

STATE OF IDAHO

CANYON COUNTY

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

September 30, 2010



CHRIS YAMAMOTO, COUNTY AUDITOR

STATE OF IDAHO

CANYON COUNTY

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

September 30, 2010

Prepared by:
Canyon County
Auditor's Office

INTRODUCTORY SECTION



**STATE OF IDAHO
CANYON COUNTY
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For the Fiscal Year Ended September 30, 2010
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Brad Jackson
Chief Deputy

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

To the Board of County Commissioners
Canyon County

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principals (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Canyon County for the fiscal year ended September 30, 2010.

This report consists of the management's representations concerning the finances of Canyon County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the management of Canyon County has established a comprehensive internal control framework that is designed both to protect the county's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Canyon County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Canyon County's comprehensive framework of internal control has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Canyon County's financial statements have been audited by Gibbons, Scott and Dean LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Canyon County for the fiscal year ended September 30, 2010, 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, 2010, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Canyon County's MD&A can be found immediately following the report of the independent auditors.

Profile of Canyon County

Canyon County was established November 19, 1892 with 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 capital. Canyon County is bordered on the east by Ada County, on the south by Owyhee County, on the north by Gem and Payette counties and on the west by Oregon. Canyon County has the second highest population among Idaho's 44 counties and covers 603 square miles. Caldwell is the county seat and the second largest city in the county with an estimated population of about 40,000. Nampa is the largest city in the county and the second largest in Idaho with an estimated population of 80,000. Canyon County benefits from having these two medium sized cities in close proximity as they provide numerous urban benefits not found in the more sparsely populated counties. The current population of Canyon County is estimated to be 183,939 an increase of 48% since 2000. Canyon County is empowered to levy a property tax on real and personal property located within its boundaries. It also is empowered by state statute to extend its boundary limits by annexation.

All elected officials are constitutional officers, elected to specific terms of office and charged to perform the functions and duties of their office as outlined and enumerated in Idaho law.

Canyon County operates under a commissioner form of government with three elected commissioners. The three member board of county commissioners is the governing body of county government in Idaho. They act as both the executive branch and the legislative branch, and are responsible for all duties not specifically mandated to other elected officials. Two county commissioners are elected each biennium; one for a two year term and one for a four year term.

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

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

The annual budget serves as the foundation for Canyon County's financial planning and control. All departments and agencies of the County are required to submit requests for appropriations to the County Budget Officer, also known as the County Auditor, on or before the 1st Monday in May each year. The Budget Officer uses these requests as the starting point for developing a proposed budget.

The Budget Officer then presents this proposed budget to the Board of County Commissioners for review on or before the 1st Monday of August each year. The Commissioners are required to have the budget published in a local newspaper during the 3rd week of August. They must hold a public hearing no later than Tuesday following the first Monday in September of each year. The appropriated budget is prepared under the classifications of "salaries, benefits" and "detail of other expenses" by department and fund. County Commissioners can transfer from salaries and benefits to other expenses through a Commissioners resolution. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund and the justice special revenue fund, the two major funds, this comparison is presented on pages 43-51 as part of the required supplementary information. For governmental funds other than the general fund and the justice fund, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 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 December 2010 with a civilian labor force of 83,562 the unemployment rate for Canyon County stands at 11.8%. This represents a slight increase from December 2009 when the unemployment rate was 11.6%. 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 where we are today.

The construction industry is not alone when it comes to experiencing the effects of the recession. As consumers have reduced spending layoffs have taken place in multiple industries throughout Canyon County. Manufacturing, trade, finance, retail, professional and business services have all experienced decreases in employment numbers.

Major construction projects started or completed during 2010 include a public safety building in the city of Nampa and a community college building in Caldwell. In August of 2010 ground was broke in Nampa for the construction of the Hugh Nichols Public Safety building. Once completed it is anticipated that the building will serve as the location for police administration and an additional 140 city employees. Construction is expected to take around 18 months and it is estimated that 150 construction jobs will be created by the project. Treasure Valley Community College opened a new facility in downtown Caldwell in September 2010. The new building includes science labs, a book store, tutoring labs and other student services.

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 jail space to meet current and future requirements. In August of 2010 the county went to voters with a proposal to issue \$46 million in bonds to finance the construction of a new jail. The voters soundly rejected the proposal with 57% of the vote against the construction of a new jail. Opponents of the jail stressed their concerns that while we may need a new jail, given the current economic climate, now is not the time to build one. Major capital purchases have been placed mostly on hold as county leaders strive to keep the property tax burden as light as possible.

Relevant financial policies. Canyon County's budget has decreased from \$83,284,057 in fiscal year 2008 to \$69,724,497 for fiscal year 2010, a decrease of \$13,559,560 or over 16%. County leaders and department heads 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. In response to the current economic climate Canyon County Commissioners have decreased the amount of property tax requested from county taxpayers from \$37,797,834 in fiscal year 2009 to \$36,453,526 for fiscal year 2010. For fiscal year 2010 County Commissioners had the statutory authority to levy an additional \$3,398,193 in property tax but choose instead to leave that money in taxpayers' pockets.

Major initiatives. With a decrease in property tax revenue and lower levels of revenue from charges for services, and intergovernmental transfers the county is exploring all options to cut costs wherever possible while still providing mandated services. We have seen the free fall in revenue reduction end and are currently experiencing a leveling-off of revenue coming into the county. The county has drastically cut capital spending in an effort to save money and avoid the associated increase in operating costs that typically come with capital purchases. Given current economic conditions the county is doing all it can to keep an eye on the future while still providing much need property tax relief to current taxpayers.

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, 2009. This was the 21st 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 the entire staff of the Auditor's office whose continued efforts for improvement in the County's accounting and reporting system are directly responsible for the high quality of the information being reported to the Board of Commissioners of Canyon County. Credit must also be given to the Board of Commissioners for their support in planning and conducting financial operations of the County in a responsible manner.

Sincerely,

A handwritten signature in black ink that reads "Chris Yamamoto". The signature is written in a cursive, flowing style.

Chris Yamamoto
Canyon County
Clerk/Auditor/Recorder
March 28, 2011

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, 2009

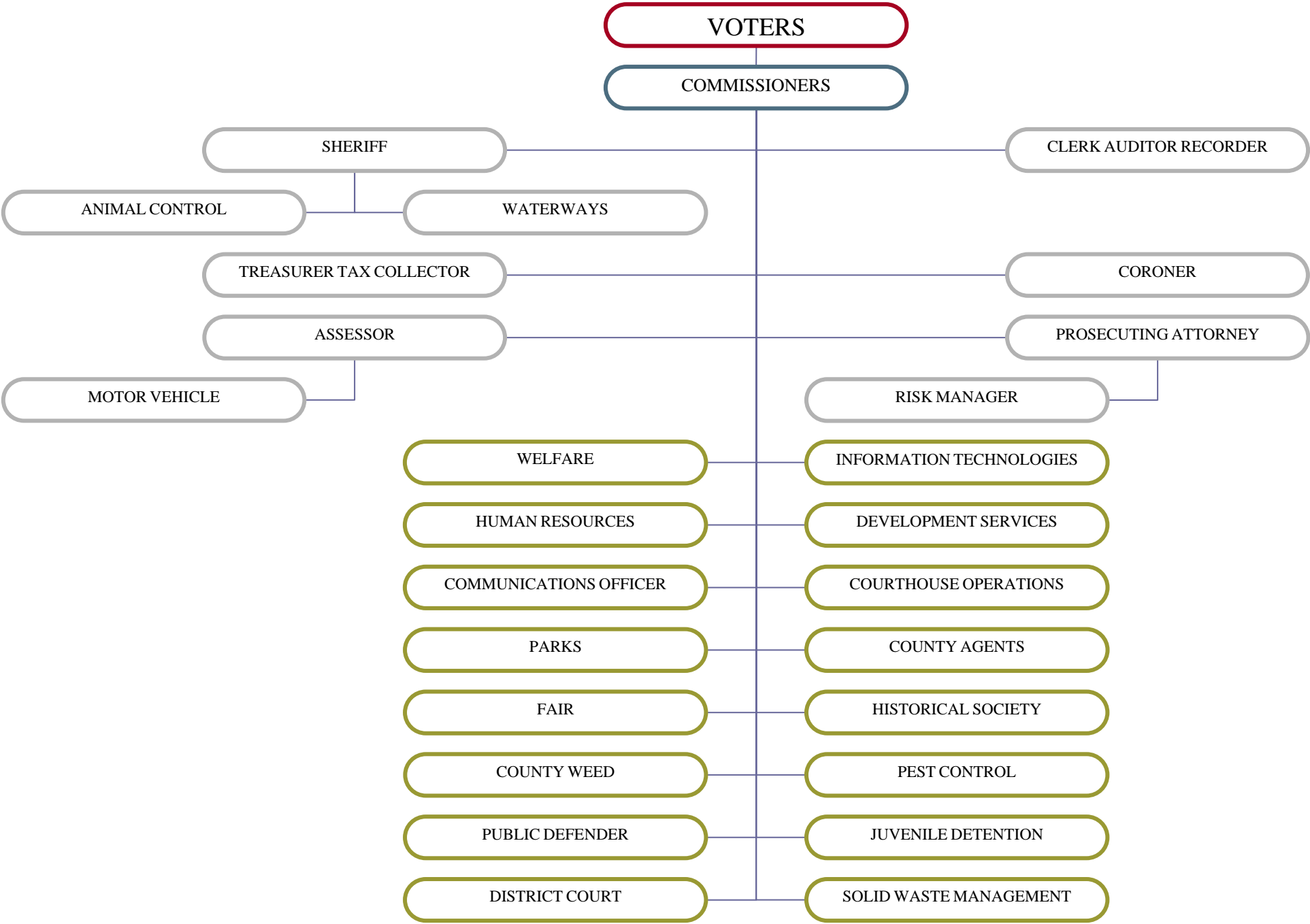
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

CANYON COUNTY IDAHO
ORGANIZTIONAL CHART



**STATE OF IDAHO
CANYON COUNTY
ELECTED OFFICIALS AND DEPARTMENT HEADS
September 30, 2010**

ELECTED OFFICIALS

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

DEPARTMENT HEADS

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

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

FINANCIAL SECTION



Gibbons, Scott & Dean LLP

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Canyon County
Caldwell, Idaho

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of and for the year ended September 30, 2010, which collectively comprise Canyon County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Canyon County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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


In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of September 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated March 28, 2011 on our consideration of Canyon County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 13 through 21 and 43 through 52, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Canyon County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison 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 Organizations, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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.



GIBBONS, SCOTT & DEAN LLP
Certified Public Accountants

March 28, 2011

Management's Discussion and Analysis

As management of Canyon County, we offer readers of Canyon County's financial statements this narrative overview and analysis of the financial activities of Canyon County for the fiscal year ended September 30, 2010. 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 \$89,523,260 (net assets). Of this amount \$39,650,078 (unrestricted net assets) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net assets increased by \$1,548,415 during fiscal year 2010, most of the increase is due to cutbacks on spending, and the addition of donated assets.
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$31,102,695, a decrease of \$2,130,861 compared to the previous fiscal year. The decrease is largely due to the purchase of land for future County fair grounds. \$30,770,161 of the total amount is available for spending at the County's discretion (unrestricted fund balance).
- At the end of the fiscal year unassigned fund balance for the general fund was \$9,857,199 or 41% of the total general fund expenditures. Unassigned fund balance in the justice fund was \$7,611,934 or 30% of the justice fund expenditures.

Overview of the financial statements

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

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

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

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

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

The government-wide financial statements can be found on pages 23-24 of this report.

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

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

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

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

Canyon County adopts an annual appropriated budget for all of its governmental funds, including the enterprise fund. A budgetary comparison statement has been provided for the governmental funds to demonstrate compliance with the budget.

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

Proprietary funds. Canyon County maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its sanitary landfill operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sanitary landfill operations, which is considered to be a major fund of Canyon County.

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

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

The basic fiduciary fund financial statement can be found on page 31 of this report. The combining statement of changes in assets and liabilities is located on page 82 at the end of the combining & individual fund section.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32-41 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 43-52 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 56-80 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Canyon County, assets exceeded liabilities by \$89,523,260 at the close of the most recent fiscal year.

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

Canyon County's Net Assets September 30, 2010

	Governmental Activities		Business-type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$ 36,241,964	\$ 37,993,314	\$ 14,423,306	\$ 13,757,999	\$ 50,665,270	\$ 51,751,313
Capital assets	38,940,131	35,881,812	9,116,762	9,109,534	48,056,893	44,991,346
Total assets	75,182,095	73,875,126	23,540,068	22,867,533	98,722,163	96,742,659
Long-term liabilities						
outstanding	-	-	5,267,731	4,983,301	5,267,731	4,983,301
Other liabilities	3,837,385	3,697,904	93,787	86,609	3,931,172	3,784,513
Total liabilities	3,837,385	3,697,904	5,361,518	5,069,910	9,198,903	8,767,814
Net assets:						
Invested in capital assets, net of related debt	38,291,934	35,096,290	9,116,762	9,109,534	47,408,696	44,205,824
Restricted	19,646	19,543	2,444,840	2,382,387	2,464,486	2,401,930
Unrestricted	33,033,130	35,061,389	6,616,948	6,305,702	39,650,078	41,367,091
Total net assets	\$ 71,344,710	\$ 70,177,222	\$ 18,178,550	\$ 17,797,623	\$ 89,523,260	\$ 87,974,845

An additional portion of Canyon County's net assets (3 percent) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$39,650,078) may be used to meet the county's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, Canyon County is able to report positive balances in all categories of net assets, both for the county as a whole, as well as for its business-type activity.

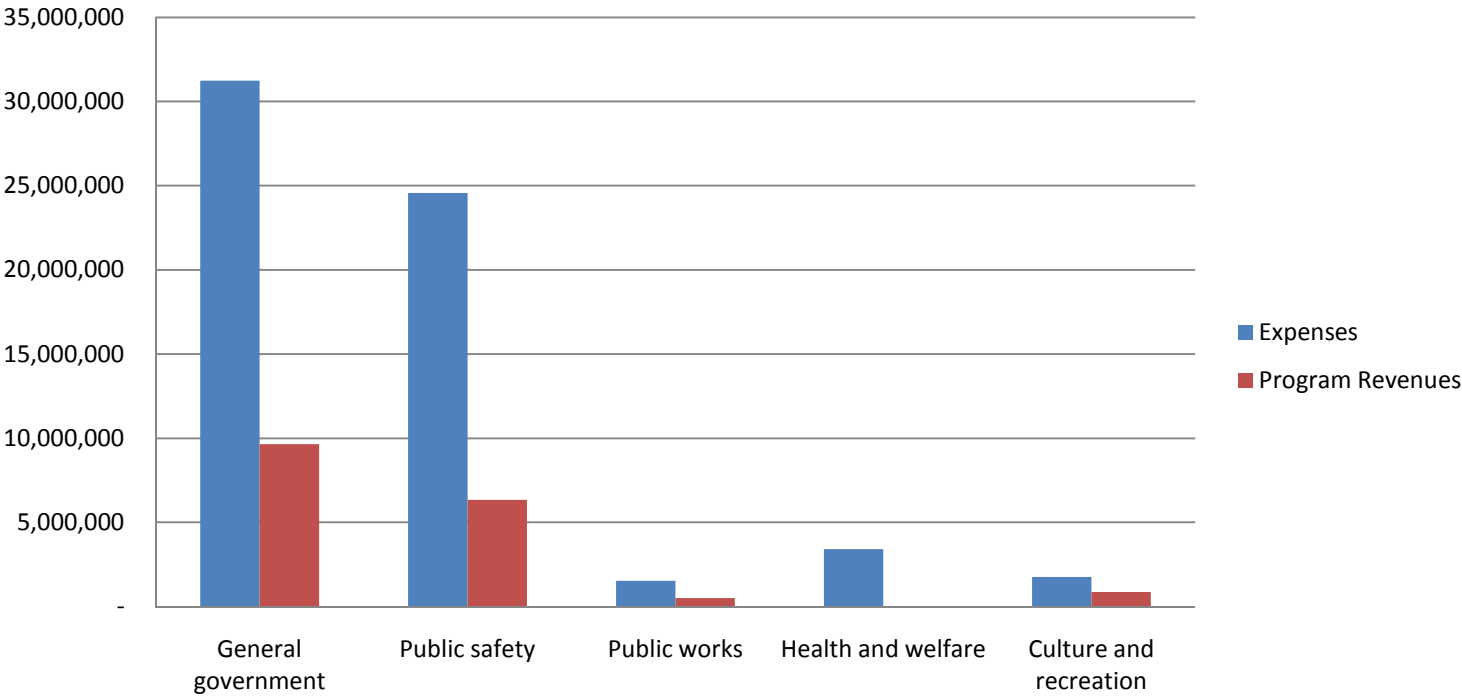
Governmental activities. Governmental activity increased Canyon County's net assets by \$1,167,488.

