ended September 30, 2009, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Canyon 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 it's 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. It is located in the southwestern part of Idaho west of Boise, the state capitol. Canyon County 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 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 about 40,000. Nampa is the largest city in the county and the second largest in Idaho with an estimated population of 80,000. Canyon County benefits from having these two medium sized cities in close proximity as they provide numerous urban benefits not found in the more sparsely populated counties. The current population of Canyon County is estimated to be 183,939 an increase of 48% since 2000. Canyon County is empowered to levy a property tax on real and personal property located within its boundaries. It also is 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 office 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 is the governing body of county government in Idaho. They act as both the executive branch and the legislative branch, and are responsible for all duties not specifically mandated to other elected officials. Two county commissioners are elected each biennium; one for a two year term and one for a four year term.

The County Commissioners are responsible for passing ordinances, adopting the budget, appointing board members and hiring department heads.

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

The annual budget serves as the foundation for Canyon County's financial planning and control. All departments and agencies of the County are required to submit requests for appropriations to the County Budget Officer, also known as the County Auditor, on or before the 1st Monday in May each year. The Budget Officer uses these requests as the starting point for developing a proposed budget. The Budget Officer then presents this proposed budget to the Board of County Commissioners for review on or before the 1st Monday of August each year. The Commissioners are required to have the budget published in a local newspaper during the 3rd week of August. They must hold a public hearing no later than Tuesday following the first Monday in September of each year. The appropriated budget is prepared under the classifications of "salaries, benefits" and "detail of other expenses" by department and fund. County Commissioners can transfer from salaries and benefits to other expenses through a Commissioners resolution. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund and the justice special revenue fund, the two major funds, this comparison is presented on pages 46-55 as part of the required supplementary information. For governmental funds other than the general fund and the justice fund, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 68.

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 Canyon County operates.

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

Unfortunately the county has seen an increase in its unemployment rate. With a labor force of 84,282, the unemployment rate for November 2009 is 11.9%. Companies throughout the county have been looking at creative ways to trim costs and are exploring innovative ways of doing business to maintain profitability.

The construction industry has been most greatly affected by the economic contraction. In 2009 the number of building permits issued fell to 421 from 607, a reduction of almost 31%. This figure includes commercial, agricultural and residential permits. The construction industry provided ample employment opportunities during the boom years, and many individuals displaced by the drastic reduction in construction activity continue to seek suitable employment.

Economic conditions in the county are difficult. The county has recently witnessed the close of two long standing auto dealerships. Additionally, The Sportsman's Warehouse and Sam's Club both located in Nampa have closed their doors. On the retailing bright side the Nampa Gateway Center has seen the addition of new retailers. Macy's, Import Outlet, The Idaho Athletic Club and The Sports Authority have recently opened.

In January 2009 a community college opened its doors in Canyon County. The College of Western Idaho officially began operation January 13, 2009. The first day of classes were held January 20th. The college prides itself on being the most affordable education in Southwest Idaho, with an application and enrollment process that is open to everyone. The college is servicing both traditional and non-traditional students, providing individuals the chance to develop and improve skills that will increase career opportunities for years to come. Enrollment at the college has exceeded expectations, which is leading to additional employment opportunities as instructors and other qualified personnel are needed to run the college.

Long-term financial planning. During the fiscal year the county purchased property which is housing the auto and drivers license departments. The county was in need of the space and it will be beneficial to citizens to have both departments under one roof. The county has asked the voters on two separate occasions to approve funds for the building of a new jail. Both times the supermajority needed to approve the funding has not been achieved. The county expects economic recovery to be slow and has cut expenses wherever possible and lowered revenue projections accordingly.

Relevant financial policies. With a decline in revenue from numerous sources county departments were directed to hold back on expenditures by at least 10% and more if possible. Department heads responded vigorously and were able to trim expenditures by the requested amount and yet continued to provide needed services. In April 2009 county employee salaries were reduced by 2.5%, this reduction continued thru the end of the fiscal year, September 30 2009. These policies have directly impacted financial statements as expenditures in most departments are well below budgeted amounts.

Major initiatives. With the downturn in the economy the county has experienced an associated decline in revenue from multiple sources. Steps were taken during the current fiscal year to adjust for the decreased revenue and the fiscal year 2010 budget represents a 12% decrease over the previous year. The county is planning on a slow, limited recovery and will continue to look for ways to increase efficiency and do more with less while continuing to provide mandated services.

Awards and Acknowledgments. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Canyon County for its comprehensive annual financial report for the fiscal year ended September 30, 2008. This was the 20th consecutive year that Canyon County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual 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 comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Auditor's office whose continued efforts for improvement in the County's accounting and reporting system are directly responsible for the high quality of the information being reported to the Board of Commissioners of Canyon County. Credit must also be given to the Board of Commissioners for their support in planning and conducting financial operations of the County in a responsible manner.

Sincerely,

A handwritten signature in blue ink that reads "William H. Hurst". The signature is fluid and cursive, with the first name "William" and last name "Hurst" clearly legible.

William H. Hurst
Canyon County
Clerk/Auditor/Recorder
April 12, 2010

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Canyon County
Idaho

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2008

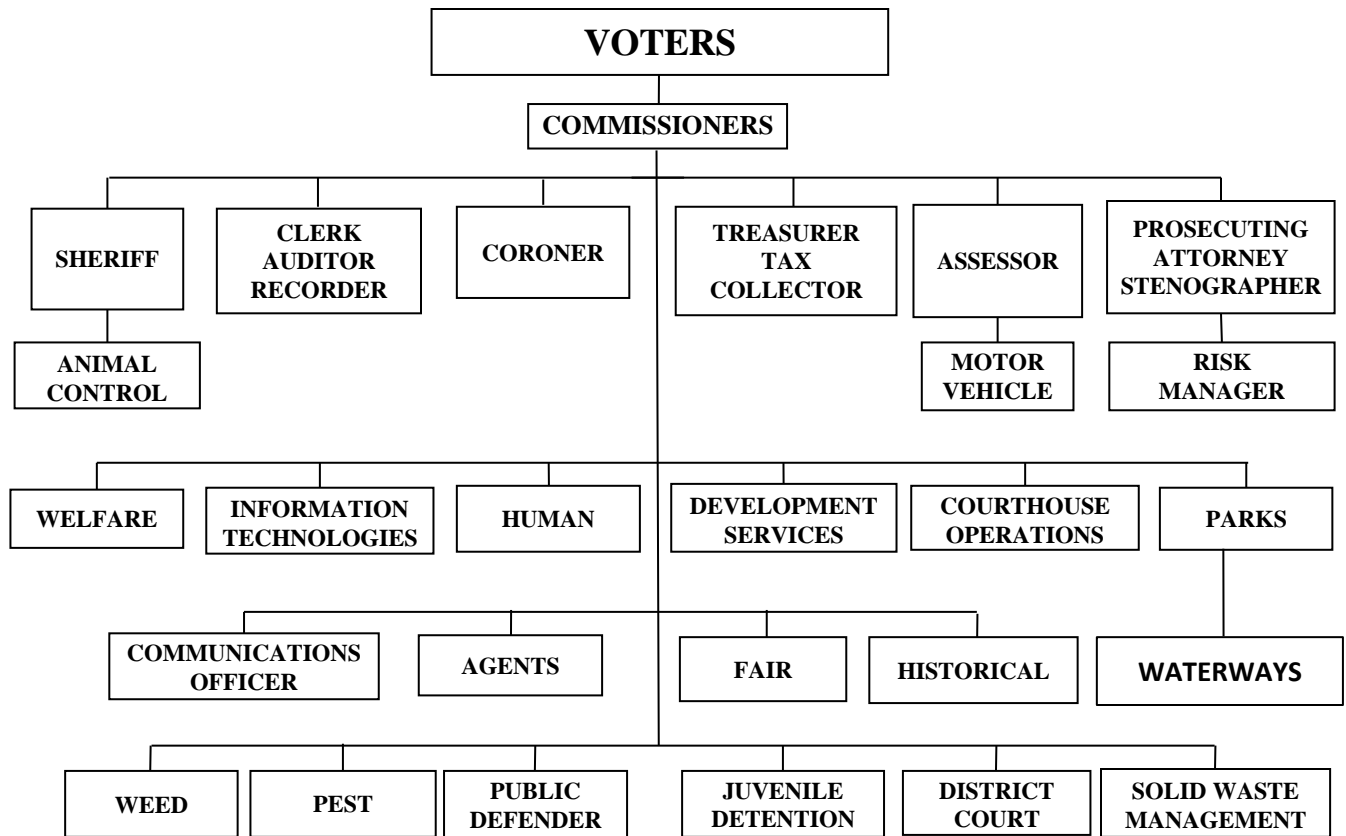
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

CANYON COUNTY IDAHO ORGANIZATIONAL CHART



**STATE OF IDAHO
CANYON COUNTY
ELECTED OFFICIALS AND DEPARTMENT HEADS
September 30, 2009**

ELECTED OFFICIALS

Commissioner District #1.....	Steve Rule
Commissioner District #2.....	Kathy Alder
Commissioner District #3.....	David Ferdinand
County Clerk.....	William H. Hurst
County Treasurer.....	Tracie Lloyd
County Assessor.....	Gene Kuehn
County Sheriff.....	Chris Smith
County Prosecutor.....	John Bujack
County Coroner.....	Vicki Degues-Morris
Administrative District Judge (1).....	Juneal C. Kerrick
District Judge.....	Greg Culet
District Judge.....	Thomas Ryan
District Judge.....	Ranae Hoff
District Judge.....	Stephen Drescher
District Judge.....	Bradly Ford
Magistrate Judge.....	Dayo O. Onanubosi
Magistrate Judge.....	Robert Taisey
Magistrate Judge.....	Gary DeMeyer
Magistrate Judge.....	Frank Kotyk
Magistrate Judge.....	Deborah Orr
Magistrate Judge.....	James R. Schiller
Magistrate Judge.....	Jerold Lee
Magistrate Judge.....	George Southworth

DEPARTMENT HEADS

Trial Court Administrator.....	Dan Kessler
Development Services Director.....	Wayne Forrey
Information Technologies Director.....	Rodney Astleford
Human Resources Director.....	Nancy Heck
Welfare Director.....	Leslie Pardue
Juvenile Probation Chief Deputy.....	Elda Catalano
Juvenile Detention Center Director.....	Steve Jett
County Agent.....	Jerry Neufeld
Building Superintendent.....	Andy Eveland
Animal Control Director.....	Bill Adams
Parks and Waterways Director.....	Tom Bicak
Landfill Director.....	Jack Biddle
Weed Control Director.....	James D. Martell
County Fleet Management Director.....	Mark Tolman

(1) Canyon County is in the Third Judicial District which includes: Canyon, Adams, Gem, Payette, Washington and Owyhee Counties. Five of the six District Judges and eight of the thirteen Magistrate Judges reside in and have their chambers in Canyon County.

FINANCIAL SECTION



Gibbons, Scott & Dean LLP

Certified Public Accountants

Terry L. Scott, CPA
John P. Dean, CPA

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1803 Ellis Avenue
Caldwell, Idaho 83605

(208) 459-4649
FAX (208) 454-9091

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Canyon County
Caldwell, Idaho

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Canyon County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of September 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated April 12, 2010 on our consideration of Canyon County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 13 through 21 and 45 through 54, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Canyon County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, capital assets used in the operation of governmental funds schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget

Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements of Canyon County. The combining and individual nonmajor fund financial statements, budgetary comparison schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory, capital assets used in the operation of government funds schedules and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Gibbons, Scott & Dean LLP".

GIBBONS, SCOTT AND DEAN LLP
Certified Public Accountants

April 12, 2010

Management's Discussion and Analysis

As management of Canyon 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, 2009. 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 3-6 of this report.

Financial Highlights

- The assets of Canyon County exceeded its liabilities at the close of the most recent fiscal year by \$87,974,845 (net assets). Of this amount \$41,367,091 (unrestricted net assets) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net assets increased by \$6,890,512, most of the increase is attributed to spending holdbacks, and a county wide salary reduction of 2.5% during the year.
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$33,233,556, an increase of \$72,217 compared to the previous fiscal year. \$31,429,995 of the total amount is available for spending at the County's discretion (unreserved fund balance).
- At the end of the fiscal year unreserved fund balance for the general fund was \$9,976,810 or 43% of the total general fund expenditures. Unreserved fund balance in the justice fund was \$6,691,716 or 25% of the justice fund expenditures.

Overview of the financial statements

This discussion and analysis are intended to serve as an introduction to Canyon County's basic financial statements. Canyon County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The *statement of net assets* presents information of Canyon County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 taxes 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, culture and recreation and education. The *business-type activities* of Canyon County include a sanitary landfill.

The government-wide financial statements can be found on pages 23-24 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 near-term *inflows and outflows of spendable resources*, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

Canyon County maintains nineteen 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 and the justice special revenue fund, both of which are considered to be major funds. Data from the other seventeen 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, including the enterprise fund. A budgetary comparison statement has been provided for the governmental funds to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 25-27 of this report.

Proprietary funds. Canyon County maintains one type of proprietary fund. *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 sanitary landfill operations.

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 the sanitary landfill operations, which is considered to be a major fund of Canyon County.

The basic proprietary fund financial statements can be found on pages 28-30 of this report.

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

The basic fiduciary fund financial statement can be found on page 31 of this report. The combining statement of changes in assets and liabilities is located on page 84 at the end of the combining & 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 32-43 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 45-54 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 58-82 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Canyon County, assets exceeded liabilities by \$87,974,845 at the close of the most recent fiscal year.

Over 50% of Canyon County's net assets reflect its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The county uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Canyon County's Net Assets September 30, 2009

	Governmental Activities		Business-type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 37,993,314	\$ 36,730,297	\$ 13,757,999	\$ 13,124,469	\$ 51,751,313	\$ 49,854,766
Capital assets	35,881,812	30,605,115	9,109,534	9,153,741	44,991,346	39,758,856
Total assets	73,875,126	67,335,412	22,867,533	22,278,210	96,742,659	89,613,622
Long-term liabilities						
outstanding	-	-	4,983,301	4,656,765	4,983,301	4,656,765
Other liabilities	3,697,904	3,771,027	86,609	101,498	3,784,513	3,872,525
Total liabilities	3,697,904	3,771,027	5,069,910	4,758,263	8,767,814	8,529,290
Net assets:						
Invested in capital assets, net of						
related debt	35,096,290	29,752,579	9,109,534	9,153,741	44,205,824	38,906,320
Restricted	19,543	9,010,223	2,382,387	2,375,770	2,401,930	11,385,993
Unrestricted	35,061,389	24,801,583	6,305,702	5,990,436	41,367,091	30,792,019
Total net assets	\$ 70,177,222	\$ 63,564,386	\$ 17,797,623	\$ 17,519,947	\$ 87,974,845	\$ 81,084,333

An additional portion of Canyon County's net assets (3 percent) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$41,367,091) 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 assets, both for the county as a whole, as well as for its business-type activity.

The County's net assets increased by \$6,890,512 during the current fiscal year. This increase is a result of spending holdbacks and salary reductions that took place during the fiscal year.

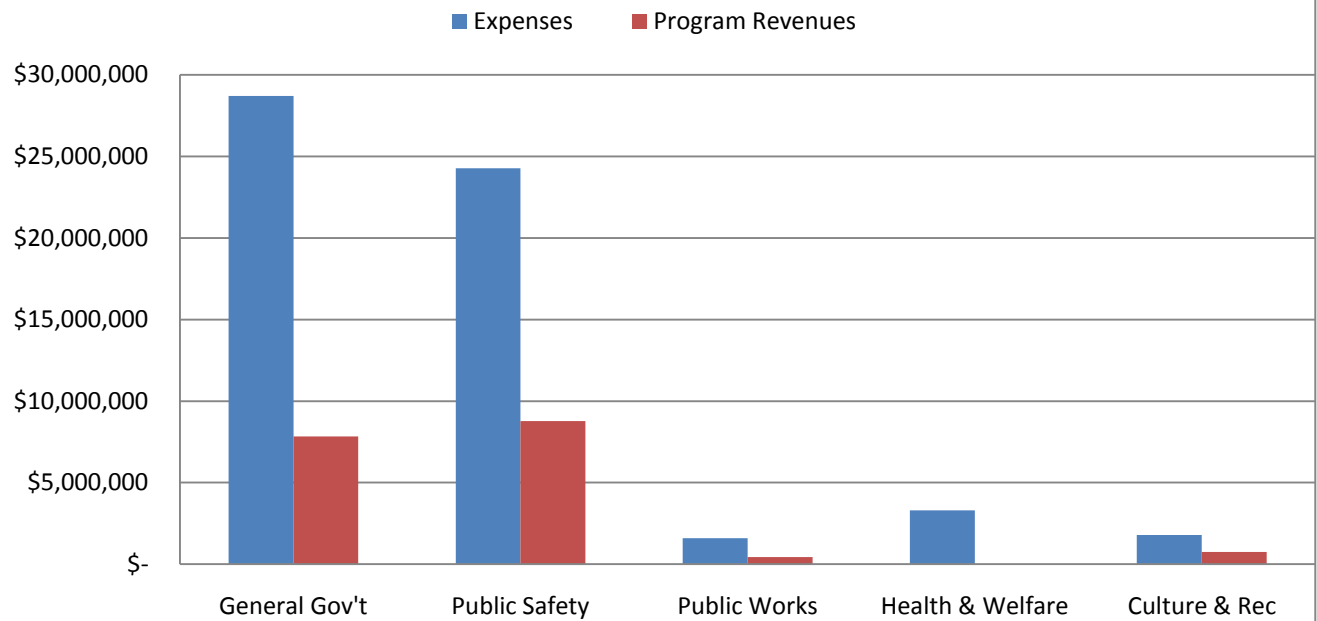
Governmental activities. Governmental activity increased Canyon County's net assets by \$6,612,836.

