

**STATE OF IDAHO**

**CANYON COUNTY**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED**

**September 30, 2015**



**CHRIS YAMAMOTO, CANYON COUNTY AUDITOR**

**STATE OF IDAHO  
CANYON COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
September 30, 2015**



Prepared by Canyon County Auditor's Office

**STATE OF IDAHO  
CANYON COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
September 30, 2015**

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## INTRODUCTORY SECTION





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



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

January 29, 2016

To the Board of County Commissioners and Citizens of Canyon County, Idaho:

State law requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Canyon County (the County) for the fiscal year ended September 30, 2015.

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

The County's financial statements have been audited by Eide Bailly LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2015 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded that the County's financial statements for the fiscal year ended September 30, 2015, 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. The County's MD&A can be found immediately following the report of the independent auditors.

## **Profile of Canyon County**

Canyon County was established November 19, 1892 with its County seat in Caldwell. The name probably came from the Snake River Canyon that forms the southern border of the County. The Hudson's Bay Company established Fort Boise in 1834 at the mouth of the Boise River near what is now Parma, but abandoned it in 1855. Emigrants traveled through what is now Canyon County on the Oregon Trail. The County is located in the southwestern part of Idaho west of Boise, the state capitol. It is bordered on the east by Ada County, on the south by Owyhee County, on the north by Gem and Payette Counties and on the west by the state of Oregon. Canyon County has the second highest population among Idaho's 44 counties and covers 603 square miles.

Caldwell is the county seat and the second largest city in the County with an estimated population of 50,224. Nampa is the largest city in the County and second largest in the state with an estimated population of 88,211. The proximity of these two cities provide residents of the County urban benefits not commonly found in the more sparsely populated Idaho counties. The County's current population is estimated to be 203,143, an increase of 7% since 2010. Canyon County is empowered to levy a property tax on real and personal property located within its boundaries. The County is also empowered by state statute to extend its boundary limits by annexation.

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

Canyon County operates under a commissioner form of government with three elected commissioners. The three member board of county commissioners act as both the executive and legislative branch, and are responsible for all duties not specifically mandated to other elected officials. They are responsible for passing ordinances, adopting the budget, appointing board members and hiring department administrators. Two commissioners are elected each biennium; one for a two year term and one for a four year term.

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

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

The county budget officer presents a suggest budget to the board of county commissioners on or before the first Monday in August each year. The county commissioners review the budget

and a tentative budget is set and published prior to the third week in August. No later than the Tuesday following the first Monday in September the commissioners hold a budget hearing and upon conclusion the budget is legally adopted. The budget is prepared under the classifications of salaries and benefits, and detail of other expenses by department and fund. The budget system is incorporated within the County's accounting system to ensure conformity with the adopted budget.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an annual budget has been adopted. For the general fund, the justice special revenue fund, and the district court special revenue fund, the three major governmental funds, this comparison is presented on pages 57-64 as part of the required supplementary information. For governmental funds other than the major funds with annual budgets, this comparison is presented in the governmental funds subsection of this report, which begins on page 76.

### **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 the County operates.

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

As of October 2015, with a civilian labor force of 90,715 the unemployment rate in the County is 4.6%. This represents a slight decrease from last year with an unemployment rate of 5.5% in October 2014. The County has seen increased employment opportunities in the construction sector along with leisure and hospitality. Per capita income in the County continues to lag behind both state and national levels. According to the Idaho Department of Labor, the County's per capita income ranks second to last amongst Idaho counties at only 71 percent of state per capita income and stands at a meager 57 percent of national per capita income.

On June 11, 2015 Materne North America held a grand opening in Nampa for its new GoGo squeeZ applesauce plant. GoGo squeeZ makes quality goodness for happier and healthier families and has worked hard to spread their goodness across the country allowing busy families to enjoy GoGo anytime and anywhere. GoGo's investment includes \$85 million in production equipment along with the initial creation of 122 jobs and plans for an additional 162 jobs as additional production lines are opened.

In September 2015 a recreational vehicle manufacturer announced plans to open a new facility in Nampa with the potential of bringing 275 jobs. Heartland Recreational Vehicles is a

subsidiary of Thor Industries and plans a capital investment of between \$11 and \$12 million in a 248,000 square foot plant. The plant will expand Heartland's travel-trailer production serving West Coast markets.

The County's real estate market has stabilized significantly from where it was a few years back with short sales and foreclosures now having a minimal impact on the market. Real estate prices have recovered and the median home price in the County has increased 4.4% from September 2014 to September 2015. With information covering 370 home sales in the month of September 2015 the median sales price was \$142,700. The number of homes sold represents an increase of 21.3% from September 2014.

**Long-term financial planning.** The County continues to be pro-active in anticipating future needs and planning appropriately to meet future needs. The County is currently in process with a significant courthouse remodel resulting in an increase of three courtrooms that will provide space for not only immediate needs but also provide sufficient facilities for the future. Funding for the remodel construction came from fund balance reserves that have built up as financial conditions have steadily improved in the County.

Jail space requirements continue to be a topic of discussion when planning for future needs. The County has enlisted the assistance of multiple outside entities to analyze our current facilities and explore ideas of possible expansion in the future. Construction and architectural firms have provided their knowledge and expertise regarding possible options for jail space that will meet both current and future needs. The County continues to gather information, prioritize needs and formulate financial plans to ensure mandated services are provided in an efficient and effective manner.

**Relevant financial policies.** The County places a high priority on protecting the taxpayer and doing everything within our power to keep the property tax burden as light as possible. Over the course of the past 2 fiscal years the County has cut property taxes levied from \$38,057,593 to \$34,335,899. This equals a property tax cut of \$3,721,694. To fund the fiscal year 2015 budget, the County had the statutory authority to request \$47,550,332 from County taxpayers. With a total property tax request of only \$34,335,899, the County left \$13,214,433 in the pockets of the taxpayers.

The County is committed to fiscal responsibility and strives to levy the appropriate amount of property taxes to provide mandated services in a professional and cost-effective manner. As the County has relied on fund balance built up from prior year's savings to fund major capital expenditures, it is anticipated that future property tax levy amounts may need to increase to offset the cuts of the past 2 fiscal years.

**Major initiatives.** Over the course of the past few fiscal years the County has made significant facilities improvements in and around the courthouse campus. In July 2014 the County opened the 50,000 square foot administration building that provides office space for multiple County offices. The courthouse has undergone significant demolition and remodeling with new

courtrooms under construction and a new office space for the Prosecuting Attorney and Court Clerks.

Having seen substantial progress with the County's facilities the past few years, a major area of focus for the County is now centered on employees and appropriate levels of compensation. To ensure that County services are provided by a qualified and capable staff and that the County can hire and retain competent employees the services of an outside firm have been contracted to review County compensation practices and compare these practices within the employment marketplace. A \$4 million investment has been set aside in the fiscal year 2016 budget to incorporate the results of the compensation study and adjust County employee's compensation according to the results of the study.

**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 (CAFR) for the fiscal year ended September 30, 2014. This was the twenty-sixth 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 CAFR. The 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 CAFR continues to meet the Certificate of Achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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