The following schedule outlines the changes in net assets:

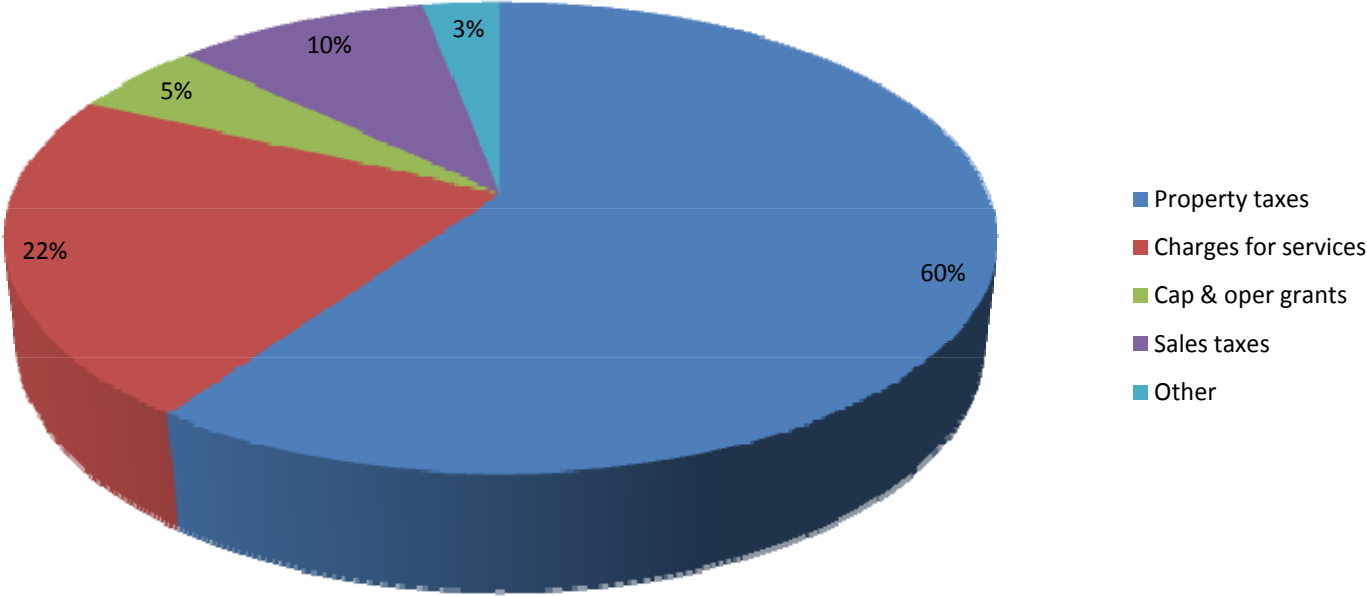
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Charges for services	\$ 14,089,007	\$ 13,236,340	\$ 2,747,526	\$ 2,716,487	\$ 16,836,533	\$ 15,952,827
Operating grants and contributions	1,753,582	1,855,751	-	-	1,753,582	1,855,751
Capital grants and contributions	1,489,478	2,701,734	5,581	-	1,495,059	2,701,734
General revenues:						
Property taxes	38,094,820	39,719,187	-	-	38,094,820	39,719,187
Other taxes	7,066,150	7,259,264	-	-	7,066,150	7,259,264
Interest on investments	378,518	766,455	185,694	281,259	564,212	1,047,714
Miscellaneous	828,109	783,455	4,920	40	833,029	783,495
Total revenues	<u>63,699,664</u>	<u>66,322,186</u>	<u>2,943,721</u>	<u>2,997,786</u>	<u>66,643,385</u>	<u>69,319,972</u>
Expenses:						
General government	31,250,266	28,700,368	-	-	31,250,266	28,700,368
Public safety	24,560,568	24,270,127	-	-	24,560,568	24,270,127
Public works	1,524,743	1,598,490	-	-	1,524,743	1,598,490
Health and welfare	3,404,811	3,307,658	-	-	3,404,811	3,307,658
Culture and recreation	1,757,661	1,796,288	-	-	1,757,661	1,796,288
Interest on long-term debt	34,127	39,057	-	-	34,127	39,057
Sanitary landfill	-	-	2,562,794	2,720,110	2,562,794	2,720,110
Total expenses	<u>62,532,176</u>	<u>59,711,988</u>	<u>2,562,794</u>	<u>2,720,110</u>	<u>65,094,970</u>	<u>62,432,098</u>
Gain or (loss) on retirement of capital assets	<u>-</u>	<u>2,638</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,638</u>
Changes in net assets	<u>1,167,488</u>	<u>6,612,836</u>	<u>380,927</u>	<u>277,676</u>	<u>1,548,415</u>	<u>6,890,512</u>
Net assets - 10/01	<u>70,177,222</u>	<u>63,564,386</u>	<u>17,797,623</u>	<u>17,519,947</u>	<u>87,974,845</u>	<u>81,084,333</u>
Net assets - 9/30	<u>\$ 71,344,710</u>	<u>\$ 70,177,222</u>	<u>\$ 18,178,550</u>	<u>\$ 17,797,623</u>	<u>\$ 89,523,260</u>	<u>\$ 87,974,845</u>

- During fiscal year 2010 property tax revenues declined by \$1,624,367 (4%). Given the current economic climate, the Canyon County Commissioners made a decision to decrease the County's property tax request thereby leaving additional monies in taxpayers' pockets.
- Interest revenue decreased by 46%, a fall of \$483,502. This is due to the decrease of interest rates by the federal government.
- Expenses increased by \$2,662,872 due to increased health care costs, the adding back of the 2.5% salary reduction the County put into place during fiscal year 2009 and the Prosecuting Attorney entering into a contract to provide prosecutorial services to the city of Nampa.

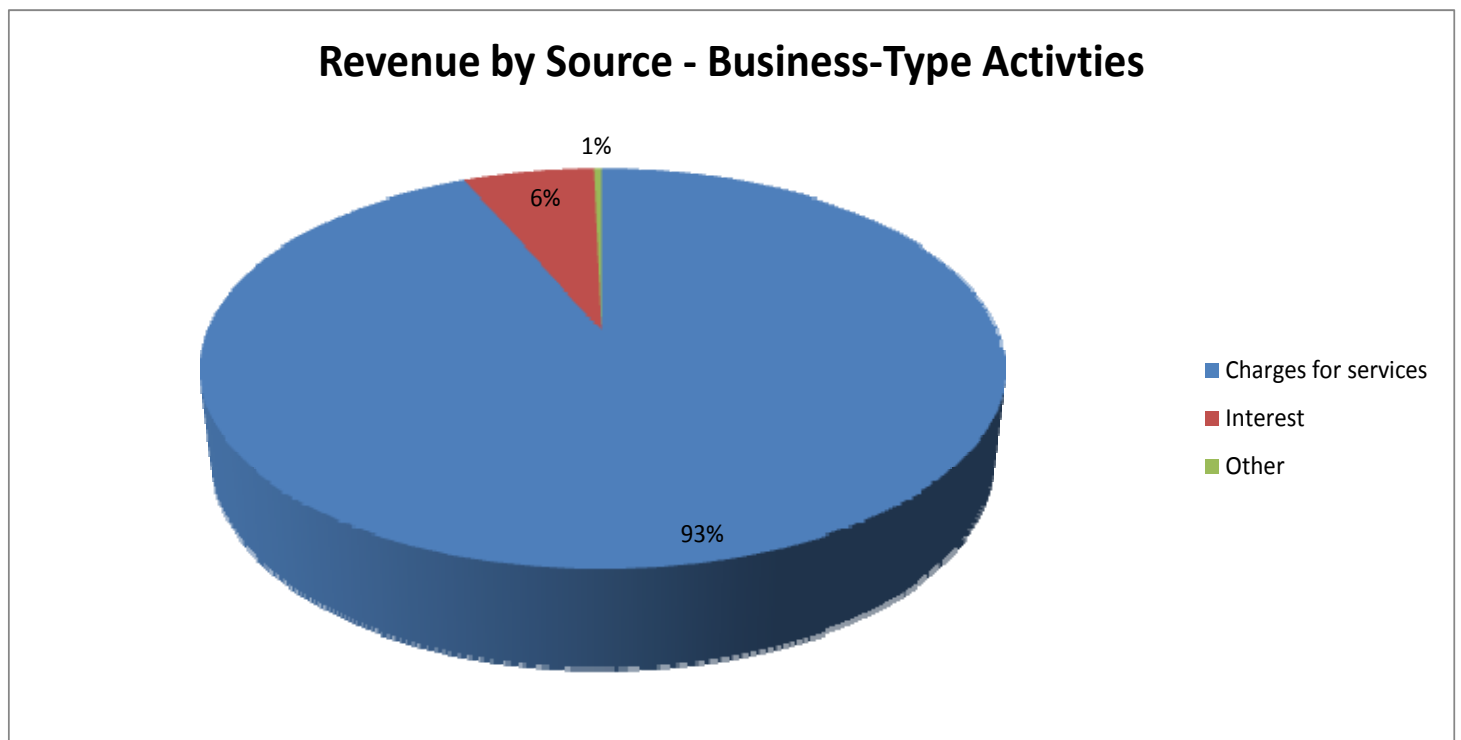
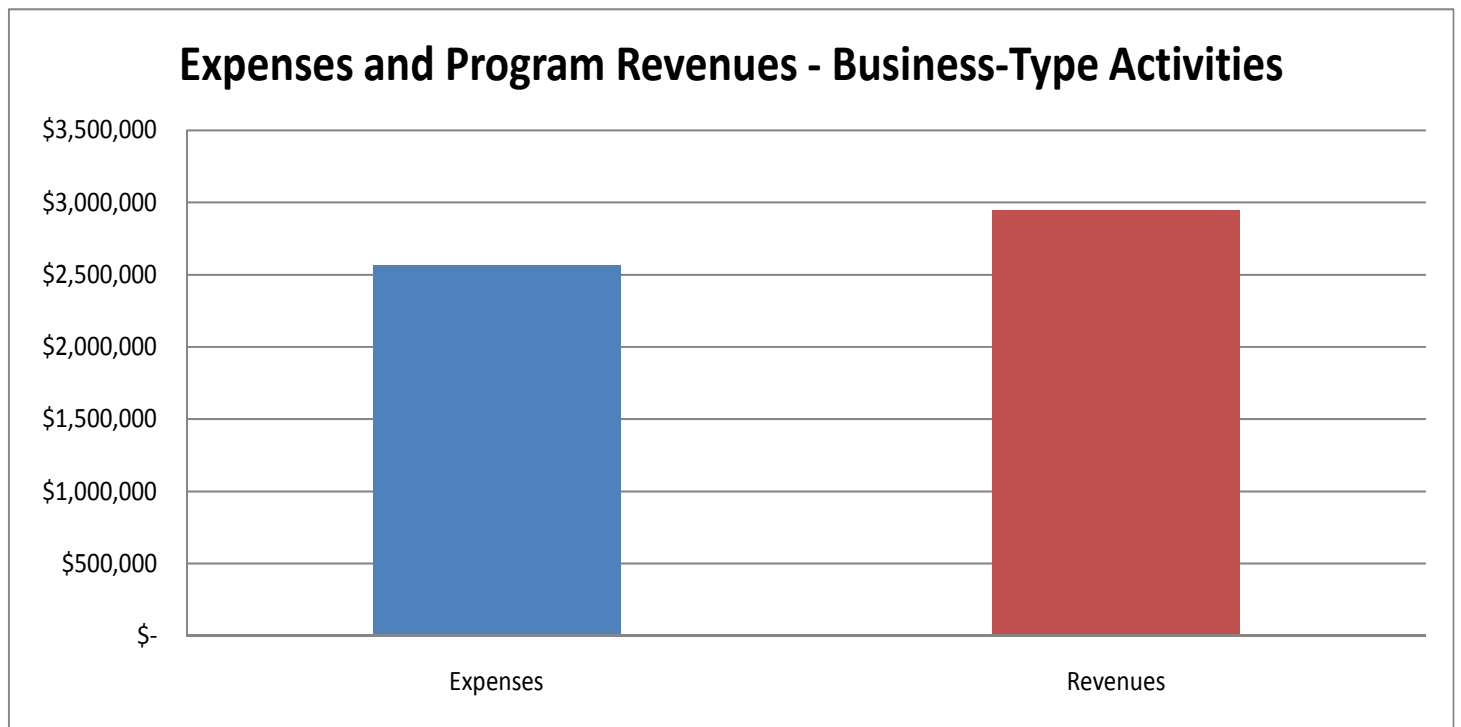
Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



Business-Type activities. Business-type activity (sanitary landfill) net assets increased by \$380,927 during the year. This is due to revenue levels holding steady, and expenses kept to a minimum level to maintain operations.



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 \$31,102,695 a decrease of \$2,130,861 from the prior year. \$23,812,444 of this constitutes unassigned fund balance, which is available for spending at the County's discretion. Unassigned fund balance increased \$742,617 from the previous year. The remainder of fund balance is designated to indicate that it is not available for new spending because it has already been committed 1) health insurance (\$6,957,717), 2) debt service fund surplus (\$19,646), 3) prepaids (\$312,888).

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the general fund was \$9,857,199, while the total fund balance reached \$17,037,179.

As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to the total fund expenditures. Unassigned fund balance represents 41% of total general fund expenditures, while total fund balance represents 70% of that same amount.

The unassigned fund balance of the County's general fund decreased by \$119,611 during the current fiscal year. General fund expenditures exceeded revenues by \$1,438,328 for the current fiscal year. The County commissioners have continued the trend of using fund balance rather than property tax to fund the budget. Using more fund balance has resulted in decreasing the county property tax burden and in turn results in lower property tax revenue for the general fund and a decrease in the fund balance. Given the economic climate, and the decrease in property values the County Commissioner have felt a desire (and acted accordingly) to do whatever they can to decrease property taxes and leave more money in taxpayers' pockets.

Total revenue in the general fund increased by \$132,914 from the previous year. The free fall in revenue that took place in previous fiscal years largely due to the halt of construction activity has stopped and for the present time revenue is holding steady. The State of Idaho approved an increase in recording fees that began July 1, 2010. This fee had not changed over the previous 28 years.

The justice fund had a total fund balance of \$7,661,466, with \$7,611,934 unassigned. The net increase in unassigned fund balance during the current year was \$920,218. With the general fund using fund balance to fund its budget the justice fund continues to receive an increased share of property tax revenue.

Fund balance increased in the justice fund largely due to property tax revenue being shifted from the general fund to the justice fund. Revenue in the justice fund was mostly unchanged with a decrease of 1% or \$385,769. The county receives remittances from the state of Idaho based on sales tax collected and state revenue, and in previous years these amounts had fallen significantly. These revenues have stabilized and we are currently noticing a slight increase in year over year comparisons.

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

Unrestricted assets in the Sanitary Landfill enterprise fund at the end of the year were \$6,616,948. The net assets increased by \$380,927. Factors concerning the sanitary landfill have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

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

- \$35,516 was transferred from the general budget to the Clerk's budget for other charges & services. This was necessary to cover the cost of a jail bond election.
- \$761 was transferred from other charges & services to personal services in the communication officer department to cover a vacation balance payout.
- \$65,291 was transferred in the information technology department from personal services to other charges & services for unexpected costs arising from problems with the county's server.

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

- \$335,028 of unspent funds in the commissioners' department represent amounts budgeted for as a pass through grant that was not completed during the fiscal year.
- In the general department, \$481,434 unspent is from money set aside in a reserve account for unforeseen expenditures that was not needed.
- \$344,306 unspent in the courthouse department is due to construction projects in the courthouse being put on hold.
- \$197,512 unspent in the development services department is due to vacant positions left unfilled as we continue to monitor the level of development and construction activity in the county.
- In the county shop department, \$311,912 unspent is due to money left unspent on vehicles and upfitting of vehicles.

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, 2010 amounted to \$48,056,893 (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 7% (an 8% increase in governmental activities and a slight increase for business-type activities).

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

- \$1,541,850 was spent on property for future fair grounds.
- \$1,867,897 was spent on communication towers and improvements.
- The county purchased \$443,673 in law enforcement and other vehicles.
- \$144,635 was spent on jail improvement projects.
- \$163,547 was spent on a photovoltaic light system for Celebration Park.
- \$158,544 was spent on a new phone and voicemail system.

Canyon County's Capital Assets (Net of depreciation)

	Governmental Activities		Business-type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Land	\$ 7,868,603	\$ 6,326,753	\$ 4,577,723	\$ 4,577,723	\$ 12,446,326	\$ 10,904,476
Building	19,795,097	20,347,386	977,698	1,034,093	20,772,795	21,381,479
Improvements other than buildings	709,081	576,567	1,066,432	1,093,876	1,775,513	1,670,443
Machinery and equipment	6,397,458	4,190,588	2,382,491	2,403,842	8,779,949	6,594,430
Construction in progress	4,169,892	4,440,518	112,418	-	4,282,310	4,440,518
Total	<u>\$ 38,940,131</u>	<u>\$ 35,881,812</u>	<u>\$ 9,116,762</u>	<u>\$ 9,109,534</u>	<u>\$ 48,056,893</u>	<u>\$ 44,991,346</u>

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

Capital Leases. The county currently has two capital leases. One was entered into in May of 2003 to purchase heating and lighting equipment for several county buildings. The other capital lease was entered into in March of 2009 to purchase telephone and computer equipment for the Canyon County East Complex which was purchased December 2008. As of September 30 2010 the capital lease outstanding for the heating and lighting equipment is \$618,052. The capital lease outstanding for the telephone and computer equipment is \$30,144.

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

Economic Factors and Next Year's Budgets and Rates

Economic conditions in the county continue to be challenging. The December 2009 unemployment rate in Canyon County is 11.8% compared to 11.6% a year earlier. Property values continue to decline as a significant number of foreclosed properties continue to enter the market. Previous years have seen substantial decreases in revenue from multiple sources from building permits to state shared revenues. The freefall associated with prior's years revenue has stopped, and the county has seen revenue levels remain steady.

The county is hopeful that revenue levels have reached the bottom, and current figures indicate that may be the case. The county has asked department heads and elected officials to prioritize their capital needs and only those needs that are most urgent are currently being met. The county continues to provide mandated services at a high level, and county employees and leadership are to be commended for maintaining appropriate levels of service in spite of economic difficulty.

The County Commissioners adopted an operating budget for fiscal year 2011 in the amount of \$67,525,452. This was down \$2,199,045 (3%) over the 2010 operating budget. Due to the decrease in taxable property value the 2011 tax rate went up 17% to .004958259. Out of the total budget, \$36,653,761 comes from property tax. The county commissioners had the statutory authority to levy an additional \$5,009,005 in property tax but chose to leave that money in taxpayer's pockets.

Requests for Information

This financial report is designed to provide a general overview of Canyon County's finances for all those with an interest in the County's finances. Questions concerning any of this information provided in this report or requests for additional financial information should be addressed to the Canyon County Auditor, Canyon County Courthouse, 1115 Albany St., Caldwell, Idaho 83605.