The following schedule outlines the changes in net assets:

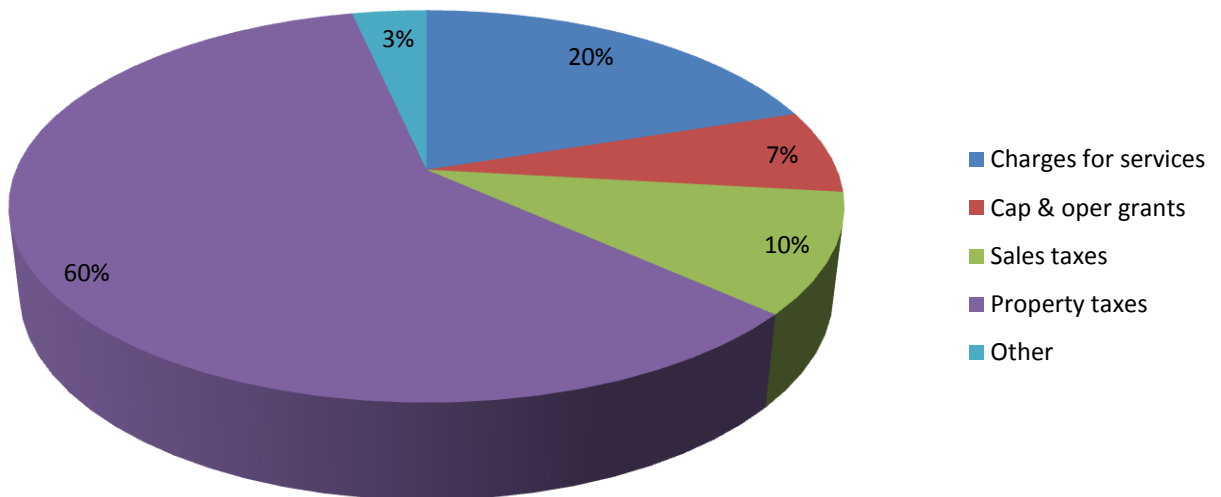
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 13,236,340	\$ 14,859,167	\$ 2,716,487	\$ 3,136,680	\$ 15,952,827	\$ 17,995,847
Operating grants and contributions	1,855,751	1,969,065	-	-	1,855,751	1,969,065
Capital grants and contributions	2,701,734	740,236	-	-	2,701,734	740,236
General revenues:						
Property taxes	39,719,187	36,754,510	-	-	39,719,187	36,754,510
Other taxes	7,259,264	8,155,246	-	-	7,259,264	8,155,246
Interest on investments	766,455	1,441,447	281,259	440,351	1,047,714	1,881,798
Miscellaneous	783,455	781,755	40	25,020	783,495	806,775
Total revenues	66,322,186	64,701,426	2,997,786	3,602,051	69,319,972	68,303,477
Expenses:						
General government	28,700,368	30,628,992	-	-	28,700,368	30,628,992
Public safety	24,270,127	25,914,836	-	-	24,270,127	25,914,836
Public works	1,598,490	1,609,574	-	-	1,598,490	1,609,574
Health and welfare	3,307,658	2,843,036	-	-	3,307,658	2,843,036
Culture and recreation	1,796,288	1,860,171	-	-	1,796,288	1,860,171
Education	-	38,541	-	-	-	38,541
Interest on long-term debt	39,057	43,862	-	-	39,057	43,862
Sanitary landfill	-	-	2,720,110	2,697,219	2,720,110	2,697,219
Total expenses	59,711,988	62,939,012	2,720,110	2,697,219	62,432,098	65,636,231
Gain or (loss) on retirement of capital assets	2,638	871,853	-	(1,905)	2,638	869,948
Changes in net assets	6,612,836	2,634,267	277,676	902,927	6,890,512	3,537,194
Net assets - 10/01	63,564,386	60,930,119	17,519,947	16,617,020	81,084,333	77,547,139
Net assets - 9/30	\$ 70,177,222	\$ 63,564,386	\$ 17,797,623	\$ 17,519,947	\$ 87,974,845	\$ 81,084,333

- Property taxes increased by \$2,964,677 (8.1%) during the year. County government is limited to the amount they can collect. They can collect 3% over their highest of the last 3 years' property tax budget plus the prior years' tax rate times any new construction values.
- Interest revenue decreased by \$834,084 (44%). This is due to the lowering of interest rates by the federal government.
- Revenue from other taxes, sales tax and revenue sharing collected by the state and remitted to the county decreased by \$895,982 (11%), due to decreased sales of taxable goods and lower sales tax collection by the state.
- Expenses decreased by \$3,204,133 (4.9%), due to a mid year salary decrease for all employees and spending holdbacks.

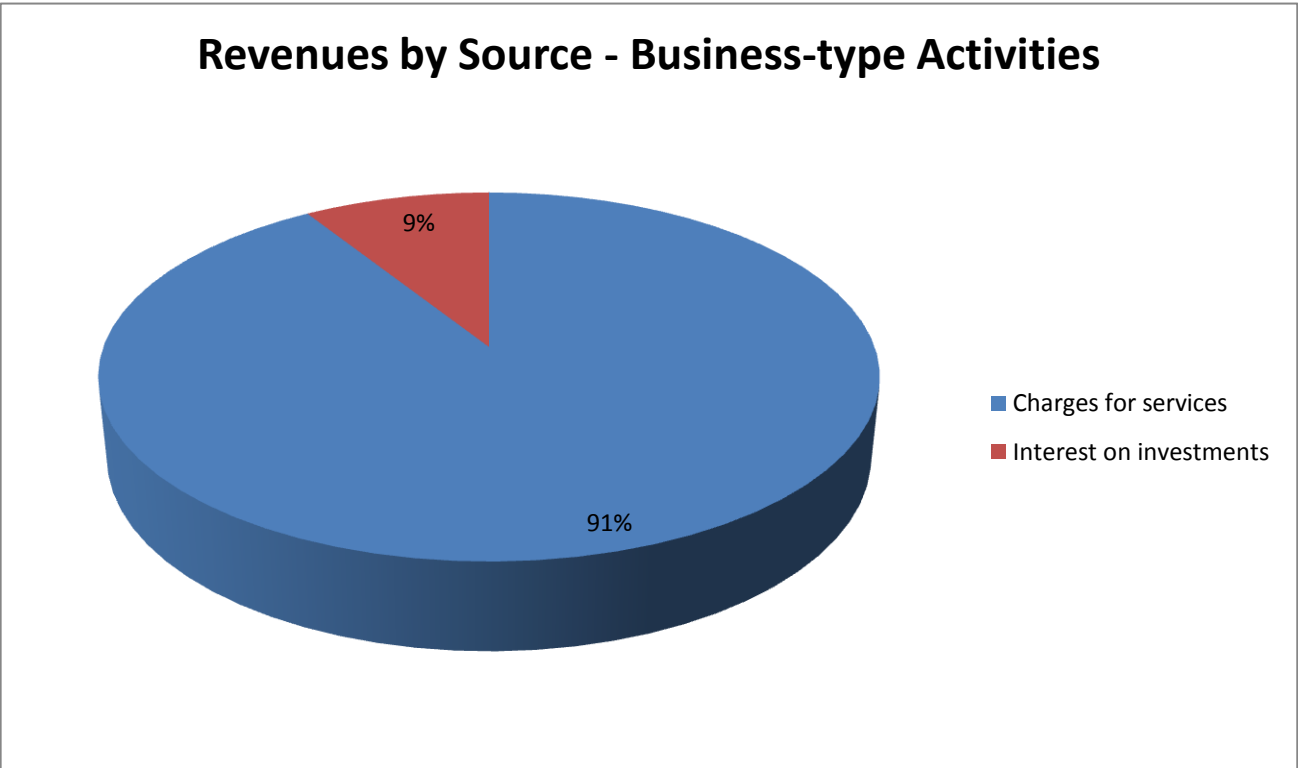
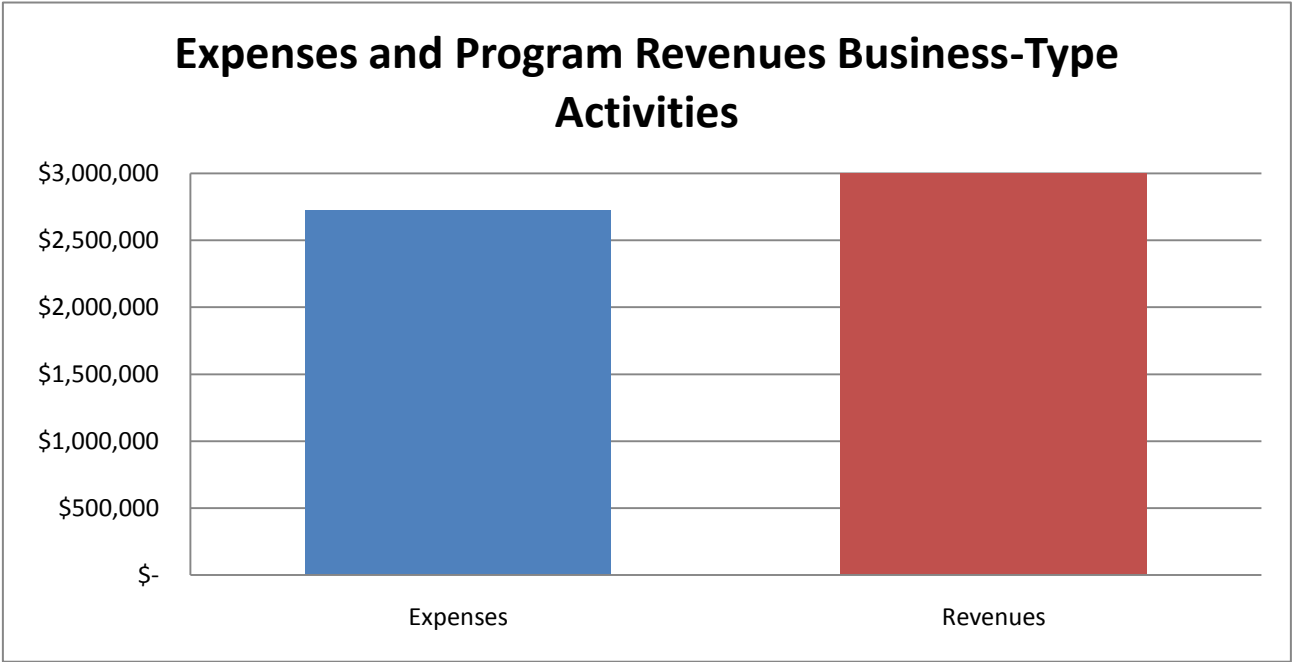
Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



Business-type activities. Business-type activity (sanitary landfill) net assets increased during the year by \$277,676. The increase is partly a result of the decrease in closure costs payable due to the purchase of additional land for the landfill in the previous fiscal year. In total, landfill operating expenses decreased \$231,022 from the previous fiscal year.



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, unreserved 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 \$33,233,556 an increase of \$72,217 in comparison with the prior year. \$23,069,827 of this constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved/designated to indicate that it is not available for new spending because it has already been committed 1) insurance (\$8,360,168), 2) debt service fund surplus (\$19,543), 3) prepaids (\$1,784,018).

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the general fund was \$9,976,810, while the total fund balance reached \$18,522,185.

As a measure of the general fund's liquidity, it may be useful to compare both the unreserved fund balance and the total fund balance to the total fund expenditures. Unreserved fund balance represents 43% of total general fund expenditures, while total fund balance represents 79% of that same amount.

The unreserved fund balance of the County's general fund decreased by \$168,776 during the current fiscal year. Expenditures exceeded revenues by \$724,850 for the current fiscal year. The County commissioners for the last few years have been using more of the fund balances to fund increases in budgets. Using more fund balance results in lower property tax revenue for the general fund and a decrease in the fund balance.

Charges for services revenues in the general fund were largely unchanged from the previous fiscal year with only a \$22,862 increase. Licenses and permits revenue decreased by \$373,850 due to the decline in building activity and the associated decrease in building permit revenue. Unfortunately as a result of the decrease in building and development activity the development services department has seen a reduction of staff.

Intergovernmental revenue decreased in the general fund by \$560,327 due to the general fund not receiving any sales tax revenue for the current fiscal year. Additionally the previous fiscal years revenue included a \$393,580 federal "Help America Vote Act" grant.

The justice fund had a total fund balance of \$6,723,137, with \$6,691,716 unreserved. The net increase in fund balance during the current year was \$256,737. With the general fund using fund balance to fund its budget the justice fund levied an increased share of property taxes.

Fund balance in the justice fund held steady due to an increase in property tax revenue, a mid year salary reduction for all employees, and spending holdbacks. All of these factors combined to offset the decrease in sales tax revenue collected by the state and remitted to the county.

Charges for services revenue decreased in the justice fund by \$445,671. The decrease consists largely of a decrease in the work release revenue in the amount of \$425,650. Work release fees have been decreased to make the work release program more affordable.

Proprietary funds. Canyon County's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted assets in the Sanitary Landfill enterprise fund at the end of the year were \$6,305,702. The net assets increased by \$277,676. Factors concerning the sanitary landfill 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:

- \$21,773 was transferred from the general budget to the courthouse security "A" budget

The transfer was necessary to cover retirement buyout expenditures for employees who opted to take an early retirement and thereby save the county money on salaries.

Differences between the final amended budget and the actual results are summarized below:

- Unspent funds in personal services are the result of the county wide salary reduction of 2.5% which started in April 2009 and ended September 30 2009.
- \$1,031,964 unspent in the general budget was in the reserve account established for unforeseen emergencies and was not needed.
- \$672,890 unspent in development services was due to the reduction in staff that occurred in January 2009.
- \$887,150 unspent in the information technology department was due to a spending freeze.
- \$576,292 unspent in the county shop was due to a holdback on vehicle purchases due to the economic downturn.
- \$2,395,780 unspent in the courthouse budget was due to a spending freeze on capital purchases and construction projects due to the economic slow-down.

Capital Asset and Capital Lease Administration

Capital Assets. Canyon County's investment in capital assets for its governmental and business-type activities as of September 30, 2009 amounted to \$44,991,346 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. The total increase in Canyon County's investments in capital assets for the current fiscal year was 13% (a 17% increase in governmental activities and a .48% decrease for business-type activities).

Major capital assets events during the current fiscal year included the following:

- The county purchased over \$100,000 in law enforcement vehicles and other county vehicles.
- \$1,251,047 was spent for property purchases.
- \$172,485 was spent for computer equipment.
- \$2,519,128 was spent on the trunked digital radio system.
- \$697,996 was spent on heavy equipment for the landfill.

Canyon County's Capital Assets (Net of depreciation)

	Governmental Activities		Business-type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Land	\$ 6,326,753	\$ 6,016,753	\$ 4,577,723	\$ 4,577,723	\$ 10,904,476	\$ 10,594,476
Building	20,347,386	18,806,969	1,034,093	1,087,779	21,381,479	19,894,748
Improvements other than buildings	576,567	631,996	1,093,876	1,129,723	1,670,443	1,761,719
Machinery and equipment	4,190,588	3,600,108	2,403,842	2,358,516	6,594,430	5,958,624
Construction in progress	4,440,518	1,549,290	-	-	4,440,518	1,549,290
Total	<u>\$ 35,881,812</u>	<u>\$ 30,605,116</u>	<u>\$ 9,109,534</u>	<u>\$ 9,153,741</u>	<u>\$ 44,991,346</u>	<u>\$ 39,758,857</u>

Additional information on Canyon County's capital assets can be found in note C on page 39.

Capital Leases. The county currently has two capital leases. One was entered into in May of 2003 to purchase heating and lighting equipment for several county buildings. The other capital lease was entered into in March of 2009 to purchase telephone and computer equipment for the Canyon County East Complex which was purchased December 2008. As of September 30 2009 the capital lease outstanding for the heating and lighting equipment is \$738,120. The capital lease outstanding for the telephone and computer equipment is \$47,403.

Additional information on Canyon County's capital leases can be found in note E on page 40.

Economic Factors and Next Year's Budgets and Rates

Canyon County is facing the same economic slow down as the rest of the nation. Revenue projections for fiscal year 2010 have been lowered from previous years to account for current economic conditions. The county has budgeted for significantly lower building permit revenue, interest revenue, and sales tax revenue.

The December 2009 unemployment rate for Canyon County is 11.9%, compared to 6.1% last year.

The County's population went from 124,100 in the year 2000 to 183,939 in 2009. This is over a 48% increase.

The County Commissioners adopted an operating budget for fiscal year 2010 in the amount of \$69,724,497. This was down \$9,535,767 (12%) over the 2009 operating budget. Due to the decrease in taxable property value the 2010 tax rate went up 10% to .004249984. The commissioners had the authority to levy an additional 3.4 million property tax dollars, but opted to leave the money in taxpayer's pockets.

With interest rates at historically low levels, and federal assistance available through the "Build America Bonds" program, the question of whether or not to issue bonds to fund the construction of a jail was presented to Canyon County voters in November 2009. The bond did not receive the 66.67 percent of yes votes needed to pass, instead receiving 58 percent of votes in favor of building a new jail. County residents may see the jail bond question on a future ballot.

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 this information provided in this report or requests for additional financial information should be addressed to the Canyon County Auditor, Canyon County Courthouse, 1115 Albany St., Caldwell, Idaho 83605.

BASIC FINANCIAL STATEMENTS



**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET ASSETS
September 30, 2009**

	Primary Government		
	Governmental	Business-type	
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 16,454,437	\$ 3,452,130	\$ 19,906,567
Investments	12,870,888	2,720,607	15,591,495
Receivables (net of allowances for uncollectibles):			
Interest	70,626	11,690	82,316
Taxes-delinquent	3,575,558	-	3,575,558
Intergovernmental	2,678,717	-	2,678,717
Accounts	559,070	207,884	766,954
Prepays	1,784,018	-	1,784,018
Restricted assets:			
Cash and cash equivalents	-	3,223,119	3,223,119
Investments	-	4,126,883	4,126,883
Receivables (net of allowances for uncollectibles):			
Interest receivable	-	15,686	15,686
Capital assets (net of accumulated depreciation):			
Land	6,326,753	4,577,723	10,904,476
Buildings	20,347,386	1,034,093	21,381,479
Improvements other than buildings	576,567	1,093,876	1,670,443
Machinery and equipment	4,190,588	2,403,842	6,594,430
Construction in progress	4,440,518	-	4,440,518
Total assets	<u>73,875,126</u>	<u>22,867,533</u>	<u>96,742,659</u>
LIABILITIES			
Interest payable	5,515	-	5,515
Vouchers payable	1,173,262	52,197	1,225,459
Comptime payable	62,803	1,178	63,981
Unearned revenue	6,459	-	6,459
Noncurrent liabilities:			
Due within one year	1,407,155	28,802	1,435,957
Due in more than one year	1,042,710	4,432	1,047,142
Liabilities payable from restricted assets	-	4,983,301	4,983,301
Total liabilities	<u>3,697,904</u>	<u>5,069,910</u>	<u>8,767,814</u>
NET ASSETS			
Invested in capital assets, net of related debt	35,096,290	9,109,534	44,205,824
Restricted for:			
Closure costs	-	2,382,387	2,382,387
Debt service	19,543	-	19,543
Unrestricted	<u>35,061,389</u>	<u>6,305,702</u>	<u>41,367,091</u>
Total net assets	<u>\$ 70,177,222</u>	<u>\$ 17,797,623</u>	<u>\$ 87,974,845</u>

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

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2009**

Program revenues:		Program Revenues			Primary Government		
Function		Charges for	Operating	Capital	Governmental	Business-	
	<u>Expenses</u>	<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Activities</u>	<u>Type</u>	<u>Total</u>
			<u>Contributions</u>	<u>Contributions</u>		<u>Activities</u>	
Primary government:							
Governmental activities:							
General government	\$ 28,700,368	\$ 7,699,922	\$ 124,632	\$ -	\$ (20,875,814)	\$ -	\$ (20,875,814)
Public safety	24,270,127	4,413,874	1,666,522	2,701,734	(15,487,997)	-	(15,487,997)
Public works	1,598,490	440,117	3,074	-	(1,155,299)	-	(1,155,299)
Health and welfare	3,307,658	-	-	-	(3,307,658)	-	(3,307,658)
Culture and recreation	1,796,288	682,427	61,523	-	(1,052,338)	-	(1,052,338)
Interest on long-term debt	39,057	-	-	-	(39,057)	-	(39,057)
Total government activities	59,711,988	13,236,340	1,855,751	2,701,734	(41,918,163)	-	(41,918,163)
Business-type activities							
Sanitary landfill	2,720,110	2,716,487	-	-	-	(3,623)	(3,623)
Total business-type activities	2,720,110	2,716,487	-	-	-	(3,623)	(3,623)
Total primary government	\$ 62,432,098	\$ 15,952,827	\$ 1,855,751	\$ 2,701,734	\$ (41,918,163)	\$ (3,623)	\$ (41,921,786)
General revenues:							
Property taxes					39,719,187	-	39,719,187
Sales tax inventory phase-out					2,177,510	-	2,177,510
Revenue sharing					4,349,836	-	4,349,836
Franchise tax					70,285	-	70,285
Liquor apportionment					661,633	-	661,633
Miscellaneous					783,455	40	783,495
Gain or loss on sale of capital assets					2,638	-	2,638
Interest on investments					766,455	281,259	1,047,714
Total general revenues					48,530,999	281,299	48,812,298
Change in net assets					6,612,836	277,676	6,890,512
Net assets - beginning					63,564,386	17,519,947	81,084,333
Net assets - ending					\$ 70,177,222	\$ 17,797,623	\$ 87,974,845