Government Finance Officers Association

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

Presented to

**Canyon County  
Idaho**

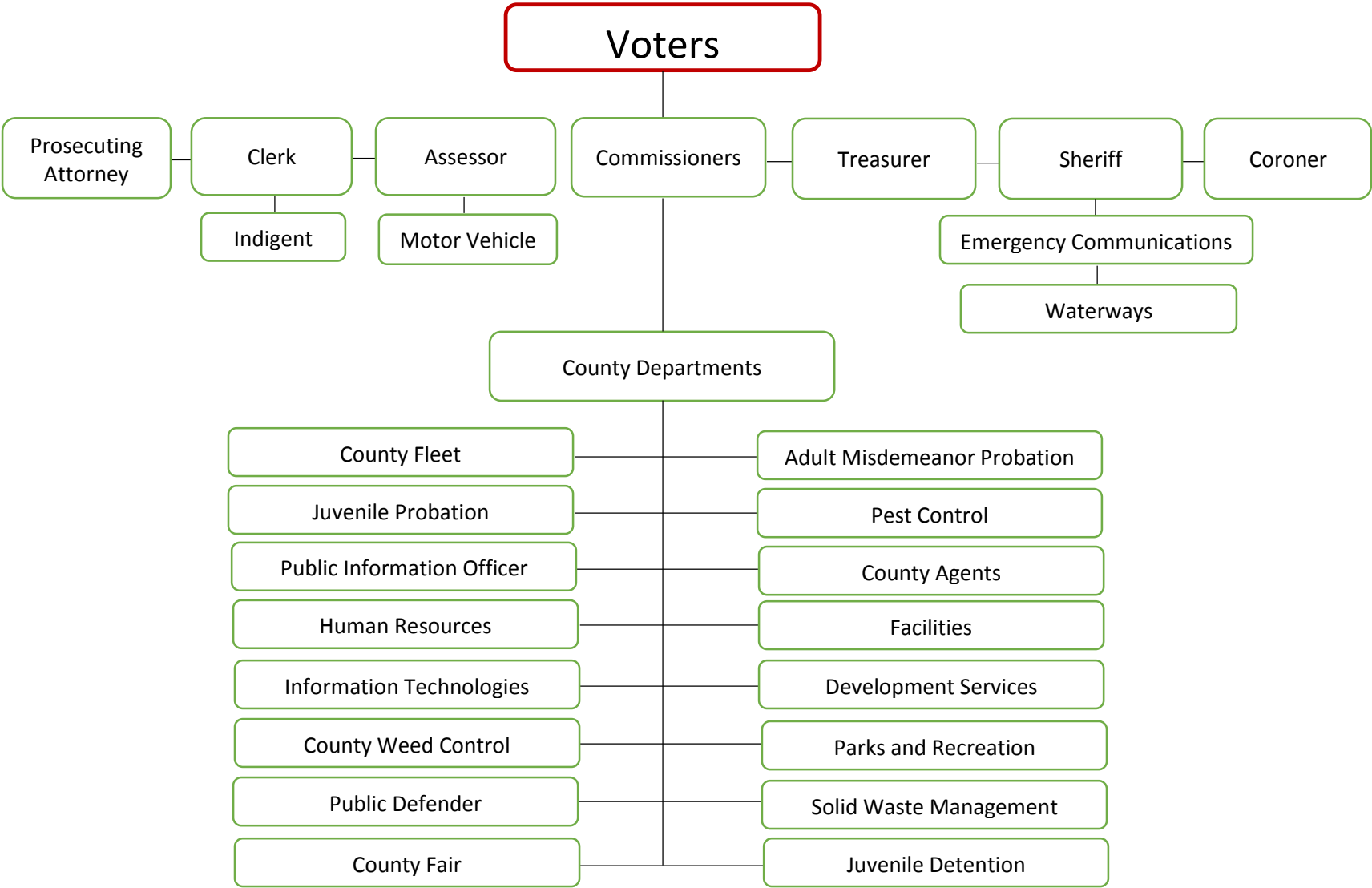
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2014**

A handwritten signature in black ink, reading "Jeffrey R. Enser". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Executive Director/CEO

**CANYON COUNTY, IDAHO  
ORGANIZATIONAL CHART**



**STATE OF IDAHO  
CANYON COUNTY  
ELECTED OFFICIALS AND DEPARTMENT ADMINISTRATORS  
September 30, 2015**

**ELECTED OFFICIALS**

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

**DEPARTMENT ADMINISTRATORS**

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Trial Court Administrator.....	Dan Kessler
Development Services Director.....	Tricia Nilsson
Information Technologies Director.....	Greg Rast
Human Resources Director.....	Jeannine Eiband
Director of Indigency/Office Relations.....	Michele Chadwick
Juvenile Probation Director.....	Elda Catalano
Juvenile Detention Center Director.....	Steve Jett
Misdemeanor Probation Director.....	Jeff Breach
Public Defender.....	Tera Harden
Director of Operations.....	Paul Navarro
Parks and Recreation Director.....	Tom Bicak
Landfill Director.....	David Loper
Weed Control Director.....	James D. Martell
County Fleet Management Director.....	Mark Tolman
Canyon County Fair Director.....	Rosalie Cope

(1) Canyon County is in the Third Judicial District which includes: Canyon, Adams, Gem, Payette, Washington and Owyhee Counties. Six of the seven District Judges and nine of the fourteen Magistrate Judges reside in and have their chambers in Canyon County.

## FINANCIAL SECTION





## **Independent Auditor's Report**

To the County Commissioners  
Canyon County, Idaho  
Boise, Idaho

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County, Idaho (the County), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2015, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

As discussed in Note 1 and Note 15 to the financial statements, the County adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of the net position as of October 1, 2014. Our opinions are not modified with respect to this matter.

## **Other Matters**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer's Contributions, and budgetary comparison on pages 13 through 23 and 56 through 66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

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

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated January 29, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Boise, Idaho  
January 29, 2016

## Management's Discussion and Analysis

As management of Canyon County (the County), we offer readers of Canyon County's financial statements this narrative overview and analysis of the financial activities of Canyon County for the fiscal year ended September 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

### Financial Highlights

- The assets and deferred inflows of Canyon County exceeded its liabilities and deferred outflows at the close of the most recent fiscal year by \$81,058,878 (net position). Of this amount \$22,332,435 (unrestricted net position) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net position decreased by \$3,311,957 during fiscal year 2015. Total revenue decreased \$9,587,361 compared to the prior fiscal year due to a decrease in the amount of property tax levied and in fiscal year 2014 the County received a one-time contribution from Caldwell East Urban Renewal for the construction of the Canyon County Administration Building. Total expenses increased \$1,718,100 from last year due mainly to increases in employee compensation and the closure and post-closure costs associated with solid waste management activities.
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$31,217,363, a decrease of \$5,360,691 from the previous fiscal year. The decrease is a result of a \$2,198,700 decrease in the amount of property tax levied and increased spending on capital construction projects, employee compensation and public defense services. The total fund balance consists of: \$13,443,746 in the general fund, \$8,904,640 in the justice special revenue fund, \$2,500,417 in the district court special revenue fund and \$6,368,560 in the other governmental funds.

### Overview of the financial statements

This discussion and analysis are intended to serve as an introduction to Canyon County's basic financial statements. Canyon County's basic financial statements comprise three components:

1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The basic fiduciary fund financial statement can be found on page 34 of this report. The combining statement of changes in assets and liabilities for the agency funds begins on page 92 at the end of the combining and individual fund section.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-54 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 56-64 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 70-90 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial situation. In the case of Canyon County, assets and deferred outflows exceeded liabilities and deferred inflows by \$81,058,878 at the close of the most recent fiscal year.

Nearly 70% of Canyon County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**Canyon County's Net Position  
September 30, 2015**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Totals</b>	
	2015	2014**	2015	2014**	2015	2014**
Current and other assets	\$ 78,375,567	\$ 79,483,368	\$ 15,352,459	\$ 15,021,649	\$ 93,728,026	\$ 94,505,017
Capital assets	<u>46,777,298</u>	<u>44,775,788</u>	<u>9,917,596</u>	<u>9,871,132</u>	<u>56,694,894</u>	<u>54,646,920</u>
Total assets	<u>125,152,865</u>	<u>124,259,156</u>	<u>25,270,055</u>	<u>24,892,781</u>	<u>150,422,920</u>	<u>149,151,937</u>
Deferred outflows of resources						
Deferred outflows of resources - pensions	<u>8,294,600</u>	<u>-</u>	<u>202,512</u>	<u>-</u>	<u>8,497,112</u>	<u>-</u>
Long term liabilities outstanding	17,074,700	2,006,420	7,933,720	6,784,782	25,008,420	8,791,202
Other liabilities	<u>4,225,286</u>	<u>4,221,479</u>	<u>155,880</u>	<u>185,204</u>	<u>4,381,166</u>	<u>4,406,683</u>
Total liabilities	<u>21,299,986</u>	<u>6,227,899</u>	<u>8,089,600</u>	<u>6,969,986</u>	<u>29,389,586</u>	<u>13,197,885</u>
Deferred inflows of resources						
Property tax unavailable	38,538,620	34,335,899	-	-	38,538,620	34,335,899
Deferred inflows of resources - pensions	<u>9,696,217</u>	<u>-</u>	<u>236,731</u>	<u>-</u>	<u>9,932,948</u>	<u>-</u>
Total deferred inflows of resources	<u>48,234,837</u>	<u>34,335,899</u>	<u>236,731</u>	<u>-</u>	<u>48,471,568</u>	<u>34,335,899</u>
Net position						
Net investment in capital assets	46,777,298	44,700,311	9,917,596	9,871,132	56,694,894	54,571,443
Restricted	2,031,549	2,031,903	-	-	2,031,549	2,031,903
Unrestricted	<u>15,103,795</u>	<u>36,963,144</u>	<u>7,228,640</u>	<u>8,051,663</u>	<u>22,332,435</u>	<u>45,014,807</u>
Total net position	<u>\$ 63,912,642</u>	<u>\$ 83,695,358</u>	<u>\$ 17,146,236</u>	<u>\$ 17,922,795</u>	<u>\$ 81,058,878</u>	<u>\$ 101,618,153</u>

\*\*The 2014 net position, liabilities, deferred outflows and deferred inflows in the chart above have not been adjusted to report the effect of GASB 68/71 on the prior year.

