

**STATE OF IDAHO**  
**CANYON COUNTY**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**

**September 30, 2014**



**CHRIS YAMAMOTO, COUNTY AUDITOR**

**STATE OF IDAHO**

**CANYON COUNTY**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED**

**September 30, 2014**

Prepared by:  
Canyon County Auditor's Office

**INTRODUCTORY SECTION**



**STATE OF IDAHO  
CANYON COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended September 30, 2014  
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*Chris Yamamoto*  
Canyon County Clerk of the District Court  
Ex-Officio Auditor and Recorder



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

**Brad Jackson** | Chief Deputy

**Zach Wagoner** | Controller

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To the Board of County Commissioners of Canyon County:

State law requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) 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 (the County) for the fiscal year ended September 30, 2014.

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 Eide Bailly LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Canyon County for the fiscal year ended September 30, 2014, 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, 2014, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. 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 its County seat in Caldwell. The name probably came from the Snake River Canyon that forms the southern border of the County. The Hudson's Bay Company established Fort Boise in 1834 at the mouth of the Boise River near what is now Parma, but abandoned it in 1855. Emigrants traveled through what is now Canyon County on the Oregon Trail. 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 46,905. Nampa is the largest city in the county and the second largest in Idaho with an estimated population of 82,755. 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 193,888 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 administrators.

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 3rd 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 1<sup>st</sup> Monday of August each year. The Commissioners are required to have the budget published in a local newspaper during the 3<sup>rd</sup> 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, the justice special revenue fund, the district court special revenue fund and the indigent special revenue fund, the four major governmental

funds, this comparison is presented on pages 48-53 as part of the required supplementary information. For governmental funds other than the major funds with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 64.

### **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 with 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.

As of November 2014, with a civilian labor force of 87,560 the unemployment rate for Canyon County stands at 4.7%. This represents a decrease from November 2013 when the unemployment rate was 6.3%. The housing boom of 2005-2007 rapidly increased the civilian labor force in the County and also was largely responsible for the record lows in unemployment over that same time period. With the burst of the housing bubble and the immediate halt of population growth, unemployment began a rapid ascent to 10.7% in November 2010 and has been steadily decreasing since.

Economic conditions in the County continue to move in a positive direction. Retail operations continue to expand in the Treasure Valley Marketplace with the opening of a Cracker Barrel restaurant and gift shop in June 2014. Additionally, Hobby Lobby, Dick's Sporting Goods and PetSmart opened for business in the same area in September 2014 bringing additional employment and economic activity to the area.

Construction continues on the Library Square project in Nampa. The plan includes a new three-story, 62,000 square foot library, parking garage and a 10,000 square foot one-story building providing office and retail space. The grand opening is scheduled for March 14, 2015.

For the first time since 1977 the College of Idaho, located in Caldwell, played its first season of football at Simplot Stadium. It was predicted that the return of College of Idaho football would boost the Caldwell economy by \$3.2 million dollars. With first year attendance numbers averaging 4,400 the local economic impact exceeded expectations and ended up boosting the local economy by \$4 million dollars.

**Long-term financial planning.** The County continues to be cognizant of future needs and has explored ways to ensure that the County has and will have adequate facilities to meet current and future requirements. In January of 2012, Canyon County was visited by Carter Goble Lee, an expert in the field of defining and developing public facilities that provide users functionality for generations. Carter Goble Lee examined the County's current facilities, provided guidance on future facilities needs and presented options that will meet current and future facilities needs. The County is reviewing the ideas put forth, prioritizing needs and formulating a plan to meet facilities needs in an appropriate manner including alternatives to meet current and future needs for County jail space.

**Relevant financial policies.** Canyon County's budget has decreased from \$83,284,057 in fiscal year 2008 to \$74,992,856 for fiscal year 2014, a decrease of \$8,291,201 or 10%. County leaders and department administrators have been instructed to cut back wherever possible and look for ways to continue to provide required services at a lower cost. Many previously filled positions that have been vacated have been left vacant in order to cut costs. Property taxes levied by Canyon County have been stable to decreasing over the past few fiscal years. In fiscal year 2009, property taxes levied totaled \$37,985,388 and for fiscal year 2014, total property taxes levied by Canyon County were \$36,534,599. For fiscal year 2014, County Commissioners had the statutory authority to levy an additional \$9,342,201 in property tax; but choose instead to leave that money in taxpayers' pockets.

**Major initiatives.** Canyon County entered into an arrangement with Caldwell East Urban Renewal to construct a new administration building. Caldwell East Urban Renewal receives tax increment revenue that would otherwise be received by the County. Caldwell East Urban Renewal has entered into a long term debt obligation with the County's share of tax increment revenue pledged as repayment. The administration building was completed in July 2014 and is occupied by the County Clerk, Treasurer, Assessor, Public Defender, Human Resources and Development Services. In conjunction with the construction of the administration building, significant funds have been invested in land acquisition and parking lot construction on the County campus.

**Awards and acknowledgements.** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Canyon County for its comprehensive annual financial report for the fiscal year ended September 30, 2013. This was the 25th 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, effective and dedicated services of Canyon County Controller Zach Wagoner, and the entire Auditor's office staff 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,



Chris Yamamoto  
Canyon County  
Clerk/Auditor/Recorder  
February 4, 2015



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

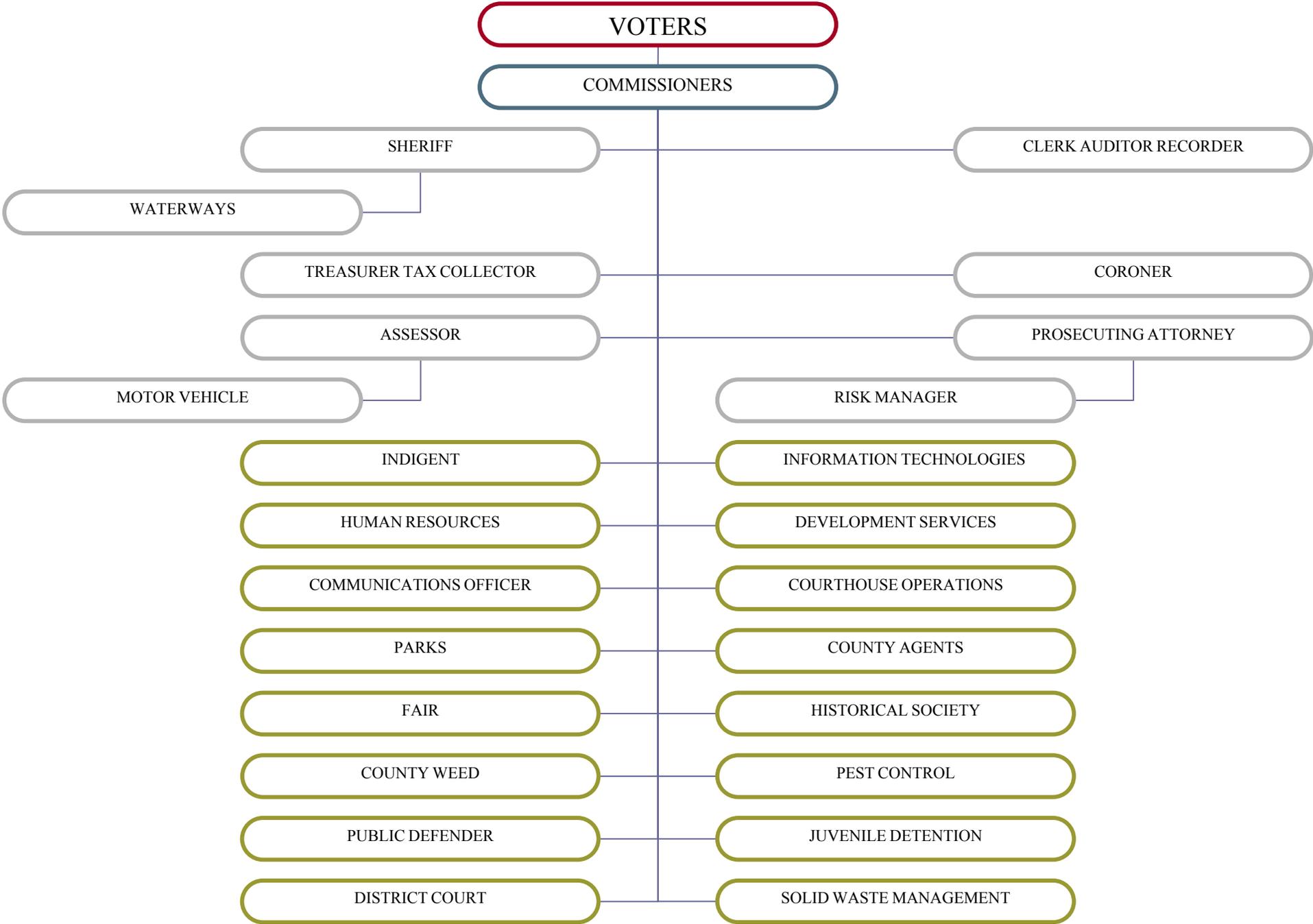
**Canyon County  
Idaho**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2013**

Executive Director/CEO

**CANYON COUNTY IDAHO  
ORGANIZATIONAL CHART**



**STATE OF IDAHO  
CANYON COUNTY  
ELECTED OFFICIALS AND DEPARTMENT ADMINISTRATORS  
September 30, 2014**

**ELECTED OFFICIALS**

Commissioner District #1.....	Steve Rule
Commissioner District #2.....	Kathy Alder
Commissioner District #3.....	Craig Hanson
County Clerk.....	Chris Yamamoto
County Treasurer.....	Tracie Lloyd
County Assessor.....	Gene Kuehn
County Sheriff.....	Kieran Donahue
County Prosecutor.....	Bryan Taylor
County Coroner.....	Vicki DeGeus-Morris
Administrative District Judge (1).....	Thomas J. Ryan
District Judge.....	George A. Southworth
District Judge.....	Juneal C. Kerrick
District Judge.....	Molly Huskey
District Judge.....	Bradly S. Ford
District Judge.....	Christopher Nye
Magistrate Judge.....	Dayo O. Onanubosi
Magistrate Judge.....	Jayme B. Sullivan
Magistrate Judge.....	Gary D. DeMeyer
Magistrate Judge.....	Frank P. Kotyk
Magistrate Judge.....	Debra A. Orr
Magistrate Judge.....	James R. Schiller
Magistrate Judge.....	Jerold W. Lee
Magistrate Judge.....	F. Randall Kline

**DEPARTMENT ADMINISTRATORS**

Trial Court Administrator.....	Dan Kessler
Development Services Director.....	Tricia Nilsson
Information Technologies Director.....	Rob Hopper
Human Resources Director.....	Jeannine Eiband
Director of Indigent Services.....	Michele Chadwick
Juvenile Probation Director.....	Elda Catalano
Juvenile Detention Center Director.....	Steve Jett
County Agent.....	Jerry Neufeld
Building Superintendent.....	Paul Navarro
Parks and Recreation Director.....	Tom Bicap
Landfill Director.....	David Loper
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. Six of the seven District Judges and eight of the thirteen Magistrate Judges reside in and have their chambers in Canyon County.

# FINANCIAL SECTION





## **Independent Auditor's Report**

To the County Commissioners  
Canyon County, Idaho  
Boise, Idaho

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County, Idaho (the County), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2014, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of a Matter – Adoption of New Accounting Standard**

As described in Note 1 to the financial statements, the County adopted the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. As discussed in Note 1 to the financial statements, the County now reports unavailable property tax revenues as deferred inflows of resources in accordance with this Statement. Our opinion is not modified with respect to this matter.

## **Other Matters**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison on pages 14 through 22 and 48 through 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*, and is also not a required part of the financial statements.

The combining and individual fund statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated February 04, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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* in considering the County's internal control over financial reporting and compliance.

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

Boise, Idaho  
February 04, 2015

## Management's Discussion and Analysis

As management of Canyon County (the County), we offer readers of Canyon County's financial statements this narrative overview and analysis of the financial activities of Canyon County for the fiscal year ended September 30, 2014. 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 \$101,618,153 (net position). Of this amount \$45,014,807 (unrestricted net position) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net position increased by \$7,993,504 during fiscal year 2014. Total revenue increased \$8,407,154 compared to the prior fiscal year due to increased development services activity, increased sales tax revenue from the state and the contribution of the new Canyon County administration building from Caldwell East Urban Renewal. Total expenses increased \$852,626 from last year due mainly to increases in claims costs and activity associated with the County's self-funded health insurance program.
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$36,578,054, an increase of \$1,780,192 from the previous fiscal year. The increase is a result of increased sales tax revenue, increased development services activities and a one-time revenue transfer from Caldwell East Urban Renewal for parking lot acquisitions and construction in conjunction with the new administration building. The total fund balance consists of: \$17,203,637 in the general fund, \$10,302,254 in the justice special revenue fund, \$2,709,635 in the district court special revenue fund, \$2,638,522 assigned to the indigent special revenue fund and \$3,724,006 in the other governmental funds.

### Overview of the financial statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of Canyon County that are principally supported by 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, and culture and recreation. The *business-type activities* of Canyon County include solid waste management.

The government-wide financial statements can be found on pages 24-25 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, the justice special revenue fund, the district court special revenue fund and the indigent special revenue fund all of which are considered to be major funds. Data from the other fifteen 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 schedule has been provided for the governmental funds to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 26-28 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 29-31 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 32 of this report. The combining statement of changes in assets and liabilities for the agency funds begins on page 80 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 33-46 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 48-53 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 58-78 of this report.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial situation. In the case of Canyon County, assets exceeded liabilities by \$101,618,153 at the close of the most recent fiscal year.

Nearly 54% of Canyon County's net position reflects 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 Position September 30, 2014

	Governmental Activities		Business-type Activities		Totals	
	2014	2013, reclassified	2014	2013	2014	2013, reclassified
Current and other assets	\$ 79,381,007	\$ 82,199,382	\$ 15,021,649	\$ 14,629,663	\$ 94,402,656	\$ 96,829,045
Capital assets	44,775,788	36,754,214	9,871,132	9,679,506	54,646,920	46,433,720
Total assets	<u>124,156,795</u>	<u>118,953,596</u>	<u>24,892,781</u>	<u>24,309,169</u>	<u>149,049,576</u>	<u>143,262,765</u>
Long term liabilities outstanding	-	-	6,784,782	6,367,411	6,784,782	6,367,411
Other liabilities	6,125,538	6,549,054	185,204	186,599	6,310,742	6,735,653
Total liabilities	<u>6,125,538</u>	<u>6,549,054</u>	<u>6,969,986</u>	<u>6,554,010</u>	<u>13,095,524</u>	<u>13,103,064</u>
Deferred inflows of resources						
Property tax unavailable	<u>34,335,899</u>	<u>36,535,052</u>	<u>-</u>	<u>-</u>	<u>34,335,899</u>	<u>36,535,052</u>
Net position						
Net investment in capital assets	44,700,311	36,533,132	9,871,132	9,679,506	54,571,443	46,212,638
Restricted	2,031,903	-	-	-	2,031,903	-
Unrestricted	<u>36,963,144</u>	<u>39,336,358</u>	<u>8,051,663</u>	<u>8,075,653</u>	<u>45,014,807</u>	<u>47,412,011</u>
Total net position	<u>\$ 83,695,358</u>	<u>\$ 75,869,490</u>	<u>\$ 17,922,795</u>	<u>\$ 17,755,159</u>	<u>\$ 101,618,153</u>	<u>\$ 93,624,649</u>

Canyon County's balance of *unrestricted net position*, \$45,014,807 may be used to meet the County's ongoing obligation to citizens and creditors.

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

For the year ended September 30, 2014, the County's overall net position increased \$7,993,504. The business-type activities of the County increased net position by \$167,636 while the governmental activities increased the County's net position \$7,825,868. Changes to both are displayed on the following chart.

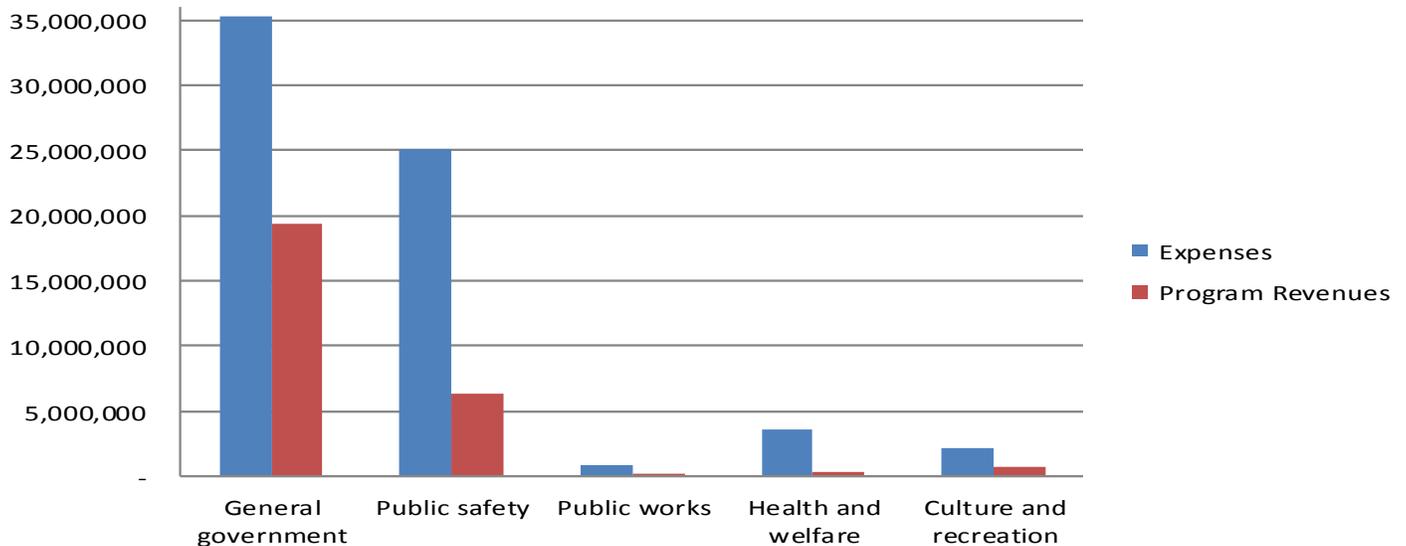
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	\$ 15,734,459	\$ 15,967,631	\$ 3,332,712	\$ 2,985,577	\$ 19,067,171	\$ 18,953,208
Operating grants and contributions	2,707,442	2,436,378	-	-	2,707,442	2,436,378
Capital grants and contributions	8,354,649	1,280,197	-	-	8,354,649	1,280,197
General revenues:						
Property taxes	37,694,157	39,146,580	-	-	37,694,157	39,146,580
Other taxes	8,973,809	8,429,260	-	-	8,973,809	8,429,260
Unrealized gain (loss) on investments	194,865	(677,869)	78,737	(180,088)	273,602	(857,957)
Interest on investments	287,753	165,007	108,409	143,601	396,162	308,608
Miscellaneous	737,334	125,196	29,888	5,590	767,222	130,786
<b>Total revenues</b>	<b>74,684,468</b>	<b>66,872,380</b>	<b>3,549,746</b>	<b>2,954,680</b>	<b>78,234,214</b>	<b>69,827,060</b>
Expenses:						
General government	35,314,258	33,685,089	-	-	35,314,258	33,685,089
Public safety	25,096,890	25,630,036	-	-	25,096,890	25,630,036
Public works	830,234	822,108	-	-	830,234	822,108
Health and welfare	3,500,163	4,052,197	-	-	3,500,163	4,052,197
Culture and recreation	2,110,038	2,001,598	-	-	2,110,038	2,001,598
Interest on long-term debt	7,017	13,921	-	-	7,017	13,921
Sanitary landfill	-	-	3,382,110	3,183,135	3,382,110	3,183,135
<b>Total expenses</b>	<b>66,858,600</b>	<b>66,204,949</b>	<b>3,382,110</b>	<b>3,183,135</b>	<b>70,240,710</b>	<b>69,388,084</b>
Changes in net position	7,825,868	667,431	167,636	(228,455)	7,993,504	438,976
Beginning net position - 10/01	75,869,490	75,202,059	17,755,159	17,983,614	93,624,649	93,185,673
Ending net position - 9/30	<u>\$ 83,695,358</u>	<u>\$ 75,869,490</u>	<u>\$ 17,922,795</u>	<u>\$ 17,755,159</u>	<u>\$ 101,618,153</u>	<u>\$ 93,624,649</u>