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

**STATE OF IDAHO
CANYON COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2009**

	General	Justice	Other Governmental Funds	Total Governmental Funds
ASSETS				
Current assets				
Cash and cash equivalents	\$ 9,976,867	\$ 2,703,327	\$ 3,774,243	\$ 16,454,437
Investments	8,309,949	2,106,527	2,454,412	12,870,888
Receivables (net of allowances for uncollectibles):				
Interest	44,150	16,503	9,973	70,626
Taxes-delinquent	1,429,306	1,484,507	661,745	3,575,558
Intergovernmental	294,310	1,908,118	163,728	2,366,156
Accounts	79,518	241,117	238,435	559,070
Prepays	185,207	31,421	1,567,390	1,784,018
Total assets	<u>\$ 20,319,307</u>	<u>\$ 8,491,520</u>	<u>\$ 8,869,926</u>	<u>\$ 37,680,753</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ 367,247	\$ 279,966	\$ 213,488	\$ 860,701
Compensated absences pay	569	3,910	-	4,479
Deferred revenue	1,429,306	1,484,507	668,204	3,582,017
Total liabilities	<u>1,797,122</u>	<u>1,768,383</u>	<u>881,692</u>	<u>4,447,197</u>
Fund balances:				
Reserved for:				
Debt service	-	-	19,543	19,543
Prepays	185,207	31,421	1,567,390	1,784,018
Unreserved:				
Reported in :				
General fund	9,976,810	-	-	9,976,810
Justice fund	-	6,691,716	-	6,691,716
Special revenue funds	-	-	6,401,301	6,401,301
Designated for insurance	8,360,168	-	-	8,360,168
Total fund balances	<u>18,522,185</u>	<u>6,723,137</u>	<u>7,988,234</u>	<u>33,233,556</u>
Total liabilities and fund balances	<u>\$ 20,319,306</u>	<u>\$ 8,491,520</u>	<u>\$ 8,869,926</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	35,881,812
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds.	3,575,558
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore not included in the funds.	<u>(2,513,705)</u>

Net assets of governmental activities \$ 70,177,222

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

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2009**

	<u>General</u>	<u>Justice</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes	\$ 13,758,667	\$ 16,920,043	\$ 7,968,403	\$ 38,647,113
Licenses and permits	744,994	358,805	118,782	1,222,581
Intergovernmental	896,707	6,915,683	3,148,686	10,961,076
Charges for services	6,253,364	2,178,296	2,870,729	11,302,389
Fines and forfeits	161,036	-	633,299	794,335
Miscellaneous	871,155	458,424	715,423	2,045,002
Total revenues	<u>22,685,923</u>	<u>26,831,251</u>	<u>15,455,322</u>	<u>64,972,496</u>
EXPENDITURES				
Current:				
General government	21,762,499	6,038,635	5,566,246	33,367,380
Public safety	336,960	20,535,879	4,075,874	24,948,713
Public works	1,104,234	-	424,262	1,528,496
Health	-	-	807,382	807,382
Welfare	-	-	2,503,576	2,503,576
Culture & recreation	207,080	-	1,557,254	1,764,334
Total expenditures	<u>23,410,773</u>	<u>26,574,514</u>	<u>14,934,594</u>	<u>64,919,881</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(724,850)</u>	<u>256,737</u>	<u>520,728</u>	<u>52,615</u>
Other financing sources (uses):				
Sale of capital assets	-	-	19,602	19,602
Transfers in	-	-	16,031	16,031
Transfers out	-	-	(16,031)	(16,031)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>19,602</u>	<u>19,602</u>
Net change in fund balances	<u>(724,850)</u>	<u>256,737</u>	<u>540,330</u>	<u>72,217</u>
Fund balances - beginning	<u>19,247,035</u>	<u>6,466,400</u>	<u>7,447,904</u>	<u>33,161,339</u>
Fund balances - ending	<u>\$ 18,522,185</u>	<u>\$ 6,723,137</u>	<u>\$ 7,988,234</u>	<u>\$ 33,233,556</u>

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

**STATE OF IDAHO
CANYON COUNTY
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, 2009**

Amounts reported for governmental activities (page 24) in the statement of activities are different because:

Net change in fund balances - total government funds (page 26)	\$ 72,217
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 outlays exceeded depreciation in the current period.	4,057,705
In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the capital assets sold.	(16,964)
Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	1,264,951
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.	(28,996)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.	67,015
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.	124,910
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	<u>1,071,998</u>
Change in net assets of governmental activities (page 24)	<u>\$ 6,612,836</u>

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

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2009**

	Business-type Activities - Enterprise Fund
	Sanitary Landfill
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,452,130
Investments	2,720,607
Accounts receivable	207,884
Interest receivable	<u>11,690</u>
Total current assets	<u>6,392,311</u>
Noncurrent assets:	
Cash and cash equivalents	3,223,119
Investments	4,126,883
Interest receivable	<u>15,686</u>
Total restricted assets	<u>7,365,688</u>
Capital assets:	
Land	4,577,723
Buildings	1,627,537
Accumulated depreciation	(593,444)
Improvements other than buildings	1,603,713
Accumulated depreciation	(509,837)
Machinery and equipment	3,748,003
Accumulated depreciation	<u>(1,344,161)</u>
Capital assets (net of accumulated depreciation)	<u>9,109,534</u>
Total noncurrent assets	<u>16,475,222</u>
Total assets	<u>22,867,533</u>
LIABILITIES	
Current liabilities:	
Vouchers payable	52,197
Comptime payable	1,178
Compensated absences payable	<u>33,234</u>
Total current liabilities	<u>86,609</u>
Noncurrent liabilities (payable from restricted assets) :	
Closure costs payable	<u>4,983,301</u>
Total liabilities	<u>5,069,910</u>
NET ASSETS	
Invested in capital assets	9,109,534
Restricted for closure costs	2,382,387
Unrestricted	<u>6,305,702</u>
Total net assets	<u><u>\$ 17,797,623</u></u>

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2009

	Business-type activities - Enterprise Fund
Operating revenues:	
Charges for services	\$ 2,716,487
Miscellaneous	<u>40</u>
Total operating revenues	<u>2,716,527</u>
Operating expenses:	
Administration	995,714
Costs of sales and services	642,748
Depreciation	501,199
Landfill closure and post-closure costs	<u>326,536</u>
Total operating expenses	<u>2,466,197</u>
Operating income	<u>250,330</u>
Nonoperating revenues (expenses):	
Interest on investments	281,259
Loss on capital assets	<u>(253,913)</u>
Total nonoperating revenues (expenses)	<u>27,346</u>
Change in net assets	277,676
Total net assets - beginning	<u>17,519,947</u>
Total net assets - ending	<u><u>\$ 17,797,623</u></u>

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2009
Increase (Decrease) in Cash and Cash Equivalents

	<u>Business-type activities- Enterprise Fund</u>
Cash flows from operating activities:	
Receipts from customers	\$ 2,754,095
Payments to suppliers	(659,385)
Payments to employees	(993,966)
Other operating revenues	40
Net cash provided (used) by operating activities	<u>1,100,784</u>
Cash flows from capital and related financing activities:	
Proceeds from sale of capital assets	6,337
Acquisition of capital assets	<u>(717,242)</u>
Net cash provided (used) by capital and related financing activities	<u>(710,905)</u>
Cash flows from Investing activities:	
Proceeds from sales and maturities of investments	7,497,697
Purchase of investments	(6,808,630)
Interest and dividends received	96,184
Net cash provided (used) by investing activities	<u>785,251</u>
Net increase (decrease) in cash and cash equivalents	1,175,130
Cash and cash equivalents, October 1	<u>5,500,119</u>
Cash and cash equivalents, September 30	<u>\$ 6,675,249</u>
Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating income	<u>\$ 250,330</u>
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation expense	501,199
Decrease in accounts receivable	37,608
(Decrease) in vouchers payable	(16,638)
Increase in comp absences payable	2,444
(Decrease) in comp time payable	(695)
Increase in closure costs payable	<u>326,536</u>
Total adjustments	<u>850,454</u>
Net cash provided (used) by operating activities	<u>\$ 1,100,784</u>
Noncash investing, capital , and financing activities:	
Capital assets purchased through trade-in	\$ 164,636
Capital assets sold through trade-in	92,000

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
September 30, 2009

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 2,872,501
Receivables (net of allowance for uncollectibles):	
Taxes-delinquent	10,396,718
Accounts	<u>7,243,522</u>
Total assets	<u>\$ 20,512,741</u>
LIABILITIES	
Accounts payable	\$ 8,762,376
Due to other agencies	732,175
Due to other taxing districts	<u>11,018,190</u>
Total liabilities	<u>\$ 20,512,741</u>

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

**STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009**

I. Summary of significant accounting policies

The financial statements of Canyon 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.

A. Reporting entity

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

B. Government-wide and fund financial statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are 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 and the enterprise fund are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting and financial statement presentation

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

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 60 days of the end of the current fiscal period. 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.

Franchise taxes, licenses 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. Property taxes

and all other revenue items are considered to be measurable and available only when cash is received by the County.

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.

The *justice special revenue fund* accounts for the County sheriff's department, construction, remodeling, operation and maintenance of the County jail, juvenile detention facilities, and the operation of the prosecuting attorney's office and the public defender.

The County reports the following major proprietary fund:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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 sanitary landfill 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.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than program revenues. General revenues include all taxes.

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 Pickles Butte sanitary landfill enterprise fund are fees collected for dumping trash. Operating expenses for this fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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.

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

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 from the date of acquisition.

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.

All investments are stated at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate State laws and regulations. The reported value of the pool is the same as the fair value of the pooled shares.

2. Receivables

Property tax receivables are shown net of an allowance for uncollectibles and are shown on the balance sheet as deferred revenue. Property taxes are levied on the 3rd Monday of September of each year. All of the personal property taxes and one-half of the real property taxes are due on or before December 20 of each year. The remaining one-half of the real property tax is due on or before June 20 of the following year. A lien is placed on property three years from the date the taxes become delinquent. The County bills and collects its own property taxes and also collects taxes for all other taxing districts within its boundaries.

3. Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both government-wide and fund financial statements.

4. Restricted assets

The restricted cash, investments and interest receivable in the sanitary landfill enterprise fund on the statement of net assets is being set aside for closure and post-closure care costs.

5. Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$15,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is 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

6. Compensated absences

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

7. Compensatory time

Nonadministrative employees may accumulate compensatory time for overtime hours worked over 40 hours. Unused compensatory time is paid out only at termination. It is management's policy to keep compensatory time at fairly low levels.

8. 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 assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

10. Infrastructure

Canyon County has no infrastructure for reporting under GASB Statement 34.

11. Net assets restricted by enabling legislature

The government-wide statement of net assets reports \$2,401,930 of restricted net assets, of which \$2,382,387 is restricted by enabling legislation.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes a reconciliation between *fund balance - total government - tal funds and net assets - governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including capital lease payable are not due and payable in the current period and therefore are not reported in the funds." The details of this \$2,513,705 difference are as follows:

Capital lease payable	\$ 785,523
Interest payable	5,515
Compensated absences payable	1,659,864
Comptime payable	<u>62,803</u>
Net adjustment to reduce fund balance- total governmental funds to arrive at net assets- governmental activities	<u>\$ 2,513,705</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$4,057,705 difference are as follows:

Capital outlay	\$ 5,873,791
Depreciation expense	<u>1,816,086</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 4,057,705</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 \$124,910 difference are as follows:

2008 compensated absences	\$ 1,732,790
2008 comptime	113,958
2009 compensated absences	(1,659,864)
2009 comptime	(62,803)
2008 interest on lease	6,344
2009 interest on lease	<u>(5,515)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 124,910</u>

Another element of that reconciliation states that "The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds." The details of this \$67,015 are as follows:

Principal repayments:	
Capital lease	\$ 120,036
Debt issued:	
Capital lease financing	<u>(53,021)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 67,015</u>

III. Detailed notes on all funds

A. Deposits and investments

As of September 30, 2009, Canyon County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
State Treasurer's diversified bond fund	\$ 513,395	3.30
U.S. Government and agency securities	9,731,005	1.92
Repurchase agreement	1,504,878	0.69
Certificates of deposit	<u>7,969,100</u>	1.30
Sub total	<u>19,718,378</u>	
Included in cash and cash equivalents:		
State Treasurer's investment pool	1,088,098	0.14
Repurchase agreement	<u>1,544,169</u>	-
Total fair value	<u>\$ 22,350,645</u>	
Portfolio weighted average maturity		1.43

Credit risk. The State Treasurer's investment pool and the diversified bond fund are not registered with the Securities and Exchange Commission or any other regulatory body. It also does not have a credit quality rating. The county does not have a policy regarding credit risk of investments. The County's investment in U.S. government agencies were rated AAA.

Interest rate risk. The County does not have a policy regarding interest rate risk for investments.

Custodial credit risk - deposits. In the case of 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 does not have a deposit policy for custodial credit risk. As of September 30, 2009, \$26,410,522 of the County's bank balance of \$33,028,774 was exposed to custodial credit risk because it was uninsured and uncollateralized.

B. Receivables

Receivables at year end, including applicable allowances for uncollectibles are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Agency</u>	<u>Total</u>
Receivables:					
Interest	\$ 44,150	\$ 26,477	\$ 27,376	\$ -	\$ 98,003
Taxes	1,429,306	2,146,252	-	10,396,718	13,972,276
Intergovernmental	294,310	2,071,846	-	-	2,366,156
Accounts	<u>79,518</u>	<u>479,552</u>	<u>207,884</u>	<u>40,838,535</u>	<u>41,605,489</u>
Gross receivables	1,847,284	4,724,127	235,260	51,235,253	58,041,924
Less: allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,595,013)</u>	<u>(33,595,013)</u>
Net total receivables	<u>\$ 1,847,284</u>	<u>\$ 4,724,127</u>	<u>\$ 235,260</u>	<u>\$ 17,640,240</u>	<u>\$ 24,446,911</u>

The only receivables not expected to be collected within one year are taxes receivable: \$71,465 in the general fund, \$107,313 in the special revenue funds, and in court collections receivable in the agency funds, \$38,796,608.

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue reported in the governmental funds were as follows:

	<u>Unearned</u>	<u>Unavailable</u>
Delinquent property taxes receivable (general fund)	\$ -	\$ 1,429,306
Delinquent property taxes receivable (justice fund)	-	1,484,507
Delinquent property taxes receivable (other governmental funds)	-	661,745
Prepaid building rent (other governmental funds)	<u>6,459</u>	<u>-</u>
	<u>\$ 6,459</u>	<u>\$ 3,575,558</u>

Interfund Transfers

The amount transferred from the Debt service fund to the Assessor's reappraisal fund :	\$ 12,231
The amount transferred from the Debt service fund to the County fair fund :	<u>3,800</u>
	<u>\$ 16,031</u>

These were funds left in the debt service fund after all bonds were paid. The Board of County Commissioners transferred these funds through resolution to the appropriate fund to ensure they could operate on a cash basis until the collection of the first installment of property taxes in December 2008.

C. Capital Assets

Capital asset activity for the year ended September 30, 2009 was as follows:

Primary Government	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,016,753	\$ 310,000	\$ -	\$ 6,326,753
Construction in progress	1,549,290	5,061,373	2,170,146	4,440,517
Total capital assets, not being depreciated	<u>7,566,043</u>	<u>5,371,373</u>	<u>2,170,146</u>	<u>10,767,270</u>
Capital assets, being depreciated:				
Buildings	32,475,360	2,381,982	-	34,857,342
Improvements other than buildings	1,031,874	-	-	1,031,874
Machinery and equipment	8,129,912	1,550,138	197,481	9,482,569
Total capital assets being depreciated	<u>41,637,146</u>	<u>3,932,120</u>	<u>197,481</u>	<u>45,371,785</u>
Less accumulated depreciation for:				
Buildings	(13,668,392)	(841,566)	-	(14,509,958)
Improvements other than buildings	(399,878)	(55,429)	-	(455,307)
Machinery and equipment	(4,529,803)	(919,091)	156,916	(5,291,978)
Total accumulated depreciation	<u>(18,598,073)</u>	<u>(1,816,086)</u>	<u>156,916</u>	<u>(20,257,243)</u>
Total capital assets, being depreciated, net	<u>23,039,073</u>	<u>2,116,034</u>	<u>40,565</u>	<u>25,114,542</u>
Governmental activities capital assets, net	<u>\$ 30,605,116</u>	<u>\$ 7,487,407</u>	<u>\$ 2,210,711</u>	<u>\$ 35,881,812</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 4,577,723	\$ -	\$ -	\$ 4,577,723
Total capital assets not be depreciated	<u>4,577,723</u>	<u>-</u>	<u>-</u>	<u>4,577,723</u>
Capital assets, being depreciated:				
Buildings	1,624,187	3,350	-	1,627,537
Improvements other than buildings	1,603,713	-	-	1,603,713
Machinery and equipment	3,638,457	878,528	768,982	3,748,003
Total capital assets being depreciated	<u>6,866,357</u>	<u>881,878</u>	<u>768,982</u>	<u>6,979,253</u>
Less accumulated depreciation for:				
Buildings	(536,408)	(57,037)	-	(593,445)
Improvements other than buildings	(473,990)	(35,847)	-	(509,837)
Machinery and equipment	(1,279,941)	(408,315)	344,095	(1,344,161)
Total accumulated depreciation	<u>(2,290,339)</u>	<u>(501,199)</u>	<u>344,095</u>	<u>(2,447,443)</u>
Total capital assets, being depreciated, net	<u>4,576,018</u>	<u>380,679</u>	<u>424,887</u>	<u>4,531,810</u>
Business-type activities capital assets, net	<u>\$ 9,153,741</u>	<u>\$ 380,679</u>	<u>\$ 424,887</u>	<u>\$ 9,109,533</u>

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

Governmental activities:	
General government	\$ 803,272
Public safety	882,040
Public works	69,809
Culture and recreation	60,965
Total depreciation expense - governmental activities	<u>\$ 1,816,086</u>
Business-type activities:	
Pickles Butte Sanitary Landfill	<u>\$ 501,199</u>

Construction Commitment

The County has one active construction project as of September 30, 2009:

	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Trunked digital radio system	\$ 4,072,377	\$ 568,249

D. Operating Leases

The County has several operating leases for land, buildings, road right-of-way and equipment. Lease expenditures for the year ended September 30, 2009 amounted to \$587,920

Future minimum lease payments for these leases are as follows:

<u>Year Ending</u>	<u>Amount</u>
2010	\$ 565,720
2011	565,720
2012	565,720
Total	<u>\$ 1,697,160</u>

E. Capital leases

Canyon County has entered into two lease agreements. One as lessee for the acquisition of lighting and electrical equipment for several county buildings, the other for the acquisition of telephone and computer equipment.

The assets acquired through this capital lease are as follows:

	<u>Governmental Activities</u>
Electrical & heating equipment	\$ 1,370,552
Less accumulated depreciation	<u>(239,847)</u>
Net assets	<u>\$ 1,130,705</u>
Telephone & computer equipment	\$ 55,880
Less accumulated depreciation	<u>(4,657)</u>
Net assets	<u>\$ 51,223</u>

Future minimum lease payments as of September 30, 2009 were as follows:

<u>Electrical and heating equipment lease</u>	
2010	\$ 153,705
2011	153,705
2012	153,705
2013	153,705
2014-2015	<u>230,558</u>
Total lease payments	845,378
Less amount of interest	<u>(107,258)</u>
Present value of lease payments	<u>\$ 738,120</u>

<u>Telephone & computer equipment lease</u>	
2010	\$ 18,649
2011	18,649
2012	<u>12,432</u>
Total lease payments	49,730
Less amount of interest	<u>(2,327)</u>
Present value of lease payments	<u>\$ 47,403</u>

F. Long-term debt

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2009, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One year</u>
Governmental activities:					
Capital lease payable-long-term	\$ 852,537	\$ 53,021	\$ 120,036	\$ 785,522	\$ 137,326
Compensated absences	<u>1,751,403</u>	<u>1,613,849</u>	<u>1,700,909</u>	<u>1,664,343</u>	<u>1,269,829</u>
Governmental activity					
Long-term liabilities	<u>\$ 2,603,940</u>	<u>\$ 1,666,870</u>	<u>\$ 1,820,945</u>	<u>\$ 2,449,865</u>	<u>\$ 1,407,155</u>
Business-type activities:					
Compensated absences	<u>\$ 30,790</u>	<u>\$ 37,993</u>	<u>\$ 35,549</u>	<u>\$ 33,234</u>	<u>\$ 28,802</u>

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

G. Restricted assets

The balances of the restricted assets accounts in the sanitary landfill enterprise fund are as follows:

Cash and cash equivalents	\$ 3,223,119
Investments	4,126,883
Interest receivable	<u>15,686</u>
	<u>\$ 7,365,688</u>

IV. Other information

A. 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 we carry commercial insurance. During the last three years no claim settlements and or judgments have exceeded Canyon County's limits of insurance.