Canyon County's balance of unrestricted net position \$22,332,435 may be used to meet the County's ongoing obligation to citizens and creditors.

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

For the year ended September 30, 2015, the County's net overall position decreased \$3,311,957. The business-type activities of the County decreased net position by \$365,504 while the governmental activities decreased the County's net position by \$2,946,453. Changes to both are displayed in the following chart.

	Governmental Activities		Business-type Activities		Total	
	2015	2014**	2015	2014**	2015	2014**
Revenues:						
Program revenues:						
Charges for services	\$ 16,065,290	\$ 15,734,459	\$ 3,375,307	\$ 3,332,712	\$ 19,440,597	\$ 19,067,171
Operating grants and contributions	2,085,735	2,707,442	-	-	2,085,735	2,707,442
Capital grants and contributions	214,902	8,354,649	-	-	214,902	8,354,649
General revenues:						
Property taxes	35,882,987	37,694,157	-	-	35,882,987	37,694,157
Other taxes	9,657,426	8,973,809	-	-	9,657,426	8,973,809
Interest on investments	531,161	482,618	206,342	187,146	737,503	669,764
Miscellaneous	611,035	737,334	16,668	29,888	627,703	767,222
Total revenues	<u>65,048,536</u>	<u>74,684,468</u>	<u>3,598,317</u>	<u>3,549,746</u>	<u>68,646,853</u>	<u>78,234,214</u>
Expenses:						
General government	35,293,637	35,314,258	-	-	35,293,637	35,314,258
Public safety	26,078,452	25,096,890	-	-	26,078,452	25,096,890
Public works	876,068	830,234	-	-	876,068	830,234
Health and welfare	3,654,735	3,500,163	-	-	3,654,735	3,500,163
Culture and recreation	2,091,283	2,110,038	-	-	2,091,283	2,110,038
Interest on long-term debt	814	7,017	-	-	814	7,017
Sanitary landfill	-	-	3,963,821	3,382,110	3,963,821	3,382,110
Total expenses	<u>67,994,989</u>	<u>66,858,600</u>	<u>3,963,821</u>	<u>3,382,110</u>	<u>71,958,810</u>	<u>70,240,710</u>
Changes in net position	<u>\$ (2,946,453)</u>	<u>\$ 7,825,868</u>	<u>\$ (365,504)</u>	<u>\$ 167,636</u>	<u>\$ (3,311,957)</u>	<u>\$ 7,993,504</u>

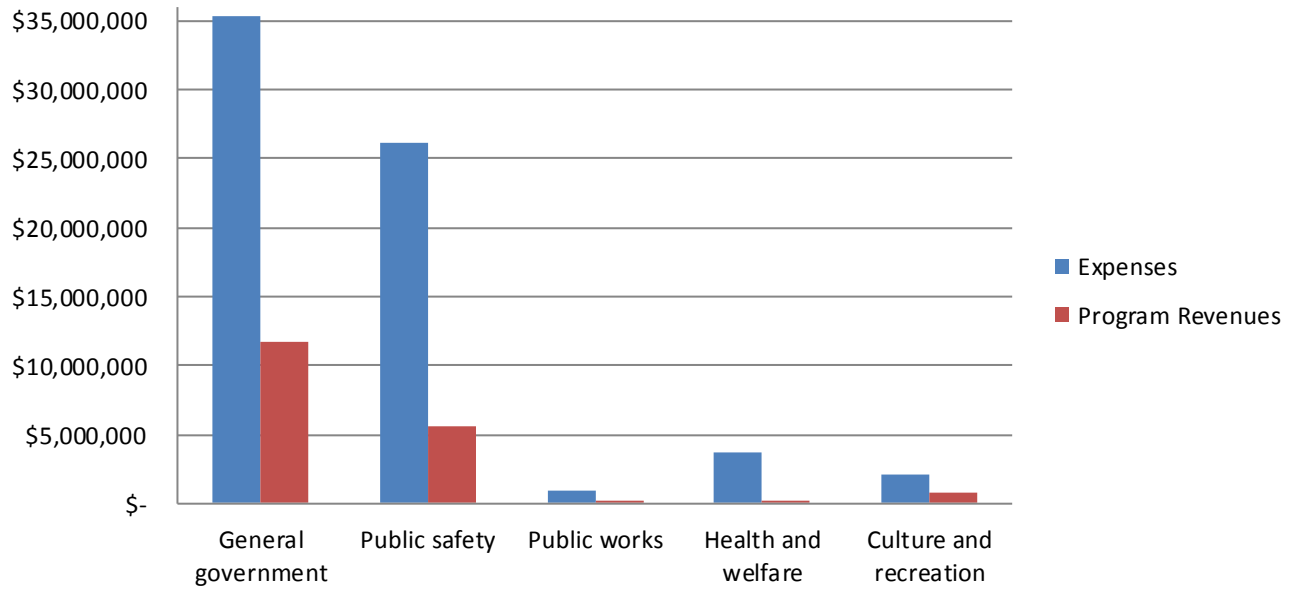
\*\*The 2014 expenses have not been adjusted to report the effect of GASB 68/71 on the prior year.

**Governmental activities.** Total net position for governmental activities decreased \$2,946,453 during fiscal year 2015, key features include:

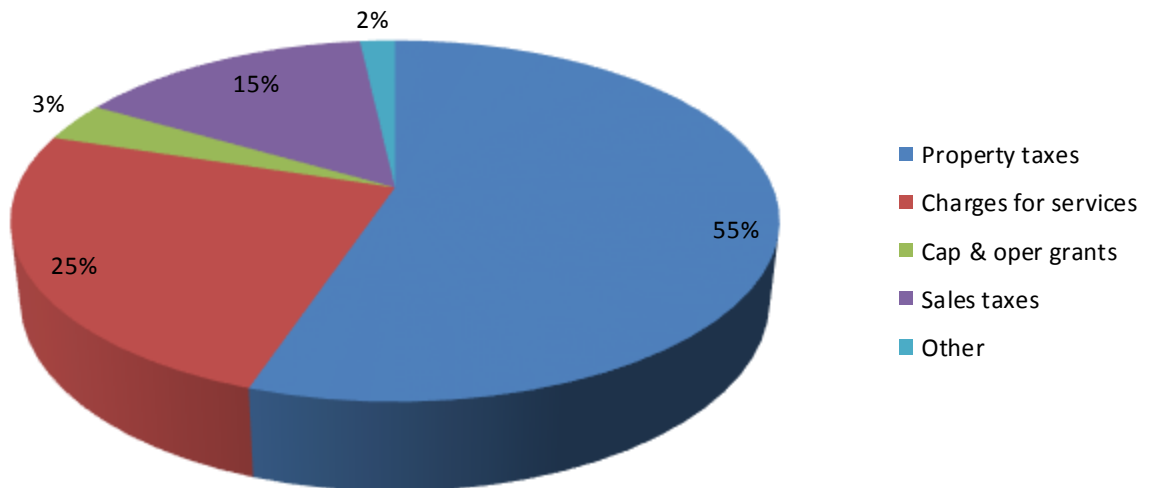
- Charges for services revenue for governmental activities increased \$330,831 from the prior fiscal year, the increase is due to increased recording and passport activity, an increase in County services provided for solid waste management and increased court fine collections.
- Grants and contributions decreased \$8,761,454 from last year due to the one-time contribution from Caldwell East Urban Renewal for the construction of the Canyon County administration building in fiscal year 2014 and the receipt of Help America Vote Act grant funds in fiscal year 2014.
- Property taxes decreased \$1,811,170 due to a conscientious decision by County leadership to lessen the property tax burden. Other taxes including sales and liquor tax increased \$683,617. Overall, the revenue decrease from fiscal year 2014 for governmental activities totaled \$9,635,932.