**Governmental activities.** Total net position for governmental activities increased \$7,825,868 during fiscal year 2014, key features include:

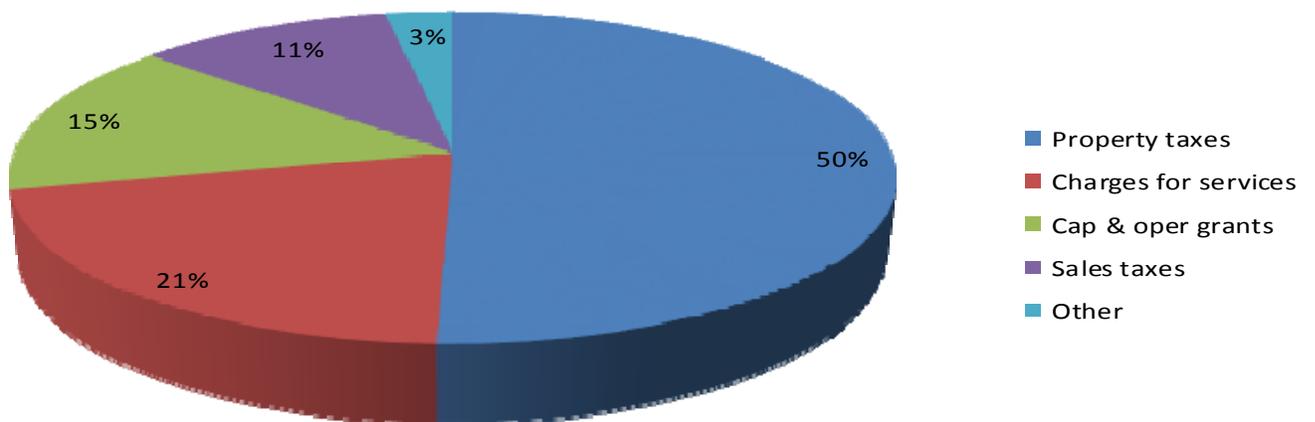
- Charges for services revenue for governmental activities decreased \$233,172 from the prior fiscal year, the decrease is due to a decrease in the employer contribution to the health insurance fund.
- Grants and contributions increased \$7,345,516 from last year due to the construction of the Canyon County administration building which was funded by a contribution from Caldwell East Urban Renewal.

- Property taxes decreased \$1,452,423 due to a conscientious decision by County leadership to lessen the property tax burden. Other taxes including sales and liquor tax remitted from the State increased \$544,549. Overall, the revenue increase for governmental activities totaled \$7,812,088.
- Total expenses increased \$653,651 due mainly to increases in medical claims costs related to the County's self-funded health insurance plan.

### Expenses and Program Revenues - Governmental Activities

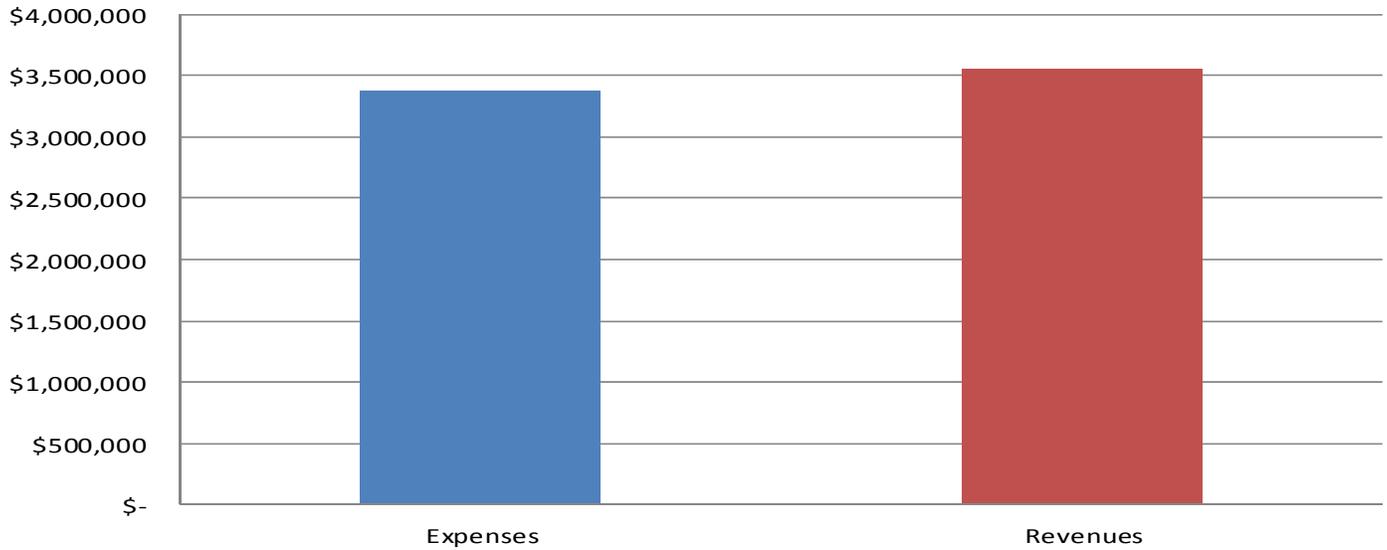


### Revenues by Source - Governmental Activities

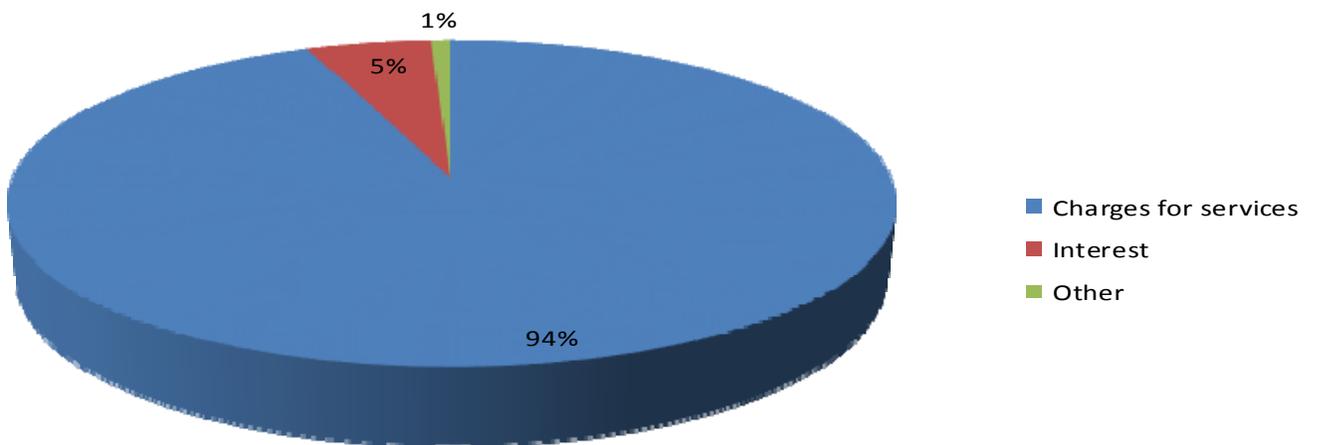


**Business-Type activities.** Business-type activity (solid waste management) net position increased \$167,636 during the year. Charges for services revenue increased \$347,135 or 12% due to improving economic conditions and increased solid waste management activity. Increased activity also led to an increase in personnel costs, which resulted in a \$198,975 or 6% increase in expenses from the prior year.

### Expenses and Program Revenues - Business-Type Activities



### Revenue by Source - Business-Type Activities



## Financial Analysis of the County's funds

As noted earlier, Canyon County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental funds.** The focus of Canyon County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Canyon County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$36,578,054, an increase of \$1,780,192 from the prior year. Even after a \$1,522,541 decrease in the amount of property tax levied, total governmental funds revenue increased by \$1,031,215 from the prior year. The increase is a result of growing development services activity, increased sales tax revenue and a financial contribution from Caldwell East Urban Renewal for parking lot acquisitions and construction in association with the completion of the Canyon County administration building.

Unassigned fund balance in the general fund and assigned fund balances in other governmental funds total \$34,003,584. The amount reported as restricted fund balance by enabling legislation is \$2,031,903 and the remaining \$542,567 of fund balance is reported as nonspendable due to prepaid items.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the total fund balance of the general fund was \$17,203,637 with \$16,851,737 unassigned. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to the total fund expenditures. Unassigned fund balance represents 77% of the total general fund expenditures.

The unassigned fund balance of the County's general fund increased \$2,076,827 during the fiscal year. Revenues in the general fund increased \$1,008,871 from the prior year while expenditures rose \$1,522,712. The increase in expenditures was a result of increased capital outlay for properties and parking lot construction, and a general increase in personnel costs.

At the end of the fiscal year, the justice special revenue fund had a total fund balance of \$10,302,254 with \$10,266,331 assigned, the assigned fund balance represents 47% of the funds' expenditures. The net decrease in total fund balance during the year was \$377,246. The decrease is due to increased capital outlays including office furniture for the new Public Defender department.

The district court special revenue fund reports an ending total fund balance of \$2,709,635, a decrease of \$205,862, with all of the fund balance assigned it represents 38% of the total fund expenditures. The decrease in fund balance is due to the construction and completion of the Juvenile Justice Center which includes 2 new courtrooms and administrative offices.

The indigent special revenue fund balance increased \$670,437 during the year to an ending fund balance of \$2,638,522, representing 99% of total fund expenditures. The increase in fund balance is a result of the Affordable Care Act and less indigent individuals relying on the County to provide for their medical care.

**Proprietary funds.** Canyon County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position in the solid waste management enterprise fund at the end of the year was \$8,051,663. Factors concerning solid waste management have already been addressed in the discussion of the County's business-type activities.

## General Fund Budgetary Highlights

Differences between the original budget and the final budget are summarized below:

- The Clerk's budget was increased by \$166,675 for unscheduled grant revenue to purchase new voting tabulating equipment.
- \$5,000 in the Commissioner's budget was transferred from other charges and services to personal services for year-end recognition pay.
- In the motor vehicle department \$10,000 was transferred from personal services to capital outlay for the acquisition of a new queueing system.
- In the Prosecuting Attorney's office \$30,000 was transferred from other charges and services to personal services for year-end recognition pay.
- \$30,000 was transferred from personal services to other charges and services in the Coroner's budget due to the exit of an employee and the necessity to hire outside professional services.
- \$5,000 was transferred from the general budget other charges and services to the human resources department personal services for year-end recognition pay.
- In the buildings and grounds department \$15,000 was transferred from other charges and services to personal services for year-end recognition pay.
- \$1,500 was transferred from the public information officer's other charges and services budget to personal services for year-end recognition pay.

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

- \$764,681 additional revenue over the budgeted amount for licenses and permits is due to greater than anticipated revenue associated with development services activity.
- \$1,928,622 additional revenue over the budgeted amount for intergovernmental revenue is due to a reimbursement from Caldwell East Urban Renewal and increased sales tax revenue.
- \$279,912 unspent in the Clerk's office is due to vacant positions and lower than anticipated operating costs related to payroll and recording services.
- \$135,288 unspent in the Treasurer's office is due to vacant positions and lower than anticipated costs for professional services associated with tax billing and collection.
- \$977,658 unspent in the general department is due to budget set aside for reserves for unanticipated expenditures not needed during the year.
- In the buildings and grounds department \$2,335,318 of unspent budget authority is due to the in process, but not yet completed, capital construction project of remodeling the courthouse.
- \$439,387 unspent in the information technologies budget is due to vacant and unfilled positions throughout the year and the unfinished but in progress capital project of county-wide document management.
- In the county fleet department, \$415,157 unspent is due to holdbacks on vehicle spending and the associated upfitting of vehicles.
- \$184,344 unspent in juvenile detention is due to vacant positions unfilled as a result of the number Juveniles held in the facility.
- \$154,684 unspent for insurance is the result of budgeted funds not needed for tort and liability matters.

## 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, 2014, amounted to \$54,646,920 (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 18%.

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

- \$886,333 invested in real property and improvements located in proximity to the Courthouse campus for parking lots and future growth.
- \$1.52 million invested in the new Juvenile Justice Center including 2 new courtrooms and office space.
- Completion of the Canyon County Administration building which houses the offices of the Clerk, Assessor, Treasurer, Indigent services, Development services, and Public Defender at a cost of \$6.882 million.
- \$233,668 invested in new voting tabulating equipment to assist with counting ballots in an accurate and efficient manner.
- \$457,329 invested in public safety and other general county vehicles.
- \$219,442 invested in modular office furniture associated with bringing the Public Defender department in house.
- \$737,330 for a new compactor for solid waste management.

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

	Governmental		Business-type		Totals	
	Activities		Activities			
	2014	2013	2014	2013	2014	2013
Land	\$ 8,243,943	\$ 8,132,863	\$ 4,528,723	\$ 4,528,723	\$ 12,772,666	\$ 12,661,586
Building	25,606,931	17,954,008	806,366	861,724	26,413,297	18,815,732
Improvements other than buildings	1,338,173	694,156	965,716	1,004,660	2,303,889	1,698,816
Machinery and equipment	8,817,861	8,997,542	1,917,998	1,632,070	10,735,859	10,629,612
Construction in progress	768,880	975,645	1,652,329	1,652,329	2,421,209	2,627,974
<b>Total</b>	<b>\$ 44,775,788</b>	<b>\$ 36,754,214</b>	<b>\$ 9,871,132</b>	<b>\$ 9,679,506</b>	<b>\$ 54,646,920</b>	<b>\$ 46,433,720</b>

Additional information on Canyon County's capital assets can be found in note D on page 42.

**Capital Leases.** The County entered into a capital lease in May of 2003 to purchase heating and lighting equipment for several county buildings. As of September 30, 2014, the capital lease outstanding for the heating and lighting equipment is \$75,477.

Additional information on Canyon County's capital lease can be found in note F on page 43.

**Economic Factors and Next Year's Budgets and Rates**

Economic conditions in the County continue to show signs of improvement. The November 2014 unemployment rate in Canyon County is 4.7% compared to 6.3% a year earlier. Property values have stabilized and are increasing in many locations throughout the County. County revenues from multiple sources have been increasing including development services and sales tax. The County continues to provide mandated services at a high level, and County employees and leadership are to be commended for maintaining levels of service in spite of economic challenges.

The County Commissioners adopted a budget for fiscal year 2015 in the amount of \$79,741,645 with \$34,335,899 of the total derived from property tax. The amount of property tax levied for 2015 is a \$2,198,700 decrease from the prior year and has resulted in a property tax levy rate decrease of 22% to a rate of .003928203.

**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 POSITION  
September 30, 2014**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 37,716,708	\$ 14,757,281	\$ 52,473,989
Accounts receivable	737,134	257,652	994,786
Property tax receivable	36,420,740	-	36,420,740
Intergovernmental receivable	4,000,026	-	4,000,026
Interest receivable	17,393	6,716	24,109
Prepays	591,367	-	591,367
Capital assets not being depreciated:			
Land	8,243,943	4,528,723	12,772,666
Construction in progress	768,880	1,652,329	2,421,209
Capital assets, net of accumulated depreciation:			
Buildings	25,606,931	806,366	26,413,297
Improvements other than buildings	1,338,173	965,716	2,303,889
Machinery and equipment	8,817,861	1,917,998	10,735,859
Total assets	<u>124,259,156</u>	<u>24,892,781</u>	<u>149,151,937</u>
<b>LIABILITIES</b>			
Interest payable	562	-	562
Accounts payable	1,685,757	87,358	1,773,115
Accrued wages payable	1,838,969	50,717	1,889,686
Incurred claims payable	665,767	-	665,767
Comp time payable	22,989	1,244	24,233
Advanced revenue	7,435	-	7,435
Noncurrent liabilities:			
Due within one year	1,523,683	34,414	1,558,097
Due in more than one year	482,737	11,471	494,208
Landfill closure/post-closure costs	-	6,784,782	6,784,782
Total liabilities	<u>6,227,899</u>	<u>6,969,986</u>	<u>13,197,885</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property tax unavailable	<u>34,335,899</u>	-	<u>34,335,899</u>
<b>NET POSITION</b>			
Net investment in capital assets	44,700,311	9,871,132	54,571,443
Restricted for:			
Court functions	222,041	-	222,041
Consolidated elections	33,515	-	33,515
Public safety	1,094,924	-	1,094,924
Weed and pest abatement	464,119	-	464,119
Welfare and public health	191,276	-	191,276
Historical societies	26,028	-	26,028
Unrestricted	<u>36,963,144</u>	<u>8,051,663</u>	<u>45,014,807</u>
Total net position	<u>\$ 83,695,358</u>	<u>\$ 17,922,795</u>	<u>\$ 101,618,153</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, 2014

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 35,314,258	\$ 10,199,960	\$ 1,103,844	\$ 8,092,782	\$ (15,917,672)	\$ -	\$ (15,917,672)
Public safety	25,096,890	4,449,096	1,532,808	261,867	(18,853,119)	-	(18,853,119)
Public works	830,234	90,327	-	-	(739,907)	-	(739,907)
Health and welfare	3,500,163	331,267	27,625	-	(3,141,271)	-	(3,141,271)
Culture and recreation	2,110,038	663,809	43,165	-	(1,403,064)	-	(1,403,064)
Interest on long-term debt	7,017	-	-	-	(7,017)	-	(7,017)
Total governmental activities	<u>66,858,600</u>	<u>15,734,459</u>	<u>2,707,442</u>	<u>8,354,649</u>	<u>(40,062,050)</u>	<u>-</u>	<u>(40,062,050)</u>
Business-type activities:							
Sanitary landfill	<u>3,382,110</u>	<u>3,332,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,398)</u>	<u>(49,398)</u>
Total business-type activities	<u>3,382,110</u>	<u>3,332,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,398)</u>	<u>(49,398)</u>
Total primary government	<u>\$ 70,240,710</u>	<u>\$ 19,067,171</u>	<u>\$ 2,707,442</u>	<u>\$ 8,354,649</u>	<u>(40,062,050)</u>	<u>(49,398)</u>	<u>(40,111,448)</u>
<b>General revenues:</b>							
Property taxes					37,694,157	-	37,694,157
Sales tax & revenue sharing					8,125,628	-	8,125,628
Franchise tax					71,587	-	71,587
Liquor apportionment					776,594	-	776,594
Unrealized gain on investments					194,865	78,737	273,602
Miscellaneous					737,334	29,888	767,222
Interest on investments					<u>287,753</u>	<u>108,409</u>	<u>396,162</u>
Total general revenues					<u>47,887,918</u>	<u>217,034</u>	<u>48,104,952</u>
Change in net position					7,825,868	167,636	7,993,504
Net position - beginning					<u>75,869,490</u>	<u>17,755,159</u>	<u>93,624,649</u>
Net position - ending					<u>\$ 83,695,358</u>	<u>\$ 17,922,795</u>	<u>\$ 101,618,153</u>