B. Contingent liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment 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.

C. 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 balance sheet date.

\$4,983,301 reported as landfill closure and post-closure care liability at September 30, 2009 represents the cumulative amount reported to date based on the use of 75 percent of the estimated capacity of the first landfill site.

The County will recognize the remaining estimated cost of closure and post-closure care of \$5,963,955 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 2009. The County expects to close the landfill in the year 2025. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a restricted account to finance closure and post-closure care. The County is in compliance with these requirements, and at September 30, 2009 cash and cash equivalents and investments of \$7,365,688 (with a fair value of \$7,365,688) are held for these purposes.

These are reported as restricted assets on the balance sheet. The County expects future inflation costs to be paid from interest earnings on these annual contributions. 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.

D. Defined benefit pension plan

Public Employee Retirement System of Idaho - The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability,

death, and survivors of eligible members or beneficiaries. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.000% (2.300% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

For the year ended September 30, 2009, the required contribution rate for general employees was 10.39% and 6.23% of covered payroll for Canyon County and its employees, respectively, and 10.73% and 7.65% for police/firefighter employees, for Canyon County and its employees, respectively. Canyon County contributions required and paid were \$3,002,556, \$3,101,910, and \$2,781,210 for the three years ended September 30, 2009, 2008, and 2007 respectively.

REQUIRED SUPPLEMENTARY INFORMATION



**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
REVENUES	<u>Original</u>	<u>Final</u>		
Taxes:				
Current	\$ 13,369,496	\$ 13,369,496	\$ 13,163,021	\$ (206,475)
Tax redemption	-	-	18,069	18,069
Interest	-	-	185,506	185,506
Circuit breaker	-	-	193,990	193,990
Cost/delinquent collections	90,000	90,000	198,081	108,081
Total taxes	13,459,496	13,459,496	13,758,667	299,171
Licenses and permits:				
Alcoholic beverage license	41,200	41,200	40,748	(452)
Auctioneer/pawnbroker license	200	200	356	156
Catering permits	200	200	220	20
Catv license	63,900	63,900	70,285	6,385
Building permits	750,000	750,000	321,630	(428,370)
Conditional use permits	150,000	150,000	42,487	(107,513)
Plan review fees	-	-	91,114	91,114
Temp resid permits/renew fee	40,000	40,000	46,409	6,409
Mobile home permits	4,000	4,000	4,308	308
Mechanical permits	74,000	74,000	39,762	(34,238)
Dog licenses	45,000	45,000	55,403	10,403
Trailer house license	14,000	14,000	13,298	(702)
Recreational vehicle license	19,000	19,000	18,974	(26)
Total licenses and permits	1,201,500	1,201,500	744,994	(456,506)
Intergovernmental:				
Mineral leasing	27	27	37	10
Civil defense grant	61,000	61,000	137,106	76,106
Emergency planning grant	24,185	24,185	-	(24,185)
Citizen corp	16,092	16,092	-	(16,092)
Community block grant	97,500	97,500	48,183	(49,317)
Inheritance taxes	-	-	843	843
Liquor apportionment	500,000	500,000	661,633	161,633
Federal pilt	27,500	27,500	45,249	17,749
State pilt	4,600	4,600	3,656	(944)
Total intergovernmental revenues	730,904	730,904	896,707	165,803
Charges for services:				
Recording fees	800,000	800,000	592,845	(207,155)
Misc recorder fees	-	-	804	804
Passports	170,000	170,000	98,625	(71,375)
Mvl collection fees	75,000	75,000	60,879	(14,121)
Title fees	155,000	155,000	162,024	7,024
Title penalty fees	7,000	7,000	12,900	5,900
Sales tax	30,000	30,000	26,277	(3,723)
Postage	9,000	9,000	65,219	56,219
Administrative fees	525,000	525,000	526,953	1,953
Additional dup registration fees	25,000	25,000	26,727	1,727
Jury fees	-	-	85	85
Divorce certificates	1,000	1,000	1,005	5
Certified copies & misc	35,000	35,000	42,214	7,214
Court surcharge/handling fee	175,000	175,000	195,954	20,954
Subdivision plat check fees	54,000	54,000	26,312	(27,688)
Non-sufficient fund fees	3,700	3,700	3,334	(366)
Zoning appeal fees	35,000	35,000	2,169	(32,831)
Administrative splits	\$ 15,000	\$ 15,000	\$ 18,868	\$ 3,868

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ending September 30, 2009**

Charges for services continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Zoning compliance	\$ 40,000	\$ 40,000	\$ 28,970	\$ (11,030)
Comprehensive plan	-	-	76	76
Rezone fee	7,500	7,500	22,872	15,372
Court security - Nampa annex	47,000	47,000	47,000	-
Shop fees	12,000	12,000	29,751	17,751
Other misc charges & services	25,000	25,000	27,281	2,281
Interfund charges	4,171,264	4,171,264	3,937,335	(233,929)
Animal control fees	249,696	249,696	296,525	46,829
Mosquito abatement	-	-	360	360
Total charges for services	<u>6,667,160</u>	<u>6,667,160</u>	<u>6,253,364</u>	<u>(413,796)</u>
Fines and forfeits:				
Driver's license reinstatement	130,000	130,000	144,720	14,720
Juvenile curfew fine	300	300	130	(170)
BUI (boating under influence)	<u>8,000</u>	<u>8,000</u>	<u>16,186</u>	<u>8,186</u>
Total fines and forfeits	<u>138,300</u>	<u>138,300</u>	<u>161,036</u>	<u>22,736</u>
Miscellaneous:				
Interest earnings	500,000	500,000	486,231	(13,769)
Rent on real estate	12,000	12,000	248	(11,752)
Tvmetro rent (FBI)	-	-	16,000	16,000
Shelter donations	10,000	10,000	1,860	(8,140)
Insurance dividends	-	-	36,843	36,843
Copy machine receipts	1,800	1,800	43	(1,757)
Precinct maps	50	50	44	(6)
P&Z maps	1,000	1,000	101	(899)
Election records	250	250	255	5
Other misc revenue	235,000	235,000	280,413	45,413
Damage to vehicles	150,000	150,000	26,617	(123,383)
Damage to property	-	-	12,992	12,992
Copies it	2,500	2,500	3,761	1,261
Printing it	-	-	95	95
Dsd copies	850	850	302	(548)
Dairy waste violation	-	-	5,350	5,350
Total miscellaneous	<u>913,450</u>	<u>913,450</u>	<u>871,155</u>	<u>(42,295)</u>
Total general fund revenues	<u>\$ 23,110,810</u>	<u>\$ 23,110,810</u>	<u>\$ 22,685,923</u>	<u>\$ (424,887)</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009**

General fund continued:	Budgeted Amounts		Actual Amounts	Variance with Final budget- Positive (Negative)
	Original	Final		
EXPENDITURES				
Auditor/recorder:				
Personal services	\$ 818,330	\$ 818,330	\$ 756,028	\$ 62,302
Other charges & services	<u>15,528</u>	<u>15,528</u>	<u>10,538</u>	<u>4,990</u>
Total auditor	<u>833,858</u>	<u>833,858</u>	<u>766,566</u>	<u>67,292</u>
Commissioners:				
Personal services	319,245	319,245	307,040	12,205
Other charges & services	<u>155,230</u>	<u>155,230</u>	<u>94,228</u>	<u>61,002</u>
Total Commissioners	<u>474,475</u>	<u>474,475</u>	<u>401,268</u>	<u>73,207</u>
Treasurer:				
Personal services	443,321	443,321	390,511	52,810
Other charges & services	<u>150,550</u>	<u>150,550</u>	<u>97,648</u>	<u>52,902</u>
Total treasurer	<u>593,871</u>	<u>593,871</u>	<u>488,159</u>	<u>105,712</u>
Assessor:				
Personal services	1,380,313	1,380,313	1,268,515	111,798
Other charges & services	<u>89,550</u>	<u>89,550</u>	<u>69,619</u>	<u>19,931</u>
Total assessor	<u>1,469,863</u>	<u>1,469,863</u>	<u>1,338,134</u>	<u>131,729</u>
Clerk of the district court:				
Personal services	<u>2,665,470</u>	<u>2,665,470</u>	<u>2,527,206</u>	<u>138,264</u>
Total clerk of the district court	<u>2,665,470</u>	<u>2,665,470</u>	<u>2,527,206</u>	<u>138,264</u>
Coroner:				
Personal services	293,295	293,295	287,046	6,249
Other charges & services	<u>193,504</u>	<u>193,504</u>	<u>133,593</u>	<u>59,911</u>
Total coroner	<u>486,799</u>	<u>486,799</u>	<u>420,639</u>	<u>66,160</u>
Elections:				
Personal services	202,056	202,056	194,053	8,003
Other charges & services	<u>208,268</u>	<u>208,268</u>	<u>213,897</u>	<u>(5,629)</u>
Total elections	<u>410,324</u>	<u>410,324</u>	<u>407,950</u>	<u>2,374</u>
General:				
Other charges & services	<u>1,619,746</u>	<u>1,597,973</u>	<u>566,009</u>	<u>1,031,964</u>
Total general	<u>1,619,746</u>	<u>1,597,973</u>	<u>566,009</u>	<u>1,031,964</u>
Courthouse:				
Personal services	1,231,567	1,231,567	1,172,765	58,802
Other charges & services	4,257,307	4,257,307	2,163,461	2,093,846
Capital outlay	<u>1,516,841</u>	<u>1,516,841</u>	<u>1,273,709</u>	<u>243,132</u>
Total courthouse	\$ 7,005,715	\$ 7,005,715	\$ 4,609,935	\$ 2,395,780

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final budget -</u>
General fund continued:				Positive
				(Negative)
Development services:				
Personal services	\$ 1,522,678	\$ 1,522,678	\$ 1,059,302	\$ 463,376
Other charges & services	382,425	382,425	179,423	203,002
Capital outlay	12,500	12,500	5,988	6,512
Total development services	1,917,603	1,917,603	1,244,713	672,890
Information technology:				
Personal services	1,513,789	1,513,789	1,415,169	98,620
Other charges & services	1,766,982	1,766,982	1,166,978	600,004
Capital outlay	305,000	305,000	116,474	188,526
Total information technology	3,585,771	3,585,771	2,698,621	887,150
Human resources:				
Personal services	177,322	177,322	173,034	4,288
Other charges & services	59,300	59,300	25,232	34,068
Total human resources	236,622	236,622	198,266	38,356
Clerk of board of commissioners:				
Personal services	153,218	153,218	147,625	5,593
Other charges & services	2,000	2,000	-	2,000
Total clerk board of commissioners	155,218	155,218	147,625	7,593
County shop:				
Personal services	245,287	245,287	231,502	13,785
Other charges & services	394,000	394,000	141,739	252,261
Capital outlay	423,500	423,500	113,254	310,246
Total county shop	1,062,787	1,062,787	486,495	576,292
Communications officer:				
Personal services	77,051	77,051	75,671	1,380
Other charges & services	10,900	10,900	334	10,566
Total communications officer	87,951	87,951	76,005	11,946
Insurance:				
Other charges & services	4,966,264	4,966,264	5,384,908	(418,644)
Total insurance	4,966,264	4,966,264	5,384,908	(418,644)
Total general government	27,572,337	27,550,564	21,762,499	5,788,065
Public safety:				
Emergency management:				
Personal services	100,015	100,015	81,301	18,714
Other charges & services	63,557	63,557	8,863	54,694
Capital outlay	2,500	2,500	12,797	(10,297)
Total emergency management	\$ 166,072	\$ 166,072	\$ 102,961	\$ 63,111

Continued:

STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<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>
General fund continued:				
Courthouse security:				
Personal services	\$ 212,101	\$ 233,874	\$ 233,999	\$ (125)
Total courthouse security	212,101	233,874	233,999	(125)
Total public safety	378,173	399,946	336,960	62,986
Public works:				
Animal control:				
Personal services	1,001,498	1,001,498	902,448	99,050
Other charges & services	204,670	204,670	201,786	2,884
Total animal control	1,206,168	1,206,168	1,104,234	101,934
Culture and recreation:				
County agent:				
Personal services	130,533	130,533	127,290	3,243
Other charges & services	96,594	96,594	76,705	19,889
Capital outlay	-	-	3,085	(3,085)
Total county agent	227,127	227,127	207,080	20,047
Total general fund	29,383,805	29,383,805	23,410,773	5,973,032
Excess (deficiency) of revenues over (under) expenditures	(6,272,995)	(6,272,995)	(724,850)	5,548,145
Net change in fund balances	(6,272,995)	(6,272,995)	(724,850)	5,548,145
Fund balances - beginning	19,247,035	19,247,035	19,247,035	-
Fund balances - ending	\$ 12,974,040	\$ 12,974,040	\$ 18,522,185	\$ 5,548,145

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final budget -</u>
REVENUES				Positive
				(Negative)
Taxes:				
Current	\$ 16,658,446	\$ 16,658,446	\$ 16,133,268	\$ (525,178)
Ag exemption	406,070	406,070	406,070	-
Tax redemption	-	-	21,418	21,418
Interest	-	-	117,764	117,764
Circuit Breaker	-	-	241,523	241,523
Total taxes	<u>17,064,516</u>	<u>17,064,516</u>	<u>16,920,043</u>	<u>(144,473)</u>
Licenses and permits:				
Driver's license	225,000	225,000	265,294	40,294
Driver's training	7,500	7,500	7,515	15
Concealed weapons	26,000	26,000	46,591	20,591
I.d. cards	30,000	30,000	33,815	3,815
Youth plates	6,500	6,500	5,590	(910)
Total licenses and permits	<u>295,000</u>	<u>295,000</u>	<u>358,805</u>	<u>63,805</u>
Intergovernmental:				
Highway safety grant	-	-	52,724	52,724
Scaap grant	-	191,546	124,751	(66,795)
BLM grant	-	-	1,976	1,976
Justice overtime grant	-	-	19,062	19,062
National school breakfast	32,000	32,000	31,983	(17)
National school lunch	50,000	50,000	49,114	(886)
Overtime grant	-	10,000	10,237	237
DEA organized crime grant	-	20,000	13,346	(6,654)
Juvenile grant-cigarette tax	20,000	20,000	20,000	-
Special assistant US attorney	-	51,250	81,632	30,382
Sales tax inventory phase-out	2,700,000	2,700,000	2,161,022	(538,978)
Special revenue sharing	<u>5,300,000</u>	<u>5,300,000</u>	<u>4,349,836</u>	<u>(950,164)</u>
Total intergovernmental	<u>8,102,000</u>	<u>8,374,796</u>	<u>6,915,683</u>	<u>(1,459,113)</u>
Charges for services:				
Attorney's fees repayment	4,800	4,800	8,000	3,200
Attorney's fees city	-	150,000	36,822	(113,178)
Attorney's fees other	-	-	800	800
Non-sufficient funds	-	-	1,100	1,100
Sheriff's fees	250,000	250,000	342,887	92,887
Dealer id cards	3,400	3,400	3,110	(290)
Law enforcement services	200,000	200,000	275,323	75,323
Board & room of state prisoners	225,000	225,000	257,885	32,885
Board & room of juveniles	250,000	250,000	245,490	(4,510)
Ua fees (drug urinalysis)	7,000	7,000	3,709	(3,291)
Extradition reimbursement	3,000	3,000	661	(2,339)
Jail bond fees	40,000	40,000	78,733	38,733
Sild (adult)	150,000	150,000	139,618	(10,382)
Reschedule fee/sild/work rel	-	-	2,945	2,945
Inmate medical fees	6,000	6,000	7,236	1,236
Inmate rx reimbursement	20,000	20,000	10,777	(9,223)
State inmate rx reimbursement	1,000	1,000	3,091	2,091
Ssa inmate	16,000	16,000	14,080	(1,920)
Non-indigent reimbursement	22,000	22,000	7,189	(14,811)
Sild (juvenile)	50,000	50,000	34,620	(15,380)
Work release	650,000	650,000	339,348	(310,652)
Board & room US marshal	250,000	250,000	207,048	(42,952)
Board & room immigration	120,000	120,000	106,104	(13,896)
Sex offender registra & inquiry	10,000	10,000	22,310	12,310
Board & room state juveniles	2,500	2,500	-	(2,500)
Board & room other agencies	\$ 8,000	\$ 8,000	\$ 648	\$ (7,352)

Continued:

STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

Charges for services continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Board & room bureau of prisons	\$ 6,000	\$ 6,000	\$ 21,504	\$ 15,504
Processing fees	5,000	5,000	6,882	1,882
Miscellaneous other fees	-	-	376	376
Total charges for services	<u>2,299,700</u>	<u>2,449,700</u>	<u>2,178,296</u>	<u>(271,404)</u>
Miscellaneous:				
Interest earnings	390,000	390,000	167,681	(222,319)
Unclaimed property	-	-	109	109
Copy machines	-	-	2,657	2,657
Pay phones	90,000	90,000	141,575	51,575
Commissary receipts	50,000	50,000	67,969	17,969
Payment of judgment	-	-	13,736	13,736
Other miscellaneous revenue	10,000	10,000	9,867	(133)
Sild miscellaneous revenue	-	-	989	989
Id cards for other agencies	-	-	294	294
Ccso weapons	1,800	1,800	192	(1,608)
Coin op laundry	3,000	3,000	1,977	(1,023)
Public education donations	10,000	10,000	-	(10,000)
Photo request	-	-	29	29
Fingerprints	-	-	580	580
DEA O/T reimbursement	5,000	5,000	-	(5,000)
Pa's asset forfeiture	-	100,000	-	(100,000)
Drug forfeitures	<u>40,000</u>	<u>47,000</u>	<u>50,769</u>	<u>3,769</u>
Total miscellaneous	<u>599,800</u>	<u>706,800</u>	<u>458,424</u>	<u>(248,376)</u>
Total justice fund	<u>\$ 28,361,016</u>	<u>\$ 28,890,812</u>	<u>\$ 26,831,251</u>	<u>\$ (2,059,561)</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009**

Justice fund continued:

EXPENDITURES	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
General government:				
Prosecuting attorney:				
Personal services	\$ 2,406,134	\$ 2,527,384	\$ 2,320,824	\$ 206,560
Other charges & services	258,400	358,400	146,366	212,034
Capital outlay	61,500	61,500	39,843	21,657
Total prosecuting attorney	<u>2,726,034</u>	<u>2,947,284</u>	<u>2,507,033</u>	<u>440,251</u>
Stenographer:				
Personal services	<u>1,540,340</u>	<u>1,620,340</u>	<u>1,522,464</u>	<u>97,876</u>
Total stenographer	<u>1,540,340</u>	<u>1,620,340</u>	<u>1,522,464</u>	<u>97,876</u>
Contingent:				
Other charges & services	<u>1,150,952</u>	<u>1,150,952</u>	-	1,150,952
Total contingent	<u>1,150,952</u>	<u>1,150,952</u>	-	1,150,952
Public defender:				
Other charges & services	<u>2,010,166</u>	<u>2,010,166</u>	<u>2,009,138</u>	<u>1,028</u>
Total general government	<u>7,427,492</u>	<u>7,728,742</u>	<u>6,038,635</u>	<u>1,690,107</u>
Public Safety:				
Sheriff:				
Personal services	17,209,748	17,239,748	15,977,444	1,262,304
Other charges & services	1,969,050	2,160,596	1,876,828	283,768
Capital outlay	65,000	65,000	277,271	(212,271)
Total Sheriff	<u>19,243,798</u>	<u>19,465,344</u>	<u>18,131,543</u>	<u>1,333,801</u>
Juvenile center:				
Personal services	2,348,315	2,348,315	2,174,263	174,052
Other charges & services	234,760	234,760	175,148	59,612
Capital outlay	1,000	1,000	2,697	(1,697)
Total juvenile center	<u>2,584,075</u>	<u>2,584,075</u>	<u>2,352,108</u>	<u>231,967</u>
CCNU:				
Other charges & services	70,000	77,000	50,228	26,772
Capital outlay	-	-	2,000	(2,000)
Total CCNU	<u>70,000</u>	<u>77,000</u>	<u>52,228</u>	<u>24,772</u>
Total public safety	<u>21,897,873</u>	<u>22,126,419</u>	<u>20,535,879</u>	<u>1,590,540</u>
Total justice special revenue fund	<u>\$ 29,325,365</u>	<u>\$ 29,855,161</u>	<u>\$ 26,574,514</u>	<u>\$ 3,280,647</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

Justice fund continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over (under) expenditures	\$ (964,349)	\$ (964,349)	\$ 256,737	\$ 1,221,086
Other financing sources (uses)				
Sale of capital assets	7,000	7,000	-	(7,000)
Total other financing sources (uses)	7,000	7,000	-	(7,000)
Net changes in fund balances	(957,349)	(957,349)	256,737	1,214,086
Fund balances - beginning	6,466,400	6,466,400	6,466,400	-
Fund balances - ending	\$ 5,509,051	\$ 5,509,051	\$ 6,723,137	\$ 1,214,086

**STATE OF IDAHO
CANYON COUNTY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

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 only 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 previously budgeted funds are not increased and that there shall be no increase in anticipated property taxes. 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 2009, \$125,428 of appropriations was amended between departments and \$1,439,973 was added to appropriations through budget hearings.