- Total expenses increased \$1,136,389 due to increases in employee compensation and spending on public defender services.

## Expenses and Program Revenues - Governmental Activities

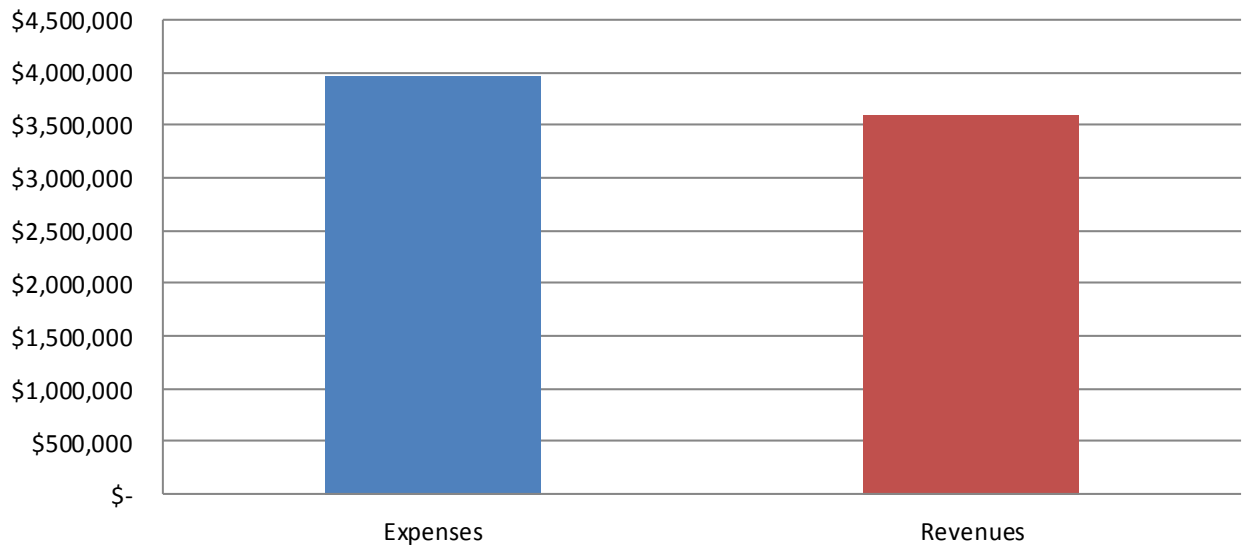


## Revenues by Source - Governmental Activities

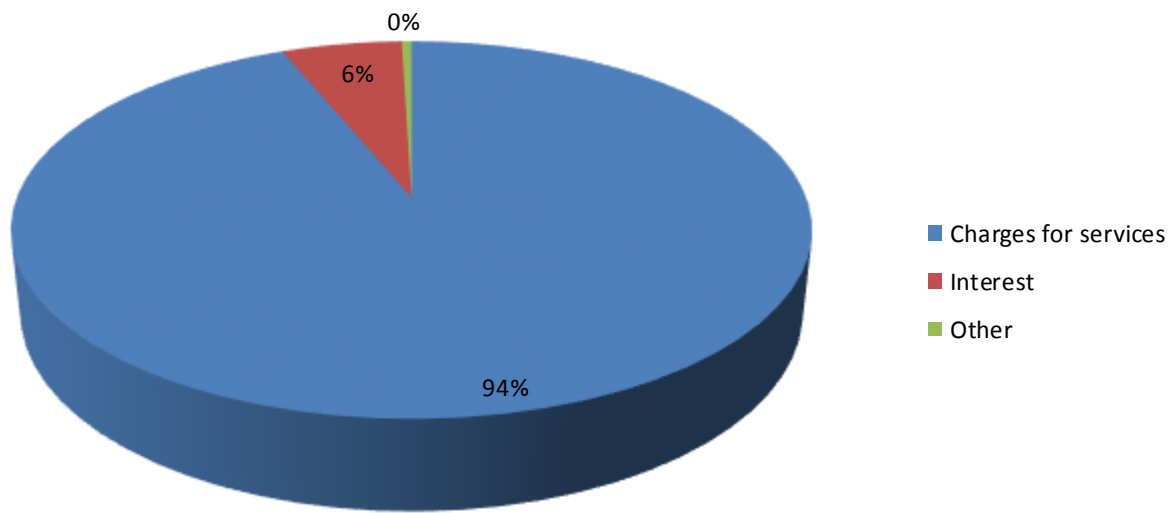


**Business-type activities.** Business-type activity (solid waste management) net position decreased \$365,504 during the fiscal year. Charges for services revenue increased \$42,595 or 1.3%. Depreciation expense increased \$154,531 as a result of the completion of a capital project and closure and post-closure costs increased \$305,345 as a result of updated cost estimates and increased solid waste management activity.

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



**Revenue by Source - Business-Type Activities**



## Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$31,217,363, a decrease of \$5,360,691 from the prior year. In a continued effort to protect the taxpayer, the County once again decreased the amount of property tax requested. The County chose to request \$2,198,700 less in property tax in fiscal year 2015 than it requested in fiscal year 2014.

Total governmental funds revenue decreased \$3,216,824 from the previous fiscal year due to the reduction in the property tax levy and one-time intergovernmental revenue the County received in fiscal year 2014 from Caldwell East Urban Renewal for parking lot acquisition and construction in conjunction with the completion of the Canyon County Administration Building.

Expenditures in the governmental funds increased by \$3,924,059 from the prior fiscal year. Increased expenditures were the result of spending on capital projects including remodeling the County courthouse, a one-time cash infusion into the County's health insurance program, salary increases for County personnel and increased spending for public defender services.

Unassigned fund balance in the general fund and assigned fund balances in other governmental funds total \$28,455,717 at the close of the fiscal year. The amount reported as restricted fund balance by enabling legislation is \$2,031,549 and \$730,097 of fund balance is reported as nonspendable due to prepaid items.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the general fund reported total fund balances of \$13,443,746 with \$12,983,356 unassigned. As a measure of the general fund's liquidity, it may be helpful to express the unassigned fund balance as a percentage of total fund expenditures. For fiscal year 2015 the unassigned fund balance represents 51% of the general funds total annual expenditures.

Unassigned fund balance in the general fund decreased \$3,868,381 during the fiscal year. The decrease in unassigned fund balance was a direct result of the decision to lower property taxes and continue the investment in both the County's personnel and facilities.

The justice special revenue fund reports total fund balances of \$8,904,640 with \$8,814,765 assigned as of the close of the fiscal year. The assigned fund balance represents 38% of the fund's fiscal year 2015 expenditures. Fund expenditures increased \$1,360,031 from the prior year due to greater spending on public defender services and employee compensation. Assigned fund balance decreased \$1,451,566 from fiscal year 2014.

At the end of the fiscal year the district court special revenue fund reported total fund balances of \$2,500,417 with all of the fund balance assigned. The assigned fund balance equates to 35% of the fund's fiscal year 2015 expenditures. The total fund balances decreased \$209,218 from the prior year due to increased spending on employee salaries and benefits.

**Proprietary funds.** Canyon County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position in the solid waste management enterprise fund at the end of the year was \$7,228,640. Factors concerning solid waste management have already been addressed in the discussion of the County's business-type activities.

### **General Fund Budgetary Highlights**

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

- In the buildings and grounds budget, \$15,000 was transferred from the personal services budget to capital outlay for the traffic light project at the intersection of Lake Ave. and Idaho 55 (Karcher Road).
- \$50,000 in the human resources budget was transferred from other charges and services to personal services for the addition of a full-time position during the fiscal year.
- In the emergency management budget, \$3,000 was transferred from other charges and services to personal services for the vacation payout of an employee.