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

**STATE OF IDAHO  
CANYON COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2014**

<b>ASSETS</b>	<b>Major Special Revenue Funds</b>					<b>Total</b>
	<b>General Fund</b>	<b>Justice</b>	<b>District Court</b>	<b>Indigent</b>	<b>Other Funds</b>	
Cash and investments	\$ 15,929,411	\$ 9,775,897	\$ 2,472,662	\$ 2,881,256	\$ 3,675,421	\$ 34,734,647
Accounts receivable	191,182	52,903	44,339	-	190,281	478,705
Property tax receivable	11,594,147	15,040,645	2,624,294	2,144,106	5,017,548	36,420,740
Intergovernmental receivable	1,689,660	1,548,105	512,053	-	250,208	4,000,026
Interest receivable	6,812	5,277	1,199	1,079	1,106	15,473
Prepays	351,900	35,923	-	-	154,744	542,567
<b>Total assets</b>	<b>\$ 29,763,112</b>	<b>\$ 26,458,750</b>	<b>\$ 5,654,547</b>	<b>\$ 5,026,441</b>	<b>\$ 9,289,308</b>	<b>\$ 76,192,158</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 466,605	\$ 492,273	\$ 92,870	\$ 248,470	\$ 385,539	\$ 1,685,757
Accrued wages payable	633,032	741,193	250,751	23,456	190,537	1,838,969
Advanced revenue	-	-	-	-	7,435	7,435
<b>Total liabilities</b>	<b>1,099,637</b>	<b>1,233,466</b>	<b>343,621</b>	<b>271,926</b>	<b>583,511</b>	<b>3,532,161</b>
<b>Deferred inflows of resources:</b>						
Property taxes - unavailable	11,459,838	14,923,030	2,601,291	2,115,993	4,981,791	36,081,943
<b>Fund balances:</b>						
Nonspendable	351,900	35,923	-	-	154,744	542,567
Restricted for:						
Enabling legislation	-	-	-	-	2,031,903	2,031,903
Assigned for:						
General government	-	-	-	-	870,944	870,944
Public safety	-	10,266,331	-	-	-	10,266,331
Culture and recreation	-	-	-	-	571,661	571,661
Judicial services	-	-	2,709,635	-	94,754	2,804,389
Health and welfare	-	-	-	2,638,522	-	2,638,522
Unassigned	16,851,737	-	-	-	-	16,851,737
<b>Total fund balances</b>	<b>17,203,637</b>	<b>10,302,254</b>	<b>2,709,635</b>	<b>2,638,522</b>	<b>3,724,006</b>	<b>36,578,054</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 29,763,112</b>	<b>\$ 26,458,750</b>	<b>\$ 5,654,547</b>	<b>\$ 5,026,441</b>	<b>\$ 9,289,308</b>	

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

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	44,775,788
Other long-term assets are not available to pay current period expenditures and, therefore, are unavailable/advanced in the funds.	1,746,044
An internal service fund is used by management to charge the cost of health insurance to individual funds and is reported separately from governmental funds in the fund statements. The assets and liabilities of the fund is included in governmental activities in the Statement of Net Position.	2,625,442
Long-term liabilities, including capital lease and interest payable, are not due and payable in the current period and therefore not included in the funds.	<u>(2,029,970)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 83,695,358</u></b>

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, 2014**

	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>Indigent</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>						
Property taxes	\$ 14,757,793	\$ 13,270,099	\$ 2,948,993	\$ 2,938,285	\$ 4,133,216	\$ 38,048,386
Licenses and permits	1,246,681	362,182	-	-	106,696	1,715,559
Intergovernmental	3,843,297	5,028,716	2,899,285	27,625	1,055,054	12,853,977
Charges for services	3,528,900	1,864,518	589,089	331,267	2,438,959	8,752,733
Fines and forfeits	-	108,753	412,394	-	-	521,147
Unrealized gain on investments	79,862	61,865	14,060	12,654	3,927	172,368
Miscellaneous	552,467	462,168	43,392	22,915	651,844	1,732,786
Total revenues	<u>24,009,000</u>	<u>21,158,301</u>	<u>6,907,213</u>	<u>3,332,746</u>	<u>8,389,696</u>	<u>63,796,956</u>
<b>EXPENDITURES</b>						
Current:						
General government	17,709,103	2,410,227	4,809,583	-	2,797,081	27,725,994
Public safety	2,053,012	18,660,108	1,705,095	-	1,730,989	24,149,204
Public works	300,000	-	-	-	449,715	749,715
Health	-	-	-	-	839,103	839,103
Welfare	-	-	-	2,662,309	-	2,662,309
Culture and recreation	-	-	-	-	2,075,062	2,075,062
Capital outlay	1,591,541	596,581	598,397	-	875,153	3,661,672
Debt service:						
Principal	138,752	-	-	-	-	138,752
Interest	14,953	-	-	-	-	14,953
Total expenditures	<u>21,807,361</u>	<u>21,666,916</u>	<u>7,113,075</u>	<u>2,662,309</u>	<u>8,767,103</u>	<u>62,016,764</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,201,639</u>	<u>(508,615)</u>	<u>(205,862)</u>	<u>670,437</u>	<u>(377,407)</u>	<u>1,780,192</u>
Other financing sources (uses)						
Transfers in	-	131,369	-	-	-	131,369
Transfers (out)	-	-	-	-	(131,369)	(131,369)
Net change in fund balances	<u>2,201,639</u>	<u>(377,246)</u>	<u>(205,862)</u>	<u>670,437</u>	<u>(508,776)</u>	<u>1,780,192</u>
Fund balances - beginning	<u>15,001,998</u>	<u>10,679,500</u>	<u>2,915,497</u>	<u>1,968,085</u>	<u>4,232,782</u>	<u>34,797,862</u>
Fund balances - ending	<u>\$ 17,203,637</u>	<u>\$ 10,302,254</u>	<u>\$ 2,709,635</u>	<u>\$ 2,638,522</u>	<u>\$ 3,724,006</u>	<u>\$ 36,578,054</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, 2014**

Amounts reported for governmental activities (page 25) in the statement of activities are different because:

Net change in fund balances - total governmental funds (page 27)	\$ 1,780,192
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	1,050,126
Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	7,038,489
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.	(67,041)
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. This is the payment of the County's lease.	145,605
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.	(142,714)
An internal service fund is used by management to charge the costs of health insurance benefits to individual funds. The net revenue (expense) of the internal service fund is included in governmental activities in the statement of activities.	(1,624,560)
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	<u>(354,229)</u>
Change in net position of governmental activities (page 25)	<u>\$ 7,825,868</u>

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

**STATE OF IDAHO  
CANYON COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
September 30, 2014**

	<b>Business-type Activities - Enterprise Fund Solid Waste Management</b>	<b>Governmental Activities - Internal Service Fund Self-funded Health Insurance</b>
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 14,757,281	\$ 2,982,062
Accounts receivable	257,652	258,428
Interest receivable	6,716	1,919
Prepays	-	48,800
Total current assets	15,021,649	3,291,209
Noncurrent assets:		
Capital assets:		
Capital assets (net of accumulated depreciation)	9,871,132	-
Total assets	24,892,781	3,291,209
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	87,358	-
Incurred claims payable	-	665,767
Accrued wages payable	50,717	-
Comptime payable	1,244	-
Compensated absences payable	34,414	-
Total current liabilities	173,733	665,767
Noncurrent liabilities:		
Compensated absences payable	11,471	-
Landfill closure/post-closure costs	6,784,782	-
Total noncurrent liabilities	6,796,253	-
Total liabilities	6,969,986	665,767
<b>NET POSITION</b>		
Net investment in capital assets	9,871,132	-
Unrestricted	8,051,663	2,625,442
Total net position	\$ 17,922,795	\$ 2,625,442

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 NET POSITION  
PROPRIETARY FUNDS  
For the Fiscal Year Ended September 30, 2014**

	<b>Business-type Activities - Enterprise Fund Solid Waste Management</b>	<b>Governmental Activities - Internal Service Fund Self-funded Health Insurance</b>
Operating revenues:		
Charges for services	\$ 3,238,348	\$ 6,160,541
Miscellaneous	<u>29,888</u>	<u>544,846</u>
Total operating revenues	<u>3,268,236</u>	<u>6,705,387</u>
Operating expenses:		
Administration	1,126,470	764,679
Costs of sales and services	1,200,533	-
Claims	-	7,618,738
Depreciation	637,736	-
Landfill closure and post-closure costs	<u>417,371</u>	<u>-</u>
Total operating expenses	<u>3,382,110</u>	<u>8,383,417</u>
Operating loss	<u>(113,874)</u>	<u>(1,678,030)</u>
Nonoperating revenues:		
Interest and investment revenue	108,409	30,974
Unrealized gain on investments	78,737	22,496
Gain on capital assets	<u>94,364</u>	<u>-</u>
Total nonoperating revenues	<u>281,510</u>	<u>53,470</u>
Change in net position	167,636	(1,624,560)
Net position - beginning	<u>17,755,159</u>	<u>4,250,002</u>
Net position - ending	<u>\$ 17,922,795</u>	<u>\$ 2,625,442</u>

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

STATE OF IDAHO  
CANYON COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Fiscal Year Ended September 30, 2014

	Business-type Activities- Enterprise Fund Solid Waste Management	Governmental Activities Internal Service Fund Self-funded Health Insurance
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	\$ 3,206,677	\$ 7,132,737
Payments for goods and services	(1,182,117)	(8,224,985)
Payments to employees	(1,146,281)	-
Other operating revenues	29,888	-
Net cash provided (used) by operating activities	908,167	(1,092,248)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from sale of capital assets	102,100	-
Acquisition of capital assets	(837,098)	-
Net cash used by capital and related financing activities	(734,998)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net increase (decrease) in investing activities	78,737	22,496
Interest and dividends received	116,314	36,894
Net cash provided by investing activities	195,051	59,390
Net increase (decrease) in cash	368,220	(1,032,858)
Cash, October 1	14,389,061	4,014,920
Cash, September 30	\$ 14,757,281	\$ 2,982,062
<b>Reconciliation of operating loss to net cash provided (used) by operating activities:</b>		
Operating loss	\$ (113,874)	\$ (1,678,030)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities		
Depreciation expense	637,736	-
Landfill closure expense	417,371	-
(Increase) decrease in accounts receivable	(31,671)	427,350
(Increase) decrease in prepaids	-	(48,800)
Increase (decrease) in accounts payable	18,416	207,232
Increase (decrease) in accrued wages payable	(25,559)	-
Increase (decrease) in comp absences payable	6,050	-
Increase (decrease) in comp time payable	(302)	-
Total adjustments	1,022,041	585,782
Net cash provided (used) by operating activities	\$ 908,167	\$ (1,092,248)

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

**STATE OF IDAHO  
CANYON COUNTY  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
September 30, 2014**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 3,077,182
Property tax receivable	6,340,122
Accounts receivable, net	<u>11,990,648</u>
Total assets	<u>\$ 21,407,952</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 13,731,592
Due to other taxing districts	6,793,208
Due to other agencies	<u>883,152</u>
Total liabilities	<u>\$ 21,407,952</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, 2014**

**I. Summary of significant accounting policies**

The financial statements of Canyon County (County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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

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

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

**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. Franchise taxes, licenses, sales and liquor taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

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

The *justice special revenue fund* accounts for the County's Sheriff's office, construction, remodeling, operation and maintenance of the County jail, and the functions of the public defender. Resources for the fund are provided by property tax revenue, intergovernmental transfers, and charges for services.

The *district court special revenue fund* accounts for the functions of the district court and the magistrate division of the district court. Funding is provided by property tax, court fines and fees and intergovernmental revenues.

The *indigent special revenue fund* accounts for providing suitable provisions for the care and medical needs of indigent persons in Canyon County, and safeguarding the public health, safety and welfare. Resources are provided by property tax, intergovernmental transfers and repayment for services.

The County reports the following major proprietary funds:

The *solid waste management 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.

The *self-funded health insurance internal service fund* accounts for the activities of the County's self-funded health insurance program. Resources for the fund are derived from employees and County departments through payroll as a premium for the service. The fund pays the administrative costs and claims in a manner similar to a regular insurance company. Premium contributions and claims activities are monitored on an on-going basis and are adjusted as needed.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are payments-in-lieu of taxes and other charges between the solid waste management operation and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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 proprietary and internal service funds are charges to customers for sales and services. Operating expenses for the funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

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 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 other government agencies from property taxes or other legal assessments.

**D. Assets, liabilities, deferred inflows of resources, and net position 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. Cash, cash equivalents and investments have been pooled in the County's financial statements, specific details regarding cash and investments can be found in note III A.

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.

For the purposes of the statement of cash flows, the County considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents. Cash and investment balances for the Proprietary Funds represent their allocated share of pooled cash and investments of the County and can be drawn down on demand.

**2. Property taxes receivable**

In the governmental fund financial statement, property taxes are recognized as revenue when the amount of taxes levied is measurable, and proceeds are available to finance current period expenditures. Available tax proceeds include property taxes receivable expected to be collected within thirty days of year-end.

Property taxes attach as liens on properties January 1, and are levied in September each year. Tax notices are sent to taxpayers during November, with the first payment due on or before December 20. Taxpayers may pay all or one-half of their tax liability on or before December 20. If one-half of the amount is paid, the remaining balance is due by the following June 20. Because the County is on a September 30 fiscal year-end, property taxes levied during September are accrued as assets receivable. A lien is placed on property three years from the date the taxes become delinquent.

**3. Prepaids**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid in both government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed and are valued at cost using the specific identification method.

**4. 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

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

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 are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	10-40
Improvements other than buildings	5-50
Machinery and equipment	5-15

**5. 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.

**6. Compensatory time**

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

**7. Long-term obligations**

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

**8. Deferred inflows of resources**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods, so will not be recognized as an inflow of resources (revenue) until that time. The County has only one item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds and government wide balance sheet. The governmental funds report property taxes not yet available. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

**9. Fund equity**

In the fund financial statements, unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been assigned to other funds or restricted, committed or assigned to specific purposes within the general fund. Assigned fund balances in funds other than the general fund include fund balances that are assigned by the Board of County Commissioners in conjunction with the appropriate uses for each special revenue fund as outlined in Idaho Code. Assigned fund balance may be used to cover budgetary gaps between projected revenues and expenditures for special revenue funds. Committed fund balance represents amounts that cannot be used for any other purpose without a formal resolution approved by the County's highest level of decision-making authority, the Board of County Commissioners. Restricted fund balance amounts are constrained to specific purposes through legislation enacted by a higher level of government.

**10. Estimates**

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

**11. Inventories**

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

**12. Impact of recently issued accounting principles**

*Recently issued and adopted accounting pronouncements*

Beginning in fiscal year 2014, Canyon County implemented GASB Statement No. 65 – *Items Previously Reported as Assets and Liabilities*, which clarifies the use of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. This statement requires certain items which were previously reported as assets and liabilities to be reported as deferred outflows of resources, deferred inflows of resources and as revenues or expenditures. As a result of early implementing this statement, the County changed the classification of certain liabilities to deferred inflows of resources.

*Recently issued accounting pronouncements*

In June 2012, the GASB issued Statement 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement 27*. GASB 68 improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This Statement is effective for fiscal years beginning after June 15, 2014. Management is currently evaluating the impact of the adoption of this Statement on the entity's financial statements.

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

**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 position**

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including capital lease and interest payable are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$2,029,970 difference are as follows:

Capital lease payable	\$ 75,477
Interest payable	562
Compensated absences payable	1,930,942
Comptime payable	<u>22,989</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 2,029,970</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 reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$1,050,126 difference are as follows:

Capital outlay	\$ 3,690,060
Depreciation expense	<u>(2,639,934)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,050,126</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 \$(142,714) difference are as follows:

2013 compensated absences	\$ 1,786,452
2013 comptime	23,682
2014 compensated absences	(1,930,942)
2014 comptime	(22,989)
2013 interest on lease	1,645
2014 interest on lease	<u>(562)</u>
Net adjustment to net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (142,714)</u>

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

**III. Detailed notes on all funds**

**A. Deposits and investments**

At September 30, 2014, cash and investments were invested as follows:

Cash on hand		\$	84,585
Cash and equivalents			7,862,107
Investments			<u>44,527,297</u>
Total			<u>\$ 52,473,989</u>
Deposits with financial institutions			
Unrestricted		\$	7,862,107
Cash on hand			<u>84,585</u>
Total Cash			<u>\$ 7,946,692</u>
Investments carried at market value			
Money Market Investments		\$	14,993,548
Certificates of Deposits			1,428,020
State of Idaho Local Government Investment Pool			5,055,852
State of Idaho Diversified Bond Fund			4,942,847
U.S. Government and Agency Securities			<u>18,107,030</u>
Total investments			<u>\$ 44,527,297</u>

The County's investments are guided by Idaho Code Section 67-1210 which authorizes investments in US Treasury obligations, commercial paper, certificates of deposit, money market funds, and the State Treasurer's Local Government Investment Pool (LGIP). The Idaho State Treasurer authorized by Idaho Code Section 67-2327 and 67-2328 sponsors external investment pools available to Idaho governmental entities. The LGIP is a highly liquid short-term investment pool with overnight fund availability up to \$10 million. The Diversified Bond Fund (DBF) is available for longer term investments with potentially greater returns over a longer time horizon (3.5 years or longer).

The pools must be operated for the benefit of the participants and are not registered with the Securities and Exchange Commission or any other regulatory body. The State Treasurer does not provide any legally binding guarantees to support the value of the shares to participants. The County's fair value of its position at fiscal year-end in the pools is the same as the per share value of the total Investment Pool.

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

*Concentration of credit risk.* The County's investment policy states that not more than 50% of the investment portfolio may consist of securities from the same issuer and not more than 50% may come from the same class. As of September 30, 2014 the following issuers hold more than 5% of Canyon County's investment portfolio. Zion's Bank – 23%, Bank of the Cascades – 11%, Federal Home Loan Bank – 15%, Federal National Mortgage Association – 14%, and Freddie Mac – 6%.

*Custodial credit risk – deposits.* This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires all bank deposits to be FDIC insured or collateralized to secure deposits against possible bank depository default for failure. As of September 30, 2014, \$1,152,054 of the County's deposits was exposed to custodial credit risk because it was uninsured and not collateralized.

**STATE OF IDAHO  
CANYON COUNTY  
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September 30, 2014**

*Custodial credit risk – investments.* This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or securities that are in the possession of another party. The County's investment policy requires investments be made with banks designated by the State Treasurer as a state depository. All County investments are held by an independent third party in the name of the County for safekeeping to minimize custodial credit risk. State statute requires repurchase agreements to be full collateralized by securities issued or guaranteed by the federal government. The County does not have an additional custodial credit risk policy.

*Interest rate risk.* It is the policy of the Treasurer to diversify the investment portfolio to limit the risk of loss due to over concentration of assets. Diversification includes staggering portfolio maturities in a manner that avoids excess concentration in a specific maturity sector. Securities are purchased with the intent of holding them to maturity to manage exposure to fair value losses arising from increasing interest rates.