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**



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.

Charity Fund - This fund was established by the authority of Idaho Code 31-3501, in order to safeguard the public health, safety and welfare, and to provide suitable provisions for the care and medical needs of indigent persons of Canyon County.

The maximum property tax levy of this fund is: (.10%) .001000

The current levy is: (.0232575%) .000232575

Weed Control Fund - This fund was established by the authority of Idaho Code 22-2482, in order to control the spread of and to eradicate noxious weeds on lands in Canyon County.

The maximum property tax levy of this fund is: (.06%) .000600

The current levy is: (.0024065%) .000024065

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.

The maximum property tax levy of this fund is: (.04%) .000400

The current levy is: (.0166400%) .000166400

District Court Fund - This fund was established by the authority of Idaho Code 31-867, to pay for all court expenditures other than courthouse construction or remodeling and the salaries of the deputies of the District Court Clerk.

The maximum property tax levy of this fund is: (.04%) .000400

The current levy is: (.0158293%) .000158293

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.

The maximum property tax levy of this fund is: (.04%) .000400

The current levy is: .0094913% .000094913

County Fair Fund - This fund was established by the authority of Idaho Code 31-823, for the purpose of collection, preparing and maintaining an exhibition of the products and industries of Canyon County at the County Fair.

The maximum property tax levy of this fund is: (.02%) .000200

The current levy is: (.0040016%) .000040016

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.

The maximum property tax levy for this fund is: (.01%) .000100

The current levy is: (.0060200%) .000060200

Historical Society Fund - This fund was established by the authority of Idaho Code 31-864, for the support of County or local historical societies.

The maximum property tax levy for this fund is: (.012%) .000120

The current levy is: (.0016786%) .000016786

Continued:

Nonmajor governmental funds continued:

Special Revenue Funds Continued:

Pest Control 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.

The maximum property tax levy for this fund is: (.02%) .000200

The current levy is: (.0051292%) .000051292

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.

The maximum property tax levy for this fund is: (.02%) .000200

The current levy is: (.0116337%) .000116337

Court Device Fund - This fund was established by the authority of Idaho Code 18-8008, to assist a defendant in paying for ignition interlock or electronic monitoring devices.

This fund does not levy a tax.

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.

This fund does not levy a tax.

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.

This fund does not levy a tax.

Emergency Communications - This fund is used to account for the purchases of 911 communications equipment and enhancements.

This fund does not levy a tax.

Technology Fund - This fund is used to account for users fees for various program applications throughout county departments .

This fund does not levy a tax.

Interim Mosquito Abatement Fund – This fund was established by the authority of Idaho Code 39-2812 for the timely response to an elevated pest population that may constitute a risk to public health.

The maximum property tax levy for this fund is: (.01%) .000100

The current levy is .000037653

Debt Service Fund

The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

There is no limit to the amount that can be levied for this fund.

This fund did not levy for 2009.

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Special Revenue				
	Charity	Weed Control	Assessor's Reappraisal	District Court	Health District
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 217,435	\$ 93,437	\$ 212,389	\$ 848,025	\$ 62,572
Investments	171,010	72,550	167,123	668,492	49,230
Receivables (net of allowances for uncollectibles):					
Interest	3,437	-	-	4,813	-
Taxes-delinquent	164,320	21,410	144,251	123,385	78,350
Accounts	-	15,398	-	30,314	-
Intergovernmental	-	-	-	159,436	-
Prepaid items	-	-	-	780	-
Total assets	<u>\$ 556,202</u>	<u>\$ 202,795</u>	<u>\$ 523,763</u>	<u>\$ 1,835,245</u>	<u>\$ 190,152</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ 85,458	\$ 21,985	\$ 10,412	\$ 61,324	\$ -
Deferred revenue	164,320	21,410	144,251	123,385	78,350
Total liabilities	<u>249,778</u>	<u>43,395</u>	<u>154,663</u>	<u>184,709</u>	<u>78,350</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	-
Prepaid items	-	-	-	780	-
Undesignated	306,424	159,400	369,100	1,649,756	111,802
Total fund balances	<u>306,424</u>	<u>159,400</u>	<u>369,100</u>	<u>1,650,536</u>	<u>111,802</u>
Total liabilities and fund balances	<u>\$ 556,202</u>	<u>\$ 202,795</u>	<u>\$ 523,763</u>	<u>\$ 1,835,245</u>	<u>\$ 190,152</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Special Revenue				
Continued:	County Fair	Parks and Recreation	Historical Society	Pest Control	Melba Gopher
ASSETS					
Current assets					
Cash and cash equivalents	\$ 230,919	\$ 104,268	\$ 22,363	\$ 136,526	\$ 3,481
Investments	567,807	82,914	18,137	106,233	3,887
Receivables (net of allowances for uncollectibles):					
Interest	1,723	-	-	-	-
Taxes-delinquent	34,069	50,944	15,281	18,569	793
Accounts	3,624	-	-	-	-
Intergovernmental	-	-	-	3,489	803
Prepaid items	1,555,031	-	-	-	-
Total assets	<u>\$ 2,393,173</u>	<u>\$ 238,126</u>	<u>\$ 55,781</u>	<u>\$ 264,817</u>	<u>\$ 8,964</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ 12,137	\$ 5,456	\$ -	\$ 3,879	\$ -
Deferred revenue	40,528	50,944	15,281	18,569	793
Total liabilities	<u>52,665</u>	<u>56,400</u>	<u>15,281</u>	<u>22,448</u>	<u>793</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	-
Prepaid items	1,555,031	-	-	-	-
Undesignated	785,477	181,726	40,500	242,369	8,171
Total fund balances	<u>2,340,508</u>	<u>181,726</u>	<u>40,500</u>	<u>242,369</u>	<u>8,171</u>
Total liabilities and fund balances	<u>\$ 2,393,173</u>	<u>\$ 238,126</u>	<u>\$ 55,781</u>	<u>\$ 264,817</u>	<u>\$ 8,964</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2009

Continued:	Special Revenue				
	Court Device	Waterways	Court Facilities	Emergency Comm Center	Technology
ASSETS					
Current assets					
Cash and cash equivalents	\$ 3,922	\$ 93,732	\$ 168,650	\$ 1,392,776	\$ 99,370
Investments	3,887	73,845	132,144	192,053	77,732
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes-delinquent	-	-	-	-	-
Accounts	-	1,248	-	161,344	26,507
Intergovernmental	-	-	-	-	-
Prepays items	-	-	-	8,017	3,562
Total assets	<u>\$ 7,809</u>	<u>\$ 168,825</u>	<u>\$ 300,794</u>	<u>\$ 1,754,190</u>	<u>\$ 207,171</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ -	\$ 480	\$ -	\$ 12,304	\$ 53
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>480</u>	<u>-</u>	<u>12,304</u>	<u>53</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	-
Prepaid items	-	-	-	8,017	3,562
Undesignated	<u>7,809</u>	<u>168,345</u>	<u>300,794</u>	<u>1,733,869</u>	<u>203,556</u>
Total fund balances	<u>7,809</u>	<u>168,345</u>	<u>300,794</u>	<u>1,741,886</u>	<u>207,118</u>
Total liabilities and fund balances	<u>\$ 7,809</u>	<u>\$ 168,825</u>	<u>\$ 300,794</u>	<u>\$ 1,754,190</u>	<u>\$ 207,171</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Special Revenue		Debt Service	Total Nonmajor Governmental
	Interim Mosquito Abatement	Totals		
Continued:				
ASSETS				
Current assets				
Cash and cash equivalents	\$ 73,904	\$ 3,763,769	\$ 10,474	\$ 3,774,243
Investments	58,299	2,445,343	9,069	2,454,412
Receivables (net of allowances for uncollectibles):				
Interest	-	9,973	-	9,973
Taxes-delinquent	10,373	661,745	-	661,745
Accounts	-	238,435	-	238,435
Intergovernmental	-	163,728	-	163,728
Prepaid items	-	1,567,390	-	1,567,390
 Total assets	 <u>\$ 142,576</u>	 <u>\$ 8,850,383</u>	 <u>\$ 19,543</u>	 <u>\$ 8,869,926</u>
LIABILITIES				
Liabilities:				
Vouchers payable	\$ -	\$ 213,488	\$ -	\$ 213,488
Deferred revenue	10,373	668,204	-	668,204
 Total liabilities	 <u>10,373</u>	 <u>881,692</u>	 <u>-</u>	 <u>881,692</u>
FUND BALANCES				
Reserved for:				
Debt service	-	-	19,543	19,543
Prepaid items	-	1,567,390	-	1,567,390
Undesignated	132,203	6,401,301	-	6,401,301
 Total fund balance	 <u>132,203</u>	 <u>7,968,691</u>	 <u>19,543</u>	 <u>7,988,234</u>
 Total liabilities and fund balances	 <u>\$ 142,576</u>	 <u>\$ 8,850,383</u>	 <u>\$ 19,543</u>	 <u>\$ 8,869,926</u>

**STATE OF IDAHO
CANYON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2009**

	Special Revenue				
	Charity	Weed Control	Assessor's Reappraisal	District Court	Health District
REVENUES					
Taxes	\$ 2,215,127	\$ 237,485	\$ 1,613,695	\$ 1,520,627	\$ 917,472
Licenses and permits	-	-	-	-	-
Intergovernmental	-	1,214	-	1,111,743	-
Charges for services	216,548	87,289	-	1,169,076	-
Fines and forfeits	-	-	-	633,299	-
Miscellaneous	34,931	441	-	86,811	-
Total revenues	<u>2,466,606</u>	<u>326,429</u>	<u>1,613,695</u>	<u>4,521,556</u>	<u>917,472</u>
EXPENDITURES					
Current:					
General government	-	-	1,418,670	3,858,295	-
Public safety	-	-	-	-	-
Public works	-	221,666	-	-	-
Health	-	-	-	-	807,382
Welfare	2,503,576	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>2,503,576</u>	<u>221,666</u>	<u>1,418,670</u>	<u>3,858,295</u>	<u>807,382</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,970)</u>	<u>104,763</u>	<u>195,025</u>	<u>663,261</u>	<u>110,090</u>
Other financing sources (uses):					
Sale of capital assets	-	-	-	-	-
Transfers in (out)	-	-	12,231	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>12,231</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(36,970)	104,763	207,256	663,261	110,090
Fund balances, October 1	<u>343,394</u>	<u>54,637</u>	<u>161,844</u>	<u>987,275</u>	<u>1,712</u>
Fund balances, September 30	<u>\$ 306,424</u>	<u>\$ 159,400</u>	<u>\$ 369,100</u>	<u>\$ 1,650,536</u>	<u>\$ 111,802</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2009**

	Special Revenue				
	County Fair	Parks & Recreation	Historical Society	Pest Control	Melba Gopher
Continued:					
REVENUES					
Taxes	\$ 390,102	\$ 583,220	\$ 163,591	\$ 182,569	\$ 8,629
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	15,243	1,244
Charges for services	-	3,983	-	540	-
Fines and forfeits	-	-	-	-	-
Miscellaneous	<u>560,064</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>950,166</u>	<u>587,253</u>	<u>163,591</u>	<u>198,352</u>	<u>9,873</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	195,096	7,500
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	<u>822,372</u>	<u>486,589</u>	<u>123,693</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>822,372</u>	<u>486,589</u>	<u>123,693</u>	<u>195,096</u>	<u>7,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>127,794</u>	<u>100,664</u>	<u>39,898</u>	<u>3,256</u>	<u>2,373</u>
Other financing sources (uses):					
Sale of capital assets	19,602	-	-	-	-
Transfers in (out)	<u>3,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>23,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	151,196	100,664	39,898	3,256	2,373
Fund balances, October 1	<u>2,189,312</u>	<u>81,062</u>	<u>602</u>	<u>239,113</u>	<u>5,798</u>
Fund balances, September 30	<u>\$ 2,340,508</u>	<u>\$ 181,726</u>	<u>\$ 40,500</u>	<u>\$ 242,369</u>	<u>\$ 8,171</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2009**

	Special Revenue				
	Court Device	Waterways	Court Facilities	Emergency Comm Center	Technology
Continued:					
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	118,782	-	-	-
Intergovernmental	-	61,523	-	1,957,719	-
Charges for services	32,201	-	109,930	1,072,243	178,919
Fines and forfeits	-	-	-	-	-
Miscellaneous	-	-	-	33,126	-
Total revenues	<u>32,201</u>	<u>180,305</u>	<u>109,930</u>	<u>3,063,088</u>	<u>178,919</u>
EXPENDITURES					
Current:					
General government	-	-	6,512	-	282,769
Public safety	25,009	-	-	4,050,865	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	124,600	-	-	-
Total expenditures	<u>25,009</u>	<u>124,600</u>	<u>6,512</u>	<u>4,050,865</u>	<u>282,769</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,192</u>	<u>55,705</u>	<u>103,418</u>	<u>(987,777)</u>	<u>(103,850)</u>
Other financing sources (uses):					
Sale of capital assets	-	-	-	-	-
Transfers in (out)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	7,192	55,705	103,418	(987,777)	(103,850)
Fund balances, October 1	<u>617</u>	<u>112,640</u>	<u>197,376</u>	<u>2,729,663</u>	<u>310,968</u>
Fund balances, September 30	<u>\$ 7,809</u>	<u>\$ 168,345</u>	<u>\$ 300,794</u>	<u>\$ 1,741,886</u>	<u>\$ 207,118</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2009**

	<u>Special Revenue</u>		<u>Debt Service</u>	<u>Total Nonmajor Governmental</u>
	<u>Interim Mosquito Abatement</u>	<u>Totals</u>		
Continued:				
REVENUES				
Taxes	\$ 132,203	\$ 7,964,720	\$ 3,683	\$ 7,968,403
Licenses and permits	-	118,782	-	118,782
Intergovernmental	-	3,148,686	-	3,148,686
Charges for services	-	2,870,729	-	2,870,729
Fines and forfeits	-	633,299	-	633,299
Miscellaneous	-	715,423	-	715,423
Total revenues	<u>132,203</u>	<u>15,451,639</u>	<u>3,683</u>	<u>15,455,322</u>
EXPENDITURES				
Current:				
General government	-	5,566,246	-	5,566,246
Public safety	-	4,075,874	-	4,075,874
Public works	-	424,262	-	424,262
Health	-	807,382	-	807,382
Welfare	-	2,503,576	-	2,503,576
Culture and recreation	-	1,557,254	-	1,557,254
Total expenditures	<u>-</u>	<u>14,934,594</u>	<u>-</u>	<u>14,934,594</u>
Excess (deficiency) of revenues over (under) expenditures	<u>132,203</u>	<u>517,045</u>	<u>3,683</u>	<u>520,728</u>
Other financing sources (uses):				
Sale of capital assets	-	19,602	-	19,602
Transfers in(out)	-	16,031	(16,031)	-
Total other financing sources (uses)	<u>-</u>	<u>35,633</u>	<u>(16,031)</u>	<u>19,602</u>
Net change in fund balances	132,203	552,678	(12,348)	540,330
Fund balances, October 1	<u>-</u>	<u>7,416,013</u>	<u>31,891</u>	<u>7,447,904</u>
Fund balances, September 30	<u>\$ 132,203</u>	<u>\$ 7,968,691</u>	<u>\$ 19,543</u>	<u>\$ 7,988,234</u>

STATE OF IDAHO
CANYON COUNTY
CHARITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 2,278,303	\$ 2,278,303	\$ 2,215,127	\$ (63,176)
Charges for services	125,000	205,000	216,548	11,548
Miscellaneous (interest)	<u>85,000</u>	<u>85,000</u>	<u>34,931</u>	<u>(50,069)</u>
Total revenues	<u>2,488,303</u>	<u>2,568,303</u>	<u>2,466,606</u>	<u>(101,697)</u>
EXPENDITURES				
Current:				
Personal services	470,691	461,696	460,001	1,695
Other charges & services	<u>1,954,580</u>	<u>2,043,575</u>	<u>2,043,575</u>	<u>-</u>
Total expenditures	<u>2,425,271</u>	<u>2,505,271</u>	<u>2,503,576</u>	<u>1,695</u>
Excess (deficiency) of revenues over (under) expenditures	63,032	63,032	(36,970)	(100,002)
Fund balances - beginning	<u>343,394</u>	<u>343,394</u>	<u>343,394</u>	<u>-</u>
Fund balances - ending	<u>\$ 406,426</u>	<u>\$ 406,426</u>	<u>\$ 306,424</u>	<u>\$ (100,002)</u>

STATE OF IDAHO
CANYON COUNTY
WEED CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 235,739	\$ 235,739	\$ 237,485	\$ 1,746
Intergovernmental	-	4,047	1,214	(2,833)
Charges for services	50,000	50,000	87,289	37,289
Miscellaneous	-	-	441	441
Total revenues	<u>285,739</u>	<u>289,786</u>	<u>326,429</u>	<u>36,643</u>
EXPENDITURES				
Current:				
Personal services	220,438	220,438	160,324	60,114
Other charges & services	<u>66,965</u>	<u>71,012</u>	<u>61,342</u>	<u>9,670</u>
Total expenditures	<u>287,403</u>	<u>291,450</u>	<u>221,666</u>	<u>69,784</u>
Excess (deficiency) of revenues over (under) expenditures	(1,664)	(1,664)	104,763	106,427
Fund balances - beginning	<u>54,637</u>	<u>54,637</u>	<u>54,637</u>	<u>-</u>
Fund balances - ending	<u>\$ 52,973</u>	<u>\$ 52,973</u>	<u>\$ 159,400</u>	<u>\$ 106,427</u>

STATE OF IDAHO
CANYON COUNTY
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, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 1,630,052	\$ 1,613,695	\$ (16,357)
Total revenues	<u>1,630,052</u>	<u>1,613,695</u>	<u>(16,357)</u>
EXPENDITURES			
Current:			
Personal services	1,446,833	1,376,308	70,525
Other charges & services	<u>106,685</u>	<u>42,362</u>	<u>64,323</u>
Total expenditures	<u>1,553,518</u>	<u>1,418,670</u>	<u>134,848</u>
Excess (deficiency) of revenues over (under) expenditures	<u>76,534</u>	<u>195,025</u>	<u>118,491</u>
Other financing sources (uses):			
Transfers in	<u>-</u>	<u>12,231</u>	<u>12,231</u>
Total other financing sources (uses)	<u>-</u>	<u>12,231</u>	<u>12,231</u>
Net change in fund balances	76,534	207,256	130,722
Fund balances - beginning	<u>161,844</u>	<u>161,844</u>	<u>-</u>
Fund balances - ending	<u>\$ 238,378</u>	<u>\$ 369,100</u>	<u>\$ 130,722</u>