BASIC FINANCIAL STATEMENTS



STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET ASSETS
September 30, 2010

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 16,755,225	\$ 3,902,166	\$ 20,657,391
Investments	12,771,947	2,607,751	15,379,698
Receivables (net of allowances for uncollectibles):			
Interest	32,797	5,642	38,439
Taxes-delinquent	3,717,049	-	3,717,049
Intergovernmental	2,183,378	-	2,183,378
Accounts	468,680	195,176	663,856
Prepays	312,888	-	312,888
Restricted assets:			
Cash and cash equivalents	-	3,552,655	3,552,655
Investments	-	4,159,584	4,159,584
Receivables (net of allowances for uncollectibles):			
Interest receivable	-	332	332
Capital assets (net of accumulated depreciation):	38,940,131	9,116,762	48,056,893
Total assets	<u>75,182,095</u>	<u>23,540,068</u>	<u>98,722,163</u>
LIABILITIES			
Interest payable	4,614	-	4,614
Vouchers payable	1,401,929	65,151	1,467,080
Accrued wages payable	203	-	203
Comptime payable	39,463	1,909	41,372
Unearned revenue	8,857	-	8,857
Noncurrent liabilities:			
Due within one year	1,467,237	23,280	1,490,517
Due in more than one year	915,082	3,447	918,529
Liabilities payable from restricted assets	-	5,267,731	5,267,731
Total liabilities	<u>3,837,385</u>	<u>5,361,518</u>	<u>9,198,903</u>
NET ASSETS			
Invested in capital assets, net of related debt	38,291,934	9,116,762	47,408,696
Restricted for:			
Closure costs	-	2,444,840	2,444,840
Debt service	19,646	-	19,646
Unrestricted	33,033,130	6,616,948	39,650,078
Total net assets	<u>\$ 71,344,710</u>	<u>\$ 18,178,550</u>	<u>\$ 89,523,260</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, 2010**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Primary Government					
		Charges for	Operating	Capital Grants	Governmental	Business-type	Total
		Services	Grants and	and	Activities	Activities	
		Contributions	Contributions	Contributions			
Primary government:							
Governmental activities:							
General government	\$ 31,250,266	\$ 9,382,482	\$ 207,507	\$ 50,067	\$ (21,610,210)	\$ -	\$ (21,610,210)
Public safety	24,560,568	3,607,161	1,446,632	1,275,259	(18,231,516)	-	(18,231,516)
Public works	1,524,743	484,709	10,488	-	(1,029,546)	-	(1,029,546)
Health and welfare	3,404,811	-	-	-	(3,404,811)	-	(3,404,811)
Culture and recreation	1,757,661	614,655	88,955	164,152	(889,899)	-	(889,899)
Interest on long-term debt	34,127	-	-	-	(34,127)	-	(34,127)
Total government activities	<u>62,532,176</u>	<u>14,089,007</u>	<u>1,753,582</u>	<u>1,489,478</u>	<u>(45,200,109)</u>	<u>-</u>	<u>(45,200,109)</u>
Business-type activities							
Sanitary landfill	<u>2,562,794</u>	<u>2,747,526</u>	<u>-</u>	<u>5,581</u>	<u>-</u>	<u>190,313</u>	<u>190,313</u>
Total business-type activities	<u>2,562,794</u>	<u>2,747,526</u>	<u>-</u>	<u>5,581</u>	<u>-</u>	<u>190,313</u>	<u>190,313</u>
Total primary government	<u>\$ 65,094,970</u>	<u>\$ 16,836,533</u>	<u>\$ 1,753,582</u>	<u>\$ 1,495,059</u>	<u>(45,200,109)</u>	<u>190,313</u>	<u>(45,009,796)</u>
General revenues:							
Property taxes					38,094,820	-	38,094,820
Sales tax inventory phase-out					2,105,130	-	2,105,130
Revenue sharing					4,246,593	-	4,246,593
Franchise tax					66,434	-	66,434
Liquor apportionment					647,993	-	647,993
Miscellaneous					828,109	4,920	833,029
Interest on investments					<u>378,518</u>	<u>185,694</u>	<u>564,212</u>
Total general revenues					<u>46,367,597</u>	<u>190,614</u>	<u>46,558,211</u>
Change in net assets					1,167,488	380,927	1,548,415
Net assets - beginning					<u>70,177,222</u>	<u>17,797,623</u>	<u>87,974,845</u>
Net assets - ending					<u>\$ 71,344,710</u>	<u>\$ 18,178,550</u>	<u>\$ 89,523,260</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, 2010**

ASSETS	Major Special Revenue Fund			Total
	General Fund	Justice	Other Funds	
Current assets				
Cash and cash equivalents	\$ 9,264,532	\$ 3,532,656	\$ 3,958,037	\$ 16,755,225
Investments	7,710,300	2,340,622	2,721,025	12,771,947
Receivables (net of allowances for uncollectibles):				
Interest	19,459	7,965	5,373	32,797
Taxes-delinquent	1,447,587	1,547,706	721,756	3,717,049
Intergovernmental	253,662	1,806,766	122,950	2,183,378
Accounts	107,786	181,606	179,288	468,680
Prepays	222,263	49,532	41,093	312,888
Total assets	<u>\$ 19,025,589</u>	<u>\$ 9,466,853</u>	<u>\$ 7,749,522</u>	<u>\$ 36,241,964</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ 539,430	\$ 248,541	\$ 613,958	\$ 1,401,929
Compensated absences payable	1,393	8,111	1,727	11,231
Accrued wages payable	-	-	203	203
Deferred revenue	1,447,587	1,548,735	729,584	3,725,906
Total liabilities	<u>1,988,410</u>	<u>1,805,387</u>	<u>1,345,472</u>	<u>5,139,269</u>
Fund balances:				
Nonspendable:				
Prepays	222,263	49,532	41,093	312,888
Restricted for:				
Debt Service	-	-	19,646	19,646
Committed to:				
Health Insurance	6,957,717	-	-	6,957,717
Unassigned	9,857,199	7,611,934	6,343,311	23,812,444
Total fund balances	<u>17,037,179</u>	<u>7,661,466</u>	<u>6,404,050</u>	<u>31,102,695</u>
Total liabilities and fund balances	<u>\$ 19,025,589</u>	<u>\$ 9,466,853</u>	<u>\$ 7,749,522</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	38,940,131
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds.	3,717,049
Long-term liabilities, including capital leases payable, are not due and payable in the current period and therefore not included in the funds.	(2,415,165)
Net assets of governmental activities	<u>\$ 71,344,710</u>

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, 2010

	<u>General</u>	<u>Justice</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes	\$ 13,675,564	\$ 16,750,303	\$ 7,527,463	\$ 37,953,330
Licenses and permits	677,102	294,552	109,269	1,080,923
Intergovernmental	1,008,021	6,771,945	1,802,232	9,582,198
Charges for services	6,714,382	2,236,513	2,829,249	11,780,144
Fines and forfeits	133,698	-	669,160	802,858
Miscellaneous	<u>610,070</u>	<u>392,169</u>	<u>644,292</u>	<u>1,646,531</u>
Total revenues	<u>22,818,837</u>	<u>26,445,482</u>	<u>13,581,665</u>	<u>62,845,984</u>
EXPENDITURES				
Current:				
General government	20,723,367	6,608,168	5,836,110	33,167,645
Public safety	2,265,699	18,945,663	2,306,942	23,518,304
Public works	1,065,795	-	410,934	1,476,729
Health	-	-	813,235	813,235
Welfare	-	-	2,589,596	2,589,596
Culture & recreation	<u>202,304</u>	<u>-</u>	<u>3,209,032</u>	<u>3,411,336</u>
Total expenditures	<u>24,257,165</u>	<u>25,553,831</u>	<u>15,165,849</u>	<u>64,976,845</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,438,328)</u>	<u>891,651</u>	<u>(1,584,184)</u>	<u>(2,130,861)</u>
Other financing sources (uses):				
Transfers in	-	46,678	-	46,678
Transfers out	<u>(46,678)</u>	<u>-</u>	<u>-</u>	<u>(46,678)</u>
Total other financing sources (uses)	<u>(46,678)</u>	<u>46,678</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(1,485,006)</u>	<u>938,329</u>	<u>(1,584,184)</u>	<u>(2,130,861)</u>
Fund balances - beginning	<u>18,522,185</u>	<u>6,723,137</u>	<u>7,988,234</u>	<u>33,233,556</u>
Fund balances - ending	<u>\$ 17,037,179</u>	<u>\$ 7,661,466</u>	<u>\$ 6,404,050</u>	<u>\$ 31,102,695</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, 2010**

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

Net change in fund balances - total government funds (page 26)	\$ (2,130,861)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	2,491,431
Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	649,089
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.	(82,201)
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.	137,326
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.	(38,786)
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	<u>141,490</u>
Change in net assets of governmental activities (page 24)	<u>\$ 1,167,488</u>

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

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2010**

	Business-type Activities - Enterprise Fund
	Sanitary Landfill
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,902,166
Investments	2,607,751
Accounts receivable	195,176
Interest receivable	5,642
Total current assets	<u>6,710,735</u>
Noncurrent assets:	
Cash and cash equivalents	3,552,655
Investments	4,159,584
Interest receivable	332
Total restricted assets	<u>7,712,571</u>
Capital assets:	
Capital assets (net of accumulated depreciation)	<u>9,116,762</u>
Total noncurrent assets	<u>16,829,333</u>
Total assets	<u>23,540,068</u>
LIABILITIES	
Current liabilities:	
Vouchers payable	65,151
Comptime payable	1,909
Compensated absences payable	26,727
Total current liabilities	<u>93,787</u>
Noncurrent liabilities (payable from restricted assets) :	
Closure costs payable	<u>5,267,731</u>
Total liabilities	<u>5,361,518</u>
NET ASSETS	
Invested in capital assets	9,116,762
Restricted for closure costs	2,444,840
Unrestricted	6,616,948
Total net assets	<u>\$ 18,178,550</u>

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2010

	Business-type activities - Enterprise Fund
Operating revenues:	
Charges for services	\$ 2,747,526
Energy Grant	5,581
Miscellaneous	<u>4,920</u>
Total operating revenues	<u>2,758,027</u>
Operating expenses:	
Administration	1,002,905
Costs of sales and services	697,414
Depreciation	578,045
Landfill closure and post-closure costs	<u>284,430</u>
Total operating expenses	<u>2,562,794</u>
Operating income	<u>195,233</u>
Nonoperating revenues (expenses):	
Interest on investments	<u>185,694</u>
Total nonoperating revenues (expenses)	<u>185,694</u>
Change in net assets	380,927
Total net assets - beginning	<u>17,797,623</u>
Total net assets - ending	<u>\$ 18,178,550</u>

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2010
Increase (Decrease) in Cash and Cash Equivalents

	<u>Business-type activities- Enterprise Fund</u>
Cash flows from operating activities:	
Receipts from customers	\$ 2,760,234
Payments to suppliers	(684,460)
Payments to employees	(1,008,681)
Other operating revenues	<u>10,501</u>
Net cash provided (used) by operating activities	<u>1,077,594</u>
Cash flows from capital and related financing activities	
Acquisition of capital assets	<u>(585,274)</u>
Net cash provided (used) by capital and related financing activities	<u>(585,274)</u>
Cash flows from Investing activities:	
Proceeds from sales and maturities of investments	6,766,983
Purchase of investments	(6,750,207)
Interest and dividends received	<u>270,476</u>
Net cash provided (used) by investing activities	<u>287,252</u>
Net increase (decrease) in cash and cash equivalents	779,572
Cash and cash equivalents, October 1	<u>6,675,249</u>
Cash and cash equivalents, September 30	<u>\$ 7,454,821</u>
Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating income	<u>\$ 195,233</u>
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation expense	578,045
Decrease in accounts receivable	12,708
Increase in vouchers payable	12,954
(Decrease) in comp absences payable	(6,507)
Increase in comp time payable	731
Increase in closure costs payable	<u>284,430</u>
Total adjustments	<u>882,361</u>
Net cash provided (used) by operating activities	<u>\$ 1,077,594</u>
Noncash investing, capital , and financing activities:	
Capital assets purchased through trade-in	\$ 311,804

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

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
September 30, 2010**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 3,053,008
Receivables (net of allowance for uncollectibles):	
Taxes-delinquent	10,831,741
Accounts	<u>8,041,834</u>
Total assets	<u>\$ 21,926,583</u>
LIABILITIES	
Accounts payable	\$ 9,628,364
Due to other agencies	709,013
Due to other taxing districts	<u>11,589,206</u>
Total liabilities	<u>\$ 21,926,583</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, 2010**

I. Summary of significant accounting policies

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

A. Reporting entity

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

B. Government-wide and fund financial statements

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

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the enterprise fund are reported as separate columns in the fund financial statements.

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes and all other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major proprietary fund:

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

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

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Pickles Butte sanitary landfill enterprise fund are fees collected for dumping trash. Operating expenses for this fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in certain revenue bonds, general obligation bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

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

2. Receivables

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

collects its own property taxes and also collects taxes for all other taxing districts within its boundaries.

3. Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as 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. Restricted assets

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

5. Capital assets

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government 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

6. Compensated absences

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

7. Compensatory time

Nonadministrative employees may accumulate compensatory time for overtime hours worked over 40 hours 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.

8. Long-term obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

9. Fund equity

In the fund financial statements, governmental funds report restricted fund balances for amounts that are legally restricted by outside parties for use for a specific purpose. In order for the committed fund balance in the general fund to be reassigned the Board of County Commissioners must pass a formal resolution.

10. Infrastructure

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

11. Net assets restricted by enabling legislature

The government-wide statement of net assets reports \$2,464,486 of restricted net assets, of which \$2,444,480 is restricted by enabling legislation.

II. Reconciliation of government-wide and fund financial statements

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including capital lease payable are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$2,415,165 difference are as follows:

Capital lease payable	\$ 648,197
Interest payable	4,614
Compensated absences payable	1,722,891
Comptime payable	<u>39,463</u>
Net adjustment to reduce fund balance- total governmental funds to arrive at net assets- governmental activities	<u>\$ 2,415,165</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$2,491,431 difference is as follows:

Capital outlay	\$ 4,592,082
Depreciation expense	<u>(2,100,651)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 2,491,431</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 \$(38,786) difference are as follows:

2009 compensated absences	\$ 1,659,864
2009 comptime	62,803
2010 compensated absences	(1,722,891)
2010 comptime	(39,463)
2009 interest on lease	5,515
2010 interest on lease	<u>(4,614)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (38,786)</u>

III. Detailed notes on all funds

A. Deposits and investments

As of September 30, 2010 Canyon County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
State Treasurer's diversified bond fund	\$ 3,117,852	3.10
U.S. Government and agency securities	12,195,481	3.82
Certificates of deposit	<u>4,225,949</u>	1.31
Sub total	<u>19,539,282</u>	
Included in cash and cash equivalents:		
State Treasurer's investment pool	14,571	0.29
Repurchase agreement	<u>307,532</u>	-
Sub total	<u>322,103</u>	
Total fair value	<u>\$ 19,861,385</u>	
Portfolio weighted average maturity		1.43

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

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

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of September 30, 2010 \$25,698,327 of the County's bank balance of \$31,753,899 was exposed to custodial credit risk because it was uninsured and uncollateralized.

B. Receivables

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

	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Agency</u>	<u>Total</u>
Receivables:					
Interest	\$ 19,459	\$ 13,338	\$ 5,974	\$ -	\$ 38,771
Taxes	1,447,587	2,269,462	-	10,831,741	14,548,790
Intergovernmental	253,662	1,929,716	-	-	2,183,378
Accounts	<u>107,786</u>	<u>654,293</u>	<u>195,176</u>	<u>43,368,538</u>	<u>44,325,793</u>
Gross receivables	1,828,494	4,866,809	201,150	54,200,279	61,096,732
Less: allowance for uncollectibles	<u>-</u>	<u>(293,399)</u>	<u>-</u>	<u>(35,326,704)</u>	<u>(35,620,103)</u>
Net total receivables	<u>\$ 1,828,494</u>	<u>\$ 4,573,410</u>	<u>\$ 201,150</u>	<u>\$ 18,873,575</u>	<u>\$ 25,476,629</u>

Receivables not expected to be collected within one year include taxes receivable, \$72,379 in the general fund, \$113,473 in the special revenue funds, and in court collections receivable in the agency funds, \$41,200,111. The special revenue funds receivable amount under accounts includes \$293,399 owed to Canyon County by the previous Prosecuting Attorney, at this time it is projected that none of that amount will be collected.

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

	<u>Unearned</u>	<u>Unavailable</u>
Delinquent property taxes receivable (general fund)	\$ -	\$ 1,447,587
Delinquent property taxes receivable (justice fund)	-	1,547,706
Delinquent property taxes receivable (other governmental funds)	-	721,756
Prepaid grant reimbursement (justice fund)	1,029	
Prepaid building rent (other governmental funds)	<u>7,828</u>	<u>-</u>
	<u>\$ 8,857</u>	<u>\$ 3,717,049</u>

Interfund Transfers

The amount transferred from the general fund to the justice fund: \$ 46,678

The transfer was necessary to account for revenue and expenditures that were moved between the general and justice funds from fiscal year 2009 to fiscal year 2010.