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

- \$925,733 greater than anticipated intergovernmental revenue is due to increased economic activity resulting in increased sales tax revenue.
- \$255,665 unspent in Clerk's budget is the result of vacant positions and lower than anticipated election and payroll costs.
- In the Treasurer's budget, \$131,708 unspent is the result of lower than expected operating costs related to professional services for tax billing and collection and a vacant position.
- \$1,224,071 unspent in the general budget is due to budget set aside as a contingency for unanticipated events that was not needed during the fiscal year.
- Holdbacks on technology spending and upgrades along with vacant positions resulted in the information technology budget \$595,292 under the final budgeted amount.
- \$339,273 unspent in the county fleet budget was the result of the decline in gasoline prices and lower than expected expenditures for the upfitting of public safety vehicles.
- \$235,281 unspent in the emergency management budget was the result of a proposed change in the accounting for homeland security grant funds that did not materialize.
- In the juvenile detention center, \$260,368 unspent budgeted funds were caused by vacant positions not filled during the fiscal year.

### **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, 2015 amounted \$56,694,894 (net of accumulated depreciation). The investment in capital assets includes land, buildings, improvements other than buildings, construction in

progress and machinery and equipment. The County's net investment in capital assets increased \$2,047,974 in fiscal year 2015.

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

- \$372,200 invested in real property and improvements located in and around the Courthouse campus.
- The County provided funding for a traffic signal at the intersection of Lake Ave. and Idaho 55 (Karcher Road) at a cost of \$129,823.
- \$571,695 invested in public safety and other county vehicles.
- Capital construction and improvement projects in and around the courthouse campus include \$736,105 for a new courthouse roof, \$191,347 invested for possible jail expansion, \$222,223 for demolition of certain locations within the courthouse, \$1,756,353 invested in the remodeling of the Courthouse and \$311,930 invested for the remodeling and conversion of a facilities shop.
- \$754,425 invested in a scraper for solid waste management.

Canyon County's Capital Assets (Net of depreciation)						
	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	\$ 8,616,142	\$ 8,243,943	\$ 4,528,723	\$ 4,528,723	\$ 13,144,865	\$ 12,772,666
Building	26,616,759	25,606,931	751,788	806,366	27,368,547	26,413,297
Improvements other than buildings	1,266,215	1,338,173	2,538,900	965,716	3,805,115	2,303,889
Machinery and equipment	8,059,516	8,817,861	2,098,185	1,917,998	10,157,701	10,735,859
Construction in progress	<u>2,218,666</u>	<u>768,880</u>	<u>-</u>	<u>1,652,329</u>	<u>2,218,666</u>	<u>2,421,209</u>
Total	<u>\$ 46,777,298</u>	<u>\$ 44,775,788</u>	<u>\$ 9,917,596</u>	<u>\$ 9,871,132</u>	<u>\$ 56,694,894</u>	<u>\$ 54,646,920</u>

Additional information on Canyon County's capital assets can be found in Note 5 on page 45.

**Capital Leases.** The County entered into a capital lease in May 2003 to purchase heating and lighting equipment for several county buildings. The capital lease was completed during the fiscal year with the final payment made January 2015.

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

Economic conditions in the County have stabilized and the unemployment rate in Canyon County is 4.6% as of October 2015, down 0.9% from a year ago. Property values have steadied throughout the County and are showing signs of improvement and increase in multiple locations. Year-over-year comparisons show that the median sales price of homes in September 2015 increased 4.4% and the number of homes sold increased 21.3%.

The County Commissioners adopted a fiscal year 2016 expenditure budget in the amount of \$78,731,861 with \$38,538,620 of revenue provided by property tax. The property tax levy rate for fiscal year 2016 is 0.00416972, a 4.8% increase from the prior year. Included in the fiscal year 2016 budget is an amount of \$4,000,000 that has been set aside for investment in County personnel.

**Requests for Information**

This financial report is designed to provide a general overview of Canyon County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Canyon County Auditor, 111 No. 11<sup>th</sup> Ave. Ste. #320, Caldwell, Idaho, 83605.

## BASIC FINANCIAL STATEMENTS



**STATE OF IDAHO  
CANYON COUNTY  
STATEMENT OF NET POSITION  
September 30, 2015**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 33,822,676	\$ 14,918,669	\$ 48,741,345
Accounts receivable	584,491	427,412	1,011,903
Property tax receivable	40,171,111	-	40,171,111
Intergovernmental receivable	3,009,729	-	3,009,729
Interest receivable	16,485	6,378	22,863
Prepays	771,075	-	771,075
Capital assets not being depreciated:			
Land	8,616,142	4,528,723	13,144,865
Construction in progress	2,218,666	-	2,218,666
Capital assets, net of accumulated depreciation:			
Buildings	26,616,759	751,788	27,368,547
Improvements other than buildings	1,266,215	2,538,900	3,805,115
Machinery and equipment	8,059,516	2,098,185	10,157,701
Total assets	<u>125,152,865</u>	<u>25,270,055</u>	<u>150,422,920</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflow - pensions	<u>8,294,600</u>	<u>202,512</u>	<u>8,497,112</u>
<b>LIABILITIES</b>			
Accounts payable	1,506,016	101,160	1,607,176
Accrued wages payable	2,185,140	52,718	2,237,858
Incurred claims payable	458,682	-	458,682
Comp time payable	24,593	2,002	26,595
Advanced revenue	50,855	-	50,855
Noncurrent liabilities:			
Due within one year	1,531,605	44,402	1,576,007
Due in more than one year	510,535	14,801	525,336
Landfill closure/post-closure costs	-	7,507,498	7,507,498
Net pension liability	<u>15,032,560</u>	<u>367,019</u>	<u>15,399,579</u>
Total liabilities	<u>21,299,986</u>	<u>8,089,600</u>	<u>29,389,586</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred property tax revenue	38,538,620	-	38,538,620
Deferred inflow - pensions	<u>9,696,217</u>	<u>236,731</u>	<u>9,932,948</u>
Total deferred inflows of resources	<u>48,234,837</u>	<u>236,731</u>	<u>48,471,568</u>
<b>NET POSITION</b>			
Net investment in capital assets	46,777,298	9,917,596	56,694,894
Restricted for:			
Court functions	138,300	-	138,300
Consolidated elections	124,734	-	124,734
Public safety	1,284,630	-	1,284,630
Weed and pest abatement	216,832	-	216,832
Welfare and public health	225,830	-	225,830
Historical societies	41,223	-	41,223
Unrestricted	<u>15,103,795</u>	<u>7,228,640</u>	<u>22,332,435</u>
Total net position	<u>\$ 63,912,642</u>	<u>\$ 17,146,236</u>	<u>\$ 81,058,878</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, 2015

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 35,293,637	\$ 10,879,973	\$ 666,589	\$ 111,224	\$ (23,635,851)	\$ -	\$ (23,635,851)
Public safety	26,078,452	4,131,809	1,353,857	65,559	(20,527,227)	-	(20,527,227)
Public works	876,068	87,250	-	-	(788,818)	-	(788,818)
Health and welfare	3,654,735	235,676	26,900	-	(3,392,159)	-	(3,392,159)
Culture and recreation	2,091,283	730,582	38,389	38,119	(1,284,193)	-	(1,284,193)
Interest on long-term debt	814	-	-	-	(814)	-	(814)
Total governmental activities	<u>67,994,989</u>	<u>16,065,290</u>	<u>2,085,735</u>	<u>214,902</u>	<u>(49,629,062)</u>	<u>-</u>	<u>(49,629,062)</u>
Business-type activities:							
Sanitary landfill	<u>3,963,821</u>	<u>3,375,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(588,514)</u>	<u>(588,514)</u>
Total business-type activities	<u>3,963,821</u>	<u>3,375,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(588,514)</u>	<u>(588,514)</u>
Total primary government	<u>\$ 71,958,810</u>	<u>\$ 19,440,597</u>	<u>\$ 2,085,735</u>	<u>\$ 214,902</u>	<u>(49,629,062)</u>	<u>(588,514)</u>	<u>(50,217,576)</u>
General revenues:							
Property taxes					35,882,987	-	35,882,987
Sales taxes					9,657,426	-	9,657,426
Interest and investment earnings					531,161	206,342	737,503
Miscellaneous					<u>611,035</u>	<u>16,668</u>	<u>627,703</u>
Total general revenues					<u>46,682,609</u>	<u>223,010</u>	<u>46,905,619</u>
Change in net position					(2,946,453)	(365,504)	(3,311,957)
Net position - beginning (restated)					<u>66,859,095</u>	<u>17,511,740</u>	<u>84,370,835</u>
Net position - ending					<u>\$ 63,912,642</u>	<u>\$ 17,146,236</u>	<u>\$ 81,058,878</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, 2015**