**STATE OF IDAHO
CANYON COUNTY
DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 1,550,638	\$ 1,550,638	\$ 1,520,627	\$ (30,011)
Intergovernmental	1,105,441	1,110,441	1,111,743	1,302
Charges for services	1,141,420	1,141,420	1,169,076	27,656
Fines and forfeits	550,000	550,000	633,299	83,299
Miscellaneous	113,000	134,130	86,811	(47,319)
Total revenues	<u>4,460,499</u>	<u>4,486,629</u>	<u>4,521,556</u>	<u>34,927</u>
EXPENDITURES				
Current:				
Personal services	3,277,582	3,277,582	3,022,579	255,003
Other charges & services	<u>1,235,647</u>	<u>1,261,777</u>	<u>835,716</u>	<u>426,061</u>
Total expenditures	<u>4,513,229</u>	<u>4,539,359</u>	<u>3,858,295</u>	<u>681,064</u>
Excess (deficiency) of revenues over (under) expenditures	(52,730)	(52,730)	663,261	715,991
Fund balances - beginning	<u>987,275</u>	<u>987,275</u>	<u>987,275</u>	<u>-</u>
Fund balances - ending	<u>\$ 934,545</u>	<u>\$ 934,545</u>	<u>\$ 1,650,536</u>	<u>\$ 715,991</u>

STATE OF IDAHO
CANYON COUNTY
HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 929,763	\$ 917,472	\$ (12,291)
Total revenues	<u>929,763</u>	<u>917,472</u>	<u>(12,291)</u>
EXPENDITURES			
Current:			
Other charges & services	<u>807,382</u>	<u>807,382</u>	<u>-</u>
Total expenditures	<u>807,382</u>	<u>807,382</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	122,381	110,090	(12,291)
Fund balances - beginning	<u>1,712</u>	<u>1,712</u>	<u>-</u>
Fund balances - ending	<u>\$ 124,093</u>	<u>\$ 111,802</u>	<u>\$ (12,291)</u>

STATE OF IDAHO
CANYON COUNTY
COUNTY FAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Taxes	\$ 391,996	\$ 390,102	\$ (1,894)
Miscellaneous	<u>686,210</u>	<u>560,064</u>	<u>(126,146)</u>
Total revenues	<u>1,078,206</u>	<u>950,166</u>	<u>(128,040)</u>
EXPENDITURES			
Current:			
Personal services	210,245	216,883	(6,638)
Other charges & services	579,880	573,168	6,712
Capital outlay	<u>71,680</u>	<u>32,321</u>	<u>39,359</u>
Total expenditures	<u>861,805</u>	<u>822,372</u>	<u>39,433</u>
Excess (deficiency) of revenues over (under) expenditures	<u>216,401</u>	<u>127,794</u>	<u>(88,607)</u>
Other financing sources (uses):			
Sale of capital assets	-	19,602	19,602
Transfers in	<u>-</u>	<u>3,800</u>	<u>3,800</u>
Total other financing sources (uses)	<u>-</u>	<u>23,402</u>	<u>23,402</u>
Net change in fund balances	216,401	151,196	(65,205)
Fund balances - beginning	<u>2,189,312</u>	<u>2,189,312</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,405,713</u>	<u>\$ 2,340,508</u>	<u>\$ (65,205)</u>

STATE OF IDAHO
CANYON COUNTY
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, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 589,722	\$ 583,220	\$ (6,502)
Charges for services	5,000	3,983	(1,017)
Miscellaneous	<u>10,000</u>	<u>50</u>	<u>(9,950)</u>
Total revenues	<u>604,722</u>	<u>587,253</u>	<u>(17,469)</u>
EXPENDITURES			
Current:			
Personal services	498,558	439,539	59,019
Other charges & services	<u>115,410</u>	<u>47,050</u>	<u>68,360</u>
Total expenditures	<u>613,968</u>	<u>486,589</u>	<u>127,379</u>
Excess (deficiency) of revenues over (under) expenditures	(9,246)	100,664	109,910
Fund balances - beginning	<u>81,062</u>	<u>81,062</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 71,816</u></u>	<u><u>\$ 181,726</u></u>	<u><u>\$ 109,910</u></u>

STATE OF IDAHO
CANYON COUNTY
HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 164,433	\$ 163,591	\$ (842)
Total revenues	<u>164,433</u>	<u>163,591</u>	<u>(842)</u>
EXPENDITURES			
Current:			
Other charges & services	<u>123,693</u>	<u>123,693</u>	<u>-</u>
Total expenditures	<u>123,693</u>	<u>123,693</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	40,740	39,898	(842)
Fund balances - beginning	<u>602</u>	<u>602</u>	<u>-</u>
Fund balances - ending	<u>\$ 41,342</u>	<u>\$ 40,500</u>	<u>\$ (842)</u>

STATE OF IDAHO
CANYON COUNTY
PEST CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 183,612	\$ 183,612	\$ 182,569	\$ (1,043)
Intergovernmental	17,500	17,500	15,243	(2,257)
Charges for services	<u>3,000</u>	<u>3,000</u>	<u>540</u>	<u>(2,460)</u>
Total revenues	<u>204,112</u>	<u>204,112</u>	<u>198,352</u>	<u>(5,760)</u>
EXPENDITURES				
Current:				
Personal services	41,629	71,629	67,548	4,081
Other charges & services	172,323	142,323	108,091	34,232
Capital outlay	<u>4,000</u>	<u>4,000</u>	<u>19,457</u>	<u>(15,457)</u>
Total expenditures	<u>217,952</u>	<u>217,952</u>	<u>195,096</u>	<u>22,856</u>
Excess (deficiency) of revenues over (under) expenditures	(13,840)	(13,840)	3,256	17,096
Fund balances - beginning	<u>239,113</u>	<u>239,113</u>	<u>239,113</u>	<u>-</u>
Fund balances - ending	<u>\$ 225,273</u>	<u>\$ 225,273</u>	<u>\$ 242,369</u>	<u>\$ 17,096</u>

STATE OF IDAHO
CANYON COUNTY
MELBA GOPHER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 8,546	\$ 8,629	\$ 83
Intergovernmental	<u>600</u>	<u>1,244</u>	<u>644</u>
Total revenues	<u>9,146</u>	<u>9,873</u>	<u>727</u>
EXPENDITURES			
Current:			
Other charges & services	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,646	2,373	727
Fund balances - beginning	<u>5,798</u>	<u>5,798</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,444</u>	<u>\$ 8,171</u>	<u>\$ 727</u>

STATE OF IDAHO
CANYON COUNTY
COURT DEVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 40,000	\$ 32,201	\$ (7,799)
Total revenues	<u>40,000</u>	<u>32,201</u>	<u>(7,799)</u>
EXPENDITURES			
Current:			
Personal services	56,219	25,009	31,210
Other charges & services	<u>1,188</u>	<u>-</u>	<u>1,188</u>
Total expenditures	<u>57,407</u>	<u>25,009</u>	<u>32,398</u>
Excess (deficiency) of revenues over (under) expenditures	(17,407)	7,192	24,599
Fund balances - beginning	<u>617</u>	<u>617</u>	<u>-</u>
Fund balances - ending	<u>\$ (16,790)</u>	<u>\$ 7,809</u>	<u>\$ 24,599</u>

STATE OF IDAHO
CANYON COUNTY
WATERWAYS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and permits	\$ 75,000	\$ 118,782	\$ 43,782
Intergovernmental	<u>50,000</u>	<u>61,523</u>	<u>11,523</u>
Total revenues	<u>125,000</u>	<u>180,305</u>	<u>55,305</u>
EXPENDITURES			
Current:			
Personal services	116,662	112,793	3,869
Other charges & services	658,500	11,807	646,693
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>780,162</u>	<u>124,600</u>	<u>655,562</u>
Excess (deficiency) of revenues over (under) expenditures	(655,162)	55,705	710,867
Fund balances - beginning	<u>112,640</u>	<u>112,640</u>	<u>-</u>
Fund balances - ending	<u><u>\$ (542,522)</u></u>	<u><u>\$ 168,345</u></u>	<u><u>\$ 710,867</u></u>

STATE OF IDAHO
CANYON COUNTY
COURT FACILITIES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 100,000	\$ 109,930	\$ 9,930
Total revenues	<u>100,000</u>	<u>109,930</u>	<u>9,930</u>
EXPENDITURES			
Current:			
Other charges & services	<u>200,000</u>	<u>6,512</u>	<u>193,488</u>
Total expenditures	<u>200,000</u>	<u>6,512</u>	<u>193,488</u>
Excess (deficiency) of revenues over (under) expenditures	(100,000)	103,418	203,418
Fund balances - beginning	<u>197,376</u>	<u>197,376</u>	<u>-</u>
Fund balances - ending	<u>\$ 97,376</u>	<u>\$ 300,794</u>	<u>\$ 203,418</u>

STATE OF IDAHO
CANYON COUNTY
EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for services	\$ 1,300,000	\$ 1,300,000	\$ 1,072,243	\$ (227,757)
Intergovernmental	-	750,000	1,957,719	1,207,719
Miscellaneous/interest	20,000	20,000	33,126	13,126
	<u>1,320,000</u>	<u>2,070,000</u>	<u>3,063,088</u>	<u>993,088</u>
Total revenues				
EXPENDITURES				
Current:				
Personal services	-	64,660	63,370	1,290
Other charges & services	450,560	1,200,560	692,530	508,030
Capital outlay	4,255,155	4,190,495	3,294,965	895,530
	<u>4,705,715</u>	<u>5,455,715</u>	<u>4,050,865</u>	<u>1,404,850</u>
Total expenditures				
Excess (deficiency) of revenues				
over (under) expenditures	(3,385,715)	(3,385,715)	(987,777)	2,397,938
Fund balances - beginning	2,729,663	2,729,663	2,729,663	-
	<u>2,729,663</u>	<u>2,729,663</u>	<u>2,729,663</u>	<u>-</u>
Fund balances - ending	\$ (656,052)	\$ (656,052)	\$ 1,741,886	\$ 2,397,938
	<u>\$ (656,052)</u>	<u>\$ (656,052)</u>	<u>\$ 1,741,886</u>	<u>\$ 2,397,938</u>

STATE OF IDAHO
CANYON COUNTY
TECHNOLOGY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for services	\$ 150,000	\$ 200,000	\$ 178,919	\$ (21,081)
Total revenues	150,000	200,000	178,919	(21,081)
EXPENDITURES				
Current:				
Personal services	120,332	120,332	114,767	5,565
Other charges & services	71,489	121,489	168,002	(46,513)
Total expenditures	191,821	241,821	282,769	(40,948)
Excess (deficiency) of revenues over (under) expenditures	(41,821)	(41,821)	(103,850)	(62,029)
Fund balances - beginning	310,968	310,968	310,968	-
Fund balances - ending	<u>\$ 269,147</u>	<u>\$ 269,147</u>	<u>\$ 207,118</u>	<u>\$ (62,029)</u>

STATE OF IDAHO
CANYON COUNTY
INTERIM MOSQUITO ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 140,000	\$ 132,203	\$ (7,797)
Total revenues	<u>140,000</u>	<u>132,203</u>	<u>(7,797)</u>
EXPENDITURES			
Current:			
Other charges & services	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Total expenditures	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Excess (deficiency) of revenues over (under) expenditures	-	132,203	132,203
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 132,203</u>	<u>\$ 132,203</u>

STATE OF IDAHO
CANYON COUNTY
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ -	\$ 3,683	\$ 3,683
 Total revenues	 -	 3,683	 3,683
 Excess (deficiency) of revenues over (under) expenditures	 -	 3,683	 3,683
 Other financing sources (uses):			
Transfers in (out)	-	(16,031)	(16,031)
Total other financing sources (uses)	-	(16,031)	(16,031)
 Net change in fund balances	 -	 (12,348)	 (12,348)
Fund balances - beginning	31,891	31,891	-
 Fund balances - ending	 <u>\$ 31,891</u>	 <u>\$ 19,543</u>	 <u>\$ (12,348)</u>

AGENCY FUNDS

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

Agency Funds:

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

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

Sheriff Fund - This fund is used to account for the collection of monies to be distributed to other 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 funds and agencies.

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

Unapp Other Fund - This fund is used to account for the collection of taxes and other monies to be distributed to other funds.

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

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2009

	Balance 10/01/08	Additions	Deductions	Balance 09/30/09
<u>TAXING DISTRICTS</u>				
Assets				
Cash in bank/investments	\$ 868,023	\$ 119,078,977	\$ 119,325,528	\$ 621,472
Receivables (net of allowances for uncollectibles):				
Taxes-delinquent	<u>7,094,403</u>	<u>119,057,008</u>	<u>115,754,693</u>	<u>10,396,718</u>
Total assets	<u>\$ 7,962,426</u>	<u>\$ 238,135,985</u>	<u>\$ 235,080,221</u>	<u>\$ 11,018,190</u>
Liabilities				
Due to other taxing districts	<u>\$ 7,962,426</u>	<u>\$ 238,135,985</u>	<u>\$ 235,080,221</u>	<u>\$ 11,018,190</u>
Total liabilities	<u>\$ 7,962,426</u>	<u>\$ 238,135,985</u>	<u>\$ 235,080,221</u>	<u>\$ 11,018,190</u>
<u>COURT</u>				
Assets				
Cash in bank/investments	\$ 228,073	\$ 5,801,637	\$ 5,685,075	\$ 344,635
Receivables (net of allowances for uncollectibles):				
Accounts	<u>5,882,014</u>	<u>7,243,522</u>	<u>5,882,014</u>	<u>7,243,522</u>
Total assets	<u>\$ 6,110,087</u>	<u>\$ 13,045,159</u>	<u>\$ 11,567,089</u>	<u>\$ 7,588,157</u>
Liabilities				
Accounts payable	<u>\$ 6,110,087</u>	<u>\$ 13,045,159</u>	<u>\$ 11,567,089</u>	<u>\$ 7,588,157</u>
<u>SHERIFF</u>				
Assets				
Cash in bank/investments	<u>\$ 426,703</u>	<u>\$ 4,049,720</u>	<u>\$ 4,177,598</u>	<u>\$ 298,825</u>
Liabilities				
Accounts payable	<u>\$ 426,703</u>	<u>\$ 4,049,720</u>	<u>\$ 4,177,598</u>	<u>\$ 298,825</u>
<u>MOTOR VEHICLE</u>				
Assets				
Cash in bank/investments	<u>\$ 198,596</u>	<u>\$ 11,950,422</u>	<u>\$ 11,998,112</u>	<u>\$ 150,906</u>
Liabilities				
Accounts payable	<u>\$ 198,596</u>	<u>\$ 11,950,422</u>	<u>\$ 11,998,112</u>	<u>\$ 150,906</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2009

Continued:	Balance 10/01/08	Additions	Deductions	Balance 09/30/09
<u>STATE FUND</u>				
Assets				
Cash in bank/investments	\$ 731,770	\$ 10,400,086	\$ 10,399,681	\$ 732,175
Liabilities				
Due to other agencies	\$ 731,770	\$ 10,400,086	\$ 10,399,681	\$ 732,175
<u>UNAPP. OTHER</u>				
Assets				
Cash in bank/investments	\$ 941,514	\$ 14,114,811	\$ 14,520,322	\$ 536,003
Liabilities				
Accounts payable	\$ 941,514	\$ 14,114,811	\$ 14,520,322	\$ 536,003
<u>CCNU</u>				
Assets				
Cash in bank/investments	\$ 187,507	\$ 77,378	\$ 76,400	\$ 188,485
Liabilities				
Accounts payable	\$ 187,507	\$ 77,378	\$ 76,400	\$ 188,485

Continued:

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2009

Continued:	Balance 10/01/08	Additions	Deductions	Balance 09/30/09
<u>All Agency Funds</u>				
Assets				
Cash in bank/investments	\$ 3,582,186	\$ 165,473,031	\$ 166,182,716	\$ 2,872,501
Receivables (net of allowances for uncollectibles):				
Taxes-delinquent	7,094,403	119,057,008	115,754,693	10,396,718
Accounts	<u>5,882,014</u>	<u>7,243,522</u>	<u>5,882,014</u>	<u>7,243,522</u>
Total assets	<u>\$ 16,558,603</u>	<u>\$ 291,773,561</u>	<u>\$ 287,819,423</u>	<u>\$ 20,512,741</u>
Liabilities				
Accounts payable	\$ 7,864,407	\$ 43,237,490	\$ 42,339,521	\$ 8,762,376
Due to other agencies	731,770	10,400,086	10,399,681	732,175
Due to other taxing Districts	<u>7,962,426</u>	<u>238,135,985</u>	<u>235,080,221</u>	<u>11,018,190</u>
Total liabilities	<u>\$ 16,558,603</u>	<u>\$ 291,773,561</u>	<u>\$ 287,819,423</u>	<u>\$ 20,512,741</u>

CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS

**STATE OF IDAHO
CANYON COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
September 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
Governmental Funds Capital Assets:		
Land	\$ 6,326,753	\$ 6,016,753
Building	20,347,386	18,806,969
Improvements other than buildings	576,567	631,996
Machinery and equipment	4,190,588	3,600,108
Construction in progress	<u>4,440,518</u>	<u>1,549,290</u>
 Total capital assets	 <u>\$ 35,881,812</u>	 <u>\$ 30,605,116</u>
 Investment in general funds capital assets by source:		
General obligation bonds	\$ 2,061,668	\$ 2,511,650
Federal revenue sharing	9,131,164	9,131,164
Federal grants	4,486,389	1,494,838
General fund revenues	16,231,822	14,937,794
Special revenue fund revenues	3,843,144	2,402,045
Special revenue fund revenue sharing	<u>127,625</u>	<u>127,625</u>
 Total governmental funds capital assets	 <u>\$ 35,881,812</u>	 <u>\$ 30,605,116</u>

This schedule presents only the capital asset balances used in governmental funds.

**STATE OF IDAHO
CANYON COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
September 30, 2009**

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Improvements Other than Buildings</u>	<u>Total</u>
General Government:					
Judicial	\$ -	\$ 183,248	\$ 12,374	\$ 1,075	\$ 196,697
Financial and administrative	-	-	551,726	-	551,726
Legal	-	-	113,924	-	113,924
Other general government services	-	-	826,684	67,032	893,716
General government buildings	<u>5,221,437</u>	<u>18,413,046</u>	<u>-</u>	<u>162,363</u>	<u>23,796,846</u>
Total general government	<u>5,221,437</u>	<u>18,596,294</u>	<u>1,504,708</u>	<u>230,470</u>	<u>25,552,909</u>
Public Safety:					
Law enforcement	-	4,072,376	2,561,006	-	6,633,382
Juvenile probation services	<u>-</u>	<u>-</u>	<u>11,476</u>	<u>164,866</u>	<u>176,342</u>
Total public safety	<u>-</u>	<u>4,072,376</u>	<u>2,572,482</u>	<u>164,866</u>	<u>6,809,724</u>
Public Works:					
Animal control	296,095	1,524,179	26,508	-	1,846,782
Extermination	<u>-</u>	<u>-</u>	<u>19,537</u>	<u>-</u>	<u>19,537</u>
Total public works	<u>296,095</u>	<u>1,524,179</u>	<u>46,045</u>	<u>-</u>	<u>1,866,319</u>
Culture and Recreation:					
Motor boat license	-	65,866	16,477	30,232	112,575
Parks and recreation	19,920	112,731	12,099	98,753	243,503
Fair exhibition	<u>789,300</u>	<u>416,457</u>	<u>38,779</u>	<u>52,245</u>	<u>1,296,781</u>
Total culture and recreation	<u>809,220</u>	<u>595,054</u>	<u>67,355</u>	<u>181,230</u>	<u>1,652,859</u>
Total governmental funds capital assets	<u>\$ 6,326,753</u>	<u>\$ 24,787,903</u>	<u>\$ 4,190,590</u>	<u>\$ 576,566</u>	<u>\$ 35,881,812</u>

This schedule presents only the capital asset balances related to governmental funds.