C. Capital Assets

Capital asset activity for the year ended September 30, 2010 was as follows:

Primary Government	<u>Beginning</u>			<u>Ending</u>
Governmental activities:	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Capital assets, not being depreciated:				
Land	\$ 6,326,753	\$ 1,541,850	\$ -	\$ 7,868,603
Construction in progress	4,440,517	1,131,597	1,402,223	4,169,891
Total capital assets, not being depreciated	<u>10,767,270</u>	<u>2,673,447</u>	<u>1,402,223</u>	<u>12,038,494</u>
Capital assets, being depreciated:				
Buildings	34,857,342	325,402	-	35,182,744
Improvements other than buildings	1,031,874	187,944	-	1,219,818
Machinery and equipment	9,482,569	3,390,575	174,507	12,698,637
Total capital assets being depreciated	<u>45,371,785</u>	<u>3,903,921</u>	<u>174,507</u>	<u>49,101,199</u>
Less accumulated depreciation for:				
Buildings	(14,509,958)	(877,691)	-	(15,387,649)
Improvements other than buildings	(455,307)	(55,429)	-	(510,736)
Machinery and equipment	(5,291,978)	(1,167,531)	158,332	(6,301,177)
Total accumulated depreciation	<u>(20,257,243)</u>	<u>(2,100,651)</u>	<u>158,332</u>	<u>(22,199,562)</u>
Total capital assets, being depreciated, net	<u>25,114,542</u>	<u>1,803,270</u>	<u>16,175</u>	<u>26,901,637</u>
Governmental activities capital assets, net	<u>\$ 35,881,812</u>	<u>\$ 4,476,717</u>	<u>\$ 1,418,398</u>	<u>\$ 38,940,131</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 4,577,723	\$ -	\$ -	\$ 4,577,723
Construction in progress	-	112,418	-	112,418
Total capital assets not be depreciated	<u>4,577,723</u>	<u>112,418</u>	<u>-</u>	<u>4,690,141</u>
Capital assets, being depreciated:				
Buildings	1,627,537	-	-	1,627,537
Improvements other than buildings	1,603,713	8,845	-	1,612,558
Machinery and equipment	3,748,003	775,815	621,968	3,901,850
Total capital assets being depreciated	<u>6,979,253</u>	<u>784,660</u>	<u>621,968</u>	<u>7,141,945</u>
Less accumulated depreciation for:				
Buildings	(593,445)	(56,395)	-	(649,840)
Improvements other than buildings	(509,837)	(36,289)	-	(546,126)
Machinery and equipment	(1,344,161)	(485,361)	310,164	(1,519,358)
Total accumulated depreciation	<u>(2,447,443)</u>	<u>(578,045)</u>	<u>310,164</u>	<u>(2,715,324)</u>
Total capital assets, being depreciated, net	<u>4,531,810</u>	<u>206,615</u>	<u>311,804</u>	<u>4,426,621</u>
Business-type activities capital assets, net	<u>\$ 9,109,533</u>	<u>\$ 319,033</u>	<u>\$ 311,804</u>	<u>\$ 9,116,762</u>

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

Governmental activities:

General government	\$ 855,865
Public safety	1,133,895
Public works	56,298
Culture and recreation	54,593

Total depreciation expense - governmental activities \$ 2,100,651

Business-type activities:

Pickles Butte Sanitary Landfill	<u>\$ 578,045</u>
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D. Operating leases

The county has several operating leases for land, buildings, road right-of-way and equipment. Lease expenditures for the year ended September 30, 2010 amounted to \$587,920.

Future minimum lease payments for these leases are as follows:

<u>Year Ending</u>	<u>Amount</u>
2011	\$ 573,789
2012	567,572
2013	567,572
2014	<u>567,572</u>
Total	<u>\$ 2,276,505</u>

E. Capital leases

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

The assets acquired through this capital lease are as follows:

	<u>Governmental Activities</u>
Electrical & heating equipment	\$ 1,370,552
Less accumulated depreciation	<u>(274,110)</u>
Net assets	<u>\$ 1,096,442</u>
Telephone & computer equipment	\$ 55,880
Less accumulated depreciation	<u>(12,640)</u>
Net assets	<u>\$ 43,240</u>

Future minimum lease payments as of September 30, 2010 were as follows:

<u>Electrical and heating equipment lease</u>	
2011	\$ 153,705
2012	153,705
2013	153,705
2014	153,705
2015	<u>76,853</u>
Total lease payments	691,673
Less amount of interest	<u>(73,621)</u>
Present value of lease payments	<u>\$ 618,052</u>

<u>Telephone & computer equipment lease</u>	
2011	\$ 18,649
2012	<u>12,432</u>
Total lease payments	31,081
Less amount of interest	<u>(936)</u>
Present value of lease payments	<u>\$ 30,145</u>

F. Long-term debt

Long-term liability activity for the year ended September 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
Governmental activities:					
Capital lease payable-long-term	\$ 785,522	\$ -	\$ 137,326	\$ 648,196	\$ 143,873
Compensated absences	<u>1,664,343</u>	<u>1,782,365</u>	<u>1,712,585</u>	<u>1,734,123</u>	<u>1,323,363</u>
Governmental activity Long-term liabilities	<u>\$ 2,449,865</u>	<u>\$ 1,782,365</u>	<u>\$ 1,849,911</u>	<u>\$ 2,382,319</u>	<u>\$ 1,467,236</u>
Business-type activities:					
Compensated absences	<u>\$ 33,234</u>	<u>\$ 41,837</u>	<u>\$ 48,344</u>	<u>\$ 26,727</u>	<u>\$ 23,280</u>

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

G. Restricted assets

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

Cash and cash equivalents	\$ 3,552,655
Investments	4,159,584
Interest receivable	<u>332</u>
	<u>\$ 7,712,571</u>

IV. Other information

A. Risk management

The county is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which we carry commercial insurance. During the last three years no claim settlements and or judgments have exceeded Canyon County's limits of insurance.

B. Contingent liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Canyon County is defendant in several lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Prosecutor, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

In July of 2009 the Canyon County Prosecuting Attorney entered into a contract with the city of Nampa to provide prosecutorial services on their behalf. It was understood that the Prosecuting Attorney would reimburse the county for services used by September 30, 2010. The county was not reimbursed in full and is currently owed \$293,399. The Prosecuting Attorney resigned his position September 30, 2010 and thereafter filed bankruptcy under chapter 7. Canyon County received 2 reimbursements totaling \$171,000 from the previous Prosecutor within 90 days of the bankruptcy filing. The county has enlisted outside counsel to assist in retaining the funds, however at present it is not known whether or not the county will be able to keep the reimbursements in question.

C. Landfill closure and post-closure care cost

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years

after closure.

Although closure and post-closure care costs will be paid near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

\$5,267,731 reported as landfill closure and post-closure care liability at September 30, 2010 represents the cumulative amount reported to date based on the use of 80 percent of the estimated capacity of the first landfill site. The current liability reflects an increase of \$284,430 from the previous year.

The County will recognize the remaining estimated cost of closure and post-closure care of \$5,679,549 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 2010. The County expects to close the landfill in the year 2025. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a restricted account to finance closure and post-closure care. The County is in compliance with these requirements, and at September 30, 2010 cash and cash equivalents and investments of \$7,712,571 (with a fair value of \$7,712,571) are held for these purposes.

These are reported as restricted assets on the balance sheet. The County expects future inflation costs to be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

D. Defined benefit pension plan

Public Employee Retirement System of Idaho - The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

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

For the year ended September 30, 2010, the required contribution rate for general employees was 10.39% and 6.23% of covered payroll for Canyon County and its employees, respectively, and 10.73% and 7.65% for police/firefighter employees, for Canyon County and its employees, respectively. Canyon County contributions required and paid were \$3,028,060, \$3,002,556, and \$3,101,910 for the three years ended September 30, 2010, 2009, and 2008 respectively.

REQUIRED SUPPLEMENTARY INFORMATION



**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended September 30, 2010**

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final budget - Positive (Negative)
	Original	Final		
Taxes:				
Current	\$ 13,051,406	\$ 13,051,406	\$ 13,038,834	\$ (12,572)
Tax redemption	-	-	5,410	5,410
Interest	-	-	242,065	242,065
Circuit breaker	-	-	181,780	181,780
Cost/delinquent collections	100,000	100,000	207,475	107,475
Total Taxes	13,151,406	13,151,406	13,675,564	524,158
Licenses and permits:				
Alcoholic beverage license	41,500	41,500	42,915	1,415
Auctioneer/pawnbroker license	200	200	281	81
Catering permits	200	200	320	120
CATV license	67,500	67,500	66,434	(1,066)
Building permits	192,324	192,324	232,026	39,702
Conditional use permits	43,000	43,000	48,923	5,923
Plan review fees	30,627	30,627	48,479	17,852
Temp residence permits/renewal	38,965	38,965	41,671	2,706
Mobile home permits	3,814	3,814	3,970	156
Mechanical permits	34,113	34,113	78,678	44,565
Dog license	45,000	45,000	81,849	36,849
Trailer house license	14,000	14,000	13,180	(820)
Recreational vehicle license	20,000	20,000	18,376	(1,624)
Total licenses and permits	531,243	531,243	677,102	145,859
Intergovernmental:				
Mineral leasing	27	27	272	245
Civil defense grant	61,000	61,000	119,434	58,434
National school breakfast	28,000	28,000	23,881	(4,119)
National school lunch	45,000	45,000	36,634	(8,366)
Energy grant	57,507	57,507	57,507	-
Wilder fire grant	300,000	300,000	5,750	(294,250)
Community development	61,996	61,996	44,317	(17,679)
Inheritance taxes	-	-	3,194	3,194
Liquor apportionment	500,000	500,000	647,993	147,993
Cigarette tax	20,000	20,000	20,000	-
Federal pilt	44,178	44,178	44,227	49
State pilt	4,600	4,600	4,812	212
Total intergovernmental	1,122,308	1,122,308	1,008,021	(114,287)
Charges for services:				
Recording fees	600,000	600,000	651,686	51,686
Miscellaneous recorder fees	-	-	11,358	11,358

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended September 30, 2010**

	Budgeted Amounts		Actual	Variance with Final budget - Positive (Negative)
Charges for services continued:	Original	Final	Amounts	
Candidate filing fees	\$ 240	\$ 240	\$ -	\$ (240)
Passports	90,000	90,000	117,575	27,575
Motor vehicle collection fees	57,000	57,000	62,863	5,863
Title fees	150,000	150,000	166,900	16,900
Title penalty fees	8,000	8,000	33,180	25,180
Sales tax	26,000	26,000	26,582	582
Postage	50,000	50,000	64,001	14,001
Motor vehicle administrative fees	550,000	550,000	547,326	(2,674)
Additional duplicate registration fees	25,000	25,000	29,357	4,357
Divorce certificate	1,000	1,000	1,102	102
Certified copies & miscellaneous	38,000	38,000	45,168	7,168
Court surcharge/handling fees	185,000	185,000	186,527	1,527
Subdivision plat check fees	30,000	30,000	11,790	(18,210)
Non-sufficient funds fees	3,600	3,600	2,545	(1,055)
Zoning appeals fees	6,885	6,885	3,000	(3,885)
Administrative splits	19,157	19,157	16,969	(2,188)
Zoning compliance	25,714	25,714	31,415	5,701
Rezone fees	14,000	14,000	8,009	(5,991)
Shop fees	12,000	12,000	35,492	23,492
Other misc charges & services	25,000	25,000	20,746	(4,254)
Board & room of juveniles	225,000	225,000	171,096	(53,904)
Animal control fees	269,367	269,367	318,382	49,015
Interfund charges	4,459,324	4,459,324	4,151,313	(308,011)
Total charges for services	6,870,287	6,870,287	6,714,382	(155,905)
Fines and forfeits:				
Driver's license reinstatement	130,000	130,000	125,280	(4,720)
Juvenile curfew fine	100	100	-	(100)
BUI (boating under influence)	12,000	12,000	8,418	(3,582)
Total fines and forfeits	142,100	142,100	133,698	(8,402)
Miscellaneous:				
Interest earnings	375,200	375,200	239,538	(135,662)
Rent on real estate	2,000	2,000	2,988	988
Donations - state of the county	-	-	1,746	1,746
Shelter donations	3,000	3,000	890	(2,110)
Copy machines	-	-	3,431	3,431
Pay phones	-	-	204	204
Precinct maps	100	100	-	(100)
P&Z maps	100	100	126	26
Voter lists	243	243	197	(46)
Damage to property	-	-	1,301	1,301
Other miscellaneous revenue	270,500	270,500	342,665	72,165

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended September 30, 2010**

	Budgeted Amounts		Actual	Variance with Final budget - Positive (Negative)
Miscellaneous continued:	Original	Final	Amounts	
Damage to vehicles	\$ 75,000	\$ 75,000	\$ 16,818	\$ (58,182)
Copies - development services	243	243	166	(77)
Total Miscellaneous	726,386	726,386	610,070	(116,316)
Total general fund revenue	22,543,730	22,543,730	22,818,837	275,107
EXPENDITURES				
General government:				
Clerk:				
Personal services	3,809,681	3,809,681	3,707,395	102,286
Other charges & services	223,400	258,916	247,617	11,299
Total Clerk	4,033,081	4,068,597	3,955,012	113,585
Commissioners:				
Personal services	312,829	312,829	310,384	2,445
Other charges & services	416,996	416,996	84,413	332,583
Total Commissioners	729,825	729,825	394,797	335,028
Treasurer:				
Personal services	508,187	508,187	434,872	73,315
Other charges & services	112,250	112,250	88,150	24,100
Total Treasurer	620,437	620,437	523,022	97,415
Assessor:				
Personal Services	1,316,733	1,316,733	1,203,939	112,794
Other charges & services	91,550	91,550	74,002	17,548
Total Assessor	1,408,283	1,408,283	1,277,941	130,342
Coroner:				
Personal services	412,197	412,197	408,603	3,594
Other charges & services	50,730	50,730	27,285	23,445
Total coroner	462,927	462,927	435,888	27,039
General:				
Other charges & services	1,312,604	1,277,088	795,754	481,334

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended September 30, 2010**

	Budgeted Amounts		Actual	Variance with Final budget - Positive (Negative)
	Original	Final	Amounts	
Courthouse:				
Personal services	\$ 1,235,224	\$ 1,235,224	\$ 1,219,772	\$ 15,452
Other charges & services	1,440,822	1,440,822	1,288,202	152,620
Capital outlay	230,000	230,000	53,766	176,234
Total courthouse	2,906,046	2,906,046	2,561,740	344,306
Development services:				
Personal services	988,456	988,456	887,260	101,196
Other charges & services	164,414	164,414	68,098	96,316
Total development services	1,152,870	1,152,870	955,358	197,512
Information technology:				
Personal services	1,773,505	1,708,214	1,559,167	149,047
Other charges & services	1,310,000	1,310,000	1,355,349	(45,349)
Capital outlay	204,500	269,791	237,544	32,247
Total information technology	3,288,005	3,288,005	3,152,060	135,945
Human resources:				
Personal services	184,160	184,160	183,010	1,150
Other charges & services	42,800	42,800	18,251	24,549
Total human resources	226,960	226,960	201,261	25,699
County shop:				
Personal services	246,598	246,598	238,298	8,300
Other charges & services	503,362	503,362	305,655	197,707
Capital outlay	258,600	258,600	152,695	105,905
Total county shop	1,008,560	1,008,560	696,648	311,912
Communications officer:				
Personal services	77,581	78,342	78,346	(4)
Other charges & services	1,800	1,039	553	486
Total communications officer	79,381	79,381	78,899	482
Insurance:				
Other charges & services	5,304,524	5,304,524	5,694,987	(390,463)
Total general government	22,533,503	22,533,503	20,723,367	1,810,136

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended September 30, 2010**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final budget - Positive (Negative)
Public Safety:				
Emergency management				
Personal services	\$ 106,619	\$ 106,619	\$ 84,239	\$ 22,380
Other charges & services	63,557	63,557	12,719	50,838
Capital outlay	2,500	2,500	-	2,500
Total emergency management	172,676	172,676	96,958	75,718
Juvenile detention center:				
Personal services	2,251,871	2,251,871	2,036,925	214,946
Other charges & services	196,200	196,200	131,816	64,384
Total juvenile detention center	2,448,071	2,448,071	2,168,741	279,330
Total public safety	2,620,747	2,620,747	2,265,699	355,048
Public works:				
Animal control:				
Personal services	934,558	934,558	882,135	52,423
Other charges & services	188,950	188,950	162,877	26,073
Capital outlay	24,000	24,000	20,783	3,217
Total animal control	1,147,508	1,147,508	1,065,795	81,713
Culture and recreation:				
County agent:				
Personal services	131,681	131,681	131,061	620
Other charges & services	76,446	76,446	71,243	5,203
Total county agent	208,127	208,127	202,304	5,823
Total general fund	26,509,885	26,509,885	24,257,165	2,252,720
Excess (deficiency) of revenues over (under) expenditures	(3,966,155)	(3,966,155)	(1,438,328)	2,527,827
Other financing sources (uses):				
Transfers in (out)	-	-	(46,678)	(46,678)
Total other financing sources (uses)	-	-	(46,678)	(46,678)
Net change in fund balances	(3,966,155)	(3,966,155)	(1,485,006)	2,481,149
Fund balances - beginning	18,522,185	18,522,185	18,522,185	-
Fund balances - ending	\$ 14,556,030	\$ 14,556,030	\$ 17,037,179	\$ 2,481,149

**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, 2010**

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final budget - Positive (Negative)
	Original	Final		
Taxes:				
Current	\$ 16,148,426	\$ 16,148,426	\$ 15,933,058	\$ (215,368)
Ag exemption	406,824	406,824	406,070	(754)
Tax redemption	-	-	5,869	5,869
Interest	-	-	170,071	170,071
Circuit breaker	-	-	235,235	235,235
Total taxes	16,555,250	16,555,250	16,750,303	195,053
Licenses and permits:				
Drivers license	225,000	225,000	215,354	(9,646)
Drivers training	6,000	6,000	8,395	2,395
Identification cards	30,000	30,000	34,262	4,262
Concealed weapons	26,000	26,000	32,061	6,061
Youth plates	5,500	5,500	4,480	(1,020)
Total licenses and permits	292,500	292,500	294,552	2,052
Intergovernmental:				
Civil defense grant	-	-	120	120
Highway safety grant	5,000	5,000	46,475	41,475
Scaap grant	-	193,017	-	(193,017)
Justice overtime grant	6,000	6,000	23,398	17,398
OJP vest grant	-	-	749	749
Byrne jag equipment	-	-	21,602	21,602
Fed/state buy money	-	-	17,000	17,000
DEA organized crime grant	10,000	10,000	17,456	7,456
Byrne vehicle grant	216,000	216,000	216,000	-
Electronic monitoring	40,607	40,607	-	(40,607)
Special assistant US attorney	90,700	90,700	93,750	3,050
Sales tax inventory phase-out	2,100,000	2,100,000	2,088,802	(11,198)
Special revenue sharing	4,400,000	4,400,000	4,246,593	(153,407)
Total intergovernmental	6,868,307	7,061,324	6,771,945	(289,379)
Charges for services:				
Public defender fees	185,000	185,000	258,923	73,923
Attorney's fees city	9,600	9,600	9,600	-
Attorney's fees city of Nampa	598,358	598,358	343,587	(254,771)
Non-sufficient funds	-	-	875	875
Court security - Nampa	49,000	49,000	-	(49,000)
Sheriff's fees	250,000	250,000	282,760	32,760
Dealer identification cards	3,400	3,400	2,770	(630)
Law enforcement services	150,000	150,000	271,972	121,972
Board & room state prisoners	225,000	225,000	157,560	(67,440)