Investments and maturity rates at September 30, 2014, were as follows:

Investment Type	Credit Ratings	Maturity			Market Value	Cost
		30 Days And Under	1-5 Years	Over 5 Years		
FANNIE MAE UNSECRDNT CALL	AA+	\$ -	\$ 1,499,322	\$ -	\$ 1,499,322	\$ 1,500,000
FEDERAL FARM CREDIT BANK	AA+	-	-	2,095,266	2,095,266	2,160,000
FEDERAL HOME LN BKS STEP UP	AA+	-	1,048,477	2,468,041	3,516,518	3,600,000
FEDERAL HOME LOAN BANK	AA+	-	-	1,951,204	1,951,204	2,045,000
FEDERAL HOME LOAN MTG CORP	AA+	-	196,900	-	196,900	200,000
FEDERAL NATL MORTGAGE ASSN	AA+	-	295,858	1,900,449	2,196,307	2,300,000
FEDERAL NATL MTG ASSN MEDIUM TERM	AA+	-	1,331,802	924,016	2,255,818	2,300,000
FHLB STEP-UP	AA+	-	-	961,874	961,874	1,000,000
FNMA STEP-UP	AA+	-	691,485	-	691,485	700,000
FNMA 0.00%	AA-	-	-	221,558	221,558	250,000
FREDDIE MAC	AA+	-	1,480,671	-	1,480,671	1,500,000
FREDDIE MAC UNNT	AA+	-	1,040,107	-	1,040,107	1,055,000
STATE OF IDAHO - LGIP	UNRATED	5,055,852	-	-	5,055,852	5,055,852
STATE OF IDAHO - DBF	UNRATED	4,942,847	-	-	4,942,847	5,010,343
MONEY MARKET INVESTMENTS	UNRATED	14,993,548	-	-	14,993,548	14,993,548
CERTIFICATES OF DEPOSIT	UNRATED	1,428,020	-	-	1,428,020	1,428,020
<b>TOTAL INVESTMENTS</b>		<b>\$ 26,420,267</b>	<b>\$ 7,584,622</b>	<b>\$ 10,522,408</b>	<b>\$ 44,527,297</b>	<b>\$ 45,097,763</b>

**STATE OF IDAHO  
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**B. Receivables**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Proprietary</u>	<u>Agency</u>	<u>Total</u>
Receivables:					
Interest	\$ 6,812	\$ 8,661	\$ 8,635	\$ -	\$ 24,108
Property taxes	11,594,147	24,826,593	-	6,340,122	42,760,862
Intergovernmental:					
State shared taxes	525,225	2,003,691	-	-	2,528,916
Federal grants	273,771	294,436	-	-	568,207
State and local grants and contributions	890,664	12,239	-	-	902,903
Accounts	<u>191,182</u>	<u>287,523</u>	<u>516,080</u>	<u>56,392,082</u>	<u>57,386,867</u>
Gross receivables	13,481,801	27,433,143	524,715	62,732,204	104,171,863
Less: allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,401,434)</u>	<u>(44,401,434)</u>
Net total receivables	<u>\$ 13,481,801</u>	<u>\$ 27,433,143</u>	<u>\$ 524,715</u>	<u>\$ 18,330,770</u>	<u>\$ 59,770,429</u>

Governmental funds report deferred inflows of resources and advanced 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 inflows of resources and advanced revenue reported in the governmental funds were as follows:

**Deferred inflows of resources:**

Taxes levied for subsequent period	\$ 34,335,899
Current year delinquent property taxes receivable	905,829
Prior years' delinquent property taxes receivable	<u>840,215</u>
Total deferred inflows of resources for governmental funds	<u>\$ 36,081,943</u>

**Unavailable/advanced revenue:**

Advanced building rental revenue	<u>\$ 7,435</u>
----------------------------------	-----------------

**C. Interfund Transfers**

The amount transferred from the misdemeanor probation fund to the justice fund: \$ 131,369

The financial activities of the misdemeanor probation fund have been transferred to the justice fund.

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

**D. Capital Assets**

Capital asset activity for the year ended September 30, 2014, was as follows:

<b>Primary Government</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 8,132,863	\$ 111,080	\$ -	\$ -	\$ 8,243,943
Construction in progress	975,645	2,312,347	60,222	(2,458,890)	768,880
Total capital assets, not being depreciated	<u>9,108,508</u>	<u>2,423,427</u>	<u>60,222</u>	<u>(2,458,890)</u>	<u>9,012,823</u>
Capital assets, being depreciated:					
Buildings	36,036,747	6,882,002	-	1,726,485	44,645,234
Improvements other than buildings	1,396,189	44,534	-	664,793	2,105,516
Machinery and equipment	17,457,511	1,378,586	68,187	67,612	18,835,522
Total capital assets being depreciated	<u>54,890,447</u>	<u>8,305,122</u>	<u>68,187</u>	<u>2,458,890</u>	<u>65,586,272</u>
Less accumulated depreciation for:					
Buildings	(18,082,739)	(955,564)	-	-	(19,038,303)
Improvements other than buildings	(702,033)	(65,310)	-	-	(767,343)
Machinery and equipment	(8,459,969)	(1,619,060)	61,368	-	(10,017,661)
Total accumulated depreciation	<u>(27,244,741)</u>	<u>(2,639,934)</u>	<u>61,368</u>	<u>-</u>	<u>(29,823,307)</u>
Total capital assets, being depreciated, net	<u>27,645,706</u>	<u>5,665,188</u>	<u>6,819</u>	<u>2,458,890</u>	<u>35,762,965</u>
Governmental activities capital assets, net	<u>\$ 36,754,214</u>	<u>\$ 8,088,615</u>	<u>\$ 67,041</u>	<u>\$ -</u>	<u>\$ 44,775,788</u>
<b>Business-type activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 4,528,723	\$ -	\$ -	\$ -	\$ 4,528,723
Construction in progress	1,652,329	-	-	-	1,652,329
Total capital assets not being depreciated	<u>6,181,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,181,052</u>
Capital assets, being depreciated:					
Buildings	1,625,295	-	-	-	1,625,295
Improvements other than buildings	1,664,495	-	-	-	1,664,495
Machinery and equipment	4,058,749	837,098	704,584	-	4,191,263
Total capital assets being depreciated	<u>7,348,539</u>	<u>837,098</u>	<u>704,584</u>	<u>-</u>	<u>7,481,053</u>
Less accumulated depreciation for:					
Buildings	(763,571)	(55,358)	-	-	(818,929)
Improvements other than buildings	(659,835)	(38,944)	-	-	(698,779)
Machinery and equipment	(2,426,679)	(543,434)	696,848	-	(2,273,265)
Total accumulated depreciation	<u>(3,850,085)</u>	<u>(637,736)</u>	<u>696,848</u>	<u>-</u>	<u>(3,790,973)</u>
Total capital assets, being depreciated, net	<u>3,498,454</u>	<u>199,362</u>	<u>7,736</u>	<u>-</u>	<u>3,690,080</u>
Business-type activities capital assets, net	<u>\$ 9,679,506</u>	<u>\$ 199,362</u>	<u>\$ 7,736</u>	<u>\$ -</u>	<u>\$ 9,871,132</u>

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

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

Governmental activities:	
General government	\$ 957,979
Public safety	1,543,525
Public works	75,512
Culture and recreation	<u>62,918</u>
Total depreciation expense - governmental activities	<u>\$ 2,639,934</u>
Business-type activities:	
Pickles Butte Sanitary Landfill	<u>\$ 637,736</u>

**E. 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, 2014, amounted to \$324,528.

Future minimum lease payments for fiscal year 2015 are \$60,210, the County has no operating lease obligations past fiscal year 2015.

**F. Capital leases**

Canyon County has entered into a lease agreement for the acquisition of lighting and electrical equipment for several County buildings.

The assets acquired through this capital lease are as follows:

	<b>Governmental Activities</b>
Electrical & heating equipment	\$ 1,370,552
Less accumulated depreciation	<u>(411,166)</u>
Net capital assets	<u>\$ 959,386</u>

The County has 2 remaining lease payments that will be completed in fiscal year 2015.

Future minimum lease payments as of September 30, 2014, are as follows:

<u>Electrical and heating equipment lease</u>	
2015	<u>\$ 76,853</u>
Less amount of interest	<u>(1,376)</u>
Present value of lease payments	<u>\$ 75,477</u>

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

**G. Long-term liabilities**

Long-term liability activity for the year ended September 30, 2014 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<b>Governmental activities:</b>					
Capital lease payable-long-term	\$ 221,082	\$ -	\$ 145,605	\$ 75,477	\$ 75,477
Compensated absences	<u>1,786,452</u>	<u>363,764</u>	<u>219,273</u>	<u>1,930,943</u>	<u>1,448,206</u>
Governmental activity					
Long-term liabilities	<u>\$ 2,007,534</u>	<u>\$ 363,764</u>	<u>\$ 364,878</u>	<u>\$ 2,006,420</u>	<u>\$ 1,523,683</u>
<b>Business-type activities:</b>					
Compensated absences	\$ 39,835	\$ 12,101	\$ 6,051	\$ 45,885	\$ 34,414
Landfill closure/post closure	<u>6,367,411</u>	<u>417,371</u>	<u>-</u>	<u>6,784,782</u>	<u>-</u>
Business-type activity					
Long-term liabilities	<u>\$ 6,407,246</u>	<u>\$ 429,472</u>	<u>\$ 6,051</u>	<u>\$ 6,830,667</u>	<u>\$ 34,414</u>

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

**H. Fund balance**

Fund balance may be divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources. The classifications are employed to more clearly define fund balance categories making the nature and extent of the constraints placed on the County's fund balances more transparent.

*Nonspendable fund balance* – amounts that are not in spendable form or are legally or contractually required to be maintained intact.

*Restricted fund balance* – amounts constrained to specific purposes through either externally imposed restrictions by creditors, grantors, contributors or by laws or regulations of other governments imposed through constitutional provisions or enabling legislation.

*Committed fund balance* – amounts constrained to specific purposes by the County, using its highest level of decision-making authority, the Board of Canyon County Commissioners. To be reported as committed, amounts cannot be used for any other purpose without the County taking the same highest level action to remove or change the constraint.

*Assigned fund balance* – amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned fund balance represents intended uses as established by Idaho Statutes. The authority to assign fund balance resides with the Board of County Commissioners.

*Unassigned fund balance* – amounts that are available for any purpose. The General Fund is the only fund that may report a positive amount which includes all spendable amounts not contained in the other classifications.

For purposes of fund balance classification, expenditures are first to be spent from restricted fund balance then followed in order by committed fund balance, assigned fund balance and unassigned fund balance.

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

**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 the County carries commercial insurance. During the last three years, no claim settlements and or judgments have exceeded Canyon County's limits of insurance. Insurance is maintained through the Idaho Counties Risk Management Program (ICRMP). ICRMP is an insurance pool serving public entities in Idaho through provision of property, general liability, auto liability, physical damage and public officials' insurance.

The 2014-2015 Canyon County ICRMP policy provides coverage up to a limit of \$500,000 for any single claim (brought pursuant to Idaho Code Title 6 Chapter 9). For any other type of liability claim the policy limit is \$3,000,000 per claim with an aggregate amount for all liability claims of \$5,000,000. Earthquake and flood losses are covered up to \$50,000,000 in the aggregate annually for all ICRMP participants.

**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 Statement of Net Position date.

\$6,784,782 reported as landfill closure and post-closure care liability at September 30, 2014, represents the cumulative amount reported to date based on the use of 38% of the estimated capacity of the landfill site. The current liability reflects an increase of \$417,371 from the previous year.

The County will recognize the remaining estimated cost of closure and post-closure care of \$4,722,558 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 2014. Actual cost may be higher because of inflation, changes in technology, or changes in regulations. The estimated remaining life of the landfill is 50 years. The County expects future inflation costs to be paid from interest earnings, however, if interest earnings are inadequate or additional post-closure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue. The County has demonstrated closure and post-closure financial assurance by satisfying the financial ratio method prescribed by Title 40 Part 258.74 of the Code of Federal Regulations.

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2014**

**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 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

The actuarially determined contribution rate for both the County and its employees are annually established by the PERSI Board of Trustees. On July 1, 2014, the contribution rate for both the County and its employees increased. For the year ended September 30, 2014, the required contribution rate for general employees was 11.32% and 6.79% of covered payroll for Canyon County and its employees, respectively, and 11.66% and 8.36% for police/firefighter employees, for Canyon County and its employees, respectively. Canyon County contributions required and paid were \$3,410,599, \$3,124,116, and \$2,963,665 for the three years ended September 30, 2014, 2013, and 2012, respectively.

**E. Health insurance program**

Beginning in January 2000, the County established a self-funded health insurance fund (an internal service fund) for risks associated with the employee's health insurance plan where assets are pooled for claim settlements and administrative costs. All funds with employees eligible for benefits participate and make payments to the fund based on the number of qualifying employees. Third parties administer the plan providing medical, dental and vision coverage to employees and eligible dependents. Specific stop-loss for medical claims exceeding \$150,000 per individual is purchased along with aggregate stop loss coverage for the program as a whole. As of September 30, 2014, the net position of the fund is \$2,625,442.

Liabilities for claims are recorded if information indicates that it is probable that liabilities have been incurred at the date of the financial statements and the amount of the liability can be reasonably estimated. Claim liabilities are calculated based on the projected cost of settling the claim, recent claim settlement trends, and the overall claim activity during the fiscal year.

Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	<u>Self-Funded Health Insurance</u>	
	Fiscal Year	
	<u>2014</u>	<u>2013</u>
Unpaid claims as of October 1	\$ 458,535	\$ 384,816
Total incurred claims (including IBNRs) and prior period changes in claim estimates	7,618,738	7,021,158
Total payments	<u>7,411,506</u>	<u>6,947,439</u>
Unpaid claims as of September 30	<u>\$ 665,767</u>	<u>\$ 458,535</u>

**V. Stewardship, compliance and accountability**

**A. Excess of expenditures over appropriations**

For the year ended September 30, 2014, expenditures exceeded appropriations in the County fair special revenue fund by \$74,043. The over expenditure was funded by available fund balance.

**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, 2014**

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property taxes	\$ 14,018,853	\$ 14,018,853	\$ 14,757,793	\$ 738,940
Licenses and permits	482,000	482,000	1,246,681	764,681
Intergovernmental	1,748,000	1,914,675	3,843,297	1,928,622
Charges for services	3,542,957	3,542,957	3,528,900	(14,057)
Unrealized gain (loss) on investments	-	-	79,862	79,862
Miscellaneous	628,600	628,600	552,467	(76,133)
<b>Total general fund revenue</b>	<b>20,420,410</b>	<b>20,587,085</b>	<b>24,009,000</b>	<b>3,421,915</b>
<b>EXPENDITURES</b>				
<b>General government:</b>				
Clerk:				
Personal services	1,081,348	1,081,348	958,611	122,737
Other charges and services	441,800	441,800	317,156	124,644
Capital outlay	-	166,675	134,144	32,531
<b>Total Clerk</b>	<b>1,523,148</b>	<b>1,689,823</b>	<b>1,409,911</b>	<b>279,912</b>
Commissioners:				
Personal services	481,270	486,270	484,993	1,277
Other charges and services	47,750	42,750	38,514	4,236
<b>Total Commissioners</b>	<b>529,020</b>	<b>529,020</b>	<b>523,507</b>	<b>5,513</b>
Treasurer:				
Personal services	477,429	477,429	434,448	42,981
Other charges and services	215,350	215,350	123,043	92,307
<b>Total Treasurer</b>	<b>692,779</b>	<b>692,779</b>	<b>557,491</b>	<b>135,288</b>
Motor Vehicle:				
Personal services	597,698	587,698	575,556	12,142
Other charges and services	70,400	70,400	66,039	4,361
Capital outlay	-	10,000	9,909	91
<b>Total Motor Vehicle</b>	<b>668,098</b>	<b>668,098</b>	<b>651,504</b>	<b>16,594</b>
Prosecuting Attorney:				
Personal services	5,054,369	5,084,369	5,077,606	6,763
Other charges and services	318,650	288,650	223,364	65,286
Capital outlay	25,000	25,000	23,727	1,273
<b>Total Prosecuting Attorney</b>	<b>5,398,019</b>	<b>5,398,019</b>	<b>5,324,697</b>	<b>73,322</b>
Coroner:				
Personal services	433,260	403,260	361,549	41,711
Other charges and services	36,300	66,300	59,861	6,439
<b>Total coroner</b>	<b>\$ 469,560</b>	<b>\$ 469,560</b>	<b>\$ 421,410</b>	<b>\$ 48,150</b>

**Continued:**

See Notes to 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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
General:				
Other charges and services	\$ 1,680,981	\$ 1,675,981	\$ 698,323	\$ 977,658
Buildings and grounds:				
Personal services	1,297,502	1,312,502	1,309,700	2,802
Other charges and services	1,730,395	1,715,395	1,277,635	437,760
Capital outlay	<u>3,035,000</u>	<u>3,035,000</u>	<u>1,140,244</u>	<u>1,894,756</u>
Total buildings and grounds	<u>6,062,897</u>	<u>6,062,897</u>	<u>3,727,579</u>	<u>2,335,318</u>
Development services:				
Personal services	1,094,144	1,094,144	1,070,205	23,939
Other charges and services	158,600	158,600	127,020	31,580
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total development services	<u>1,257,744</u>	<u>1,257,744</u>	<u>1,197,225</u>	<u>60,519</u>
Information technology:				
Personal services	1,749,676	1,749,676	1,565,036	184,640
Other charges and services	941,900	941,900	961,387	(19,487)
Capital outlay	<u>423,350</u>	<u>423,350</u>	<u>149,116</u>	<u>274,234</u>
Total information technology	<u>3,114,926</u>	<u>3,114,926</u>	<u>2,675,539</u>	<u>439,387</u>
County fleet:				
Personal services	263,634	263,634	261,295	2,339
Other charges and services	784,200	784,200	636,981	147,219
Capital outlay	<u>400,000</u>	<u>400,000</u>	<u>134,401</u>	<u>265,599</u>
Total county fleet	<u>1,447,834</u>	<u>1,447,834</u>	<u>1,032,677</u>	<u>415,157</u>
Insurance:				
Other charges and services	<u>750,000</u>	<u>750,000</u>	<u>595,316</u>	<u>154,684</u>
Human resources:				
Personal services	315,884	320,884	318,988	1,896
Other charges and services	<u>109,310</u>	<u>109,310</u>	<u>106,699</u>	<u>2,611</u>
Total human resources	<u>425,194</u>	<u>430,194</u>	<u>425,687</u>	<u>4,507</u>
Public information officer:				
Personal services	58,226	59,726	59,222	504
Other charges and services	<u>3,100</u>	<u>1,600</u>	<u>556</u>	<u>1,044</u>
Total public information officer	<u>61,326</u>	<u>61,326</u>	<u>59,778</u>	<u>1,548</u>
Total general government (including capital outlays)	<u>24,081,526</u>	<u>24,248,201</u>	<u>19,300,644</u>	<u>4,947,557</u>
Less: capital outlays	<u>3,888,350</u>	<u>4,065,025</u>	<u>1,591,541</u>	<u>2,473,484</u>
Total general government (excluding capital outlays)	<u>\$ 20,193,176</u>	<u>\$ 20,183,176</u>	<u>\$ 17,709,103</u>	<u>\$ 2,474,073</u>