	<u>Major Special Revenue Funds</u>				
<b>ASSETS</b>	<b>General Fund</b>	<b>Justice</b>	<b>District Court</b>	<b>Other Funds</b>	<b>Total</b>
Cash and investments	\$ 12,584,492	\$ 9,398,926	\$ 2,357,407	\$ 6,446,572	\$ 30,787,397
Accounts receivable	145,429	69,616	-	135,420	350,465
Property tax receivable	13,556,008	16,929,137	3,104,472	6,581,494	40,171,111
Intergovernmental receivable	1,821,955	612,691	517,025	58,058	3,009,729
Interest receivable	6,471	5,011	1,139	2,043	14,664
Prepays	460,390	89,875	-	179,832	730,097
Total assets	<u>\$ 28,574,745</u>	<u>\$ 27,105,256</u>	<u>\$ 5,980,043</u>	<u>\$ 13,403,419</u>	<u>\$ 75,063,463</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 872,509	\$ 292,095	\$ 83,415	\$ 257,997	\$ 1,506,016
Accrued wages payable	725,948	959,123	296,362	203,707	2,185,140
Advanced revenue	-	45,490	-	5,365	50,855
Total liabilities	<u>1,598,457</u>	<u>1,296,708</u>	<u>379,777</u>	<u>467,069</u>	<u>3,742,011</u>
Deferred inflows of resources:					
Property taxes - unavailable	<u>13,532,542</u>	<u>16,903,908</u>	<u>3,099,849</u>	<u>6,567,790</u>	<u>40,104,089</u>
Fund balances:					
Nonspendable	460,390	89,875	-	179,832	730,097
Restricted for:					
Enabling legislation					
Control of noxious weeds	-	-	-	170,110	170,110
Southwest health district	-	-	-	225,830	225,830
Historical societies	-	-	-	41,223	41,223
Pest control	-	-	-	46,722	46,722
Emergency communications	-	-	-	1,284,630	1,284,630
Problem solving courts	-	-	-	138,300	138,300
Consolidated elections	-	-	-	124,734	124,734
Assigned for:					
General government					
Appraisal	-	-	-	884,460	884,460
Public safety					
Sheriff	-	7,765,984	-	-	7,765,984
Juvenile probation	-	-	340,389	-	340,389
Culture and recreation					
Parks and waterways	-	-	-	879,591	879,591
Health and welfare					
Indigent services	-	-	-	2,194,571	2,194,571
Judicial services					
Public defender	-	1,048,781	-	-	1,048,781
District court	-	-	2,160,028	198,557	2,358,585
Unassigned	<u>12,983,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,983,356</u>
Total fund balances	<u>13,443,746</u>	<u>8,904,640</u>	<u>2,500,417</u>	<u>6,368,560</u>	<u>31,217,363</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,574,745</u>	<u>\$ 27,105,256</u>	<u>\$ 5,980,043</u>	<u>\$ 13,403,419</u>	<u>\$ 75,063,463</u>

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

**STATE OF IDAHO  
CANYON COUNTY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
September 30, 2015**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 31,217,363</b>
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	46,777,298
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Other long-term assets are not available to pay current period expenditures and therefore are unavailable in the funds. Delinquent property tax is considered unavailable.	1,565,467
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An internal service fund is used by management to charge the cost of health insurance to individual funds and is reported separately from governmental funds in the fund statements. The assets and liabilities of the fund is included in governmental activities in the Statement of Net Position.	2,853,425
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Long-term liabilities, including compensated absences, comptime payable and net pension liability are not due and payable in the current period and therefore not included in the funds.	(17,099,294)
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Balances at September 30, 2015 are:

Deferred outflows of resources pension expense	7,271,432
Deferred outflow of 2015 employer contributions related to pensions	1,023,168
Deferred inflows of resources related to pensions	<u>(9,696,217)</u>

Net position of governmental activities	<u><u>\$ 63,912,642</u></u>
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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, 2015**

	<u>General</u>	<u>Justice</u>	<u>District Court</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Property taxes	\$ 11,635,925	\$ 14,569,887	\$ 2,940,544	\$ 6,917,206	\$ 36,063,562
Licenses and permits	1,242,779	388,343	-	95,022	1,726,144
Intergovernmental	4,422,233	3,912,363	2,867,932	611,147	11,813,675
Charges for services	3,729,646	2,030,368	540,962	2,002,625	8,303,601
Fines and forfeits	-	105,791	500,817	-	606,608
Investment earnings	207,446	162,127	36,845	65,789	472,207
Miscellaneous	473,912	460,454	14,363	645,606	1,594,335
Total revenues	<u>21,711,941</u>	<u>21,629,333</u>	<u>6,901,463</u>	<u>10,337,395</u>	<u>60,580,132</u>
<b>EXPENDITURES</b>					
Current:					
General government	18,578,940	2,941,079	5,349,561	2,932,315	29,801,895
Public safety	2,170,474	19,680,544	1,697,583	1,121,017	24,669,618
Public works	300,000	-	-	502,509	802,509
Health	-	-	-	874,556	874,556
Welfare	-	-	-	2,784,062	2,784,062
Culture and recreation	-	-	-	2,006,091	2,006,091
Capital outlay	4,345,565	405,324	63,537	110,813	4,925,239
Debt service:					
Principal	76,039	-	-	-	76,039
Interest	814	-	-	-	814
Total expenditures	<u>25,471,832</u>	<u>23,026,947</u>	<u>7,110,681</u>	<u>10,331,363</u>	<u>65,940,823</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,759,891)</u>	<u>(1,397,614)</u>	<u>(209,218)</u>	<u>6,032</u>	<u>(5,360,691)</u>
Fund balances - beginning	<u>17,203,637</u>	<u>10,302,254</u>	<u>2,709,635</u>	<u>6,362,528</u>	<u>36,578,054</u>
Fund balances - ending	<u>\$ 13,443,746</u>	<u>\$ 8,904,640</u>	<u>\$ 2,500,417</u>	<u>\$ 6,368,560</u>	<u>\$ 31,217,363</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, 2015**

Amounts reported for governmental activities (page 26) in the statement of activities are different because:

Net change in fund balances - total governmental funds (page 29)	\$ (5,360,691)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	2,064,054
Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	128,518
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.	(191,062)
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.	75,477
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.	(112,241)
An internal service fund is used by management to charge the costs of health insurance benefits to individual funds. The net revenue of the internal service fund is included in governmental activities in the statement of activities.	227,983
Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds.	(180,576)
Pension expense related to net pension liability.	(621,083)
In the Governmental Funds, pension contributions are considered an expenditure, while on the Statement of Activities the contributions are considered a deferred outflow.	<u>1,023,168</u>
Change in net position of governmental activities (page 26)	<u><u>\$ (2,946,453)</u></u>

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

STATE OF IDAHO  
CANYON COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
September 30, 2015