Continued:

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended September 30, 2010**

	Budgeted Amounts		Actual	Variance with Final budget - Positive (Negative)
Charges for services continued:	Original	Final	Amounts	
Ua fees (drug urinalysis)	\$ 3,000	\$ 3,000	\$ 424	\$ (2,576)
Extradition reimbursement	800	800	564	(236)
Jail bond fees	40,000	40,000	66,263	26,263
Sild (adult)	120,000	120,000	123,512	3,512
Inmate medical fees	6,000	6,000	5,669	(331)
Inmate Rx reimbursement	10,000	10,000	12,614	2,614
State inmate Rx reimbursement	2,000	2,000	1,500	(500)
Other agency reimbursement	-	-	10,241	10,241
SSA inmate	13,000	13,000	21,950	8,950
Non-indigent inmate reimbursement	10,000	10,000	12,039	2,039
Sild (juvenile)	35,000	35,000	31,925	(3,075)
Reschedule fee - sild	1,000	1,000	1,505	505
Work release	400,000	400,000	182,746	(217,254)
Board & room US marshall	210,000	210,000	314,960	104,960
Board & room immigration	120,000	120,000	50,490	(69,510)
Sex offender registration & inquiry	18,000	18,000	23,847	5,847
Board & room other agencies	1,000	1,000	-	(1,000)
Board & room bureau of prisons	4,000	4,000	26,460	22,460
Processing fees	7,000	7,000	3,930	(3,070)
Lab fees	-	-	2,681	2,681
US marshall inmate transport	-	-	14,985	14,985
Miscellaneous other fees	-	-	161	161
Total charges for services	2,471,158	2,471,158	2,236,513	(234,645)
Miscellaneous:				
Interest earnings	100,000	100,000	85,981	(14,019)
TV metro rent	12,000	12,000	13,500	1,500
Unclaimed property	-	-	437	437
Victim witness program	3,000	3,000	-	(3,000)
Domestic violence task force	3,000	3,000	-	(3,000)
Public education donations	3,000	3,000	-	(3,000)
Copy machines	-	-	8	8
Pay phones	90,000	90,000	123,911	33,911
Commissary receipts	50,000	50,000	41,112	(8,888)
Payment of judgment	8,000	8,000	14,344	6,344
Other miscellaneous revenue	8,000	8,000	1,495	(6,505)
Sild miscellaneous revenue	-	-	561	561
CCSO training reimbursement	-	-	887	887
ID cards for other agencies	-	-	63	63
Coin op laundry	2,000	2,000	1,317	(683)
Photo request	-	-	258	258
Fingerprints	-	-	2,740	2,740
Fuel reimbursement	-	-	32,419	32,419
Drug forfeiture money	40,000	40,000	50,714	10,714
PA's asset forfeiture	40,000	40,000	7,592	(32,408)

Continued:

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended September 30, 2010**

	Budgeted Amounts		Actual	Variance with Final budget - Positive (Negative)
Miscellaneous continued:	Original	Final	Amounts	
Metro task force	\$ -	\$ 50,000	\$ 14,331	\$ (35,669)
Miscellaneous sales & receipts	-	-	499	499
Total miscellaneous	359,000	409,000	392,169	(16,831)
Total justice fund revenue	26,546,215	26,789,232	26,445,482	(343,750)
EXPENDITURES:				
General Government:				
Prosecuting Attorney:				
Personal services	4,511,473	4,511,473	4,282,839	228,634
Other charges & services	298,500	298,500	262,359	36,141
Capital outlay	87,500	87,500	34,531	52,969
Total prosecuting attorney	4,897,473	4,897,473	4,579,729	317,744
Contingent:				
Other charges & services	650,000	631,726	-	631,726
Public defender:				
Other charges & services	2,010,166	2,028,440	2,028,439	1
Total general government	7,557,639	7,557,639	6,608,168	949,471
Public Safety:				
Sheriff:				
Personal services	16,615,977	16,365,977	16,024,308	341,669
Other charges & services	2,107,750	2,600,767	2,213,248	387,519
Capital outlay	341,000	341,000	492,687	(151,687)
Total sheriff	19,064,727	19,307,744	18,730,243	577,501
Courthouse security:				
Personal services	162,818	162,818	117,475	45,343
CCNU:				
Other charges & services	102,400	102,400	97,945	4,455

Continued:

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

	Budgeted Amounts		Actual	Variance with Final budget - Positive (Negative)
	Original	Final	Amounts	
Total public safety	\$ 19,329,945	\$ 19,572,962	\$ 18,945,663	\$ 627,299
Total justice special revenue fund	26,887,584	27,130,601	25,553,831	1,576,770
Excess (deficiency) of revenues over (under) expenditures	(341,369)	(341,369)	891,651	1,233,020
Other financing sources (uses) Transfers in	-	-	46,678	46,678
Total other financing sources (uses)	-	-	46,678	46,678
Net change in fund balances	(341,369)	(341,369)	938,329	1,279,698
Fund balances - beginning	6,723,137	6,723,137	6,723,137	-
Fund balances - ending	\$ 6,381,768	\$ 6,381,768	\$ 7,661,466	\$ 1,279,698

**STATE OF IDAHO
CANYON COUNTY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2010**

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 2010, \$550,122 of appropriations was amended between departments and \$480,656 was added to appropriations through budget hearings.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not utilized by Canyon County because it is at the present considered not necessary to assure effective budgetary control or facilitate effective cash planning control.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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

The maximum property tax levy of this fund is: (.10%) .001000
The current levy is: (.0317102%) .000317102

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.

The maximum property tax levy of this fund is: (.06%) .000600
The current levy is: (.000927%) .00000927

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

The maximum property tax levy of this fund is: (.04%) .000400
The current levy is: (.0174447%) .000174447

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

The maximum property tax levy of this fund is: (.04%) .000400
The current levy is: (.016295%) .00016295

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

The maximum property tax levy of this fund is: (.04%) .000400
The current levy is: .0097881% .000097881

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

The maximum property tax levy of this fund is: (.02%) .000200
The current levy is: (.0026335%) .000026335

Parks and Recreation Fund - This fund was established by the authority of Idaho Code 63-908, for the use and purpose of public parks and public recreation facilities.

The maximum property tax levy for this fund is: (.01%) .000100
The current levy is: (.0051638%) .000051638

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

The maximum property tax levy for this fund is: (.012%) .000120
The current levy is: (.0006058%) .000006058

Continued:

Nonmajor governmental funds continued:

Special Revenue Funds Continued:

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.

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

The current levy is: (.0063772%) .000063772

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

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

The current levy is: (.0168508%) .000168508

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

This fund does not levy a tax.

Waterways Fund - This fund is used to account for the maintenance and improvements of the public waters of the State which are within the County and for law enforcement activities related to enforcement on public waterways.

This fund does not levy a tax.

Court Facilities Fund - This fund was established by the authority of Idaho Code 31-867 and shall be used for the expenditures for planning, remodeling and construction of court facilities.

This fund does not levy a tax.

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

This fund does not levy a tax.

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

This fund does not levy a tax.

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

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

This fund did not levy a tax for 2010.

Debt Service Fund

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

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

This fund did not levy for 2010.

**STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30,2010**

	Special Revenue				
	Charity	Weed Control	Assessor's Reappraisal	District Court	Health District
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 494,490	\$ 88,953	\$ 292,816	\$ 1,036,355	\$ 89,405
Investments	329,499	60,016	195,346	693,125	58,839
Receivables (net of allowance for uncollectibles):					
Interest	1,659	-	-	2,323	-
Taxes-delinquent	230,783	16,799	146,774	134,896	81,827
Accounts	-	17,257	-	14,521	-
Intergovernmental	-	1,767	-	116,878	-
Prepaid items	-	-	-	836	-
Total assets	<u>\$ 1,056,431</u>	<u>\$ 184,792</u>	<u>\$ 634,936</u>	<u>\$ 1,998,934</u>	<u>\$ 230,071</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ 183,737	\$ 28,508	\$ 6,115	\$ 77,987	\$ -
Compensated absences payable	-	-	1,727	-	-
Accrued wages payable	-	-	-	-	-
Deferred revenue	230,783	16,799	146,774	134,896	81,827
Total liabilities	<u>414,520</u>	<u>45,307</u>	<u>154,616</u>	<u>212,883</u>	<u>81,827</u>
FUND BALANCES					
Nonspendable:					
Prepays	-	-	-	836	-
Restricted for:					
Debt Service	-	-	-	-	-
Unassigned:	641,911	139,485	480,320	1,785,215	148,244
Total fund balances	<u>641,911</u>	<u>139,485</u>	<u>480,320</u>	<u>1,786,051</u>	<u>148,244</u>
Total liabilities and fund balances	<u>\$ 1,056,431</u>	<u>\$ 184,792</u>	<u>\$ 634,936</u>	<u>\$ 1,998,934</u>	<u>\$ 230,071</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30,2010

	Special Revenue				
Continued:	County Fair	Parks and Recreation	Historical Society	Pest Control	Melba Gopher
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 90,142	\$ 233,691	\$ 5,664	\$ 160,846	\$ 3,927
Investments	615,054	155,335	3,530	105,910	2,354
Receivables (net of allowance for uncollectibles):					
Interest	1,391	-	-	-	-
Taxes-delinquent	27,469	47,267	9,543	19,650	643
Accounts	20,295	393	-	60	-
Intergovernmental	-	-	-	4,147	158
Prepaid items	334	61	-	-	-
Total assets	<u>\$ 754,685</u>	<u>\$ 436,747</u>	<u>\$ 18,737</u>	<u>\$ 290,613</u>	<u>\$ 7,082</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ 6,216	\$ 130,736	\$ -	\$ 5,988	\$ -
Compensated absences payable	-	-	-	-	-
Accrued wages payable	203	-	-	-	-
Deferred revenue	35,297	47,267	9,543	19,650	643
Total liabilities	<u>41,716</u>	<u>178,003</u>	<u>9,543</u>	<u>25,638</u>	<u>643</u>
FUND BALANCES					
Nonspendable:					
Prepays	334	61	-	-	-
Restricted for:					
Debt Service	-	-	-	-	-
Unassigned:	712,635	258,683	9,194	264,975	6,439
Total fund balances	<u>712,969</u>	<u>258,744</u>	<u>9,194</u>	<u>264,975</u>	<u>6,439</u>
Total liabilities and fund balances	<u>\$ 754,685</u>	<u>\$ 436,747</u>	<u>\$ 18,737</u>	<u>\$ 290,613</u>	<u>\$ 7,082</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2010

Continued:	Special Revenue				
	Court Device	Waterways	Court Facilities	Emergency Communications Center	Technology
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 20,685	\$ 103,504	\$ 237,204	\$ 925,226	\$ 81,797
Investments	12,945	68,253	157,689	144,275	55,309
Receivables (net of allowance for uncollectibles):					
Interest	-	-	-	-	-
Taxes-delinquent	-	-	-	-	-
Accounts	-	22,776	-	103,986	-
Intergovernmental	-	-	-	-	-
Prepaid items	-	-	-	26,952	12,910
Total assets	<u>\$ 33,630</u>	<u>\$ 194,533</u>	<u>\$ 394,893</u>	<u>\$ 1,200,439</u>	<u>\$ 150,016</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ 119	\$ 2,292	\$ 26,048	\$ 141,804	\$ 4,408
Compensated absences payable	-	-	-	-	-
Accrued wages payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>119</u>	<u>2,292</u>	<u>26,048</u>	<u>141,804</u>	<u>4,408</u>
FUND BALANCES					
Nonspendable:					
Prepays	-	-	-	26,952	12,910
Restricted for:					
Debt Service	-	-	-	-	-
Unassigned:	<u>33,511</u>	<u>192,241</u>	<u>368,845</u>	<u>1,031,683</u>	<u>132,698</u>
Total fund balances	<u>33,511</u>	<u>192,241</u>	<u>368,845</u>	<u>1,058,635</u>	<u>145,608</u>
Total liabilities and fund balances	<u>\$ 33,630</u>	<u>\$ 194,533</u>	<u>\$ 394,893</u>	<u>\$ 1,200,439</u>	<u>\$ 150,016</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2010

Continued:	Special Revenue			
	Interim			Total Nonmajor
	Mosquito Abatement	Totals	Debt Service	Governmental
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 81,923	\$ 3,946,628	\$ 11,409	\$ 3,958,037
Investments	55,309	2,712,788	8,237	2,721,025
Receivables (net of allowance for uncollectibles):				
Interest	-	5,373	-	5,373
Taxes-delinquent	6,105	721,756	-	721,756
Accounts	-	179,288	-	179,288
Intergovernmental	-	122,950	-	122,950
Prepaid items	-	41,093	-	41,093
Total assets	<u>\$ 143,337</u>	<u>\$ 7,729,876</u>	<u>\$ 19,646</u>	<u>\$ 7,749,522</u>
LIABILITIES				
Liabilities:				
Vouchers payable	\$ -	\$ 613,958	\$ -	\$ 613,958
Compensated absences payable	-	1,727	-	1,727
Accrued wages payable	-	203	-	203
Deferred revenue	6,105	729,584	-	729,584
Total liabilities	<u>6,105</u>	<u>1,345,472</u>	<u>-</u>	<u>1,345,472</u>
FUND BALANCES				
Nonspendable:				
Prepays	-	41,093	-	41,093
Restricted for:				
Debt Service	-	-	19,646	19,646
Unassigned:	137,232	6,343,311	-	6,343,311
Total fund balances	<u>137,232</u>	<u>6,384,404</u>	<u>19,646</u>	<u>6,404,050</u>
Total liabilities and fund balances	<u>\$ 143,337</u>	<u>\$ 7,729,876</u>	<u>\$ 19,646</u>	<u>\$ 7,749,522</u>

STATE OF IDAHO
CANYON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2010

	Special Revenue				
	Charity	Weed Control	Assessor's Reappraisal	District Court	Health District
REVENUES					
Taxes	\$ 2,694,586	\$ 96,830	\$ 1,518,151	\$ 1,408,820	\$ 849,677
Licenses and permits	-	-	-	-	-
Intergovernmental	-	9,598	-	1,113,028	-
Charges for services	212,585	82,142	-	1,050,462	-
Fines and forfeits	-	-	-	669,160	-
Miscellaneous	17,912	-	-	82,857	-
Total revenues	<u>2,925,083</u>	<u>188,570</u>	<u>1,518,151</u>	<u>4,324,327</u>	<u>849,677</u>
EXPENDITURES					
Current:					
General government	-	-	1,406,931	4,188,812	-
Public safety	-	-	-	-	-
Public works	-	208,485	-	-	-
Health	-	-	-	-	813,235
Welfare	2,589,596	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>2,589,596</u>	<u>208,485</u>	<u>1,406,931</u>	<u>4,188,812</u>	<u>813,235</u>
Excess (deficiency) of revenues over (under) expenditures	335,487	(19,915)	111,220	135,515	36,442
Fund balances, October 1	<u>306,424</u>	<u>159,400</u>	<u>369,100</u>	<u>1,650,536</u>	<u>111,802</u>
Fund balances, September 30	<u>\$ 641,911</u>	<u>\$ 139,485</u>	<u>\$ 480,320</u>	<u>\$ 1,786,051</u>	<u>\$ 148,244</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, 2010

	Special Revenue				
Continued:	County Fair	Parks & Recreation	Historical Society	Pest Control	Melba Gopher
REVENUES					
Taxes	\$ 236,558	\$ 454,115	\$ 58,935	\$ 195,391	\$ 9,268
Licenses and permits	-	-	-	-	-
Intergovernmental	10,860	184,152	-	16,328	-
Charges for services	-	5,604	-	2,336	-
Fines and forfeits	-	-	-	-	-
Miscellaneous	499,781	33,731	-	-	-
Total revenues	747,199	677,602	58,935	214,055	9,268
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	191,449	11,000
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	2,374,738	600,584	90,241	-	-
Total expenditures	2,374,738	600,584	90,241	191,449	11,000
Excess (deficiency) of revenues over (under) expenditures	(1,627,539)	77,018	(31,306)	22,606	(1,732)
Fund balances, October 1	2,340,508	181,726	40,500	242,369	8,171
Fund balances, September 30	\$ 712,969	\$ 258,744	\$ 9,194	\$ 264,975	\$ 6,439

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, 2010**

	Special Revenue				
			Emergency		
	Court Device	Waterways	Court Facilities	Communications Center	Technology
Continued:					
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	109,269	-	-	-
Intergovernmental	-	58,096	-	410,170	-
Charges for services	35,132	-	110,060	1,194,080	136,848
Fines and forfeits	-	-	-	-	-
Miscellaneous	-	-	-	10,011	-
Total revenues	<u>35,132</u>	<u>167,365</u>	<u>110,060</u>	<u>1,614,261</u>	<u>136,848</u>
EXPENDITURES					
Current:					
General government	-	-	42,009	-	198,358
Public safety	9,430	-	-	2,297,512	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	143,469	-	-	-
Total expenditures	<u>9,430</u>	<u>143,469</u>	<u>42,009</u>	<u>2,297,512</u>	<u>198,358</u>
Excess (deficiency) of revenues over (under) expenditures	25,702	23,896	68,051	(683,251)	(61,510)
Fund balances, October 1	<u>7,809</u>	<u>168,345</u>	<u>300,794</u>	<u>1,741,886</u>	<u>207,118</u>
Fund balances, September 30	<u>\$ 33,511</u>	<u>\$ 192,241</u>	<u>\$ 368,845</u>	<u>\$ 1,058,635</u>	<u>\$ 145,608</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, 2010