**Continued:**

See Notes to 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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Public Safety:</b>				
Emergency management				
Personal services	\$ 91,170	\$ 93,170	\$ 92,319	\$ 851
Other charges and services	9,070	7,070	5,035	2,035
Total emergency management	<u>100,240</u>	<u>100,240</u>	<u>97,354</u>	<u>2,886</u>
Juvenile detention center:				
Personal services	1,944,322	1,944,322	1,793,141	151,181
Other charges and services	168,680	168,680	162,517	6,163
Capital outlay	27,000	27,000	-	27,000
Total juvenile detention center	<u>2,140,002</u>	<u>2,140,002</u>	<u>1,955,658</u>	<u>184,344</u>
Total public safety (including capital outlays)	<u>2,240,242</u>	<u>2,240,242</u>	<u>2,053,012</u>	<u>187,230</u>
Less: capital outlays	<u>27,000</u>	<u>27,000</u>	<u>-</u>	<u>27,000</u>
Total public safety (excluding capital outlays)	<u>2,213,242</u>	<u>2,213,242</u>	<u>2,053,012</u>	<u>160,230</u>
<b>Public works:</b>				
Animal shelter:				
Other charges and services	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
<b>Debt service:</b>				
Principal	<u>138,752</u>	<u>138,752</u>	<u>138,752</u>	<u>-</u>
Interest	<u>14,953</u>	<u>14,953</u>	<u>14,953</u>	<u>-</u>
Total debt service	<u>153,705</u>	<u>153,705</u>	<u>153,705</u>	<u>-</u>
Total general fund expenditures (excluding capital outlay)	22,860,123	22,850,123	20,215,820	2,634,303
Add: capital outlay	<u>3,915,350</u>	<u>4,092,025</u>	<u>1,591,541</u>	<u>2,500,484</u>
Total general fund expenditures (including capital outlay)	<u>26,775,473</u>	<u>26,942,148</u>	<u>21,807,361</u>	<u>5,134,787</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,355,063)</u>	<u>(6,355,063)</u>	<u>2,201,639</u>	<u>8,556,702</u>
Net change in fund balance	<u>\$ (6,355,063)</u>	<u>\$ (6,355,063)</u>	2,201,639	<u>\$ 8,556,702</u>
Fund balance - beginning			<u>15,001,998</u>	
Fund balance - ending			<u>\$ 17,203,637</u>	

See Notes to Required Supplementary Information

**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, 2014**

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property taxes	\$ 13,083,235	\$ 13,083,235	\$ 13,270,099	\$ 186,864
Licenses and permits	371,200	371,200	362,182	(9,018)
Intergovernmental	4,988,000	4,988,000	5,028,716	40,716
Charges for services	2,055,400	2,055,400	1,864,518	(190,882)
Fines and forfeits	104,000	104,000	108,753	4,753
Unrealized gain (loss) on investments	-	-	61,865	61,865
Miscellaneous	330,000	330,000	462,168	132,168
<b>Total justice fund revenue</b>	<b>20,931,835</b>	<b>20,931,835</b>	<b>21,158,301</b>	<b>226,466</b>
<b>EXPENDITURES</b>				
<b>General Government:</b>				
Public defender				
Personal services	-	75,000	69,995	5,005
Other charges and services	2,375,820	2,375,820	2,340,232	35,588
Capital outlay	-	225,000	234,765	(9,765)
<b>Total public defender</b>	<b>2,375,820</b>	<b>2,675,820</b>	<b>2,644,992</b>	<b>30,828</b>
Contingent				
Other charges and services	750,000	450,000	-	450,000
<b>Total general government (including capital outlay)</b>	<b>3,125,820</b>	<b>3,125,820</b>	<b>2,644,992</b>	<b>480,828</b>
Less: capital outlay	-	225,000	234,765	(9,765)
<b>Total general government (excluding capital outlay)</b>	<b>3,125,820</b>	<b>2,900,820</b>	<b>2,410,227</b>	<b>490,593</b>
<b>Public Safety:</b>				
Sheriff:				
Personal services	17,853,593	17,853,593	16,589,105	1,264,488
Other charges and services	2,285,635	2,285,635	2,007,555	278,080
Capital outlay	378,000	378,000	361,816	16,184
<b>Total sheriff</b>	<b>20,517,228</b>	<b>20,517,228</b>	<b>18,958,476</b>	<b>1,558,752</b>
CCNU:				
Other charges and services	76,000	76,000	63,448	12,552
<b>Total public safety (including capital outlay)</b>	<b>20,593,228</b>	<b>20,593,228</b>	<b>19,021,924</b>	<b>1,571,304</b>
Less: capital outlay	378,000	378,000	361,816	16,184
<b>Total public safety (excluding capital outlay)</b>	<b>20,215,228</b>	<b>20,215,228</b>	<b>18,660,108</b>	<b>1,555,120</b>
<b>Total justice fund expenditures (excluding capital outlay)</b>	<b>23,341,048</b>	<b>23,116,048</b>	<b>21,070,335</b>	<b>2,045,713</b>
Add: capital outlay	378,000	603,000	596,581	6,419
<b>Total justice fund expenditures (including capital outlay)</b>	<b>23,719,048</b>	<b>23,719,048</b>	<b>21,666,916</b>	<b>2,052,132</b>
Excess (deficiency) of revenues over (under) expenditures	(2,787,213)	(2,787,213)	(508,615)	2,278,598
Other financing sources (uses):				
Transfers in	-	-	131,369	131,369
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>131,369</b>	<b>131,369</b>
<b>Net change in fund balance</b>	<b>\$ (2,787,213)</b>	<b>\$ (2,787,213)</b>	<b>(377,246)</b>	<b>\$ 2,409,967</b>
Fund balance - beginning			10,679,500	
Fund balance - ending			<u>\$ 10,302,254</u>	

See Notes to Required Supplementary Information

**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, 2014**

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property taxes	\$ 2,921,305	\$ 2,921,305	\$ 2,948,993	\$ 27,688
Intergovernmental	2,647,564	2,647,564	2,899,285	251,721
Charges for services	576,883	576,883	589,089	12,206
Fines and forfeits	525,000	525,000	412,394	(112,606)
Unrealized gain (loss) on investments	-	-	14,060	14,060
Miscellaneous	2,000	2,000	43,392	41,392
<b>Total district court fund revenue</b>	<b>6,672,752</b>	<b>6,672,752</b>	<b>6,907,213</b>	<b>234,461</b>
<b>EXPENDITURES</b>				
<b>General government:</b>				
Trial Court Administrator				
Personal services	1,450,493	1,450,493	1,370,096	80,397
Other charges and services	611,650	611,650	547,578	64,072
<b>Total Trial Court Administrator</b>	<b>2,062,143</b>	<b>2,062,143</b>	<b>1,917,674</b>	<b>144,469</b>
Clerk of the Court				
Personal services	2,898,980	2,898,980	2,839,547	59,433
Other charges and services	69,000	69,000	52,362	16,638
<b>Total Clerk of the Court</b>	<b>2,967,980</b>	<b>2,967,980</b>	<b>2,891,909</b>	<b>76,071</b>
<b>Total general government</b>	<b>5,030,123</b>	<b>5,030,123</b>	<b>4,809,583</b>	<b>220,540</b>
<b>Public safety:</b>				
Juvenile probation				
Personal services	1,587,597	1,557,597	1,420,248	137,349
Other charges and services	310,600	310,600	284,847	25,753
Capital outlay	550,000	580,000	598,397	(18,397)
<b>Total juvenile probation</b>	<b>2,448,197</b>	<b>2,448,197</b>	<b>2,303,492</b>	<b>144,705</b>
<b>Total public safety</b>	<b>2,448,197</b>	<b>2,448,197</b>	<b>2,303,492</b>	<b>144,705</b>
(including capital outlay)				
Less: capital outlay	550,000	580,000	598,397	(18,397)
<b>Total public safety</b>	<b>1,898,197</b>	<b>1,868,197</b>	<b>1,705,095</b>	<b>163,102</b>
(excluding capital outlay)				
<b>Total district court fund expenditures</b>	<b>6,928,320</b>	<b>6,898,320</b>	<b>6,514,678</b>	<b>383,642</b>
(excluding capital outlay)				
Add: capital outlay	550,000	580,000	598,397	(18,397)
<b>Total district court fund expenditures</b>	<b>7,478,320</b>	<b>7,478,320</b>	<b>7,113,075</b>	<b>365,245</b>
(including capital outlay)				
<b>Net change in fund balance</b>	<b>\$ (805,568)</b>	<b>\$ (805,568)</b>	<b>(205,862)</b>	<b>\$ 599,706</b>
Fund balance - beginning			2,915,497	
Fund balance - ending			<u>\$ 2,709,635</u>	

See Notes to Required Supplementary Information

**STATE OF IDAHO  
CANYON COUNTY  
INDIGENT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2014**

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property taxes	\$ 2,887,595	\$ 2,887,595	\$ 2,938,285	\$ 50,690
Intergovernmental	20,000	20,000	27,625	7,625
Charges for services	150,000	150,000	331,267	181,267
Unrealized gain (loss) on investments	-	-	12,654	12,654
Miscellaneous	-	-	22,915	22,915
Total indigent fund revenue	<u>3,057,595</u>	<u>3,057,595</u>	<u>3,332,746</u>	<u>275,151</u>
<b>EXPENDITURES</b>				
<b>Health and Welfare</b>				
Indigent:				
Personal services	596,681	596,681	564,899	31,782
Other charges and services	<u>3,651,894</u>	<u>3,651,894</u>	<u>2,097,410</u>	<u>1,554,484</u>
Total indigent fund expenditures	<u>4,248,575</u>	<u>4,248,575</u>	<u>2,662,309</u>	<u>1,586,266</u>
Net change in fund balance	<u>\$ (1,190,980)</u>	<u>\$ (1,190,980)</u>	670,437	<u>\$ 1,861,417</u>
Fund balance - beginning			<u>1,968,085</u>	
Fund balance - ending			<u>\$ 2,638,522</u>	

See Notes to Required Supplementary Information

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
September 30, 2014**

**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 2014, \$428,500 of appropriations was amended between departments and \$816,175 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.

**Weed Control Fund** - This fund was established by the authority of Idaho Code 22-2406, in order to control the spread of and to eradicate noxious weeds on lands in Canyon County. Funding is provided through property taxes, fees and grants.

**Assessor's Reappraisal Fund** - This fund was established by the authority of Idaho Code 63-221, in order to provide a continuing program of valuation of all properties and that all parcels of property under the Assessor's jurisdiction in Canyon County are appraised at current market value for assessment purposes. Property taxes and charges for services provide revenue for the fund.

**Health District Fund** - This fund was established by the authority of Idaho Code 31-862, to be expended solely and exclusively for preventive health services. Funding is provided by property tax dollars.

**County Fair Fund** - This fund was established by the authority of Idaho Code 31-823, for the purpose of collection, preparing and maintaining an exhibition of the products and industries of Canyon County at the County Fair. Funding is provided through property tax and user fees.

**Parks and Recreation Fund** - This fund was established by the authority of Idaho Code 63-908, for the use and purpose of public parks and public recreation facilities. Funding is provided by property taxes, grants and fees.

**Historical Society Fund** - This fund was established by the authority of Idaho Code 31-864, for the support of County or local historical societies. Funding is provided through property taxes.

**Pest Control Fund** - This fund was established by the authority of Idaho Code 25-2604, for the purpose of taking all steps the Board may deem necessary for the extermination of pests. Funding is provided by property taxes and charges for services.

**Melba Gopher Fund** - This fund was established by the authority of Idaho Code 25-2619, for the purpose of taking all steps the Board may deem necessary for the extermination of pests. Funding is provided by property taxes.

**Court Device Fund** - This fund was established by the authority of Idaho Code 18-8008,8010, to assist a defendant in paying for ignition interlock or electronic monitoring devices. Funding is provided by a surcharge collected on fines for persons violating the state law against driving a motor vehicle while under the influence of alcohol, drugs or other intoxicating substances.

**Waterways Fund** - This fund is used to account for the maintenance and improvements of the public waters of the State which are within the County and for law enforcement activities related to enforcement on public waterways. Funding is provided through boater registrations, licenses, fees and grants. The fund was established by the authority of Idaho Code 57-1501 and 67-7013.

**Court Facilities Fund** - This fund was established by the authority of Idaho Code 31-867 and shall be used for the expenditures for planning, remodeling and construction of court facilities. Revenue is provided by an administrative surcharge on civil cases.

## **Special Revenue Funds (Continued)**

**Emergency Communications** - This fund is used to account for the purchases of 911 communications equipment and enhancements. Funding is provided by a telephone user fee and intergovernmental revenues including grants. The fund was established by the authority of Idaho Code 31-48.

**Specialty Courts Fund** - This fund is used to account for the operations of specialty courts including; Misdemeanor DUI Court, Mental Health Court, Veterans Court and Drug Court. Funding is provided by user fees and grants. The fund was established by the authority of Idaho Code 31-3201E.

**Misdemeanor Probation Fund** – This fund accounts for revenues and expenditures for adult misdemeanor probation functions. The fund was established by the authority of Idaho Code 31-3201D and is funded by cost of supervision fees.

**Consolidated Elections Fund** – This fund is utilized to account for the County Clerk's functions to administer elections for multiple county taxing districts. Funding is provided by the State of Idaho through an allocation of sales tax. The fund was established by the authority of Idaho Code 31-809A.

**STATE OF IDAHO  
CANYON COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2014**

**Special Revenue**

	<u>Weed Control</u>	<u>Assessor's Reappraisal</u>	<u>Health District</u>	<u>County Fair</u>	<u>Parks and Recreation</u>
<b>ASSETS</b>					
Cash and investments	\$ 201,746	\$ 951,847	\$ 184,222	\$ 321,655	\$ 235,287
Accounts receivable	-	-	-	3,200	-
Property tax receivable	168,419	2,294,311	937,945	747,567	722,897
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	647	-	123	-
Prepaid items	-	38,195	-	-	-
<b>Total assets</b>	<u>\$ 370,165</u>	<u>\$ 3,285,000</u>	<u>\$ 1,122,167</u>	<u>\$ 1,072,545</u>	<u>\$ 958,184</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 36,667	\$ 15,114	\$ -	\$ 28,429	\$ 7,395
Accrued wages payable	5,100	83,212	-	16,447	21,392
Advanced revenue	-	-	-	7,435	-
<b>Total liabilities</b>	<u>41,767</u>	<u>98,326</u>	<u>-</u>	<u>52,311</u>	<u>28,787</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property tax - unavailable	<u>166,816</u>	<u>2,277,535</u>	<u>930,891</u>	<u>742,960</u>	<u>718,577</u>
<b>FUND BALANCES</b>					
Nonspendable	-	38,195	-	-	-
Restricted for:					
Enabling legislation	161,582	-	191,276	-	-
Assigned for:					
General government	-	870,944	-	-	-
Culture and recreation	-	-	-	277,274	210,820
Judicial services	-	-	-	-	-
<b>Total fund balances</b>	<u>161,582</u>	<u>909,139</u>	<u>191,276</u>	<u>277,274</u>	<u>210,820</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 370,165</u>	<u>\$ 3,285,000</u>	<u>\$ 1,122,167</u>	<u>\$ 1,072,545</u>	<u>\$ 958,184</u>

**Continued:**

**STATE OF IDAHO  
CANYON COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2014**

	<u>Special Revenue</u>					
	<u>Historical Society</u>	<u>Pest Control</u>	<u>Melba Gopher</u>	<u>Court Device</u>	<u>Waterways</u>	<u>Court Facilities</u>
<b>Continued:</b>						
<b>ASSETS</b>						
Cash and investments	\$ 25,230	\$ 308,069	\$ 2,317	\$ 52,194	\$ 83,602	\$ 42,560
Accounts receivable	-	-	-	-	5,665	-
Property tax receivable	95,807	39,741	10,861	-	-	-
Intergovernmental receivable	-	3,693	184	-	-	-
Interest receivable	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 121,037</u>	<u>\$ 351,503</u>	<u>\$ 13,362</u>	<u>\$ 52,194</u>	<u>\$ 89,267</u>	<u>\$ 42,560</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 6,561	\$ -	\$ -	\$ 1,903	\$ -
Accrued wages payable	-	5,764	-	-	3,797	-
Advanced revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>12,325</u>	<u>-</u>	<u>-</u>	<u>5,700</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property tax - unavailable	<u>95,009</u>	<u>39,184</u>	<u>10,819</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Enabling legislation	26,028	299,994	2,543	-	-	-
Assigned for:						
General government	-	-	-	-	-	-
Culture and recreation	-	-	-	-	83,567	-
Judicial services	-	-	-	52,194	-	42,560
Total fund balances	<u>26,028</u>	<u>299,994</u>	<u>2,543</u>	<u>52,194</u>	<u>83,567</u>	<u>42,560</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 121,037</u>	<u>\$ 351,503</u>	<u>\$ 13,362</u>	<u>\$ 52,194</u>	<u>\$ 89,267</u>	<u>\$ 42,560</u>

**Continued:**

**STATE OF IDAHO  
CANYON COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2014**

<b>Continued:</b>	<b>Special Revenue</b>				
	<b>Emergency</b>	<b>Specialty</b>	<b>Misdemeanor</b>	<b>Consolidated</b>	<b>Total Nonmajor</b>
	<b>Communications Center</b>				
<b>ASSETS</b>					
Cash and investments	\$ 1,090,294	\$ 148,192	\$ 28,206	\$ -	\$ 3,675,421
Accounts receivable	181,416	-	-	-	190,281
Property tax receivable	-	-	-	-	5,017,548
Intergovernmental receivable	-	98,049	-	148,282	250,208
Interest receivable	336	-	-	-	1,106
Prepaid items	37,942	-	-	78,607	154,744
Total assets	\$ 1,309,988	\$ 246,241	\$ 28,206	\$ 226,889	\$ 9,289,308
<b>LIABILITIES</b>					
Accounts payable	\$ 169,115	\$ 11,218	\$ 4,015	\$ 105,122	\$ 385,539
Accrued wages payable	8,007	12,982	24,191	9,645	190,537
Advanced revenue	-	-	-	-	7,435
Total liabilities	177,122	24,200	28,206	114,767	583,511
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property tax - unavailable	-	-	-	-	4,981,791
<b>FUND BALANCES</b>					
Nonspendable	37,942	-	-	78,607	154,744
Restricted for:					
Enabling legislation	1,094,924	222,041	-	33,515	2,031,903
Assigned for:					
General government	-	-	-	-	870,944
Culture and recreation	-	-	-	-	571,661
Judicial services	-	-	-	-	94,754
Total fund balances	1,132,866	222,041	-	112,122	3,724,006
Total liabilities, deferred inflows of resources and fund balances	\$ 1,309,988	\$ 246,241	\$ 28,206	\$ 226,889	\$ 9,289,308