**STATE OF IDAHO
CANYON COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
For the Fiscal Year Ended September 30, 2009**

Function and Activity	Governmental Funds Capital Assets October 1, 2008	Additions	Deductions	Governmental Funds Capital Assets September 30, 2009
General government:				
Judicial	\$ 205,263	\$ -	\$ 8,564	\$ 196,699
Financial and administrative	559,265	107,004	114,545	551,724
Legal	137,875	-	23,952	113,923
Other general government services	3,681,750	15,500	161,893	3,535,357
General government buildings	<u>20,240,636</u>	<u>1,966,576</u>	<u>539,736</u>	<u>21,667,476</u>
Total general government	<u>24,824,789</u>	<u>2,089,080</u>	<u>848,690</u>	<u>26,065,179</u>
Public safety:				
Law enforcement	1,973,661	5,040,394	879,512	6,134,543
Juvenile probation services	<u>185,500</u>	<u>-</u>	<u>9,159</u>	<u>176,341</u>
Total public safety	<u>2,159,161</u>	<u>5,040,394</u>	<u>888,671</u>	<u>6,310,884</u>
Public works:				
Animal Shelter	1,908,857	-	57,801	1,851,056
Extermination	<u>14,452</u>	<u>-</u>	<u>12,008</u>	<u>2,444</u>
Total public works	<u>1,923,309</u>	<u>-</u>	<u>69,809</u>	<u>1,853,501</u>
Culture and recreation:				
Motor boat license	133,067	-	15,706	117,361
Parks and recreation	253,622	-	15,516	238,106
Fair exhibition	<u>1,311,168</u>	<u>32,321</u>	<u>46,708</u>	<u>1,296,781</u>
Total culture and recreation	<u>1,697,857</u>	<u>32,321</u>	<u>77,930</u>	<u>1,652,248</u>
Total governmental funds capital assets	<u>\$ 30,605,116</u>	<u>\$ 7,161,795</u>	<u>\$ 1,885,100</u>	<u>\$ 35,881,812</u>

This schedule presents only the capital asset balances related to governmental funds.

STATISTICAL SECTION

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

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.	92
Revenue Capacity	
These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.	97
Debt Capacity	
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.	101
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.	104
Operating Information	
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.	106

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

**STATE OF IDAHO
CANYON COUNTY
NET ASSETS BY COMPONENT
Last Seven Fiscal Years
(Accrual Basis of Accounting)**

	Fiscal Year						
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental activities							
Invested in capital assets, net of related debt	\$ 35,096,290	\$ 29,752,579	\$ 28,487,805	\$ 22,872,844	\$ 21,823,084	\$ 20,489,475	\$ 19,006,999
Restricted	19,543	9,010,223	8,699,749	7,479,949	6,058,336	5,003,518	3,053,445
Unrestricted	<u>35,061,389</u>	<u>24,801,583</u>	<u>23,742,565</u>	<u>25,680,224</u>	<u>20,838,133</u>	<u>15,940,386</u>	<u>16,233,801</u>
Total governmental activities net assets	<u>\$ 70,177,222</u>	<u>\$ 63,564,386</u>	<u>\$ 60,930,119</u>	<u>\$ 56,033,017</u>	<u>\$ 48,719,553</u>	<u>\$ 41,433,379</u>	<u>\$ 38,294,245</u>
Business-type activities							
Invested in capital assets, net of related debt	\$ 9,109,534	\$ 9,153,741	\$ 5,413,412	\$ 5,611,790	\$ 4,515,626	\$ 4,368,728	\$ 4,177,808
Restricted	2,382,387	2,375,770	5,996,757	5,200,770	4,423,851	3,754,431	3,166,673
Unrestricted	<u>6,305,702</u>	<u>5,990,436</u>	<u>5,206,851</u>	<u>4,058,398</u>	<u>4,394,400</u>	<u>3,768,202</u>	<u>3,381,350</u>
Total business-type activities net assets	<u>\$ 17,797,623</u>	<u>\$ 17,519,947</u>	<u>\$ 16,617,020</u>	<u>\$ 14,870,958</u>	<u>\$ 13,333,877</u>	<u>\$ 11,891,361</u>	<u>\$ 10,725,831</u>
Primary government							
Invested in capital assets, net of related debt	\$ 44,205,824	\$ 38,906,320	\$ 33,901,217	\$ 28,484,634	\$ 26,338,710	\$ 24,858,203	\$ 23,184,807
Restricted	2,401,930	11,385,993	14,696,506	12,680,719	10,482,187	8,757,949	6,220,118
Unrestricted	<u>41,367,091</u>	<u>30,792,019</u>	<u>28,949,416</u>	<u>29,738,622</u>	<u>25,232,533</u>	<u>19,708,588</u>	<u>19,615,151</u>
Total primary government net assets	<u>\$ 87,974,845</u>	<u>\$ 81,084,333</u>	<u>\$ 77,547,139</u>	<u>\$ 70,903,975</u>	<u>\$ 62,053,430</u>	<u>\$ 53,324,740</u>	<u>\$ 49,020,076</u>

Note: Accrual-basis financial information for Canyon County as a whole is only available back to 2003, the year GASB Statement 34 was implemented.

**STATE OF IDAHO
CANYON COUNTY
CHANGES IN NET ASSETS
Last Seven Fiscal Years
(Accrual Basis of Accounting)**

	Fiscal Year						
Expenses	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental activities:							
General government	\$ 28,700,368	\$ 30,628,992	\$ 28,485,593	\$ 25,097,052	\$ 19,980,040	\$ 19,442,385	\$ 18,903,954
Public safety	24,270,127	25,914,836	23,421,269	22,301,187	19,037,818	18,203,219	17,510,703
Public works	1,598,490	1,609,574	1,481,915	1,477,204	1,474,379	1,394,986	1,237,991
Health and welfare	3,307,658	2,843,036	2,635,085	2,121,511	3,525,675	3,368,729	3,105,532
Culture and recreation	1,796,288	1,860,171	1,637,167	1,475,421	1,344,837	1,179,725	1,203,487
Education	-	38,541	60,000	67,252	107,260	60,000	92,000
Interest on long-term debt	39,057	43,862	49,032	87,855	133,126	200,941	163,557
Total governmental activities expenses	<u>59,711,988</u>	<u>62,939,012</u>	<u>57,770,061</u>	<u>52,627,482</u>	<u>45,603,135</u>	<u>43,849,985</u>	<u>42,217,224</u>
Business-type activities:							
Sanitary landfill	<u>2,720,110</u>	<u>2,697,219</u>	<u>2,407,924</u>	<u>2,257,506</u>	<u>1,838,856</u>	<u>1,634,259</u>	<u>1,538,119</u>
Total business-type activities expenses	<u>2,720,110</u>	<u>2,697,219</u>	<u>2,407,924</u>	<u>2,257,506</u>	<u>1,838,856</u>	<u>1,634,259</u>	<u>1,538,119</u>
Total primary government expenses	<u>\$ 62,432,098</u>	<u>\$ 65,636,231</u>	<u>\$ 60,177,985</u>	<u>\$ 54,884,988</u>	<u>\$ 47,441,991</u>	<u>\$ 45,484,244</u>	<u>\$ 43,755,343</u>
Program revenues							
Governmental activities:							
Charges for services:							
General government	\$ 7,699,922	\$ 8,711,472	\$ 11,152,478	\$ 11,262,475	\$ 8,953,916	\$ 9,187,737	\$ 8,020,609
Public safety	4,413,874	4,991,949	5,022,278	4,559,619	4,235,090	3,777,620	2,819,351
Public works	440,117	452,285	452,954	409,144	650,613	646,193	578,509
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	682,427	703,461	595,116	516,556	355,620	294,232	68,215
Education	-	-	-	-	-	-	-
Operating grants and contributions	1,855,751	1,969,065	1,622,228	1,698,763	2,320,943	1,510,187	1,313,435
Capital grants and contributions	<u>2,701,734</u>	<u>740,236</u>	<u>81,698</u>	<u>196,049</u>	<u>834,616</u>	<u>-</u>	<u>119,723</u>
Total governmental activities program revenues	<u>17,793,825</u>	<u>17,568,468</u>	<u>18,926,752</u>	<u>18,642,606</u>	<u>17,350,798</u>	<u>15,415,969</u>	<u>12,919,842</u>
Business-type activities:							
Charges for services:							
Landfill fees	<u>2,716,487</u>	<u>3,136,680</u>	<u>3,387,569</u>	<u>3,433,846</u>	<u>2,955,004</u>	<u>2,676,573</u>	<u>2,547,406</u>
Total business-type activities program revenues	<u>2,716,487</u>	<u>3,136,680</u>	<u>3,387,569</u>	<u>3,433,846</u>	<u>2,955,004</u>	<u>2,676,573</u>	<u>2,547,406</u>
Total primary government program revenues	<u>\$ 20,510,312</u>	<u>\$ 20,705,148</u>	<u>\$ 22,314,321</u>	<u>\$ 22,076,452</u>	<u>\$ 20,305,802</u>	<u>\$ 18,092,542</u>	<u>\$ 15,467,248</u>

Continued:

Changes in net assets continued:

	Fiscal Year						
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Net (expense)/Revenue							
Governmental activities	\$ (41,918,163)	\$ (45,370,544)	\$ (38,843,309)	\$ (33,984,876)	\$ (28,252,337)	\$ (28,434,016)	\$ (29,297,382)
Business-type activities	(3,623)	439,461	979,645	1,176,340	1,116,148	1,042,314	1,009,287
Total primary government net expense	<u>\$ (41,921,786)</u>	<u>\$ (44,931,083)</u>	<u>\$ (37,863,664)</u>	<u>\$ (32,808,536)</u>	<u>\$ (27,136,189)</u>	<u>\$ (27,391,702)</u>	<u>\$ (28,288,095)</u>
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Property taxes	\$ 39,719,187	\$ 36,754,510	\$ 32,428,125	\$ 30,880,758	\$ 27,281,862	\$ 24,126,315	\$ 23,841,443
Intergovernmental	7,259,264	8,155,246	8,217,016	7,493,555	6,571,690	5,908,846	5,452,828
Interest earnings	766,455	1,441,447	2,405,064	1,942,876	845,672	635,120	719,316
Miscellaneous	783,455	781,755	677,896	981,151	839,287	865,124	745,032
Gain/loss on sale of capital assets	<u>2,638</u>	<u>871,853</u>	<u>12,310</u>	<u>-</u>	<u>-</u>	<u>1,571</u>	<u>(34,316)</u>
Total governmental activities	<u>48,530,999</u>	<u>48,004,811</u>	<u>43,740,411</u>	<u>41,298,340</u>	<u>35,538,511</u>	<u>31,536,976</u>	<u>30,724,303</u>
Business-type activities:							
Interest earnings	281,259	440,351	645,907	330,431	325,606	114,876	112,678
Gain or loss on sale of capital assets	-	(1,905)	117,371	-	762	7,390	1,005
Miscellaneous	<u>40</u>	<u>25,020</u>	<u>3,139</u>	<u>30,310</u>	<u>-</u>	<u>950</u>	<u>4,744</u>
Total business-type activities	<u>281,299</u>	<u>463,466</u>	<u>766,417</u>	<u>360,741</u>	<u>326,368</u>	<u>123,216</u>	<u>118,427</u>
Total primary government	<u>\$ 48,812,298</u>	<u>\$ 48,468,277</u>	<u>\$ 44,506,828</u>	<u>\$ 41,659,081</u>	<u>\$ 35,864,879</u>	<u>\$ 31,660,192</u>	<u>\$ 30,842,730</u>
Change in Net Assets							
Governmental activities	\$ 6,612,836	\$ 2,634,267	\$ 4,897,102	\$ 7,313,464	\$ 7,286,174	\$ 3,102,960	\$ 1,426,921
Business-type activities	<u>277,676</u>	<u>902,927</u>	<u>1,746,062</u>	<u>1,537,081</u>	<u>1,442,516</u>	<u>1,165,530</u>	<u>1,127,714</u>
Total primary government	<u>\$ 6,890,512</u>	<u>\$ 3,537,194</u>	<u>\$ 6,643,164</u>	<u>\$ 8,850,545</u>	<u>\$ 8,728,690</u>	<u>\$ 4,268,490</u>	<u>\$ 2,554,635</u>

Note: Accrual-basis financial information for Canyon County as a whole is only available back to 2003, the year GASB 34 was implemented.

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

	Fiscal Year									
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
General fund										
Reserved	\$ 185,207	\$ 123,117	\$ 90,325	\$ -	\$ -	\$ 455,916	\$ 93,363	\$ 56,597	\$ 47,208	\$ 37,092
Unreserved	<u>18,336,978</u>	<u>19,123,918</u>	<u>13,854,912</u>	<u>14,872,747</u>	<u>10,427,607</u>	<u>7,711,967</u>	<u>6,752,865</u>	<u>6,833,906</u>	<u>8,081,767</u>	<u>6,844,717</u>
Total general fund	<u>\$ 18,522,185</u>	<u>\$ 19,247,035</u>	<u>\$ 13,945,237</u>	<u>\$ 14,872,747</u>	<u>\$ 10,427,607</u>	<u>\$ 8,167,883</u>	<u>\$ 6,846,228</u>	<u>\$ 6,890,503</u>	<u>\$ 8,128,975</u>	<u>\$ 6,881,809</u>
All other governmental funds										
Reserved	\$ 1,618,354	\$ 114,585	\$ 127,678	\$ 235,019	\$ 448,231	\$ 669,433	\$ 674,256	\$ 423,402	\$ 194,011	\$ 149,360
Unreserved, reported in										
Special revenue funds	13,093,017	13,799,796	18,795,533	18,329,263	16,043,540	13,345,057	11,490,286	10,925,673	11,545,541	9,933,601
Capital projects funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>257,664</u>	<u>1,997,660</u>
Total all other government funds	<u>\$ 14,711,371</u>	<u>\$ 13,914,381</u>	<u>\$ 18,923,211</u>	<u>\$ 18,564,282</u>	<u>\$ 16,491,771</u>	<u>\$ 14,014,490</u>	<u>\$ 12,164,542</u>	<u>\$ 11,349,075</u>	<u>\$ 11,997,216</u>	<u>\$ 12,080,621</u>

**STATE OF IDAHO
CANYON COUNTY
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)**

	Fiscal Year									
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Revenues										
Taxes	\$ 38,647,113	\$ 35,509,034	\$ 32,383,342	\$ 30,896,385	\$ 27,360,709	\$ 24,275,785	\$ 23,785,194	\$ 21,751,347	\$ 20,130,196	\$ 18,598,320
Licenses & permits	1,222,581	1,584,497	2,374,839	2,254,858	2,151,738	1,828,780	1,516,417	1,014,241	1,042,079	917,397
Intergovernmental	10,961,076	10,592,375	10,161,138	9,161,714	8,872,566	7,475,711	6,870,955	6,528,750	6,007,133	5,739,248
Charges for services	11,302,389	12,027,630	12,055,329	13,550,276	11,394,493	11,357,026	9,405,394	8,800,292	7,772,921	6,494,690
Fines and forfeits	794,335	725,589	627,657	707,235	611,086	614,136	622,439	594,457	588,591	646,961
Miscellaneous	2,045,002	2,639,344	3,426,750	3,181,361	1,742,949	1,549,402	1,414,498	1,637,441	2,981,793	2,367,670
Total revenues	<u>64,972,496</u>	<u>63,078,469</u>	<u>61,029,055</u>	<u>59,751,829</u>	<u>52,133,541</u>	<u>47,100,840</u>	<u>43,614,897</u>	<u>40,326,528</u>	<u>38,522,713</u>	<u>34,764,286</u>
Expenditures										
General government	33,205,819	36,395,834	28,837,944	25,217,959	19,357,363	20,686,987	20,505,299	20,971,757	18,350,153	14,944,160
Public safety	24,948,713	23,522,185	20,228,112	20,803,128	18,539,757	15,904,856	15,111,579	14,722,638	13,275,544	11,781,874
Public works	1,528,496	1,588,589	1,413,775	1,413,873	1,406,436	1,305,093	918,320	1,010,826	804,949	837,154
Health and welfare	3,310,958	2,837,674	2,638,188	2,119,606	3,521,275	3,370,093	3,100,576	2,933,798	2,565,807	2,167,041
Culture & recreation	1,764,334	1,839,531	1,573,983	1,425,132	1,293,654	1,139,310	1,056,570	1,102,818	998,717	895,737
Education	-	38,541	60,000	67,252	107,260	60,000	92,000	92,000	57,000	57,000
Capital outlay	-	-	6,842,944	1,346,728	2,089,791	318,296	922,832	267,063	1,723,245	3,067,014
Debt service										
Principal	121,675	-	-	900,000	900,000	1,020,000	980,000	940,000	900,000	845,000
Interest	39,886	-	-	40,500	81,000	124,602	163,557	202,350	238,215	185,821
Total expenditures	<u>64,919,881</u>	<u>66,222,354</u>	<u>61,594,946</u>	<u>53,334,178</u>	<u>47,296,536</u>	<u>43,929,237</u>	<u>42,850,733</u>	<u>42,243,250</u>	<u>38,913,630</u>	<u>34,780,801</u>
Excess of revenues										
over(under)expenditures	<u>52,615</u>	<u>(3,143,885)</u>	<u>(565,891)</u>	<u>6,417,651</u>	<u>4,837,005</u>	<u>3,171,603</u>	<u>764,164</u>	<u>(1,916,722)</u>	<u>(390,917)</u>	<u>(16,515)</u>
Other financing sources(uses)										
Proceeds from sale of bond	-	-	-	-	-	-	-	-	-	1,900,000
Sale of capital assets	19,602	3,421,853	12,310	-	-	-	7,314	21,340	14,983	26,651
Transfers in	16,031	-	235,019	-	-	-	29,224	53,241	115,728	49,075
Transfers out	(16,031)	-	(235,019)	-	-	-	(29,224)	(55,178)	(115,728)	(169,454)
Total other financing sources(uses)	<u>19,602</u>	<u>3,421,853</u>	<u>12,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,314</u>	<u>19,403</u>	<u>14,983</u>	<u>1,806,272</u>
Net change in fund balances	<u>\$ 72,217</u>	<u>\$ 277,968</u>	<u>\$ (553,581)</u>	<u>\$ 6,417,651</u>	<u>\$ 4,837,005</u>	<u>\$ 3,171,603</u>	<u>\$ 771,478</u>	<u>\$ (1,897,319)</u>	<u>\$ (375,934)</u>	<u>\$ 1,789,757</u>
Debt service as a percentage										
of noncapital expenditures	0.0025%	-	-	1.81%	2.17%	2.62%	2.73%	2.72%	3.06%	3.25%

**STATE OF IDAHO
CANYON COUNTY
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (1)
Last Ten Fiscal Years**

Fiscal Year	Real Property				Personal Property	Total	Total Direct Tax rate(2)
	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Manufacturing Property</u>	<u>Other(4)</u>			
2000	2,112,697,461	1,790,093,654	88,022,561	244,922,682	454,535,631	4,690,271,989	0.47
2001	2,109,839,987	1,904,652,907	91,159,763	163,479,915	672,539,750	4,941,672,322	0.44
2002	2,443,104,042	2,040,078,532	88,511,703	160,892,365	692,351,229	5,424,937,871	0.44
2003	2,797,386,654	2,003,345,243	81,109,312	162,089,665	665,096,198	5,709,027,072	0.44
2004	3,242,087,556	1,954,991,828	74,578,716	162,801,115	592,889,496	6,027,348,711	0.46
2005	3,636,952,601	2,031,244,322	73,582,156	164,773,380	584,516,273	6,491,068,732	0.47
2006	3,856,677,436	2,374,036,037	71,200,815	164,639,760	643,919,077	7,110,473,125	0.46
2007	6,251,694,646	2,153,792,734	- (3)	174,563,980	636,930,104	9,216,981,464	0.39
2008	6,839,158,426	2,414,985,985	- (3)	174,111,630	888,568,255	10,316,824,296	0.39
2009	5,695,753,778	2,021,774,944	- (3)	180,269,275	687,208,390	8,585,006,387	0.42