	Special Revenue			
	Interim			Total Nonmajor
	Mosquito			Governmental
Continued:	Abatement	Totals	Debt Service	
REVENUES				
Taxes	\$ 5,029	\$ 7,527,360	\$ 103	\$ 7,527,463
Licenses and permits	-	109,269	-	109,269
Intergovernmental	-	1,802,232	-	1,802,232
Charges for services	-	2,829,249	-	2,829,249
Fines and forfeits	-	669,160	-	669,160
Miscellaneous	-	644,292	-	644,292
Total revenues	5,029	13,581,562	103	13,581,665
EXPENDITURES				
Current:				
General government	-	5,836,110	-	5,836,110
Public safety	-	2,306,942	-	2,306,942
Public works	-	410,934	-	410,934
Health	-	813,235	-	813,235
Welfare	-	2,589,596	-	2,589,596
Culture and recreation	-	3,209,032	-	3,209,032
Total expenditures	-	15,165,849	-	15,165,849
Excess (deficiency) of revenues over (under) expenditures	5,029	(1,584,287)	103	(1,584,184)
Fund balances, October 1	132,203	7,968,691	19,543	7,988,234
Fund balances, September 30	\$ 137,232	\$ 6,384,404	\$ 19,646	\$ 6,404,050

STATE OF IDAHO
CANYON COUNTY
CHARITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Taxes	\$ 2,719,888	\$ 2,719,888	\$ 2,694,586	\$ (25,302)
Charges for services	125,000	125,000	212,585	87,585
Miscellaneous	25,000	25,000	17,912	(7,088)
Total revenues	<u>2,869,888</u>	<u>2,869,888</u>	<u>2,925,083</u>	<u>55,195</u>
EXPENDITURES				
Current:				
Personal services	476,528	475,743	474,061	1,682
Other charges & services	<u>2,114,750</u>	<u>2,115,535</u>	<u>2,115,535</u>	<u>-</u>
Total expenditures	<u>2,591,278</u>	<u>2,591,278</u>	<u>2,589,596</u>	<u>1,682</u>
Excess (deficiency) of revenues over (under) expenditures	278,610	278,610	335,487	56,877
Fund balances - beginning	<u>306,424</u>	<u>306,424</u>	<u>306,424</u>	<u>-</u>
Fund balances - ending	<u>\$ 585,034</u>	<u>\$ 585,034</u>	<u>\$ 641,911</u>	<u>\$ 56,877</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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Taxes	\$ 79,513	\$ 79,513	\$ 96,830	\$ 17,317
Intergovernmental	-	15,000	9,598	(5,402)
Charges for services	50,000	50,000	82,142	32,142
Total revenues	129,513	144,513	188,570	44,057
EXPENDITURES				
Current:				
Personal services	138,847	149,567	139,612	9,955
Other charges & services	66,965	71,245	67,323	3,922
Capital outlay	-	-	1,550	(1,550)
Total expenditures	205,812	220,812	208,485	12,327
Excess (deficiency) of revenues over (under) expenditures	(76,299)	(76,299)	(19,915)	56,384
Fund balances - beginning	159,400	159,400	159,400	-
Fund balances - ending	\$ 83,101	\$ 83,101	\$ 139,485	\$ 56,384

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, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 1,496,287	\$ 1,518,151	\$ 21,864
Total revenues	<u>1,496,287</u>	<u>1,518,151</u>	<u>21,864</u>
EXPENDITURES			
Current:			
Personal services	1,417,527	1,349,946	67,581
Other charges & services	<u>73,050</u>	<u>56,985</u>	<u>16,065</u>
Total expenditures	<u>1,490,577</u>	<u>1,406,931</u>	<u>83,646</u>
Excess (deficiency) of revenues over (under) expenditures	5,710	111,220	105,510
Fund balances - beginning	<u>369,100</u>	<u>369,100</u>	<u>-</u>
Fund balances - ending	<u>\$ 374,810</u>	<u>\$ 480,320</u>	<u>\$ 105,510</u>

STATE OF IDAHO
CANYON COUNTY
DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 1,397,675	\$ 1,397,675	\$ 1,408,820	\$ 11,145
Intergovernmental	1,213,336	1,264,536	1,113,028	(151,508)
Charges for services	890,565	944,065	1,050,462	106,397
Fines and forfeits	600,000	600,000	669,160	69,160
Miscellaneous	47,000	144,939	82,857	(62,082)
Total revenues	<u>4,148,576</u>	<u>4,351,215</u>	<u>4,324,327</u>	<u>(26,888)</u>
EXPENDITURES				
Current:				
Personal services	3,221,431	3,261,752	3,125,356	136,396
Other charges & services	1,228,527	1,390,845	1,036,644	354,201
Capital outlay	<u>2,000</u>	<u>2,000</u>	<u>26,812</u>	<u>(24,812)</u>
Total expenditures	<u>4,451,958</u>	<u>4,654,597</u>	<u>4,188,812</u>	<u>465,785</u>
Excess (deficiency) of revenues over (under) expenditures	(303,382)	(303,382)	135,515	438,897
Fund balances - beginning	<u>1,650,536</u>	<u>1,650,536</u>	<u>1,650,536</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,347,154</u>	<u>\$ 1,347,154</u>	<u>\$ 1,786,051</u>	<u>\$ 438,897</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, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 839,559	\$ 849,677	\$ 10,118
Total revenues	<u>839,559</u>	<u>849,677</u>	<u>10,118</u>
EXPENDITURES			
Current:			
Other charges & services	<u>813,235</u>	<u>813,235</u>	<u>-</u>
Total expenditures	<u>813,235</u>	<u>813,235</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	26,324	36,442	10,118
Fund balances - beginning	<u>111,802</u>	<u>111,802</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 138,126</u></u>	<u><u>\$ 148,244</u></u>	<u><u>\$ 10,118</u></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, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 225,888	\$ 236,558	\$ 10,670
Intergovernmental	10,860	10,860	-
Miscellaneous	567,000	499,781	(67,219)
Total revenues	803,748	747,199	(56,549)
EXPENDITURES			
Current:			
Personal services	202,962	215,315	(12,353)
Other charges & services	634,310	617,573	16,737
Capital outlay	10,600	1,541,850	(1,531,250)
Total expenditures	847,872	2,374,738	(1,526,866)
Excess (deficiency) of revenues over (under) expenditures	(44,124)	(1,627,539)	(1,583,415)
Fund balances - beginning	2,340,508	2,340,508	-
Fund balances - ending	\$ 2,296,384	\$ 712,969	\$ (1,583,415)

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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Taxes	\$ 442,919	\$ 442,919	\$ 454,115	\$ 11,196
Intergovernmental	164,152	184,152	184,152	-
Charges for services	5,000	5,000	5,604	604
Miscellaneous	33,731	33,731	33,731	-
Total revenues	645,802	665,802	677,602	11,800
EXPENDITURES				
Current:				
Personal services	429,334	429,334	364,347	64,987
Other charges & services	82,000	102,000	72,690	29,310
Capital outlay	164,152	164,152	163,547	605
Total expenditures	675,486	695,486	600,584	94,902
Excess (deficiency) of revenues over (under) expenditures	(29,684)	(29,684)	77,018	106,702
Fund balances - beginning	181,726	181,726	181,726	-
Fund balances - ending	\$ 152,042	\$ 152,042	\$ 258,744	\$ 106,702

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, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 51,965	\$ 58,935	\$ 6,970
Total revenues	51,965	58,935	6,970
EXPENDITURES			
Current:			
Other charges & services	90,241	90,241	-
Total expenditures	90,241	90,241	-
Excess (deficiency) of revenues over (under) expenditures	(38,276)	(31,306)	6,970
Fund balances - beginning	40,500	40,500	-
Fund balances - ending	\$ 2,224	\$ 9,194	\$ 6,970

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 192,888	\$ 192,888	\$ 195,391	\$ 2,503
Intergovernmental	16,500	16,500	16,328	(172)
Charges for services	3,000	3,000	2,336	(664)
Total revenues	<u>212,388</u>	<u>212,388</u>	<u>214,055</u>	<u>1,667</u>
EXPENDITURES				
Current:				
Personal services	107,245	108,415	109,552	(1,137)
Other charges & services	172,323	171,153	80,397	90,756
Capital outlay	4,000	4,000	1,500	2,500
Total expenditures	<u>283,568</u>	<u>283,568</u>	<u>191,449</u>	<u>92,119</u>
Excess (deficiency) of revenues over (under) expenditures	(71,180)	(71,180)	22,606	93,786
Fund balances - beginning	<u>242,369</u>	<u>242,369</u>	<u>242,369</u>	<u>-</u>
Fund balances - ending	<u>\$ 171,189</u>	<u>\$ 171,189</u>	<u>\$ 264,975</u>	<u>\$ 93,786</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, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 9,035	\$ 9,268	\$ 233
Intergovernmental	600	-	(600)
Total revenues	<u>9,635</u>	<u>9,268</u>	<u>(367)</u>
EXPENDITURES			
Current:			
Other charges & services	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Total expenditures	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(1,365)	(1,732)	(367)
Fund balances - beginning	<u>8,171</u>	<u>8,171</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,806</u>	<u>\$ 6,439</u>	<u>\$ (367)</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, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 34,000	\$ 35,132	\$ 1,132
Total revenues	<u>34,000</u>	<u>35,132</u>	<u>1,132</u>
EXPENDITURES			
Current:			
Personal services	56,779	8,886	47,893
Other charges & services	<u>1,000</u>	<u>544</u>	<u>456</u>
Total expenditures	<u>57,779</u>	<u>9,430</u>	<u>48,349</u>
Excess (deficiency) of revenues over (under) expenditures	(23,779)	25,702	49,481
Fund balances - beginning	<u>7,809</u>	<u>7,809</u>	<u>-</u>
Fund balances - ending	<u>\$ (15,970)</u>	<u>\$ 33,511</u>	<u>\$ 49,481</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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Licenses and permits	\$ 70,000	\$ 70,000	\$ 109,269	\$ 39,269
Intergovernmental	50,000	50,000	58,096	8,096
Total revenues	120,000	120,000	167,365	47,365
EXPENDITURES				
Current:				
Personal services	119,755	119,755	107,915	11,840
Other charges & services	48,500	92,500	4,778	87,722
Capital outlay	5,000	15,000	30,776	(15,776)
Total expenditures	173,255	227,255	143,469	83,786
Excess (deficiency) of revenues over (under) expenditures	(53,255)	(107,255)	23,896	131,151
Fund balances - beginning	168,345	168,345	168,345	-
Fund balances - ending	\$ 115,090	\$ 61,090	\$ 192,241	\$ 131,151

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, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 105,000	\$ 110,060	\$ 5,060
Total revenues	<u>105,000</u>	<u>110,060</u>	<u>5,060</u>
EXPENDITURES			
Current:			
Other charges & services	250,000	1,700	248,300
Capital outlay	<u>-</u>	<u>40,309</u>	<u>(40,309)</u>
Total expenditures	<u>250,000</u>	<u>42,009</u>	<u>207,991</u>
Excess (deficiency) of revenues over (under) expenditures	(145,000)	68,051	213,051
Fund balances - beginning	<u>300,794</u>	<u>300,794</u>	<u>-</u>
Fund balances - ending	<u>\$ 155,794</u>	<u>\$ 368,845</u>	<u>\$ 213,051</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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 410,170	\$ 410,170
Charges for services	1,300,000	1,300,000	1,194,080	(105,920)
Miscellaneous	20,000	20,000	10,011	(9,989)
Total revenues	<u>1,320,000</u>	<u>1,320,000</u>	<u>1,614,261</u>	<u>294,261</u>
EXPENDITURES				
Current:				
Personal services	111,432	118,282	118,299	(17)
Other charges & services	580,560	573,710	725,651	(151,941)
Capital outlay	<u>4,190,495</u>	<u>4,190,495</u>	<u>1,453,562</u>	<u>2,736,933</u>
Total expenditures	<u>4,882,487</u>	<u>4,882,487</u>	<u>2,297,512</u>	<u>2,584,975</u>
Excess (deficiency) of revenues over (under) expenditures	(3,562,487)	(3,562,487)	(683,251)	2,879,236
Fund balances - beginning	<u>1,741,886</u>	<u>1,741,886</u>	<u>1,741,886</u>	<u>-</u>
Fund balances - ending	<u>\$ (1,820,601)</u>	<u>\$ (1,820,601)</u>	<u>\$ 1,058,635</u>	<u>\$ 2,879,236</u>

STATE OF IDAHO
CANYON COUNTY
TECHNOLOGY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 110,000	\$ 136,848	\$ 26,848
Total revenues	110,000	136,848	26,848
EXPENDITURES			
Current:			
Personal services	121,440	120,770	670
Other charges & services	146,000	77,588	68,412
Total expenditures	267,440	198,358	69,082
Excess (deficiency) of revenues over (under) expenditures	(157,440)	(61,510)	95,930
Fund balances - beginning	207,118	207,118	-
Fund balances - ending	\$ 49,678	\$ 145,608	\$ 95,930

STATE OF IDAHO
CANYON COUNTY
INTERIM MOSQUITO ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ -	\$ 5,029	\$ 5,029
Total revenues	<u>-</u>	<u>5,029</u>	<u>5,029</u>
EXPENDITURES			
Current:			
Other charges & services	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Total expenditures	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Excess (deficiency) of revenues over (under) expenditures	(140,000)	5,029	145,029
Fund balances - beginning	<u>132,203</u>	<u>132,203</u>	<u>-</u>
Fund balances - ending	<u>\$ (7,797)</u>	<u>\$ 137,232</u>	<u>\$ 145,029</u>

STATE OF IDAHO
CANYON COUNTY
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ -	\$ 103	\$ 103
Total revenues	-	103	103
Excess (deficiency) of revenues over (under) expenditures	-	103	103
Net change in fund balances	-	103	103
Fund balances - beginning	19,543	19,543	-
Fund balances - ending	<u>\$ 19,543</u>	<u>\$ 19,646</u>	<u>\$ 103</u>

AGENCY FUNDS

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

Agency Funds:

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

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

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

Motor Vehicle Fund - This fund is used to account for the collection of automobile licenses and fees to be distributed to other funds and agencies.

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

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

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

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2010

	Balance 10/01/09	Additions	Deductions	Balance 09/30/10
<u>TAXING DISTRICTS</u>				
Assets				
Cash and cash equivalents	\$ 621,472	\$ 117,409,406	\$ 117,273,413	\$ 757,465
Receivables (net of allowances for uncollectibles):				
Taxes-delinquent	<u>10,396,718</u>	<u>113,155,107</u>	<u>112,720,084</u>	<u>10,831,741</u>
Total assets	<u>\$ 11,018,190</u>	<u>\$ 230,564,513</u>	<u>\$ 229,993,497</u>	<u>\$ 11,589,206</u>
Liabilities				
Due to other taxing districts	<u>\$ 11,018,190</u>	<u>\$ 230,564,513</u>	<u>\$ 229,993,497</u>	<u>\$ 11,589,206</u>
Total liabilities	<u>\$ 11,018,190</u>	<u>\$ 230,564,513</u>	<u>\$ 229,993,497</u>	<u>\$ 11,589,206</u>
<u>COURT</u>				
Assets				
Cash and cash equivalents	\$ 344,635	\$ 6,250,030	\$ 6,280,269	\$ 314,396
Receivables (net of allowances for uncollectibles):				
Accounts	<u>7,243,522</u>	<u>8,041,834</u>	<u>7,243,522</u>	<u>8,041,834</u>
Total assets	<u>\$ 7,588,157</u>	<u>\$ 14,291,864</u>	<u>\$ 13,523,791</u>	<u>\$ 8,356,230</u>
Liabilities				
Accounts payable	<u>\$ 7,588,157</u>	<u>\$ 14,291,864</u>	<u>\$ 13,523,791</u>	<u>\$ 8,356,230</u>
<u>SHERIFF</u>				
Assets				
Cash and cash equivalents	<u>\$ 298,825</u>	<u>\$ 3,503,925</u>	<u>\$ 3,514,947</u>	<u>\$ 287,803</u>
Liabilities				
Accounts payable	<u>\$ 298,825</u>	<u>\$ 3,503,925</u>	<u>\$ 3,514,947</u>	<u>\$ 287,803</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2010

Continued:

	<u>Balance</u> <u>10/1/2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>9/30/2010</u>
<u>MOTOR VEHICLE</u>				
Assets				
Cash and cash equivalents	\$ 150,905	\$ 12,086,367	\$ 12,061,331	\$ 175,941
Liabilities				
Accounts payable	\$ 150,905	\$ 12,086,367	\$ 12,061,331	\$ 175,941
<u>STATE FUND</u>				
Assets				
Cash and cash equivalents	\$ 732,175	\$ 9,863,540	\$ 9,886,702	\$ 709,013
Liabilities				
Due to other agencies	\$ 732,175	\$ 9,863,540	\$ 9,886,702	\$ 709,013
<u>UNAPP. OTHER</u>				
Assets				
Cash and cash equivalents	\$ 536,003	\$ 14,039,603	\$ 14,009,936	\$ 565,670
Liabilities				
Accounts payable	\$ 536,003	\$ 14,039,603	\$ 14,009,936	\$ 565,670
<u>CCNU</u>				
Assets				
Cash and cash equivalents	\$ 188,485	\$ 155,987	\$ 101,752	\$ 242,720
Liabilities				
Accounts payable	\$ 188,485	\$ 155,987	\$ 101,752	\$ 242,720