**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, 2014**

**Special Revenue**

	<u>Weed Control</u>	<u>Assessor's Reappraisal</u>	<u>Health District</u>	<u>County Fair</u>	<u>Parks &amp; Recreation</u>
<b>REVENUES</b>					
Property taxes	\$ 110,741	\$ 1,644,653	\$ 843,849	\$ 610,427	\$ 584,958
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	85,498	43,978	-	-	39,724
Unrealized gain (loss) on investments	-	7,593	-	(7,602)	-
Miscellaneous	321	10,593	-	634,499	-
Total revenues	<u>196,560</u>	<u>1,706,817</u>	<u>843,849</u>	<u>1,237,324</u>	<u>624,682</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	2,073,759	-	-	-
Public safety	-	-	-	-	-
Public works	210,002	-	-	-	-
Health	-	-	839,103	-	-
Culture and recreation	-	-	-	1,345,795	539,285
Capital outlay	-	-	-	-	50,857
Total expenditures	<u>210,002</u>	<u>2,073,759</u>	<u>839,103</u>	<u>1,345,795</u>	<u>590,142</u>
Excess (deficiency) of revenues over expenditures	<u>(13,442)</u>	<u>(366,942)</u>	<u>4,746</u>	<u>(108,471)</u>	<u>34,540</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers (out)	-	-	-	-	-
Net change in fund balances	(13,442)	(366,942)	4,746	(108,471)	34,540
Fund balances, October 1	<u>175,024</u>	<u>1,276,081</u>	<u>186,530</u>	<u>385,745</u>	<u>176,280</u>
Fund balances, September 30	<u>\$ 161,582</u>	<u>\$ 909,139</u>	<u>\$ 191,276</u>	<u>\$ 277,274</u>	<u>\$ 210,820</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, 2014**

**Special Revenue**

**Continued:**

	<u>Historical Society</u>	<u>Pest Control</u>	<u>Melba Gopher</u>	<u>Court Device</u>	<u>Waterways</u>	<u>Court Facilities</u>
<b>REVENUES</b>						
Property taxes	\$ 91,574	\$ 236,214	\$ 10,800	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	106,696	-
Intergovernmental	-	16,866	687	-	43,164	-
Charges for services	-	4,508	-	16,596	-	101,980
Unrealized gain (loss) on investments	-	-	-	-	-	-
Miscellaneous	-	15	-	-	-	-
Total revenues	<u>91,574</u>	<u>257,603</u>	<u>11,487</u>	<u>16,596</u>	<u>149,860</u>	<u>101,980</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	227,713	12,000	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	75,000	-	-	-	114,982	-
Capital outlay	-	-	-	-	-	600,507
Total expenditures	<u>75,000</u>	<u>227,713</u>	<u>12,000</u>	<u>-</u>	<u>114,982</u>	<u>600,507</u>
Excess (deficiency) of revenues over expenditures	<u>16,574</u>	<u>29,890</u>	<u>(513)</u>	<u>16,596</u>	<u>34,878</u>	<u>(498,527)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers (out)	-	-	-	-	-	-
Net change in fund balances	16,574	29,890	(513)	16,596	34,878	(498,527)
Fund balances, October 1	<u>9,454</u>	<u>270,104</u>	<u>3,056</u>	<u>35,598</u>	<u>48,689</u>	<u>541,087</u>
Fund balances, September 30	<u>\$ 26,028</u>	<u>\$ 299,994</u>	<u>\$ 2,543</u>	<u>\$ 52,194</u>	<u>\$ 83,567</u>	<u>\$ 42,560</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, 2014**

	<u>Special Revenue</u>				<u>Total Nonmajor Governmental</u>
	<u>Emergency Communications Center</u>	<u>Specialty Courts</u>	<u>Misdemeanor Probation</u>	<u>Consolidated Elections</u>	
<b>Continued:</b>					
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,133,216
Licenses and permits	-	-	-	-	106,696
Intergovernmental	110,826	398,330	-	485,181	1,055,054
Charges for services	1,444,841	124,881	576,953	-	2,438,959
Unrealized gain (loss) on investments	3,936	-	-	-	3,927
Miscellaneous	5,776	640	-	-	651,844
	<u>1,565,379</u>	<u>523,851</u>	<u>576,953</u>	<u>485,181</u>	<u>8,389,696</u>
Total revenues					
	<u>1,565,379</u>	<u>523,851</u>	<u>576,953</u>	<u>485,181</u>	<u>8,389,696</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	429,542	-	293,780	2,797,081
Public safety	1,160,573	-	570,416	-	1,730,989
Public works	-	-	-	-	449,715
Health	-	-	-	-	839,103
Culture and recreation	-	-	-	-	2,075,062
Capital outlay	89,644	-	-	134,145	875,153
	<u>1,250,217</u>	<u>429,542</u>	<u>570,416</u>	<u>427,925</u>	<u>8,767,103</u>
Total expenditures					
	<u>1,250,217</u>	<u>429,542</u>	<u>570,416</u>	<u>427,925</u>	<u>8,767,103</u>
Excess (deficiency) of revenues over expenditures	<u>315,162</u>	<u>94,309</u>	<u>6,537</u>	<u>57,256</u>	<u>(377,407)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers (out)	-	-	(131,369)	-	(131,369)
	<u>-</u>	<u>-</u>	<u>(131,369)</u>	<u>-</u>	<u>(131,369)</u>
Net change in fund balances	315,162	94,309	(124,832)	57,256	(508,776)
Fund balances, October 1	817,704	127,732	124,832	54,866	4,232,782
	<u>817,704</u>	<u>127,732</u>	<u>124,832</u>	<u>54,866</u>	<u>4,232,782</u>
Fund balances, September 30	<u>\$ 1,132,866</u>	<u>\$ 222,041</u>	<u>\$ -</u>	<u>\$ 112,122</u>	<u>\$ 3,724,006</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 91,675	\$ 91,675	\$ 110,741	\$ 19,066
Charges for services	75,000	90,000	85,498	(4,502)
Miscellaneous	-	-	321	321
	<u>166,675</u>	<u>181,675</u>	<u>196,560</u>	<u>14,885</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Public works:				
Personal services	125,537	140,537	137,202	3,335
Other charges & services	75,800	75,800	72,800	3,000
Capital outlay	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>203,337</u>	<u>218,337</u>	<u>210,002</u>	<u>8,335</u>
Net change in fund balance	<u>\$ (36,662)</u>	<u>\$ (36,662)</u>	(13,442)	<u>\$ 23,220</u>
Fund balance - beginning			<u>175,024</u>	
Fund balance - ending			<u>\$ 161,582</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 1,603,495	\$ 1,603,495	\$ 1,644,653	\$ 41,158
Charges for services	35,500	35,500	43,978	8,478
Unrealized gain (loss) on investments	-	-	7,593	7,593
Miscellaneous	-	-	10,593	10,593
Total revenues	<u>1,638,995</u>	<u>1,638,995</u>	<u>1,706,817</u>	<u>67,822</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	2,157,528	2,157,528	1,901,532	255,996
Other charges & services	<u>312,600</u>	<u>312,600</u>	<u>172,227</u>	<u>140,373</u>
Total expenditures	<u>2,470,128</u>	<u>2,470,128</u>	<u>2,073,759</u>	<u>396,369</u>
Net change in fund balance	<u>\$ (831,133)</u>	<u>\$ (831,133)</u>	(366,942)	<u>\$ 464,191</u>
Fund balance - beginning			<u>1,276,081</u>	
Fund balance - ending			<u>\$ 909,139</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 834,920	\$ 834,920	\$ 843,849	\$ 8,929
Total revenues	<u>834,920</u>	<u>834,920</u>	<u>843,849</u>	<u>8,929</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Other charges & services	<u>839,103</u>	<u>839,103</u>	<u>839,103</u>	<u>-</u>
Total expenditures	<u>839,103</u>	<u>839,103</u>	<u>839,103</u>	<u>-</u>
Net change in fund balance	<u>\$ (4,183)</u>	<u>\$ (4,183)</u>	4,746	<u>\$ 8,929</u>
Fund balance - beginning			<u>186,530</u>	
Fund balance - ending			<u>\$ 191,276</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 607,461	\$ 607,461	\$ 610,427	\$ 2,966
Unrealized gain (loss) on investments	-	-	(7,602)	(7,602)
Miscellaneous	606,174	606,174	634,499	28,325
Total revenues	1,213,635	1,213,635	1,237,324	23,689
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	428,483	439,483	419,488	19,995
Other charges & services	831,269	832,269	926,307	(94,038)
Total expenditures	1,259,752	1,271,752	1,345,795	(74,043)
Net change in fund balance	\$ (46,117)	\$ (58,117)	(108,471)	\$ (50,354)
Fund balance - beginning			385,745	
Fund balance - ending			\$ 277,274	

**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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 583,985	\$ 583,985	\$ 584,958	\$ 973
Intergovernmental	250,000	250,000	-	(250,000)
Charges for services	4,500	4,500	39,724	35,224
Total revenues	838,485	838,485	624,682	(213,803)
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	498,548	498,548	472,503	26,045
Other charges & services	105,250	105,250	66,782	38,468
Capital Outlay	277,000	277,000	50,857	226,143
Total expenditures	880,798	880,798	590,142	290,656
Net change in fund balance	\$ (42,313)	\$ (42,313)	34,540	\$ 76,853
Fund balance - beginning			176,280	
Fund balance - ending			\$ 210,820	

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 90,500	\$ 90,500	\$ 91,574	\$ 1,074
Total revenues	<u>90,500</u>	<u>90,500</u>	<u>91,574</u>	<u>1,074</u>
<b>EXPENDITURES</b>				
Current:				
Culture & recreation				
Other charges & services	<u>90,500</u>	<u>90,500</u>	<u>75,000</u>	<u>15,500</u>
Total expenditures	<u>90,500</u>	<u>90,500</u>	<u>75,000</u>	<u>15,500</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	16,574	<u>\$ 16,574</u>
Fund balance - beginning			<u>9,454</u>	
Fund balance - ending			<u>\$ 26,028</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 231,737	\$ 231,737	\$ 236,214	\$ 4,477
Intergovernmental	15,000	15,000	16,866	1,866
Charges for services	10,000	10,000	4,508	(5,492)
Miscellaneous	-	-	15	15
Total revenues	<u>256,737</u>	<u>256,737</u>	<u>257,603</u>	<u>866</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Personal services	150,084	150,084	146,543	3,541
Other charges & services	<u>152,025</u>	<u>152,025</u>	<u>81,170</u>	<u>70,855</u>
Total expenditures	<u>302,109</u>	<u>302,109</u>	<u>227,713</u>	<u>74,396</u>
Net change in fund balance	<u>\$ (45,372)</u>	<u>\$ (45,372)</u>	29,890	<u>\$ 75,262</u>
Fund balance - beginning			<u>270,104</u>	
Fund balance - ending			<u>\$ 299,994</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 10,512	\$ 10,512	\$ 10,800	\$ 288
Intergovernmental	600	600	687	87
Total revenues	<u>11,112</u>	<u>11,112</u>	<u>11,487</u>	<u>375</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Other charges & services	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (888)</u>	<u>\$ (888)</u>	(513)	<u>\$ 375</u>
Fund balance - beginning			<u>3,056</u>	
Fund balance - ending			<u>\$ 2,543</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 15,000	\$ 15,000	\$ 16,596	\$ 1,596
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>16,596</u>	<u>1,596</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Other charges & services	<u>40,000</u>	<u>40,000</u>	-	<u>40,000</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	-	<u>40,000</u>
Net change in fund balance	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	16,596	<u>\$ 41,596</u>
Fund balance - beginning			<u>35,598</u>	
Fund balance - ending			<u>\$ 52,194</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses and permits	\$ 80,000	\$ 95,000	\$ 106,696	\$ 11,696
Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>43,164</u>	<u>3,164</u>
Total revenues	<u>120,000</u>	<u>135,000</u>	<u>149,860</u>	<u>14,860</u>
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	118,551	118,551	105,912	12,639
Other charges & services	16,800	16,800	9,070	7,730
Capital outlay	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>138,351</u>	<u>138,351</u>	<u>114,982</u>	<u>23,369</u>
Net change in fund balance	<u>\$ (18,351)</u>	<u>\$ (3,351)</u>	34,878	<u>\$ 38,229</u>
Fund balance - beginning			<u>48,689</u>	
Fund balance - ending			<u>\$ 83,567</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 95,000	\$ 95,000	\$ 101,980	\$ 6,980
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>101,980</u>	<u>6,980</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>635,000</u>	<u>635,000</u>	<u>600,507</u>	<u>34,493</u>
Total expenditures	<u>635,000</u>	<u>635,000</u>	<u>600,507</u>	<u>34,493</u>
Net change in fund balance	<u>\$ (540,000)</u>	<u>\$ (540,000)</u>	(498,527)	<u>\$ 41,473</u>
Fund balance - beginning			<u>541,087</u>	
Fund balance - ending			<u>\$ 42,560</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 1,170,000	\$ 1,170,000	\$ 1,444,841	\$ 274,841
Intergovernmental	-	110,825	110,826	1
Unrealized gain (loss) on investments	-	-	3,936	3,936
Miscellaneous	-	-	5,776	5,776
Total revenues	1,170,000	1,280,825	1,565,379	284,554
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Personal services	179,533	179,533	161,892	17,641
Other charges & services	807,200	918,025	998,681	(80,656)
Capital outlay	200,000	200,000	89,644	110,356
Total expenditures	1,186,733	1,297,558	1,250,217	47,341
Net change in fund balance	\$ (16,733)	\$ (16,733)	315,162	\$ 331,895
Fund balance - beginning			817,704	
Fund balance - ending			\$ 1,132,866	

**STATE OF IDAHO**  
**CANYON COUNTY**  
**SPECIALTY COURTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 401,986	\$ 401,986	\$ 398,330	\$ (3,656)
Charges for services	149,000	149,000	124,881	(24,119)
Miscellaneous	-	-	640	640
Total revenues	<u>550,986</u>	<u>550,986</u>	<u>523,851</u>	<u>(27,135)</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	363,829	363,829	314,768	49,061
Other charges & services	<u>294,550</u>	<u>294,550</u>	<u>114,774</u>	<u>179,776</u>
Total expenditures	<u>658,379</u>	<u>658,379</u>	<u>429,542</u>	<u>228,837</u>
Net change in fund balance	<u>\$ (107,393)</u>	<u>\$ (107,393)</u>	94,309	<u>\$ 201,702</u>
Fund balance - beginning			<u>127,732</u>	
Fund balance - ending			<u>\$ 222,041</u>	

STATE OF IDAHO  
CANYON COUNTY  
MISDEMEANOR PROBATION SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 523,015	\$ 553,015	\$ 576,953	\$ 23,938
Total revenues	<u>523,015</u>	<u>553,015</u>	<u>576,953</u>	<u>23,938</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	552,190	582,190	550,470	31,720
Other charges & services	<u>35,313</u>	<u>35,313</u>	<u>19,946</u>	<u>15,367</u>
Total expenditures	<u>587,503</u>	<u>617,503</u>	<u>570,416</u>	<u>47,087</u>
Excess (deficiency) of revenues over expenditures	<u>(64,488)</u>	<u>(64,488)</u>	<u>6,537</u>	<u>71,025</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)	<u>-</u>	<u>-</u>	<u>(131,369)</u>	<u>(131,369)</u>
Net change in fund balance	<u>\$ (64,488)</u>	<u>\$ (64,488)</u>	<u>(124,832)</u>	<u>\$ (60,344)</u>
Fund balance - beginning			<u>124,832</u>	
Fund balance - ending			<u>\$ -</u>	

**STATE OF IDAHO**  
**CANYON COUNTY**  
**CONSOLIDATED ELECTIONS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 345,000	\$ 511,675	\$ 485,181	\$ (26,494)
Total revenues	345,000	511,675	485,181	(26,494)
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	130,373	142,373	138,800	3,573
Other charges & services	212,850	212,850	154,980	57,870
Capital outlay	-	154,675	134,145	20,530
Total expenditures	343,223	509,898	427,925	81,973
Net change in fund balance	\$ 1,777	\$ 1,777	57,256	\$ 55,479
Fund balance - beginning			54,866	
Fund balance - ending			\$ 112,122	

## 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.

**Unapportioned - 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  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
For the Fiscal Year Ended September 30, 2014**

<b>FUND</b>	<b>Balance 10/01/13</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance 09/30/14</b>
<b>TAXING DISTRICTS</b>				
<b>Assets</b>				
Cash	\$ 589,643	\$ 125,974,927	\$ 126,111,484	\$ 453,086
Property tax receivable	<u>6,300,618</u>	<u>6,340,122</u>	<u>6,300,618</u>	<u>6,340,122</u>
Total Assets	<u>\$ 6,890,261</u>	<u>\$ 132,315,049</u>	<u>\$ 132,412,102</u>	<u>\$ 6,793,208</u>
<b>Liabilities</b>				
Due to other taxing districts	<u>\$ 6,890,261</u>	<u>\$ 132,315,049</u>	<u>\$ 132,412,102</u>	<u>\$ 6,793,208</u>
<b>COURT</b>				
<b>Assets</b>				
Cash	\$ 356,970	\$ 6,576,343	\$ 6,753,302	\$ 180,011
Accounts receivable, net	<u>11,398,064</u>	<u>11,990,648</u>	<u>11,398,064</u>	<u>11,990,648</u>
Total Assets	<u>\$ 11,755,034</u>	<u>\$ 18,566,991</u>	<u>\$ 18,151,366</u>	<u>\$ 12,170,659</u>
<b>Liabilities</b>				
Accounts payable	<u>\$ 11,755,034</u>	<u>\$ 18,566,991</u>	<u>\$ 18,151,366</u>	<u>\$ 12,170,659</u>
<b>SHERIFF</b>				
<b>Assets</b>				
Cash	<u>\$ 215,102</u>	<u>\$ 3,649,623</u>	<u>\$ 3,606,569</u>	<u>\$ 258,156</u>
<b>Liabilities</b>				
Accounts payable	<u>\$ 215,102</u>	<u>\$ 3,649,623</u>	<u>\$ 3,606,569</u>	<u>\$ 258,156</u>
<b>MOTOR VEHICLE</b>				
<b>Assets</b>				
Cash	<u>\$ 212,940</u>	<u>\$ 11,511,286</u>	<u>\$ 11,484,967</u>	<u>\$ 239,259</u>
<b>Liabilities</b>				
Accounts payable	<u>\$ 212,940</u>	<u>\$ 11,511,286</u>	<u>\$ 11,484,967</u>	<u>\$ 239,259</u>
<b>STATE OF IDAHO</b>				
<b>Assets</b>				
Cash	<u>\$ 761,386</u>	<u>\$ 10,755,640</u>	<u>\$ 10,633,874</u>	<u>\$ 883,152</u>
<b>Liabilities</b>				
Due to other agencies	<u>\$ 761,386</u>	<u>\$ 10,755,640</u>	<u>\$ 10,633,874</u>	<u>\$ 883,152</u>

STATE OF IDAHO  
CANYON COUNTY  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
For the Fiscal Year Ended September 30, 2014

	Balance 10/01/13	Additions	Deductions	Balance 09/30/14
<u>UNAPPORTIONED - OTHER</u>				
<b>Assets</b>				
Cash	\$ 706,938	\$ 8,302,916	\$ 8,171,188	\$ 838,666
<b>Liabilities</b>				
Accounts payable	\$ 706,938	\$ 8,302,916	\$ 8,171,188	\$ 838,666
<u>CCNU</u>				
<b>Assets</b>				
Cash	\$ 222,579	\$ 220,166	\$ 217,893	\$ 224,852
<b>Liabilities</b>				
Accounts payable	\$ 222,579	\$ 220,166	\$ 217,893	\$ 224,852
<b><u>TOTAL AGENCY FUNDS</u></b>				
<b>Assets</b>				
Cash	\$ 3,065,558	\$ 166,990,901	\$ 166,979,277	\$ 3,077,182
Property tax receivable	6,300,618	6,340,122	6,300,618	6,340,122
Accounts receivable, net	11,398,064	11,990,648	11,398,064	11,990,648
<b>Total assets</b>	\$ 20,764,240	\$ 185,321,671	\$ 184,677,959	\$ 21,407,952
<b>Liabilities</b>				
Accounts payable	\$ 13,112,593	\$ 42,250,982	\$ 41,631,983	\$ 13,731,592
Due to taxing districts	6,890,261	132,315,049	132,412,102	6,793,208
Due to other agencies	761,386	10,755,640	10,633,874	883,152
<b>Total liabilities</b>	\$ 20,764,240	\$ 185,321,671	\$ 184,677,959	\$ 21,407,952