- Notes:
- (1) Assessed and actual values are the same
 - (2) Per \$1.00 of market value
 - (3) Manufactured property included with personal property
 - (4) Agricultural property

Source: Property values from Canyon County property tax rolls

**STATE OF IDAHO
CANYON COUNTY
DIRECT AND OVERLAPPING PROPERTY TAX RATES**

Last Ten Fiscal Years
Year Taxes Are Payable

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
County Direct Rates	0.42	0.39	0.39	0.46	0.47	0.46	0.44	0.44	0.44	0.47
City Rates										
Caldwell	0.93	0.82	0.89	0.96	0.92	0.89	0.88	0.84	0.82	0.74
Nampa	0.83	0.71	0.72	0.80	0.87	0.86	0.86	0.87	0.86	0.76
Melba	0.44	0.38	0.41	0.45	0.47	0.45	0.44	0.42	0.42	0.42
Middleton	0.46	0.34	0.37	0.40	0.40	0.39	0.38	0.41	0.40	0.37
Notus	0.39	0.32	0.37	0.35	0.33	0.31	0.35	0.36	0.35	0.33
Parma	0.80	0.70	0.80	0.78	0.76	0.74	0.73	0.77	0.77	0.75
Wilder	0.86	0.80	0.81	0.79	0.82	0.80	0.79	0.78	0.74	0.72
Greenleaf	0.23	0.18	0.19	0.21	0.20	0.22	0.22	0.22	0.21	0.20
Star	0.27	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Rates										
Meridian #2	0.35	0.36	0.37	0.39	0.67	0.63	0.65	0.66	0.67	0.67
Kuna #3	0.46	0.33	0.33	0.39	0.65	0.65	0.66	0.68	0.43	0.47
Nampa #131	0.33	0.37	0.34	0.40	0.68	0.72	0.70	0.70	0.73	0.73
Caldwell #132	0.37	0.40	0.45	0.45	0.68	0.68	0.73	0.73	0.70	0.67
Wilder #133	0.51	0.49	0.43	0.36	0.79	0.71	0.77	0.88	0.80	0.86
Middleton #134	0.44	0.44	0.44	0.44	0.72	0.74	0.76	0.56	0.52	0.49
Notus #135	0.40	0.22	0.28	0.35	0.74	0.79	0.78	0.78	0.81	0.76
Melba #136	0.49	0.53	0.53	0.54	0.67	0.68	0.63	0.64	0.65	0.59
Parma #137	0.53	0.53	0.56	0.64	0.79	0.79	0.74	0.72	0.75	0.71
Vallivue #139	0.51	0.52	0.52	0.53	0.79	0.81	0.79	0.81	0.79	0.77
Marsing #363	0.41	0.11	0.42	0.50	0.76	0.73	0.67	0.74	0.72	0.75
Homedale #370	0.42	0.31	0.29	0.37	0.67	0.68	0.64	0.66	0.70	0.73
Other District Rates	2.69	2.27	2.12	2.48	2.27	2.24	2.21	2.71	2.23	2.04

Note: Property tax rates are expressed as \$1.00 per market value.
Source: Canyon County property tax rolls

**STATE OF IDAHO
CANYON COUNTY
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago**

Taxpayer	Fiscal Year 2009			Fiscal Year 2000		
	Taxable Assessed Value	Rank	Percentage of total Co Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of total Co Taxable Assessed Value
JR Simplot Co.	\$ 119,247,452	1	1.40%	\$ 114,927,367	3	2.45%
Micron Technology	79,217,680	2	0.93%	133,476,277	1	2.85%
Idaho Power	78,551,564	3	0.92%	48,482,283	5	1.03%
Sorrento Lactalais	68,465,595	4	0.80%	23,301,277	9	0.50%
DDR Nampa LLC	57,032,050	5	0.67%	-	0	-
SSI Food Services	50,036,234	6	0.59%	37,122,942	6	0.79%
Wal-Mart	38,057,136	7	0.45%	-	-	-
Qwest Corporation	37,502,031	8	0.44%	48,516,626	4	1.04%
Nagel Beverage	36,806,238	9	0.43%	-	-	-
Nestle Food Co.	25,772,693	10	0.27%	29,148,090	7	0.62%
Amalgamated Sugar	-	-	-	25,493,082	8	0.54%
Zilog, Inc (1)	-	-	-	117,010,567	2	2.50%
Total	<u>\$ 590,688,673</u>		<u>6.90%</u>	<u>\$ 577,478,511</u>		<u>12.32%</u>

Notes: (1) Zilog went out of business in 2003
Source: Canyon County Assessor's office

**STATE OF IDAHO
CANYON COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2000	\$ 20,716,127	\$ 17,433,210	84.2%	\$ 462,419	\$ 17,895,629	86.4%
2001	22,348,604	18,807,055	84.2%	637,818	19,444,873	87.0%
2002	23,859,869	19,795,338	83.0%	763,848	20,559,186	86.2%
2003	25,703,819	21,726,992	84.5%	834,839	22,561,831	87.8%
2004	26,759,066	22,406,819	83.7%	892,035	23,298,854	87.1%
2005	29,651,996	25,191,194	85.0%	509,761	25,700,955	86.7%
2006	30,812,201	28,875,138	93.7%	702,233	29,577,371	96.0%
2007	32,745,792	30,292,790	92.5%	994,955	31,287,745	95.5%
2008	35,900,208	33,497,406	93.3%	834,843	34,332,249	95.6%
2009	38,287,354	35,528,041	92.8%	-	35,528,041	92.8%

Source: Canyon County property tax rolls

**STATE OF IDAHO
CANYON COUNTY
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less Amounts Restricted to Repaying Principal</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of property</u>	<u>Per Capita Income</u>	<u>Capital Leases</u>
					(1)	
2000	\$ 5,640,000	\$ 149,360	\$ 5,490,640	0.12%	\$ 18,271	\$ -
2001	4,740,000	194,011	4,545,989	0.09%	18,271	-
2002	3,800,000	423,116	3,376,884	0.06%	18,271	-
2003	2,820,000	674,256	2,145,744	0.04%	18,690	-
2004	1,800,000	669,433	1,130,567	0.02%	19,432	1,258,833
2005	900,000	448,231	451,769	0.01%	19,432	1,164,482
2006	-	-	-	-	-	1,065,472
2007	-	-	-	-	-	961,571
2008	-	-	-	-	-	852,537
2009	-	-	-	-	-	785,523

Note: Bond was paid off in August of 2006

Source: (1) Idaho department of commerce and labor

**STATE OF IDAHO
CANYON COUNTY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2009**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Cities:			
Caldwell	\$ 11,120,000	16.08%	\$ 1,788,044
Nampa	<u>31,095,000</u>	44.66%	<u>13,886,271</u>
Total cities	<u>42,215,000</u>		<u>15,674,315</u>
Fire Districts:			
Wilder	775,000	2.56%	19,825
Kuna	436,194	0.61%	2,678
Middleton	<u>1,190,000</u>	7.47%	<u>88,863</u>
Total fire districts	<u>2,401,194</u>		<u>111,366</u>
School Districts:			
Meridian #2	198,690,000	1.23%	2,452,399
Kuna #3	49,105,000	1.80%	885,936
Nampa #131	146,520,000	45.27%	66,333,466
Caldwell #132	39,185,000	13.26%	5,197,150
Wilder #133	7,940,000	2.04%	161,633
Middleton #134	41,150,000	8.97%	3,689,203
Notus #135	1,209,548	0.94%	11,336
Melba #136	4,360,000	1.43%	62,450
Parma #137	5,200,000	2.70%	140,278
Vallivue #139	68,435,000	21.18%	14,495,724
Marsing #363	3,181,768	0.29%	9,223
Homedale #370	<u>2,635,000</u>	0.89%	<u>23,349</u>
Total school districts	<u>567,611,316</u>		<u>93,462,146</u>
Library districts:			
Kuna	760,000	1.80%	13,712
Lizard Butte Library	<u>722,558</u>	1.47%	<u>10,640</u>
Total library districts	<u>1,482,558</u>		<u>24,351</u>
Subtotal, overlapping debt	<u>613,710,068</u>		<u>109,272,179</u>
Total direct debt	<u>-</u>		<u>-</u>
Total direct and overlapping debt	<u>\$ 613,710,068</u>		<u>\$ 109,272,179</u>

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

**STATE OF IDAHO
CANYON COUNTY
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years**

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Assessed value of property	<u>\$ 8,585,006,387</u>	<u>\$ 10,316,824,296</u>	<u>\$ 9,216,981,464</u>	<u>\$ 7,110,473,125</u>	<u>\$ 6,491,068,732</u>	<u>\$ 6,027,348,711</u>	<u>\$ 5,709,027,072</u>	<u>\$ 5,424,937,871</u>	<u>\$ 4,941,672,322</u>	<u>\$ 4,690,271,989</u>
Debt limit 2% of assessed value	<u>\$ 171,700,128</u>	<u>\$ 206,336,486</u>	<u>\$ 184,339,629</u>	<u>\$ 142,209,463</u>	<u>\$ 129,821,375</u>	<u>\$ 120,546,974</u>	<u>\$ 114,180,541</u>	<u>\$ 108,498,757</u>	<u>\$ 98,833,446</u>	<u>\$ 93,805,440</u>
Amount of debt applicable to limit										
General obligation Bonds	-	-	-	-	900,000	1,800,000	2,820,000	3,800,000	4,740,000	5,640,000
Less: Resources Restricted to paying Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(448,231)</u>	<u>(669,433)</u>	<u>(674,256)</u>	<u>(423,116)</u>	<u>(194,011)</u>	<u>(149,360)</u>
Total net debt Applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>451,769</u>	<u>1,130,567</u>	<u>2,145,744</u>	<u>3,376,884</u>	<u>4,545,989</u>	<u>5,490,640</u>
Legal debt margin	<u>\$ 171,700,128</u>	<u>\$ 206,336,486</u>	<u>\$ 184,339,629</u>	<u>\$ 142,209,463</u>	<u>\$ 129,369,606</u>	<u>\$ 119,416,407</u>	<u>\$ 112,034,797</u>	<u>\$ 105,121,873</u>	<u>\$ 94,287,457</u>	<u>\$ 88,314,800</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.35%	0.94%	1.88%	3.11%	4.60%	5.85%

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

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.

**STATE OF IDAHO
CANYON COUNTY
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
	(1)	(1)	(1)	(2)	(1)
2000	124,100	\$ 2,446,632	\$ 19,715	27,332	4.2%
2001	131,441	2,554,162	19,432	28,643	4.9%
2002	140,680	2,733,694	19,432	29,781	6.5%
2003	144,983	2,817,310	19,432	30,989	7.0%
2004	151,508	2,944,104	19,432	31,926	6.1%
2005	167,141	3,247,884	19,432	33,043	4.3%
2006	175,781	3,415,776	19,432	34,167	3.5%
2007	175,781	3,464,165	20,397	35,298	3.6%
2008	179,381	3,690,863	21,511	38,634	9.1%
2009	183,939	3,980,637	22,278	39,105	11.9%

Sources:

(1) Idaho department of labor

(2) School districts & private schools in Canyon County

**STATE OF IDAHO
CANYON COUNTY
PRINCIPAL EMPLOYERS
Current Year and Nine Years ago**

	<u>2009</u> <u>Employees</u>	<u>Percentage</u> <u>To total</u> <u>Employees</u>	<u>2000</u> <u>Employees</u>	<u>Percentage</u> <u>To total</u> <u>Employees</u>
Caldwell School District	850 (1)	9.38%	750 (1)	11.59%
Canyon County	746	8.23%	525	8.11%
City of Nampa	750 (1)	8.28%	450 (1)	6.95%
Department of Health & Welfare	550 (1)	6.07%	650 (1)	10.04%
J R Simplot Company	1,250 (1)	13.79%	1,250 (1)	19.32%
Mercy Medical Center	550 (1)	6.07%	650 (1)	10.04%
Nampa School District	1,750 (1)	19.31%	1,250 (1)	19.32%
Sorrento Lactalis Inc	550 (1)	6.07%	150 (1)	2.32%
Vallivue School District	717	7.91%	346	5.35%
Wal-Mart	<u>1,350</u> (1)	<u>14.90%</u>	<u>450</u> (1)	<u>6.95%</u>
Total	<u>9,063</u>	<u>100.00%</u>	<u>6,471</u>	<u>100.00%</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

Sources: Individual companies
Idaho Department of Labor, Communications & Research

**STATE OF IDAHO
CANYON COUNTY
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of September 30</u>									
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Public Safety	342	361	347	333	323	292	280	277	279	266
Health and Welfare	10	10	9	8	7	7	6	6	5	5
Culture and Recreation	11	13	11	11	10	10	9	9	8	8
Public Works	25	26	26	26	25	24	23	23	15	13
General Government	<u>338</u>	<u>320</u>	<u>317</u>	<u>287</u>	<u>265</u>	<u>240</u>	<u>229</u>	<u>224</u>	<u>220</u>	<u>222</u>
Total Governmental Activities	<u>726</u>	<u>730</u>	<u>710</u>	<u>665</u>	<u>630</u>	<u>573</u>	<u>547</u>	<u>539</u>	<u>527</u>	<u>514</u>
Business Type Activities (1)										
Sanitary Landfill	<u>20</u>	<u>20</u>	<u>20</u>	<u>18</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>13</u>	<u>11</u>
Grand Total	<u>746</u>	<u>750</u>	<u>730</u>	<u>683</u>	<u>646</u>	<u>589</u>	<u>563</u>	<u>555</u>	<u>540</u>	<u>525</u>

Source: County Auditor's office

**STATE OF IDAHO
CANYON COUNTY
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Public Safety										
Jail bookings	11,542	12,184	12,504	12,869	10,723	9,840	8,522	7,768	8,075	7,534
Average daily population	462	630	826	585	583	489	471	439	456	426
General Government										
Building permits issued										
Commercial	36	47	58	40	55	89	141	125	148	136
Residential	356	415	648	898	882	788	661	663	691	684
Agricultural	29	145	225	254	258	154	205	189	77	97
Total	<u>421</u>	<u>607</u>	<u>931</u>	<u>1,192</u>	<u>1,195</u>	<u>1,031</u>	<u>1,007</u>	<u>977</u>	<u>916</u>	<u>917</u>
Number of recorded Documents	65,520	68,227	83,487	102,741	87,727	71,522	79,798	62,387	55,363	45,525
Culture and Recreation										
Annual boat stickers	4,163	4,050	4,071	4,077	3,927	3,777	3,659	3,604	3,302	3,227
Sanitation										
Refuse collected daily/tons	563	653	710	729	625	571	541	498	477	449
Refuse collected/annually tons	176,372	204,433	222,475	228,320	195,572	178,582	169,182	155,874	149,424	140,418

Sources: Individual County Departments

**STATE OF IDAHO
CANYON COUNTY
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Public Safety										
Patrol units	65	65	58	58	58	58	58	58	58	58
Detention centers	4	4	4	4	4	3	3	3	3	3
Culture and Recreation										
Number of county parks	5	5	4	4	4	4	4	3	3	3
Acreage of parks	1,579	1,579	759	759	759	759	759	754	754	754
Sanitation										
Number of trash compactors	2	2	2	2	2	2	2	2	2	2

Sources: County departments
County Auditor's office

SINGLE AUDIT SECTION



**STATE OF IDAHO
CANYON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2009**

Federal Grantor/ Pass-through Grantor Program Title	Federal CFDA Number	Disbursements/ Expenditures
<u>US Department of Agriculture</u>		
Passed through Idaho Department of Education:		
School Breakfast Program	10.553	\$ 31,983
National School Lunch Program	10.555	49,114
		<u>81,097</u>
<u>US Department of Commerce</u>		
Passed through Idaho Military Division:		
Public Safety Interoperable Communications Grant	11.555	<u>833,497</u>
<u>US Department of Housing and Urban Development</u>		
Passed through Idaho Department of Commerce and Labor		
Community Development Block Grant	14.228	<u>48,183</u>
<u>US Department of Justice</u>		
State Criminal Alien Assistance (SCAAP)	16.606	124,751
DEA overtime	N/A	13,346
Justice overtime	N/A	19,062
Equitable sharing	N/A	14,965
Passed through City of Boise:		
Public Safety Partnership & Community Policing Grants (COPS Technology)	16.710	1,889,346
Passed through Idaho State Police:		
Edward Byrne Memorial Justice assistance grant	16.738	<u>10,237</u>
		<u>2,071,707</u>
<u>US Department of Transportation</u>		
Passed through Idaho Transportation Department:		
Highway Planning and Construction	20.205	1,445
State & Community Highway Safety	20.600	37,134
Alcohol Traffic Safety & Drunk Driving Prevention	20.601	<u>2,360</u>
		<u>40,939</u>
<u>US Department of Homeland Security</u>		
Passed through Idaho Department of Parks and Recreation:		
Boating Safety Financial Assurance	97.012	50,109
Passed through Idaho Military Division:		
Emergency Management Performance Grant	97.042	190,823
Homeland Security Grant Program	97.067	<u>568,934</u>
		<u>809,866</u>
Total federal awards		<u>\$ 3,885,289</u>

**STATE OF IDAHO
CANYON COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2009**

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Canyon County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, federal financial reports and the state's single audit report and the basic financial statements.

CANYON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

I. Summary of Auditor's Results

- A. The auditor's report expresses an unqualified opinion on the financial statements of Canyon County.
- B. No instances of significant deficiencies in internal control were disclosed during the audit.
- C. No instances of noncompliance material to the financial statements of Canyon County were disclosed during the audit.
- D. No instances of significant deficiencies in internal control over major federal award programs were disclosed during the audit.
- E. The auditor's report on compliance for the major federal award programs for Canyon County expresses an unqualified opinion on all major federal programs.
- F. There are no audit findings that are required to be reported in this schedule in accordance with Section 510(a) of the OMB circular A-133.
- G. The programs tested as major programs included:

<u>Program Name</u>	<u>CFDA#</u>
Public Safety Interoperable Communications Grant	11.555
COPS Technology	16.710
Homeland Security Grant Program	97.067

- H. The threshold for distinguishing Types A and B programs was \$300,000.
- I. Canyon County was determined to be a low-risk auditee.

Gibbons, Scott & Dean LLP

Certified Public Accountants

Terry L. Scott, CPA
John P. Dean, CPA

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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

Board of County Commissioners
Canyon County
Caldwell, Idaho

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of and for the year ended September 30, 2009, which collectively comprise Canyon County's basic financial statements, and have issued our report thereon dated April 12, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Canyon County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Canyon County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Canyon County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Canyon County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Canyon County's financial statements that is more than inconsequential will not be prevented or detected by Canyon County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Canyon County's internal control.

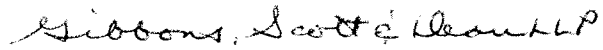
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Canyon County's financial statements are free of 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 determination of financial statement amounts. 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.

We noted certain matters that we reported to management of Canyon County in a separate letter dated April 12, 2010

This report is intended solely for the information and use of the County Commissioners, management and any applicable governmental agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Gibbons, Scott & Dean LLP".

GIBBONS, SCOTT & DEAN LLP
Certified Public Accountants

April 12, 2010

Gibbons, Scott & Dean LLP

Certified Public Accountants

Terry L. Scott, CPA
John P. Dean, CPA

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Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

Board of County Commissioners
Canyon County
Caldwell, Idaho

Compliance

We have audited the compliance of Canyon County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2009. Canyon County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Canyon County's management. Our responsibility is to express an opinion on Canyon County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Canyon County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Canyon County's compliance with those requirements.

In our opinion, Canyon County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2009.

Internal Control Over Compliance

The management of Canyon County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Canyon County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Canyon County's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County Commissioners, management, and any applicable governmental agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Gibbons, Scott & Dean LLP".

GIBBONS, SCOTT & DEAN LLP
Certified Public Accountants

April 12, 2010