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 14,918,669	\$ 3,035,280
Accounts receivable	427,412	234,026
Interest receivable	6,378	1,822
Prepays	<u>-</u>	<u>40,979</u>
Total current assets	<u>15,352,459</u>	<u>3,312,107</u>
Noncurrent assets:		
Capital assets:		
Capital assets (net of accumulated depreciation)	<u>9,917,596</u>	<u>-</u>
Total assets	<u>25,270,055</u>	<u>3,312,107</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow - pensions	<u>202,512</u>	<u>-</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	101,160	-
Incurred claims payable	-	458,682
Accrued wages payable	52,718	-
Comptime payable	2,002	-
Compensated absences payable	<u>44,402</u>	<u>-</u>
Total current liabilities	<u>200,282</u>	<u>458,682</u>
Noncurrent liabilities:		
Compensated absences payable	14,801	-
Landfill closure/post-closure costs	7,507,498	-
Net pension liability	<u>367,019</u>	<u>-</u>
Total noncurrent liabilities	<u>7,889,318</u>	<u>-</u>
Total liabilities	<u>8,089,600</u>	<u>458,682</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow - pensions	<u>236,731</u>	<u>-</u>
<b>NET POSITION</b>		
Net investment in capital assets	9,917,596	-
Unrestricted	<u>7,228,640</u>	<u>2,853,425</u>
Total net position	<u>\$ 17,146,236</u>	<u>\$ 2,853,425</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 NET POSITION  
PROPRIETARY FUNDS  
For the Fiscal Year Ended September 30, 2015

	Business-type Activities - Enterprise Fund Solid Waste Management	Governmental Activities - Internal Service Fund Self-funded Health Insurance
Operating revenues:		
Charges for services	\$ 3,375,307	\$ 7,462,236
Miscellaneous	18,536	247,617
Total operating revenues	<u>3,393,843</u>	<u>7,709,853</u>
Operating expenses:		
Administration	1,210,779	1,677,766
Costs of sales and services	1,238,059	-
Claims	-	5,863,059
Depreciation	792,267	-
Landfill closure and post-closure costs	722,716	-
Total operating expenses	<u>3,963,821</u>	<u>7,540,825</u>
Operating gain (loss)	<u>(569,978)</u>	<u>169,028</u>
Nonoperating revenues:		
Interest and investment revenue	206,342	58,955
Gain (loss) on capital assets	(1,868)	-
Total nonoperating revenues	<u>204,474</u>	<u>58,955</u>
Change in net position	(365,504)	227,983
Net position - beginning (restated)	<u>17,511,740</u>	<u>2,625,442</u>
Net position - ending	<u>\$ 17,146,236</u>	<u>\$ 2,853,425</u>

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

STATE OF IDAHO  
CANYON COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Fiscal Year Ended September 30, 2015

	Business-type Activities- Enterprise Fund Solid Waste Management	Governmental Activities Internal Service Fund Self-funded Health Insurance
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	\$ 3,205,547	\$ 7,734,255
Payments for goods and services	(1,224,257)	(7,740,089)
Payments to employees	(1,204,519)	-
Other operating revenues	18,536	-
Net cash provided (used) by operating activities	<u>795,307</u>	<u>(5,834)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from sale of capital assets	8,000	-
Acquisition of capital assets	<u>(848,599)</u>	<u>-</u>
Net cash used by capital and related financing activities	<u>(840,599)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net increase (decrease) in investing activities	77,496	22,142
Interest and dividends received	<u>129,184</u>	<u>36,910</u>
Net cash provided by investing activities	<u>206,680</u>	<u>59,052</u>
Net increase (decrease) in cash	161,388	53,218
Cash, October 1	<u>14,757,281</u>	<u>2,982,062</u>
Cash, September 30	<u>\$ 14,918,669</u>	<u>\$ 3,035,280</u>
<b>Reconciliation of operating loss to net cash provided (used) by operating activities:</b>		
Operating loss	<u>\$ (569,978)</u>	<u>\$ 169,028</u>
Adjustments to reconcile operating loss to net cash provided (used) by operating activities		
Depreciation expense	792,267	-
Landfill closure expense	722,716	-
Pension contribution adjustment	(9,817)	-
(Increase) decrease in accounts receivable	(169,760)	24,402
(Increase) decrease in prepaids	-	7,821
Increase (decrease) in accounts payable	13,802	-
Increase (decrease) in claims payable	-	(207,085)
Increase (decrease) in accrued wages payable	2,001	-
Increase (decrease) in comp time payable	758	-
Increase (decrease) in comp absences payable	<u>13,318</u>	<u>-</u>
Total adjustments	<u>1,365,285</u>	<u>(174,862)</u>
Net cash provided (used) by operating activities	<u>\$ 795,307</u>	<u>\$ (5,834)</u>

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

STATE OF IDAHO  
CANYON COUNTY  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
September 30, 2015

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 3,491,837
Property tax receivable	5,478,013
Accounts receivable, net	<u>2,439,825</u>
Total assets	<u>\$ 11,409,675</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 4,446,108
Due to other taxing districts	5,891,588
Due to other agencies	<u>1,071,979</u>
Total liabilities	<u>\$ 11,409,675</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, 2015

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**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.

**Government-wide and Fund Financial Statements**

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. 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.

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2015

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Franchise taxes, licenses, sales and liquor taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

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

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

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

The County reports the following major proprietary funds:

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are payments-in-lieu of taxes and other charges between the Solid Waste Management operation and various other functions of the government. Elimination of

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2015

these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary and internal service funds are charges to customers for sales and services. Operating expenses for the funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

### **Deposits and Investments**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash, cash equivalents and investments have been pooled in the County's financial statements, specific details regarding cash and investments can be found in Note 3.

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

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

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

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2015

**Property Taxes Receivable**

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

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

**Prepays**

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

**Capital Assets**

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

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2015

**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.

**Compensatory Time**

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

**Long-term Obligations**

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

**Deferred Outflows/Inflows of Resources**

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

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

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2015

**Fund Equity**

In the fund financial statements, unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been assigned to other funds, is nonspendable or restricted, committed or assigned to specific purposes within the general fund. Assigned fund balances in funds other than the general fund include fund balances that are assigned by the Board of County Commissioners in conjunction with the appropriate uses for each special revenue fund as outlined by Idaho Code.

Assigned fund balance may be used to cover budgetary gaps between projected revenues and expenditures for special revenue funds. Committed fund balance represents amounts that cannot be used for any other purpose without a formal resolution approved by the County's highest level of decision-making authority, the Board of County Commissioners. Restricted fund balance amounts are constrained to specific purposes through legislation enacted by a higher level of government or as required by external service providers.

**Estimates**

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

**Pensions**

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

**Inventories**

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

**Recently Issued and Adopted Accounting Pronouncements**

*Implementation of GASB Statement No. 68 and GASB Statement No. 71*

As of September 30, 2015, the County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made*

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2015

*Subsequent to the Measurement Date.* The implementation of these standards requires governments calculate and report the costs and obligations associated with pensions in their basic financial statements. Employers are required to recognize pension amounts for all benefits provided through the plan which include the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense. The effect of the implementation of these standards on beginning net position is disclosed in Note 15 and the additional disclosures required by these standards are included in Note 12.

**NOTE 2: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**Explanation of Certain Differences between the Governmental Funds Balance Sheet and the Government-wide Statement of Net Position**

The governmental funds balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$17,099,294 difference are as follows:

Compensated absences payable	\$ 2,042,140
Comptime payable	24,594
Net pension liability payable	<u>15,032,560</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u><u>\$ 17,099,294</u></u>

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

The governmental funds statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlay as expenditures. 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 \$2,064,054 difference are as follows:

Capital outlay	\$ 4,925,239
Depreciation expense	<u>(2,861,185)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$ 2,064,054</u></u>

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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Another element of that reconciliation states that “some expenses reported in that 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 \$(112,241) difference are as follows:

2014 compensated absences	\$ 1,930,942
2014 comptime	22,989
2015 compensated absences	(2,042,140)
2015 comptime	(24,594)
2014 interest on lease	<u>562</u>
Net adjustment to net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$ (112,241)</u></u>

**NOTE 3: DEPOSITS AND INVESTMENTS**

At September 30, 2015, cash and investments were invested as follows:

Cash and cash equivalents	\$ 4,922,428
Investments	<u>43,818,917</u>
Total	<u><u>\$ 48,741,345</u></u>
Deposits with financial institutions	
Unrestricted	\$ 4,836,343
Cash on hand	<u>86,085</u>
Total Cash	<u><u>\$ 4,922,428</u></u>
Investments carried at market value	
Money Market Investments	\$ 18,915,933
Certificates of Deposits	1,441,041
State of Idaho Local Government Investment Pool	2,068,872
State of Idaho Diversified Bond Fund	5,048,604
U.S. Government and Agency Securities	<u>16,344,467</u>
Total investments	<u><u>\$ 43,818,917</u></u>

The County’s investments are guided by Idaho Code Section 67-1210 which authorizes investments in US Treasury obligations, commercial paper, certificates of deposit, money market funds, and the State Treasurer’s Local Government Investment Pool (LGIP). The Idaho State Treasurer authorized by Idaho Code Section 67-2327 and 67-2328, sponsors external investment pools available to Idaho governmental entities. The LGIP is a highly liquid short-term investment pool with overnight fund availability up to

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\$10 million. The Diversified Bond Fund (DBF) is available for longer term investments with potentially greater returns over a longer time horizon (3.5 years or longer).