# 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.

<b>Contents</b>	<b>Page</b>
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.	83
Revenue Capacity	
These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.	88
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.	92
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.	95
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.	97

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

	Fiscal Year								
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Governmental activities</b>									
Net investment in capital assets	\$ 44,700,311	\$ 36,533,132	\$ 37,383,686	\$ 38,469,585	\$ 38,291,934	\$ 35,096,290	\$ 29,752,579	\$ 28,487,805	\$ 22,872,844
Restricted	2,031,903	-	-	-	19,646	19,543	9,010,223	8,699,749	7,479,949
Unrestricted	<u>36,963,144</u>	<u>39,336,358</u>	<u>38,203,189</u>	<u>35,023,303</u>	<u>33,033,130</u>	<u>35,061,389</u>	<u>24,801,583</u>	<u>23,742,565</u>	<u>25,680,224</u>
<b>Total governmental activities net position</b>	<u>\$ 83,695,358</u>	<u>\$ 75,869,490</u>	<u>\$ 75,586,875</u>	<u>\$ 73,492,888</u>	<u>\$ 71,344,710</u>	<u>\$ 70,177,222</u>	<u>\$ 63,564,386</u>	<u>\$ 60,930,119</u>	<u>\$ 56,033,017</u>
<b>Business-type activities</b>									
Net investment in capital assets	\$ 9,871,132	\$ 9,679,506	\$ 9,956,687	\$ 10,217,081	\$ 9,116,762	\$ 9,109,534	\$ 9,153,741	\$ 5,413,412	\$ 5,611,790
Restricted	-	-	2,198,759	2,436,600	2,444,840	2,382,387	2,375,770	5,996,757	5,200,770
Unrestricted	<u>8,051,663</u>	<u>8,075,653</u>	<u>5,828,168</u>	<u>5,322,597</u>	<u>6,616,948</u>	<u>6,305,702</u>	<u>5,990,436</u>	<u>5,206,851</u>	<u>4,058,398</u>
<b>Total business-type activities net position</b>	<u>\$ 17,922,795</u>	<u>\$ 17,755,159</u>	<u>\$ 17,983,614</u>	<u>\$ 17,976,278</u>	<u>\$ 18,178,550</u>	<u>\$ 17,797,623</u>	<u>\$ 17,519,947</u>	<u>\$ 16,617,020</u>	<u>\$ 14,870,958</u>
<b>Primary government</b>									
Net investment in capital assets	\$ 54,571,443	\$ 46,212,638	\$ 47,340,373	\$ 48,686,666	\$ 47,408,696	\$ 44,205,824	\$ 38,906,320	\$ 33,901,217	\$ 28,484,634
Restricted	2,031,903	-	2,198,759	2,436,600	2,464,486	2,401,930	11,385,993	14,696,506	12,680,719
Unrestricted	<u>45,014,807</u>	<u>47,412,011</u>	<u>44,031,357</u>	<u>40,345,900</u>	<u>39,650,078</u>	<u>41,367,091</u>	<u>30,792,019</u>	<u>28,949,416</u>	<u>29,738,622</u>
<b>Total primary government net position</b>	<u>\$ 101,618,153</u>	<u>\$ 93,624,649</u>	<u>\$ 93,570,489</u>	<u>\$ 91,469,166</u>	<u>\$ 89,523,260</u>	<u>\$ 87,974,845</u>	<u>\$ 81,084,333</u>	<u>\$ 77,547,139</u>	<u>\$ 70,903,975</u>

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

<b>Expenses</b>	<b>Fiscal Year</b>								
	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
<b>Governmental activities:</b>									
General government	\$ 35,314,258	\$ 33,685,089	\$ 32,565,283	\$ 31,381,459	\$ 31,250,266	\$ 28,700,368	\$ 30,628,992	\$ 28,485,593	\$ 25,097,052
Public safety	25,096,890	25,630,036	24,901,991	24,641,245	24,560,568	24,270,127	25,914,836	23,421,269	22,301,187
Public works	830,234	822,108	758,201	1,394,046	1,524,743	1,598,490	1,609,574	1,481,915	1,477,204
Health and welfare	3,500,163	4,052,197	3,815,217	3,649,490	3,404,811	3,307,658	2,843,036	2,635,085	2,121,511
Culture and recreation	2,110,038	2,001,598	1,939,529	1,942,736	1,757,661	1,796,288	1,860,171	1,637,167	1,475,421
Education	-	-	-	-	-	-	38,541	60,000	67,252
Interest on long-term debt	7,017	13,921	20,326	27,535	34,127	39,057	43,862	49,032	87,855
<b>Total governmental activities expenses</b>	<b>66,858,600</b>	<b>66,204,949</b>	<b>64,000,547</b>	<b>63,036,511</b>	<b>62,532,176</b>	<b>59,711,988</b>	<b>62,939,012</b>	<b>57,770,061</b>	<b>52,627,482</b>
<b>Business-type activities:</b>									
Sanitary landfill	3,382,110	3,183,135	2,926,577	3,091,482	2,562,794	2,720,110	2,697,219	2,407,924	2,257,506
<b>Total business-type activities expenses</b>	<b>3,382,110</b>	<b>3,183,135</b>	<b>2,926,577</b>	<b>3,091,482</b>	<b>2,562,794</b>	<b>2,720,110</b>	<b>2,697,219</b>	<b>2,407,924</b>	<b>2,257,506</b>
<b>Total primary government expenses</b>	<b>\$ 70,240,710</b>	<b>\$ 69,388,084</b>	<b>\$ 66,927,124</b>	<b>\$ 66,127,993</b>	<b>\$ 65,094,970</b>	<b>\$ 62,432,098</b>	<b>\$ 65,636,231</b>	<b>\$ 60,177,985</b>	<b>\$ 54,884,988</b>
<b>Program revenues</b>									
<b>Governmental activities:</b>									
<b>Charges for services:</b>									
General government	\$ 10,199,960	\$ 11,050,115	\$ 10,454,905	\$ 9,578,365	\$ 9,382,482	\$ 7,699,922	\$ 8,711,472	\$ 11,152,478	\$ 11,262,475
Public safety	4,449,096	3,851,059	4,070,343	3,913,160	3,607,161	4,413,874	4,991,949	5,022,278	4,559,619
Public works	90,327	68,777	91,278	421,854	484,709	440,117	452,285	452,954	409,144
Health and welfare	331,267	278,677	251,649	269,281	-	-	-	-	-
Culture and recreation	663,809	719,003	756,915	679,175	614,655	682,427	703,461	595,116	516,556
Operating grants and contributions	2,707,442	2,436,378	2,863,892	3,052,028	1,753,582	1,855,751	1,969,065	1,622,228	1,698,763
Capital grants and contributions	8,354,649	1,280,197	214,742	618,816	1,489,478	2,701,734	740,236	81,698	196,049
<b>Total governmental activities program revenues</b>	<b>26,796,550</b>	<b>19,684,206</b>	<b>18,703,724</b>	<b>18,532,679</b>	<b>17,332,067</b>	<b>17,793,825</b>	<b>17,568,468</b>	<b>18,926,752</b>	<b>18,642,606</b>
<b>Business-type activities:</b>									
<b>Charges for services:</b>									
Landfill fees	3,332,712	2,985,577	2,753,555	2,622,142	2,747,526	2,716,487	3,136,680	3,387,569	3,433,846
<b>Total business-type activities program revenues</b>	<b>3,332,712</b>	<b>2,985,577</b>	<b>2,753,555</b>	<b>2,622,142</b>	<b>2,747,526</b>	<b>2,716,487</b>	<b>3,136,680</b>	<b>3,387,569</b>	<b>3,433,846</b>
<b>Total primary government program revenues</b>	<b>\$ 30,129,262</b>	<b>\$ 22,669,783</b>	<b>\$ 21,457,279</b>	<b>\$ 21,154,821</b>	<b>\$ 20,079,593</b>	<b>\$ 20,510,312</b>	<b>\$ 20,705,148</b>	<b>\$ 22,314,321</b>	<b>\$ 22,076,452</b>
<b>Net (expense)/Revenue</b>									
Governmental activities	\$ (40,062,050)	\$ (46,520,743)	\$ (45,296,823)	\$ (44,503,832)	\$ (45,200,109)	\$ (41,918,163)	\$ (45,370,544)	\$ (38,843,309)	\$ (33,984,876)
Business-type activities	(49,398)	(197,558)	(173,022)	(469,340)	184,732	(3,623)	439,461	979,645	1,176,340
<b>Total primary government net expense</b>	<b>\$ (40,111,448)</b>	<b>\$ (46,718,301)</b>	<b>\$ (45,469,845)</b>	<b>\$ (44,973,172)</b>	<b>\$ (45,015,377)</b>	<b>\$ (41,921,786)</b>	<b>\$ (44,931,083)</b>	<b>\$ (37,863,664)</b>	<b>\$ (32,808,536)</b>

Continued:

Changes in net position continued:

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

	Fiscal Year								
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>General Revenues and Other Changes in Net Position</b>									
Governmental activities:									
Property taxes	\$ 37,694,157	\$ 39,146,580	\$ 38,596,396	\$ 38,041,455	\$ 38,094,820	\$ 39,719,187	\$ 36,754,510	\$ 32,428,125	\$ 30,880,758
Intergovernmental	8,973,809	8,483,660	7,879,155	7,336,955	7,066,150	7,259,264	8,155,246	8,217,016	7,493,555
Interest earnings	287,753	165,007	439,761	359,466	378,518	766,455	1,441,447	2,405,064	1,942,876
Unrealized gain (loss) on investments	194,865	(677,869)	-	-	-	-	-	-	-
Miscellaneous	737,334	70,796	475,498	914,134	828,109	783,455	781,755	677,896	981,151
Gain/loss on sale of capital assets	-	-	-	-	-	2,638	871,853	12,310	-
<b>Total governmental activities</b>	<b>47,887,918</b>	<b>47,188,174</b>	<b>47,390,810</b>	<b>46,652,010</b>	<b>46,367,597</b>	<b>48,530,999</b>	<b>48,004,811</b>	<b>43,740,411</b>	<b>41,298,340</b>
Business-type activities:									
Intergovernmental	-	-	-	-	5,581	-	-	-	-
Interest earnings	108,409	143,601	178,041	264,194	185,694	281,259	440,351	645,907	330,431
Unrealized gain (loss) on investments	78,737	(180,088)	-	-	-	-	-	-	-
Gain or loss on sale of capital assets	-	-	-	-	-	-	(1,905)	117,371	-
Miscellaneous	29,888	5,590	2,317	2,874	4,920	40	25,020	3,139	30,310
<b>Total business-type activities</b>	<b>217,034</b>	<b>(30,897)</b>	<b>180,358</b>	<b>267,068</b>	<b>196,195</b>	<b>281,299</b>	<b>463,466</b>	<b>766,417</b>	<b>360,741</b>
<b>Total primary government</b>	<b>\$ 48,104,952</b>	<b>\$ 47,157,277</b>	<b>\$ 47,571,168</b>	<b>\$ 46,919,078</b>	<b>\$ 46,563,792</b>	<b>\$ 48,812,298</b>	<b>\$ 48,468,277</b>	<b>\$ 44,506,828</b>	<b>\$ 41,659,081</b>
<b>Change in Net Position</b>									
Governmental activities	\$ 7,825,868	\$ 667,431	\$ 2,093,987	\$ 2,148,178	\$ 1,167,488	\$ 6,612,836	\$ 2,634,267	\$ 4,897,102	\$ 7,313,464
Business-type activities	167,636	(228,455)	7,336	(202,272)	380,927	277,676	902,927	1,746,062	1,537,081
<b>Total primary government</b>	<b>\$ 7,993,504</b>	<b>\$ 438,976</b>	<b>\$ 2,101,323</b>	<b>\$ 1,945,906</b>	<b>\$ 1,548,415</b>	<b>\$ 6,890,512</b>	<b>\$ 3,537,194</b>	<b>\$ 6,643,164</b>	<b>\$ 8,850,545</b>

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

	Fiscal Year									
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General fund										
Nonspendable	\$ 351,900	\$ 227,088	\$ 463,078	\$ 347,178	\$ 222,263	\$ 185,207	\$ 123,117	\$ 90,325	\$ -	\$ -
Committed	-	-	5,524,808	-	-	-	-	-	-	-
Assigned	-	-	-	6,285,665	6,957,717	-	-	-	-	-
Unassigned	<u>16,851,737</u>	<u>14,774,910</u>	<u>11,823,440</u>	<u>9,768,722</u>	<u>9,857,199</u>	<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>
Total general fund	<u>\$ 17,203,637</u>	<u>\$ 15,001,998</u>	<u>\$ 17,811,326</u>	<u>\$ 16,401,565</u>	<u>\$ 17,037,179</u>	<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>
All other governmental funds										
Nonspendable	\$ 190,667	\$ 80,422	\$ 159,438	\$ 92,348	\$ 90,625	\$ 1,618,354	\$ 114,585	\$ 127,678	\$ 235,019	\$ 448,231
Restricted	2,031,903	-	-	-	19,646	-	-	-	-	-
Assigned, reported in										
Special revenue funds	<u>17,151,847</u>	<u>19,715,442</u>	<u>18,990,810</u>	<u>17,052,629</u>	<u>13,955,245</u>	<u>13,093,017</u>	<u>13,799,796</u>	<u>18,795,533</u>	<u>18,329,263</u>	<u>16,043,540</u>
Total all other government funds	<u>\$ 19,374,417</u>	<u>\$ 19,795,864</u>	<u>\$ 19,150,248</u>	<u>\$ 17,144,977</u>	<u>\$ 14,065,516</u>	<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>

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

	Fiscal Year									
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Revenues</b>										
Taxes	\$ 38,048,386	\$ 39,455,624	\$ 39,189,189	\$ 38,658,660	\$ 37,953,330	\$ 38,647,113	\$ 35,509,034	\$ 32,383,342	\$ 30,896,385	\$ 27,360,709
Licenses & permits	1,715,559	1,623,882	1,410,173	1,054,039	1,080,923	1,222,581	1,584,497	2,374,839	2,254,858	2,151,738
Intergovernmental	12,853,977	11,568,137	10,564,570	10,159,199	9,582,198	10,961,076	10,592,375	10,161,138	9,161,714	8,872,566
Charges for services	8,752,733	8,382,150	12,146,787	12,410,797	11,780,144	11,302,389	12,027,630	12,055,329	13,550,276	11,394,493
Fines and forfeits	521,147	637,264	619,701	614,127	802,858	794,335	725,589	627,657	707,235	611,086
Unrealized gain (loss) on investments	172,368	(575,611)	-	-	-	-	-	-	-	-
Miscellaneous	1,732,786	1,674,295	2,422,491	2,019,038	1,646,531	2,045,002	2,639,344	3,426,750	3,181,361	1,742,949
<b>Total revenues</b>	<b>63,796,956</b>	<b>62,765,741</b>	<b>66,352,911</b>	<b>64,915,860</b>	<b>62,845,984</b>	<b>64,972,496</b>	<b>63,078,469</b>	<b>61,029,055</b>	<b>59,751,829</b>	<b>52,133,541</b>
<b>Expenditures</b>										
General government	27,725,994	27,396,051	32,174,289	33,194,423	32,995,291	33,205,819	36,395,834	28,837,944	25,217,959	19,357,363
Public safety	24,149,204	23,111,414	23,948,561	22,140,085	23,518,304	24,948,713	23,522,185	20,228,112	20,803,128	18,539,757
Public works	749,715	736,904	741,771	1,388,498	1,476,729	1,528,496	1,588,589	1,413,775	1,413,873	1,406,436
Health and welfare	3,501,412	4,061,872	3,814,823	3,647,926	3,402,831	3,310,958	2,837,674	2,638,188	2,119,606	3,521,275
Culture & recreation	2,075,062	1,922,259	1,988,785	1,945,727	3,411,336	1,764,334	1,839,531	1,573,983	1,425,132	1,293,654
Education	-	-	-	-	-	-	38,541	60,000	67,252	107,260
Capital outlay	3,661,672	2,022,440	-	-	-	-	-	6,842,944	1,346,728	2,089,791
Debt service										
Principal	138,752	138,752	144,824	143,873	137,326	121,675	-	-	900,000	900,000
Interest	14,953	14,953	21,646	28,481	35,028	39,886	-	-	40,500	81,000
<b>Total expenditures</b>	<b>62,016,764</b>	<b>59,404,645</b>	<b>62,834,699</b>	<b>62,489,013</b>	<b>64,976,845</b>	<b>64,919,881</b>	<b>66,222,354</b>	<b>61,594,946</b>	<b>53,334,178</b>	<b>47,296,536</b>
Excess (deficiency) of revenues over(under)expenditures	1,780,192	3,361,096	3,518,212	2,426,847	(2,130,861)	52,615	(3,143,885)	(565,891)	6,417,651	4,837,005
<b>Other financing sources(uses)</b>										
Sale of capital assets	-	-	281,636	17,000	-	19,602	3,421,853	12,310	-	-
Transfers in	131,369	-	333,775	307,575	46,678	16,031	-	235,019	-	-
Transfers out	(131,369)	(5,524,808)	(333,775)	(307,575)	(46,678)	(16,031)	-	(235,019)	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>(5,524,808)</b>	<b>281,636</b>	<b>17,000</b>	<b>-</b>	<b>19,602</b>	<b>3,421,853</b>	<b>12,310</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 1,780,192</b>	<b>\$ (2,163,712)</b>	<b>\$ 3,799,848</b>	<b>\$ 2,443,847</b>	<b>\$ (2,130,861)</b>	<b>\$ 72,217</b>	<b>\$ 277,968</b>	<b>\$ (553,581)</b>	<b>\$ 6,417,651</b>	<b>\$ 4,837,005</b>
Debt service as a percentage of noncapital expenditures	0.26%	0.27%	0.27%	0.28%	0.27%	0.25%	-	-	1.81%	2.17%

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

<b>Fiscal Year</b>	<b>Real Property</b>				<b>Personal Property</b>	<b>Total</b>	<b>Total Direct Tax rate(2)</b>
	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Manufacturing Property</b>	<b>Other(4)</b>			
<b>2005</b>	3,636,952,601	2,031,244,322	73,582,156	164,773,380	584,516,273	6,491,068,732	0.47
<b>2006</b>	3,856,677,436	2,374,036,037	71,200,815	164,639,760	643,919,077	7,110,473,125	0.46
<b>2007</b>	6,251,694,646	2,153,792,734	- (3)	174,563,980	636,930,104	9,216,981,464	0.39
<b>2008</b>	6,839,158,426	2,414,985,985	- (3)	174,111,630	888,568,255	10,316,824,296	0.39
<b>2009</b>	5,695,753,778	2,021,774,944	- (3)	180,269,275	687,208,390	8,585,006,387	0.42
<b>2010</b>	4,347,501,102	1,990,911,693	- (3)	172,664,954	878,495,029	7,389,572,778	0.50
<b>2011</b>	3,874,629,380	2,121,924,061	- (3)	181,350,874	662,801,195	6,840,705,510	0.54
<b>2012</b>	3,637,129,304	1,956,921,449	- (3)	213,765,770	825,716,466	6,633,532,989	0.57
<b>2013</b>	4,175,782,507	1,985,102,710	- (3)	245,174,543	849,114,627	7,255,174,387	0.50
<b>2014</b>	5,471,646,260	2,267,578,956	- (3)	261,790,398	729,949,480	8,730,965,094	0.39