Continued:

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2010

Continued:

	Balance 10/01/09	Additions	Deductions	Balance 09/30/10
<u>All Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 2,872,500	\$ 163,308,858	\$ 163,128,350	\$ 3,053,008
Receivables (net of allowances for uncollectibles):				
Taxes-delinquent	10,396,718	113,155,107	112,720,084	10,831,741
Accounts	<u>7,243,522</u>	<u>8,041,834</u>	<u>7,243,522</u>	<u>8,041,834</u>
Total assets	<u>\$ 20,512,740</u>	<u>\$ 284,505,799</u>	<u>\$ 283,091,956</u>	<u>\$ 21,926,583</u>
Liabilities				
Accounts payable	\$ 8,762,375	\$ 44,077,746	\$ 43,211,757	\$ 9,628,364
Due to other agencies	732,175	9,863,540	9,886,702	709,013
Due to other taxing districts	<u>11,018,190</u>	<u>230,564,513</u>	<u>229,993,497</u>	<u>11,589,206</u>
Total liabilities	<u>\$ 20,512,740</u>	<u>\$ 284,505,799</u>	<u>\$ 283,091,956</u>	<u>\$ 21,926,583</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.	86
Revenue Capacity	
These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.	91
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.	95
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.	98
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.	100

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

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

	Fiscal Year							
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental activities								
Invested in capital assets, net of related debt	\$ 38,291,934	\$ 35,096,290	\$ 29,752,579	\$ 28,487,805	\$ 22,872,844	\$ 21,823,084	\$ 20,489,475	\$ 19,006,999
Restricted	19,646	19,543	9,010,223	8,699,749	7,479,949	6,058,336	5,003,518	3,053,445
Unrestricted	<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>	<u>20,838,133</u>	<u>15,940,386</u>	<u>16,233,801</u>
Total governmental activities net assets	<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>	<u>\$ 48,719,553</u>	<u>\$ 41,433,379</u>	<u>\$ 38,294,245</u>
Business-type activities								
Invested in capital assets, net of related debt	\$ 9,116,762	\$ 9,109,534	\$ 9,153,741	\$ 5,413,412	\$ 5,611,790	\$ 4,515,626	\$ 4,368,728	\$ 4,177,808
Restricted	2,444,840	2,382,387	2,375,770	5,996,757	5,200,770	4,423,851	3,754,431	3,166,673
Unrestricted	<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>	<u>4,394,400</u>	<u>3,768,202</u>	<u>3,381,350</u>
Total business-type activities net assets	<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>	<u>\$ 13,333,877</u>	<u>\$ 11,891,361</u>	<u>\$ 10,725,831</u>
Primary government								
Invested in capital assets, net of related debt	\$ 47,408,696	\$ 44,205,824	\$ 38,906,320	\$ 33,901,217	\$ 28,484,634	\$ 26,338,710	\$ 24,858,203	\$ 23,184,807
Restricted	2,464,486	2,401,930	11,385,993	14,696,506	12,680,719	10,482,187	8,757,949	6,220,118
Unrestricted	<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>	<u>25,232,533</u>	<u>19,708,588</u>	<u>19,615,151</u>
Total primary government net assets	<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>	<u>\$ 62,053,430</u>	<u>\$ 53,324,740</u>	<u>\$ 49,020,076</u>

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

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

	Fiscal Year							
Expenses	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental activities:								
General government	\$ 31,250,266	\$ 28,700,368	\$ 30,628,992	\$ 28,485,593	\$ 25,097,052	\$ 19,980,040	\$ 19,442,385	\$ 18,903,954
Public safety	24,560,568	24,270,127	25,914,836	23,421,269	22,301,187	19,037,818	18,203,219	17,510,703
Public works	1,524,743	1,598,490	1,609,574	1,481,915	1,477,204	1,474,379	1,394,986	1,237,991
Health and welfare	3,404,811	3,307,658	2,843,036	2,635,085	2,121,511	3,525,675	3,368,729	3,105,532
Culture and recreation	1,757,661	1,796,288	1,860,171	1,637,167	1,475,421	1,344,837	1,179,725	1,203,487
Education	-	-	38,541	60,000	67,252	107,260	60,000	92,000
Interest on long-term debt	34,127	39,057	43,862	49,032	87,855	133,126	200,941	163,557
Total governmental activities expenses	<u>62,532,176</u>	<u>59,711,988</u>	<u>62,939,012</u>	<u>57,770,061</u>	<u>52,627,482</u>	<u>45,603,135</u>	<u>43,849,985</u>	<u>42,217,224</u>
Business-type activities:								
Sanitary landfill	<u>2,562,794</u>	<u>2,720,110</u>	<u>2,697,219</u>	<u>2,407,924</u>	<u>2,257,506</u>	<u>1,838,856</u>	<u>1,634,259</u>	<u>1,538,119</u>
Total business-type activities expenses	<u>2,562,794</u>	<u>2,720,110</u>	<u>2,697,219</u>	<u>2,407,924</u>	<u>2,257,506</u>	<u>1,838,856</u>	<u>1,634,259</u>	<u>1,538,119</u>
Total primary government expenses	<u>\$ 65,094,970</u>	<u>\$ 62,432,098</u>	<u>\$ 65,636,231</u>	<u>\$ 60,177,985</u>	<u>\$ 54,884,988</u>	<u>\$ 47,441,991</u>	<u>\$ 45,484,244</u>	<u>\$ 43,755,343</u>
Program revenues								
Governmental activities:								
Charges for services:								
General government	\$ 9,382,482	\$ 7,699,922	\$ 8,711,472	\$ 11,152,478	\$ 11,262,475	\$ 8,953,916	\$ 9,187,737	\$ 8,020,609
Public safety	3,607,161	4,413,874	4,991,949	5,022,278	4,559,619	4,235,090	3,777,620	2,819,351
Public works	484,709	440,117	452,285	452,954	409,144	650,613	646,193	578,509
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	614,655	682,427	703,461	595,116	516,556	355,620	294,232	68,215
Education	-	-	-	-	-	-	-	-
Operating grants and contributions	1,753,582	1,855,751	1,969,065	1,622,228	1,698,763	2,320,943	1,510,187	1,313,435
Capital grants and contributions	<u>1,489,478</u>	<u>2,701,734</u>	<u>740,236</u>	<u>81,698</u>	<u>196,049</u>	<u>834,616</u>	<u>-</u>	<u>119,723</u>
Total governmental activities program revenues	<u>17,332,067</u>	<u>17,793,825</u>	<u>17,568,468</u>	<u>18,926,752</u>	<u>18,642,606</u>	<u>17,350,798</u>	<u>15,415,969</u>	<u>12,919,842</u>
Business-type activities:								
Charges for services:								
Landfill fees	<u>2,747,526</u>	<u>2,716,487</u>	<u>3,136,680</u>	<u>3,387,569</u>	<u>3,433,846</u>	<u>2,955,004</u>	<u>2,676,573</u>	<u>2,547,406</u>
Total business-type activities program revenues	<u>2,747,526</u>	<u>2,716,487</u>	<u>3,136,680</u>	<u>3,387,569</u>	<u>3,433,846</u>	<u>2,955,004</u>	<u>2,676,573</u>	<u>2,547,406</u>
Total primary government program revenues	<u>\$ 20,079,593</u>	<u>\$ 20,510,312</u>	<u>\$ 20,705,148</u>	<u>\$ 22,314,321</u>	<u>\$ 22,076,452</u>	<u>\$ 20,305,802</u>	<u>\$ 18,092,542</u>	<u>\$ 15,467,248</u>

Continued:

Changes in net assets continued:

	Fiscal Year							
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Net (expense)/Revenue								
Governmental activities	\$ (45,200,109)	\$ (41,918,163)	\$ (45,370,544)	\$ (38,843,309)	\$ (33,984,876)	\$ (28,252,337)	\$ (28,434,016)	\$ (29,297,382)
Business-type activities	<u>184,732</u>	<u>(3,623)</u>	<u>439,461</u>	<u>979,645</u>	<u>1,176,340</u>	<u>1,116,148</u>	<u>1,042,314</u>	<u>1,009,287</u>
Total primary government net expense	<u>\$ (45,015,377)</u>	<u>\$ (41,921,786)</u>	<u>\$ (44,931,083)</u>	<u>\$ (37,863,664)</u>	<u>\$ (32,808,536)</u>	<u>\$ (27,136,189)</u>	<u>\$ (27,391,702)</u>	<u>\$ (28,288,095)</u>
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Property taxes	\$ 38,094,820	\$ 39,719,187	\$ 36,754,510	\$ 32,428,125	\$ 30,880,758	\$ 27,281,862	\$ 24,126,315	\$ 23,841,443
Intergovernmental	7,066,150	7,259,264	8,155,246	8,217,016	7,493,555	6,571,690	5,908,846	5,452,828
Interest earnings	378,518	766,455	1,441,447	2,405,064	1,942,876	845,672	635,120	719,316
Miscellaneous	828,109	783,455	781,755	677,896	981,151	839,287	865,124	745,032
Gain/loss on sale of capital assets	<u>-</u>	<u>2,638</u>	<u>871,853</u>	<u>12,310</u>	<u>-</u>	<u>-</u>	<u>1,571</u>	<u>(34,316)</u>
Total governmental activities	<u>46,367,597</u>	<u>48,530,999</u>	<u>48,004,811</u>	<u>43,740,411</u>	<u>41,298,340</u>	<u>35,538,511</u>	<u>31,536,976</u>	<u>30,724,303</u>
Business-type activities:								
Intergovernmental	5,581	-	-	-	-	-	-	-
Interest earnings	185,694	281,259	440,351	645,907	330,431	325,606	114,876	112,678
Gain or loss on sale of capital assets	-	-	(1,905)	117,371	-	762	7,390	1,005
Miscellaneous	<u>4,920</u>	<u>40</u>	<u>25,020</u>	<u>3,139</u>	<u>30,310</u>	<u>-</u>	<u>950</u>	<u>4,744</u>
Total business-type activities	<u>196,195</u>	<u>281,299</u>	<u>463,466</u>	<u>766,417</u>	<u>360,741</u>	<u>326,368</u>	<u>123,216</u>	<u>118,427</u>
Total primary government	<u>\$ 46,563,792</u>	<u>\$ 48,812,298</u>	<u>\$ 48,468,277</u>	<u>\$ 44,506,828</u>	<u>\$ 41,659,081</u>	<u>\$ 35,864,879</u>	<u>\$ 31,660,192</u>	<u>\$ 30,842,730</u>
Change in Net Assets								
Governmental activities	\$ 1,167,488	\$ 6,612,836	\$ 2,634,267	\$ 4,897,102	\$ 7,313,464	\$ 7,286,174	\$ 3,102,960	\$ 1,426,921
Business-type activities	<u>380,927</u>	<u>277,676</u>	<u>902,927</u>	<u>1,746,062</u>	<u>1,537,081</u>	<u>1,442,516</u>	<u>1,165,530</u>	<u>1,127,714</u>
Total primary government	<u>\$ 1,548,415</u>	<u>\$ 6,890,512</u>	<u>\$ 3,537,194</u>	<u>\$ 6,643,164</u>	<u>\$ 8,850,545</u>	<u>\$ 8,728,690</u>	<u>\$ 4,268,490</u>	<u>\$ 2,554,635</u>

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

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

	Fiscal Year									
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
General fund										
Nonspendable	\$ 222,263	\$ 185,207	\$ 123,117	\$ 90,325	\$ -	\$ -	\$ 455,916	\$ 93,363	\$ 56,597	\$ 47,208
Assigned	6,957,717	-	-	-	-	-	-	-	-	-
Unassigned	<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>	<u>7,711,967</u>	<u>6,752,865</u>	<u>6,833,906</u>	<u>8,081,767</u>
Total general fund	<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>	<u>\$ 8,167,883</u>	<u>\$ 6,846,228</u>	<u>\$ 6,890,503</u>	<u>\$ 8,128,975</u>
All other governmental funds										
Nonspendable	\$ 90,625	\$ 1,618,354	\$ 114,585	\$ 127,678	\$ 235,019	\$ 448,231	\$ 669,433	\$ 674,256	\$ 423,402	\$ 194,011
Restricted	19,646	-	-	-	-	-	-	-	-	-
Unassigned, reported in										
Special revenue funds	13,955,245	13,093,017	13,799,796	18,795,533	18,329,263	16,043,540	13,345,057	11,490,286	10,925,673	11,545,541
Capital projects funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>257,664</u>
Total all other government funds	<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>	<u>\$ 14,014,490</u>	<u>\$ 12,164,542</u>	<u>\$ 11,349,075</u>	<u>\$ 11,997,216</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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Revenues										
Taxes	\$ 37,953,330	\$ 38,647,113	\$ 35,509,034	\$ 32,383,342	\$ 30,896,385	\$ 27,360,709	\$ 24,275,785	\$ 23,785,194	\$ 21,751,347	\$ 20,130,196
Licenses & permits	1,080,923	1,222,581	1,584,497	2,374,839	2,254,858	2,151,738	1,828,780	1,516,417	1,014,241	1,042,079
Intergovernmental	9,582,198	10,961,076	10,592,375	10,161,138	9,161,714	8,872,566	7,475,711	6,870,955	6,528,750	6,007,133
Charges for services	11,780,144	11,302,389	12,027,630	12,055,329	13,550,276	11,394,493	11,357,026	9,405,394	8,800,292	7,772,921
Fines and forfeits	802,858	794,335	725,589	627,657	707,235	611,086	614,136	622,439	594,457	588,591
Miscellaneous	<u>1,646,531</u>	<u>2,045,002</u>	<u>2,639,344</u>	<u>3,426,750</u>	<u>3,181,361</u>	<u>1,742,949</u>	<u>1,549,402</u>	<u>1,414,498</u>	<u>1,637,441</u>	<u>2,981,793</u>
Total revenues	<u>62,845,984</u>	<u>64,972,496</u>	<u>63,078,469</u>	<u>61,029,055</u>	<u>59,751,829</u>	<u>52,133,541</u>	<u>47,100,840</u>	<u>43,614,897</u>	<u>40,326,528</u>	<u>38,522,713</u>
Expenditures										
General government	32,995,291	33,205,819	36,395,834	28,837,944	25,217,959	19,357,363	20,686,987	20,505,299	20,971,757	18,350,153
Public safety	23,518,304	24,948,713	23,522,185	20,228,112	20,803,128	18,539,757	15,904,856	15,111,579	14,722,638	13,275,544
Public works	1,476,729	1,528,496	1,588,589	1,413,775	1,413,873	1,406,436	1,305,093	918,320	1,010,826	804,949
Health and welfare	3,402,831	3,310,958	2,837,674	2,638,188	2,119,606	3,521,275	3,370,093	3,100,576	2,933,798	2,565,807
Culture & recreation	3,411,336	1,764,334	1,839,531	1,573,983	1,425,132	1,293,654	1,139,310	1,056,570	1,102,818	998,717
Education	-	-	38,541	60,000	67,252	107,260	60,000	92,000	92,000	57,000
Capital outlay	-	-	-	6,842,944	1,346,728	2,089,791	318,296	922,832	267,063	1,723,245
Debt service										
Principal	137,326	121,675	-	-	900,000	900,000	1,020,000	980,000	940,000	900,000
Interest	<u>35,028</u>	<u>39,886</u>	<u>-</u>	<u>-</u>	<u>40,500</u>	<u>81,000</u>	<u>124,602</u>	<u>163,557</u>	<u>202,350</u>	<u>238,215</u>
Total expenditures	<u>64,976,845</u>	<u>64,919,881</u>	<u>66,222,354</u>	<u>61,594,946</u>	<u>53,334,178</u>	<u>47,296,536</u>	<u>43,929,237</u>	<u>42,850,733</u>	<u>42,243,250</u>	<u>38,913,630</u>
Excess of revenues										
over(under)expenditures	<u>(2,130,861)</u>	<u>52,615</u>	<u>(3,143,885)</u>	<u>(565,891)</u>	<u>6,417,651</u>	<u>4,837,005</u>	<u>3,171,603</u>	<u>764,164</u>	<u>(1,916,722)</u>	<u>(390,917)</u>
Other financing sources(uses)										
Sale of capital assets	-	19,602	3,421,853	12,310	-	-	-	7,314	21,340	14,983
Transfers in	46,678	16,031	-	235,019	-	-	-	29,224	53,241	115,728
Transfers out	<u>(46,678)</u>	<u>(16,031)</u>	<u>-</u>	<u>(235,019)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,224)</u>	<u>(55,178)</u>	<u>(115,728)</u>
Total other financing sources(uses)	<u>-</u>	<u>19,602</u>	<u>3,421,853</u>	<u>12,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,314</u>	<u>19,403</u>	<u>14,983</u>
Net change in fund balances	<u>\$ (2,130,861)</u>	<u>\$ 72,217</u>	<u>\$ 277,968</u>	<u>\$ (553,581)</u>	<u>\$ 6,417,651</u>	<u>\$ 4,837,005</u>	<u>\$ 3,171,603</u>	<u>\$ 771,478</u>	<u>\$ (1,897,319)</u>	<u>\$ (375,934)</u>
Debt service as a percentage										
of noncapital expenditures	0.27%	0.25%	-	-	1.81%	2.17%	2.62%	2.73%	2.72%	3.06%