- 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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>County Direct Rates</b>										
Operating rate	0.39	0.50	0.57	0.54	0.50	0.42	0.39	0.39	0.46	0.46
Debt service rate	-	-	-	-	-	-	-	-	-	0.01
Total County Direct Rate	<u>0.39</u>	<u>0.50</u>	<u>0.57</u>	<u>0.54</u>	<u>0.50</u>	<u>0.42</u>	<u>0.39</u>	<u>0.39</u>	<u>0.46</u>	<u>0.47</u>
<b>City Rates</b>										
Caldwell	1.08	1.23	1.28	1.19	1.10	0.93	0.82	0.89	0.96	0.92
Nampa	0.95	1.10	1.16	1.11	1.02	0.83	0.71	0.72	0.80	0.87
Melba	0.68	0.77	0.74	0.64	0.60	0.44	0.38	0.41	0.45	0.47
Middleton	0.60	0.71	0.78	0.71	0.59	0.46	0.34	0.37	0.40	0.40
Notus	0.54	0.60	0.45	0.54	0.47	0.39	0.32	0.37	0.35	0.33
Parma	1.01	1.10	1.08	1.01	0.91	0.80	0.70	0.80	0.78	0.76
Wilder	1.35	1.63	1.37	0.90	0.90	0.86	0.80	0.81	0.79	0.82
Greenleaf	0.34	0.41	0.39	0.34	0.28	0.23	0.18	0.19	0.21	0.20
Star	0.25	0.30	0.35	0.36	0.32	0.27	0.20	0.00	0.00	0.00
<b>School District Rates</b>										
Meridian #2	0.48	0.46	0.46	0.34	0.35	0.35	0.36	0.37	0.39	0.67
Kuna #3	0.66	0.74	0.79	0.48	0.50	0.46	0.33	0.33	0.39	0.65
Nampa #131	0.42	0.39	0.39	0.35	0.38	0.33	0.37	0.34	0.40	0.68
Caldwell #132	0.46	0.49	0.49	0.55	0.53	0.37	0.40	0.45	0.45	0.68
Wilder #133	0.63	0.72	0.81	0.72	0.59	0.51	0.49	0.43	0.36	0.79
Middleton #134	0.53	0.53	0.49	0.49	0.44	0.44	0.44	0.44	0.44	0.72
Notus #135	0.48	0.48	0.20	0.47	0.48	0.40	0.22	0.28	0.35	0.74
Melba #136	0.31	0.28	0.45	0.55	0.50	0.49	0.53	0.53	0.54	0.67
Parma #137	0.60	0.61	0.59	0.59	0.53	0.53	0.53	0.56	0.64	0.79
Vallivue #139	0.58	0.57	0.55	0.52	0.51	0.51	0.52	0.52	0.53	0.79
Marsing #363	0.35	0.34	0.32	0.59	0.54	0.41	0.11	0.42	0.50	0.76
Homedale #370	0.43	0.45	0.45	0.41	0.52	0.42	0.31	0.29	0.37	0.67
<b>Other District Rates</b>	3.01	3.40	3.56	3.41	3.17	2.69	2.27	2.12	2.48	2.27

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 2014			Fiscal Year 2005		
	Taxable Assessed Value	Rank	Percentage of total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of total Taxable Assessed Value
JR Simplot Co.	\$ 422,141,598	1	4.84%	\$ 84,335,235	1	1.33%
Idaho Power	103,878,797	2	1.19%	54,206,468	2	0.86%
Sorrento Lactalis	96,733,954	3	1.11%	47,949,178	4	0.76%
DDR Nampa LLC	59,165,730	4	0.68%	-	-	-
Amalgamated Sugar Co LLC	57,521,583	5	0.66%	39,251,024	7	0.62%
SSI Food Services	53,989,214	6	0.62%	43,501,528	5	0.69%
Union Pacific Railroad	43,075,431	7	0.49%	19,597,592	10	0.31%
WAL-MART	34,724,676	8	0.40%	23,222,875	9	0.37%
CenturyLink	27,300,140	9	0.31%	40,115,850	6	0.63%
Intermountain Gas Company	26,804,707	10	0.31%	-	-	0.00%
Micron Technology Inc.	-	-	-	50,065,690	3	0.0079
Nestle Food Company	-	-	-	31,227,898	8	0.31%
<b>Total</b>	<b>\$ 925,335,830</b>		<b>10.62%</b>	<b>\$ 433,473,338</b>		<b>6.67%</b>

Source: Canyon County Assessor's office

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

<b>Fiscal Year</b>	<b>Total Tax Levy for Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
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%	704,339	29,579,477	96.0%
2007	32,745,792	30,292,790	92.5%	1,108,800	31,401,590	95.9%
2008	36,078,372	34,020,954	94.3%	1,754,776	35,775,730	99.2%
2009	38,618,191	36,086,011	93.4%	2,355,379	38,441,390	99.5%
2010	36,903,996	34,997,184	94.8%	1,746,443	36,743,627	99.6%
2011	36,944,702	35,440,938	95.9%	1,377,087	36,818,025	99.7%
2012	37,508,988	36,300,173	96.8%	942,527	37,242,700	99.3%
2013	38,267,103	37,269,055	97.4%	500,748	37,769,803	98.7%
2014	36,456,725	35,076,199	96.2%	-	35,076,199	96.2%

Source: Canyon County property tax rolls

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

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less Amounts Restricted to Repaying Principal</u>	<u>Capital Leases</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of property</u>	<u>Total Debt Per Capita</u>	<u>Percentage of Total Debt to Personal Income</u> (1)
2005	900,000	448,231	1,164,482	1,616,251	0.02%	9.67	0.05%
2006	-	-	1,065,472	1,065,472	0.01%	6.06	0.03%
2007	-	-	961,571	961,571	0.01%	5.47	0.03%
2008	-	-	852,537	852,537	0.01%	4.75	0.02%
2009	-	-	785,523	785,523	0.01%	4.27	0.02%
2010	-	-	648,197	648,197	0.01%	3.47	0.02%
2011	-	-	504,323	504,323	0.01%	2.67	0.01%
2012	-	-	359,833	359,833	0.01%	1.88	0.01%
2013	-	-	221,082	221,082	0.00%	1.14	0.00%
2014	-	-	75,477	75,477	0.00%	0.39	0.00%

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, 2014

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Caldwell	\$ 1,580,000	15.43%	\$ 243,794
Nampa	<u>22,380,000</u>	42.53%	<u>9,518,214</u>
Total cities	<u>23,960,000</u>		<u>9,762,008</u>
Fire Districts:			
Wilder	713,490	2.67%	19,050
Kuna	70,000	0.64%	448
Middleton	<u>770,000</u>	7.53%	<u>57,981</u>
Total fire districts	<u>1,553,490</u>		<u>77,479</u>
School Districts:			
Meridian #2	136,565,000	1.62%	2,212,353
Kuna #3	39,145,000	1.88%	735,926
Nampa #131	107,350,000	42.62%	45,752,570
Caldwell #132	32,955,000	16.28%	5,365,074
Wilder #133	6,660,000	2.00%	133,200
Middleton #134	50,430,000	8.78%	4,427,754
Notus #135	436,163	0.89%	3,882
Melba #136	2,285,000	1.43%	32,676
Parma #137	7,040,000	2.75%	193,600
Vallivue #139	96,645,000	20.64%	19,947,528
Marsing #363	1,385,375	0.26%	3,602
Homedale #370	<u>1,100,000</u>	0.85%	<u>9,350</u>
Total school districts	<u>481,996,538</u>		<u>78,817,514</u>
Library districts:			
Kuna	345,000	1.88%	6,486
Lizard Butte Library	<u>571,311</u>	1.41%	<u>8,055</u>
Total library districts	<u>916,311</u>		<u>14,541</u>
Subtotal, overlapping debt	<u>508,426,339</u>		<u>88,671,543</u>
Canyon County Direct Indebtedness:			
Capital Lease	<u>75,477</u>	100.00%	<u>75,477</u>
Total direct and overlapping debt	<u>\$ 508,501,816</u>		<u>\$ 88,747,020</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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Assessed value of property	\$ 8,730,965,094	\$ 7,255,174,387	\$ 6,633,532,989	\$ 6,840,705,510	\$ 7,389,572,778	\$ 8,585,006,387	\$ 10,316,824,296	\$ 9,216,981,464	\$ 7,110,473,125	\$ 6,491,068,732
Debt limit 2% of assessed value	174,619,302	145,103,488	132,670,660	136,814,110	\$ 147,791,456	\$ 171,700,128	\$ 206,336,486	\$ 184,339,629	\$ 142,209,463	\$ 129,821,375
Amount of debt applicable to limit										
General obligation Bonds	-	-	-	-	-	-	-	-	-	900,000
Less: Resources Restricted to paying Principal	-	-	-	-	-	-	-	-	-	(448,231)
Total net debt Applicable to limit	-	-	-	-	-	-	-	-	-	451,769
Legal debt margin	\$ 174,619,302	\$ 145,103,488	\$ 132,670,660	\$ 136,814,110	\$ 147,791,456	\$ 171,700,128	\$ 206,336,486	\$ 184,339,629	\$ 142,209,463	\$ 129,369,606
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.35%

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**

<b>Year</b>	<b>Population</b>	<b>Personal Income (thousands of dollars)</b>	<b>Per capita personal income</b>	<b>Unemployment rate</b>
	(1)	(2)	(2)	(1)
<b>2005</b>	167,141	3,247,884	19,432	4.3%
<b>2006</b>	175,781	3,415,776	19,432	3.5%
<b>2007</b>	175,781	3,464,165	20,397	3.6%
<b>2008</b>	179,381	3,690,863	21,511	9.1%
<b>2009</b>	183,939	3,980,637	22,278	11.8%
<b>2010</b>	186,615	4,266,614	23,173	11.9%
<b>2011</b>	188,923	4,257,624	22,815	10.3%
<b>2012</b>	191,694	4,519,099	23,575	7.5%
<b>2013</b>	193,888	4,786,707	24,688	6.5%
<b>2014</b>	198,871	5,092,291	25,606	4.7%

Sources:

- (1) Idaho department of labor
- (2) U.S. Department of Commerce

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

	<b>2014</b>	<b>Percentage to total</b>	<b>2005</b>	<b>Percentage to total</b>
	<b><u>Employees</u></b>	<b><u>employees</u></b>	<b><u>Employees</u></b>	<b><u>employees</u></b>
	(1)		(1)	
Nampa School District	1,525	1.74%	1,575	2.03%
Wal-Mart Associates Inc	1,475	1.68%	975	1.25%
J R Simplot Company	1,325	1.51%	1,275	1.64%
College of Western Idaho	1,025	1.17%	-	0.00%
Vallivue School District	875	1.00%	575	0.74%
Canyon County	750	0.86%	675	0.87%
Caldwell School District	725	0.83%	875	1.13%
St Alphonsus Medical Center	725	0.83%	675	0.87%
Northwest Nazarene University	675	0.77%	375	0.48%
City of Nampa	<u>625</u>	<u>0.71%</u>	<u>575</u>	<u>0.74%</u>
<b>Total</b>	<b><u>9,725</u></b>	<b><u>11.11%</u></b>	<b><u>7,575</u></b>	<b><u>9.74%</u></b>

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

Source: Quarterly report of Employment & Wages, Federal Fiscal Year Average 2014  
Idaho Department of Labor, Communications & Research Division December 31, 2014

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

<b><u>Function/Program</u></b>	<b>Full-time Equivalent Employees as of September 30</b>									
	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>	<b><u>2006</u></b>	<b><u>2005</u></b>
Public Safety	342	342	342	339	348	342	361	347	333	323
Health and Welfare	12	13	13	10	10	10	10	9	8	7
Culture and Recreation	15	12	12	11	11	11	13	11	11	10
Public Works	6	6	6	25	25	25	26	26	26	25
General Government	<u>346</u>	<u>341</u>	<u>341</u>	<u>340</u>	<u>340</u>	<u>338</u>	<u>320</u>	<u>317</u>	<u>287</u>	<u>265</u>
 Total Governmental Activities	 <u>721</u>	 <u>714</u>	 <u>714</u>	 <u>725</u>	 <u>734</u>	 <u>726</u>	 <u>730</u>	 <u>710</u>	 <u>665</u>	 <u>630</u>
 <b>Business Type Activities</b>										
Sanitary Landfill	<u>21</u>	<u>21</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>18</u>	<u>16</u>
 Grand Total	 <u>742</u>	 <u>735</u>	 <u>734</u>	 <u>745</u>	 <u>754</u>	 <u>746</u>	 <u>750</u>	 <u>730</u>	 <u>683</u>	 <u>646</u>

Source: County Auditor's office

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

<b><u>Function/Program</u></b>	<b>Fiscal Year</b>									
	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>	<b><u>2006</u></b>	<b><u>2005</u></b>
<b>Public Safety</b>										
Jail bookings	11,423	8,568	7,787	8,248	8,544	11,542	12,184	12,504	12,869	10,723
Average daily population (all facilities)	388	385	386	396	382	462	630	826	585	583
<b>General Government</b>										
Building permits issued	567	546	443	411	403	421	607	931	1,192	1,195
Mechanical permits issued	1,218	1,071	639	564	592	425	788	1,224	1,544	1,135
Number of recorded documents	58,541	92,631	79,815	70,884	62,701	65,520	68,227	83,487	102,741	87,727
<b>Culture and Recreation</b>										
Annual boat stickers	4,441	3,957	4,079	3,978	4,003	4,163	4,050	4,071	4,077	3,927
<b>Sanitation</b>										
Refuse collected daily/tons	676	602	568	540	572	563	653	710	729	625
Refuse collected/annually tons	211,969	188,674	177,938	169,137	179,175	176,372	204,433	222,475	228,320	195,572

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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Public Safety</b>										
Patrol units	65	65	65	65	65	65	65	58	58	58
Detention centers	4	4	4	4	4	4	4	4	4	4
<b>Culture and Recreation</b>										
Number of county parks	5	5	5	5	5	5	5	4	4	4
Acreage of parks	1,579	1,579	1,579	1,579	1,579	1,579	1,579	759	759	759
<b>Sanitation</b>										
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, 2014**

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Identifying Number</u>	<u>Disbursements/ Expenditures</u>
<u>US Department of Agriculture</u>			
Passed through Idaho Department of Education:			
School Breakfast Program	10.553	IN109947	\$ 21,313
National School Lunch Program	10.555	IN109947	33,477
Total US Department of Agriculture			<u>54,790</u>
<u>US Department of Justice</u>			
Justice overtime - US Marshal Service	16.111	-	44,619
DEA overtime	16.111	-	8,244
State Criminal Alien Assistance (SCAAP)	16.606	-	89,371
National Council on Crime and Delinquency	16.735	-	23,788
Passed through Idaho State Police:			
Edward Byrne Memorial Justice Assistance Grant	16.738	2012-DJ-BX-0559	129,366
Passed through Idaho Department of Juvenile Corrections			
Juvenile Accountability Block Grant	16.523	2011JBFX0021 2010JBFX0078	20,595
Juvenile Justice and Delinquency Prevention	16.540	2011JFFX0016	9,676
Total US Department of Justice			<u>325,659</u>
<u>General Services Administration</u>			
Passed through Idaho Secretary of State			
Help America Vote Act (HAVA)	39.011	GO303IDVOTE 47-0601-0-1-808	297,130
Total General Services Administration			<u>297,130</u>
<u>US Department of Transportation</u>			
Passed through Idaho Transportation Department:			
Highway Planning and Construction	20.205	A010(660) A012(537)	592
Occupant Protection Incentive Grant	20.616	M2HVE-2014-01-00-00	320
Alcohol Traffic Safety & Drunk Driving Prevention	20.601	K8-2014-01-00-00	3,015
Total US Department of Transportation			<u>3,927</u>
<u>US Department of Homeland Security</u>			
Passed through Idaho Department of Parks and Recreation:			
Boating Safety Financial Assurance	97.012	3314FAS140116	43,165
Passed through Idaho Military Division:			
Emergency Management Performance Grant	97.042	EMW2012EP00065 EMW2013EP00061	121,214
Pre-Disaster Mitigation	97.047	EMS2011PC0003	6,128
Homeland Security Grant Program - Community Preparedness	97.067	EMW-2012-SS-00136	10,224
Homeland Security Grant Program - Equipment	97.067	EMW-2011-SS-00018	26,171
Homeland Security Grant Program - Equipment	97.067	EMW-2012-SS-00136	66,636
Homeland Security Grant Program - Equipment	97.067	EMW-2013-SS-00149	52,141
Homeland Security Grant Program - Fusion Center	97.067	EMW-2011-SS-00018	14,739
Homeland Security Grant Program - Training & Exercise	97.067	EMW-2011-SS-00018	20,081
Total US Department of Homeland Security			<u>360,499</u>
		Total Federal Awards	<u>\$ 1,042,005</u>

See notes to schedule of expenditures of federal awards

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
September 30, 2014

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.

2. Significant Accounting Policies

Governmental fund types account for Canyon County's federal grant activity. Therefore, expenditures in the schedule of expenditures of federal awards are recognized on the modified accrual basis - when they become a demand on current available financial resources. Canyon County's summary of significant accounting policies is presented in Note 1 in Canyon County's basic financial statements.



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

To the County Commissioners  
Canyon County, Idaho

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County, Idaho, (the County) as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 04, 2015. An explanatory paragraph was included in the auditor's report for the implementation of a new accounting standard.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

**Purpose of this Report**

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

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

Boise, Idaho  
February 04, 2015



## **Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance Required by OMB Circular A-133**

To the County Commissioners  
Canyon County, Idaho

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

We have audited Canyon County, Idaho's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended September 30, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended September 30, 2014.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in dark ink and is positioned above the typed name and date.

Boise, Idaho  
February 04, 2015

STATE OF IDAHO  
CANYON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended September 30, 2014

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**Section I – Summary of Auditor’s Results**

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**SECTION I - Summary of Auditor’s Results**

Financial Statements

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

Federal Awards

Internal Control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
97.067	Homeland Security Grant Program
39.011	Help America Vote Act
97.042	Emergency Management Performance Grant

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
Auditee qualified as low-risk auditee?	No

STATE OF IDAHO  
CANYON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended September 30, 2014

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<b>SECTION II - Financial Statement Findings</b>	None
<b>SECTION III - Federal Award Findings and Questioned Costs</b>	None

STATE OF IDAHO  
CANYON COUNTY  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended September 30, 2014

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**2013-001      Passed through Idaho Military Division  
CFDA # 97.067  
Homeland Security Grant Program**

**Compliance Requirement – Reporting  
Type of Finding – Significant deficiency over internal control and compliance**

*Finding:* During our testing of the Homeland Security Grant Program (CFDA# 97.067) it was noted that Canyon County did not submit all the quarterly reports for the grant awards from this program. For the three awards applicable to this program, 2 of the 12 reports were not submitted. It was also noted that the information submitted on one of the reports was not correct.

*Status:* Canyon County took an aggressive approach to correcting the reporting issues noted in the prior year. Canyon County implemented controls over the reporting process. Additionally, the Bureau of Homeland Security was contacted by Canyon County to ensure that all reporting requirements were complied with. Based upon the processes and controls implemented we note that the finding has been addressed.