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

Fiscal Year	Real Property				Personal Property	Total	Total Direct Tax rate(2)
	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Manufacturing Property</u>	<u>Other(4)</u>			
2001	2,109,839,987	1,904,652,907	91,159,763	163,479,915	672,539,750	4,941,672,322	0.44
2002	2,443,104,042	2,040,078,532	88,511,703	160,892,365	692,351,229	5,424,937,871	0.44
2003	2,797,386,654	2,003,345,243	81,109,312	162,089,665	665,096,198	5,709,027,072	0.44
2004	3,242,087,556	1,954,991,828	74,578,716	162,801,115	592,889,496	6,027,348,711	0.46
2005	3,636,952,601	2,031,244,322	73,582,156	164,773,380	584,516,273	6,491,068,732	0.47
2006	3,856,677,436	2,374,036,037	71,200,815	164,639,760	643,919,077	7,110,473,125	0.46
2007	6,251,694,646	2,153,792,734	- (3)	174,563,980	636,930,104	9,216,981,464	0.39
2008	6,839,158,426	2,414,985,985	- (3)	174,111,630	888,568,255	10,316,824,296	0.39
2009	5,695,753,778	2,021,774,944	- (3)	180,269,275	687,208,390	8,585,006,387	0.42
2010	4,347,501,102	1,990,911,693	- (3)	172,664,954	878,495,029	7,389,572,778	0.50

- 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
County Direct Rates										
Operating rate	0.50	0.42	0.39	0.39	0.46	0.46	0.45	0.42	0.41	0.41
Debt service rate	-	-	-	-	-	0.01	0.01	0.02	0.03	0.03
Total County Direct Rate	<u>0.50</u>	<u>0.42</u>	<u>0.39</u>	<u>0.39</u>	<u>0.46</u>	<u>0.47</u>	<u>0.46</u>	<u>0.44</u>	<u>0.44</u>	<u>0.44</u>
City Rates										
Caldwell	1.10	0.93	0.82	0.89	0.96	0.92	0.89	0.88	0.84	0.82
Nampa	1.02	0.83	0.71	0.72	0.80	0.87	0.86	0.86	0.87	0.86
Melba	0.60	0.44	0.38	0.41	0.45	0.47	0.45	0.44	0.42	0.42
Middleton	0.59	0.46	0.34	0.37	0.40	0.40	0.39	0.38	0.41	0.40
Notus	0.47	0.39	0.32	0.37	0.35	0.33	0.31	0.35	0.36	0.35
Parma	0.91	0.80	0.70	0.80	0.78	0.76	0.74	0.73	0.77	0.77
Wilder	0.90	0.86	0.80	0.81	0.79	0.82	0.80	0.79	0.78	0.74
Greenleaf	0.28	0.23	0.18	0.19	0.21	0.20	0.22	0.22	0.22	0.21
Star	0.32	0.27	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Rates										
Meridian #2	0.35	0.35	0.36	0.37	0.39	0.67	0.63	0.65	0.66	0.67
Kuna #3	0.50	0.46	0.33	0.33	0.39	0.65	0.65	0.66	0.68	0.43
Nampa #131	0.38	0.33	0.37	0.34	0.40	0.68	0.72	0.70	0.70	0.73
Caldwell #132	0.53	0.37	0.40	0.45	0.45	0.68	0.68	0.73	0.73	0.70
Wilder #133	0.59	0.51	0.49	0.43	0.36	0.79	0.71	0.77	0.88	0.80
Middleton #134	0.44	0.44	0.44	0.44	0.44	0.72	0.74	0.76	0.56	0.52
Notus #135	0.48	0.40	0.22	0.28	0.35	0.74	0.79	0.78	0.78	0.81
Melba #136	0.50	0.49	0.53	0.53	0.54	0.67	0.68	0.63	0.64	0.65
Parma #137	0.53	0.53	0.53	0.56	0.64	0.79	0.79	0.74	0.72	0.75
Vallivue #139	0.51	0.51	0.52	0.52	0.53	0.79	0.81	0.79	0.81	0.79
Marsing #363	0.54	0.41	0.11	0.42	0.50	0.76	0.73	0.67	0.74	0.72
Homedale #370	0.52	0.42	0.31	0.29	0.37	0.67	0.68	0.64	0.66	0.70
Other District Rates	3.17	2.69	2.27	2.12	2.48	2.27	2.24	2.21	2.71	2.23

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 2010			Fiscal Year 2001		
			Percentage			Percentage
	Taxable Assessed Value	Rank	of total Co Taxable Assessed Value	Taxable Assessed Value	Rank	of total Co Taxable Assessed Value
JR Simplot Co.	\$ 121,214,628	1	1.65%	\$ 109,400,520	2	2.21%
Idaho Power	85,012,445	2	1.16%	49,743,807	5	1.01%
DDR Nampa LLC	68,662,560	3	0.94%	-	-	-
Sorrento Lactalais	62,320,769	4	0.85%	50,335,127	4	1.02%
SSI Food Services	48,322,042	5	0.66%	37,697,664	7	0.76%
Micron Technology Inc	45,635,342	6	0.62%	132,586,738	1	2.68%
Qwest Corporation	35,521,324	7	0.48%	54,185,787	3	1.10%
WAL-MART	34,166,215	8	0.47%	28,419,429	10	0.57%
Nestle Food Company	24,259,839	9	0.33%	28,680,250	9	0.58%
Union Pacific Railroad	23,747,373	10	0.32%	-	-	-
MCMS	-	-	-	36,628,121	8	0.74%
Zilog, Inc (1)	-	-	-	47,741,960	6	0.97%
Total	<u>\$ 548,862,537</u>		<u>7.48%</u>	<u>\$ 575,419,403</u>		<u>11.64%</u>

Notes: (1) Zilog went out of business in 2003

Source: Canyon County Assessor's office

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

Fiscal Year	Total Tax Levy for <u>Fiscal Year</u>	Collected within the Fiscal Year of the Levy		Collections in Subsequent <u>Years</u>	Total Collections to Date	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2001	22,348,604	18,807,055	84.2%	637,818	19,444,873	87.0%
2002	23,859,869	19,795,338	83.0%	763,848	20,559,186	86.2%
2003	25,703,819	21,726,992	84.5%	834,839	22,561,831	87.8%
2004	26,759,066	22,406,819	83.7%	892,035	23,298,854	87.1%
2005	29,651,996	25,191,194	85.0%	509,761	25,700,955	86.7%
2006	30,812,201	28,875,138	93.7%	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	35,900,208	33,497,406	93.3%	1,433,820	34,931,226	97.3%
2009	38,287,354	35,528,041	92.8%	1,049,067	36,577,108	95.5%
2010	36,650,845	34,461,860	94.0%	-	34,461,860	94.0%

Source: Canyon County property tax rolls

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

Fiscal Year	General Obligation Bonds	Less Amounts Restricted to Repaying Principal	Total	Percentage of Estimated Actual Taxable Value of property	Total Debt Per Capita	Percentage of Total Debt to Personal Income (1)	Capital Leases
2001	\$ 4,740,000	\$ 194,011	\$ 4,545,989	0.09%	\$ 34.59	160%	\$ -
2002	3,800,000	423,116	3,376,884	0.06%	24.00	116%	-
2003	2,820,000	674,256	2,145,744	0.04%	14.80	71%	-
2004	1,800,000	669,433	1,130,567	0.02%	7.46	35%	1,258,833
2005	900,000	448,231	451,769	0.01%	2.70	13%	1,164,482
2006	-	-	-	-	-	-	1,065,472
2007	-	-	-	-	-	-	961,571
2008	-	-	-	-	-	-	852,537
2009	-	-	-	-	-	-	785,523
2010	-	-	-	-	-	-	648,197

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, 2010

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Caldwell	\$ 3,655,000	16.00%	\$ 584,800
Nampa	29,695,000	44.99%	13,359,781
Total cities	33,350,000		13,944,581
Fire Districts:			
Wilder	775,000	2.60%	20,150
Kuna	315,000	0.62%	1,953
Middleton	1,115,000	7.28%	81,172
Total fire districts	2,205,000		103,275
School Districts:			
Meridian #2	187,670,000	1.27%	2,383,409
Kuna #3	47,775,000	1.71%	816,953
Nampa #131	139,605,000	44.81%	62,557,001
Caldwell #132	37,650,000	13.60%	5,120,400
Wilder #133	7,995,000	2.07%	165,497
Middleton #134	45,125,000	8.79%	3,966,488
Notus #135	1,205,181	0.93%	11,208
Melba #136	4,085,000	1.49%	60,867
Parma #137	9,415,000	2.87%	270,211
Vallivue #139	62,225,000	21.32%	13,266,370
Marsing #363	2,910,000	0.27%	7,857
Homedale #370	2,355,000	0.86%	20,253
Total school districts	548,015,181		88,646,511
Library districts:			
Kuna	700,000	1.71%	11,970
Lizard Butte Library	694,703	1.42%	9,865
Total library districts	1,394,703		21,835
Subtotal, overlapping debt	584,964,884		102,716,201
Total direct debt	-		-
Total direct and overlapping debt	\$ 584,964,884		\$ 102,716,201

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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Assessed value of property	\$ 7,389,572,778	\$ 8,585,006,387	\$ 10,316,824,296	\$ 9,216,981,464	\$ 7,110,473,125	\$ 6,491,068,732	\$ 6,027,348,711	\$ 5,709,027,072	\$ 5,424,937,871	\$ 4,941,672,322
Debt limit 2% of assessed value	\$ 147,791,456	\$ 171,700,128	\$ 206,336,486	\$ 184,339,629	\$ 142,209,463	\$ 129,821,375	\$ 120,546,974	\$ 114,180,541	\$ 108,498,757	\$ 98,833,446
Amount of debt applicable to limit										
General obligation Bonds	-	-	-	-	-	900,000	1,800,000	2,820,000	3,800,000	4,740,000
Less: Resources Restricted to paying Principal	-	-	-	-	-	(448,231)	(669,433)	(674,256)	(423,116)	(194,011)
Total net debt Applicable to limit	-	-	-	-	-	451,769	1,130,567	2,145,744	3,376,884	4,545,989
Legal debt margin	\$ 147,791,456	\$ 171,700,128	\$ 206,336,486	\$ 184,339,629	\$ 142,209,463	\$ 129,369,606	\$ 119,416,407	\$ 112,034,797	\$ 105,121,873	\$ 94,287,457
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.35%	0.94%	1.88%	3.11%	4.60%

Note: State law limits the county's outstanding general obligation long-term debt (less debt service reserves) to no more than 2 percent of the assessed value of property.
The legal debt margin is the difference between the debt limit and the county's net outstanding applicable to the limit, and represents the county's legal borrowing authority.

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

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per capita personal income</u>	<u>Unemployment rate</u>
	(1)	(1)	(1)	(1)
2001	131,441	\$ 2,554,162	\$ 19,432	4.9%
2002	140,680	2,733,694	19,432	6.5%
2003	144,983	2,817,310	19,432	7.0%
2004	151,508	2,944,104	19,432	6.1%
2005	167,141	3,247,884	19,432	4.3%
2006	175,781	3,415,776	19,432	3.5%
2007	175,781	3,464,165	20,397	3.6%
2008	179,381	3,690,863	21,511	9.1%
2009	183,939	3,980,637	22,278	11.8%
2010	186,615	4,266,614	23,173	11.9%

Sources:

(1) Idaho department of labor

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

	2010	Percentage to	2001	Percentage to
	<u>Employees</u>	<u>total</u>	<u>Employees</u>	<u>total</u>
	(1)	<u>employees</u>		(1)
Nampa School District	1,750	19.44%	1,450	20.00%
Wal-Mart Associates Inc	1,250	13.88%	750	10.34%
J R Simplot Company	1,250	13.88%	1,450	20.00%
Caldwell School District	850	9.44%	750	10.34%
Vallivue School District	850	9.44%	550	7.59%
Canyon County	754	8.37%	550	7.59%
City of Nampa	650	7.22%	450	6.21%
Mercy Medical Center	550	6.11%	650	8.97%
College of Western Idaho	550	6.11%	-	0.00%
Idaho Department of Health & Welfare	<u>550</u>	<u>6.11%</u>	<u>650</u>	<u>8.97%</u>
Total	<u>9,004</u>	<u>100.00%</u>	<u>7,250</u>	<u>100.00%</u>

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

Sources: Idaho Department of Labor, Communications & Research

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

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of September 30</u>									
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Public Safety	348	342	361	347	333	323	292	280	277	279
Health and Welfare	10	10	10	9	8	7	7	6	6	5
Culture and Recreation	11	11	13	11	11	10	10	9	9	8
Public Works	25	25	26	26	26	25	24	23	23	15
General Government	<u>340</u>	<u>338</u>	<u>320</u>	<u>317</u>	<u>287</u>	<u>265</u>	<u>240</u>	<u>229</u>	<u>224</u>	<u>220</u>
Total Governmental Activities	<u>734</u>	<u>726</u>	<u>730</u>	<u>710</u>	<u>665</u>	<u>630</u>	<u>573</u>	<u>547</u>	<u>539</u>	<u>527</u>
Business Type Activities										
Sanitary Landfill	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>18</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>13</u>
Grand Total	<u>754</u>	<u>746</u>	<u>750</u>	<u>730</u>	<u>683</u>	<u>646</u>	<u>589</u>	<u>563</u>	<u>555</u>	<u>540</u>

Source: County Auditor's office

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Public Safety										
Jail bookings	8,544	11,542	12,184	12,504	12,869	10,723	9,840	8,522	7,768	8,075
Average daily population	382	462	630	826	585	583	489	471	439	456
General Government										
Building permits issued										
Commercial	20	36	47	58	40	55	89	141	125	148
Residential	353	356	415	648	898	882	788	661	663	691
Agricultural	30	29	145	225	254	258	154	205	189	77
Total	<u>403</u>	<u>421</u>	<u>607</u>	<u>931</u>	<u>1,192</u>	<u>1,195</u>	<u>1,031</u>	<u>1,007</u>	<u>977</u>	<u>916</u>
Number of recorded documents	62,701	65,520	68,227	83,487	102,741	87,727	71,522	79,798	62,387	55,363
Culture and Recreation										
Annual boat stickers	4,003	4,163	4,050	4,071	4,077	3,927	3,777	3,659	3,604	3,302
Sanitation										
Refuse collected daily/tons	572	563	653	710	729	625	571	541	498	477
Refuse collected/annually tons	179,175	176,372	204,433	222,475	228,320	195,572	178,582	169,182	155,874	149,424

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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Public Safety										
Patrol units	65	65	65	58	58	58	58	58	58	58
Detention centers	4	4	4	4	4	4	3	3	3	3
Culture and Recreation										
Number of county parks	5	5	5	4	4	4	4	4	3	3
Acreage of parks	1,579	1,579	1,579	759	759	759	759	759	754	754
Sanitation										
Number of trash compactors	2	2	2	2	2	2	2	2	2	2

Sources: County departments
County Auditor's office

SINGLE AUDIT SECTION



**STATE OF IDAHO
CANYON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2010**

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Disbursements/ Expenditures</u>
<u>US Department of Agriculture</u>		
Passed through Idaho Department of Education:		
School Breakfast Program	10.553	\$ 23,881
National School Lunch Program	10.555	36,634
		<u>60,515</u>
<u>US Department of Commerce</u>		
Passed through Idaho Military Division:		
Public Safety Interoperable Communications Grant	11.555	<u>364,865</u>
<u>US Department of Housing and Urban Development</u>		
Passed through Idaho Department of Commerce and Labor		
Community Development Block Grant	14.228	<u>48,067</u>
<u>US Department of the Interior</u>		
Passed through Idaho Department of Agriculture		
ARRA - Rush Skeleton Weed Control	15.231	<u>9,598</u>
<u>US Department of Justice</u>		
Equitable Sharing	N/A	16,080
DEA overtime	N/A	15,437
Justice overtime - US Marshal Service	N/A	16,249
Justice overtime - FBI	N/A	7,148
Bulletproof Vest Partnership Program	16.607	749
Passed through Idaho State Police:		
Edward Byrne Memorial Justice Assistance Grant	16.738	17,000
Passed through Idaho Department of Juvenile Corrections		
Juvenile Accountability Incentive Block Grants	16.523	5,194
Passed through City of Boise:		
Public Safety Partnership & Community Policing		
Grants (COPS Technology)	16.710	281,282
Passed through the City of Nampa:		
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.804	216,000
Passed through the City of Caldwell:		
Edward Byrne Memorial Justice Assistance Grant	16.738	21,602
		<u>596,741</u>
<u>US Department of Energy</u>		
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128	<u>238,100</u>
<u>US Department of Transportation</u>		
Passed through Idaho Transportation Department:		
Highway Planning and Construction	20.205	1,022
State & Community Highway Safety	20.600	43,418
Alcohol Traffic Safety & Drunk Driving Prevention	20.601	2,035
		<u>46,475</u>
<u>US Department of Homeland Security</u>		
Passed through Idaho Department of Parks and Recreation:		
Boating Safety Financial Assurance	97.012	39,871
Passed through Idaho Military Division:		
Emergency Management Performance Grant	97.042	119,399
Homeland Security Grant Program	97.067	347,595
		<u>506,865</u>
Total federal awards		<u>\$ 1,871,226</u>

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2010

Note 1: Basis of Presentation

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

CANYON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

I. Summary of Auditor's Results

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

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

- H. The threshold for distinguishing Types A and B programs was \$300,000.

Gibbons, Scott & Dean LLP

Certified Public Accountants

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Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Board of County Commissioners
Canyon County
Caldwell, Idaho

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of and for the year ended September 30, 2010, which collectively comprise Canyon County's basic financial statements and have issued our report thereon dated March 28, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

A 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 significant deficiency is a deficiency, or 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. A material weakness is a deficiency, or 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.


Compliance and Other Matters

As part of obtaining reasonable assurance about whether Canyon County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express

such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of Canyon County in a separate letter dated March 28, 2011.

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

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

GIBBONS, SCOTT & DEAN LLP
Certified Public Accountants

March 28, 2011

Gibbons, Scott & Dean LLP

Certified Public Accountants

Terry L. Scott, CPA
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Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

Board of County Commissioners
Canyon County
Caldwell, Idaho

Compliance

We have audited the compliance of Canyon County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2010. Canyon County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Canyon County's management. Our responsibility is to express an opinion on Canyon County's compliance based on our audit.

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

In our opinion, Canyon County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2010.

Internal Control over Compliance

Management of Canyon County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Canyon County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Canyon 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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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 over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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


GIBBONS, SCOTT & DEAN LLP
Certified Public Accountants

March 28, 2011