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

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

*Concentration of Credit Risk.* The County's investment policy states that not more than 50% of the investment portfolio may consist of securities from the same issuer and not more than 50% may come from the same class. As of September 30, 2015, the following issuers hold more than 5% of Canyon County's investment portfolio. Zion's Bank – 16%, Bank of the Cascades – 12%, Federal Home Loan Bank – 12%, Federal National Mortgage Association – 8%, Federal Farm Credit Bank – 7%, Sunwest Bank – 16% and Federal Home Loan Mortgage Corporation – 10%.

*Custodial Credit Risk – Deposits.* This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires all bank deposits to be FDIC insured or collateralized to secure deposits against possible bank depository default for failure. As of September 30, 2015, \$79,983 of the County's deposits were uninsured and uncollateralized.

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

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

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Investments and maturity rates at September 30, 2015, were as follows:

Investment type	Rating	Market value	Remaining maturity (in years)		
			Less than 1 year	1-5 years	Over 5 years
Money market investments	Unrated	\$ 18,915,933	\$ 18,915,933	\$ -	\$ -
Certificate of deposits	Unrated	1,441,041	-	1,441,041	-
Local government investment pool	Unrated	2,068,872	2,068,872	-	-
State of Idaho diversified bond fund	Unrated	5,048,604	5,048,604	-	-
U.S. government and agency securities	AA+	16,112,314	-	9,697,419	6,414,895
U.S. government and agency securities	AA-	232,153	-	232,153	-
Total		<u>\$ 43,818,917</u>	<u>\$ 26,033,409</u>	<u>\$ 11,370,613</u>	<u>\$ 6,414,895</u>

**NOTE 4: RECEIVABLES**

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

	<u>General</u>	<u>Other governmental funds</u>	<u>Proprietary</u>	<u>Total</u>
Accounts receivable:				
Property taxes	\$ 13,556,008	\$ 26,615,103	\$ -	\$ 40,171,111
General accounts	145,429	205,036	661,438	1,011,903
Intergovernmental:				
State shared taxes	1,694,093	1,175,930	-	2,870,023
Federal grants	127,862	11,844	-	139,706
Interest	6,471	8,192	8,200	22,863
Net total accounts receivable	<u>\$ 15,529,863</u>	<u>\$ 28,016,105</u>	<u>\$ 669,638</u>	<u>\$ 44,215,606</u>

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

**Deferred inflows of resources:**

Taxes levied for subsequent period	\$ 38,538,620
Current year delinquent property taxes receivable	812,995
Prior years' delinquent property taxes receivable	<u>752,474</u>
Total deferred inflows of resources for governmental funds	<u>\$ 40,104,089</u>

**Unavailable/advanced revenue:**

Advanced building rental revenue	\$ 5,365
Advanced school resource officer revenue	<u>45,490</u>
Total unavailable/advanced revenue	<u>\$ 50,855</u>

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**NOTE 5: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2015, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending</u> <u>Balance</u>
<b>Primary Government</b>					
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 8,243,943	\$ 372,199	\$ -	\$ -	\$ 8,616,142
Construction in progress	<u>768,880</u>	<u>3,664,662</u>	<u>7,300</u>	<u>(2,207,576)</u>	<u>2,218,666</u>
Total capital assets, not being depreciated	<u>9,012,823</u>	<u>4,036,861</u>	<u>7,300</u>	<u>(2,207,576)</u>	<u>10,834,808</u>
Capital assets, being depreciated:					
Buildings	44,645,234	165,272	147,800	2,149,484	46,812,190
Improvements other than buildings	2,105,516	-	-	22,105	2,127,621
Machinery and equipment	<u>18,835,522</u>	<u>851,624</u>	<u>180,663</u>	<u>35,987</u>	<u>19,542,470</u>
Total capital assets being depreciated	<u>65,586,272</u>	<u>1,016,896</u>	<u>328,463</u>	<u>2,207,576</u>	<u>68,482,281</u>
Less accumulated depreciation for:					
Buildings	(19,038,303)	(1,158,753)	1,625	-	(20,195,431)
Improvements other than buildings	(767,343)	(94,063)	-	-	(861,406)
Machinery and equipment	<u>(10,017,661)</u>	<u>(1,608,369)</u>	<u>143,076</u>	<u>-</u>	<u>(11,482,954)</u>
Total accumulated depreciation	<u>(29,823,307)</u>	<u>(2,861,185)</u>	<u>144,701</u>	<u>-</u>	<u>(32,539,791)</u>
Total capital assets, being depreciated, net	<u>35,762,965</u>	<u>(1,844,289)</u>	<u>183,762</u>	<u>2,207,576</u>	<u>35,942,490</u>
Governmental activities capital assets, net	<u>\$ 44,775,788</u>	<u>\$ 2,192,572</u>	<u>\$ 191,062</u>	<u>\$ -</u>	<u>\$ 46,777,298</u>
<b>Business-type activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 4,528,723	\$ -	\$ -	\$ -	\$ 4,528,723
Construction in progress	<u>1,652,329</u>	<u>19,174</u>	<u>-</u>	<u>1,671,503</u>	<u>-</u>
Total capital assets not being depreciated	<u>6,181,052</u>	<u>19,174</u>	<u>-</u>	<u>1,671,503</u>	<u>4,528,723</u>
Capital assets, being depreciated:					
Buildings	1,625,295	-	-	-	1,625,295
Improvements other than buildings	1,664,495	-	-	(1,652,329)	3,316,824
Machinery and equipment	<u>4,191,263</u>	<u>829,425</u>	<u>36,649</u>	<u>(19,174)</u>	<u>5,003,213</u>
Total capital assets being depreciated	<u>7,481,053</u>	<u>829,425</u>	<u>36,649</u>	<u>(1,671,503)</u>	<u>9,945,332</u>
Less accumulated depreciation for:					
Buildings	(818,929)	(54,578)	-	-	(873,507)
Improvements other than buildings	(698,779)	(79,145)	-	-	(777,924)
Machinery and equipment	<u>(2,273,265)</u>	<u>(658,544)</u>	<u>26,781</u>	<u>-</u>	<u>(2,905,028)</u>
Total accumulated depreciation	<u>(3,790,973)</u>	<u>(792,267)</u>	<u>26,781</u>	<u>-</u>	<u>(4,556,459)</u>
Total capital assets, being depreciated, net	<u>3,690,080</u>	<u>37,158</u>	<u>9,868</u>	<u>(1,671,503)</u>	<u>5,388,873</u>
Business-type activities capital assets, net	<u>\$ 9,871,132</u>	<u>\$ 56,332</u>	<u>\$ 9,868</u>	<u>\$ -</u>	<u>\$ 9,917,596</u>

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

Governmental activities:

General government	\$ 1,168,603
Public safety	1,529,131
Public works	78,292
Culture and recreation	<u>85,159</u>
Total depreciation expense - governmental activities	<u>\$ 2,861,185</u>

Business-type activities:

Pickles Butte Sanitary Landfill	<u>\$ 792,267</u>
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**NOTE 6: OPERATING LEASES**

The County has several operating leases for buildings. Lease expenditures for the year ended September 30, 2015 amounted to \$50,292.

Future minimum lease payments for fiscal year 2016 are \$53,070. The County has no operating lease obligations past fiscal year 2016.

**NOTE 7: LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2015, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<b>Governmental activities:</b>					
Capital lease payable-long-term	\$ 75,477	\$ -	\$ 75,477	\$ -	\$ -
Compensated absences	1,930,943	291,010	179,813	2,042,140	1,531,605
Net pension liability	<u>7,771,189</u>	<u>7,261,371</u>	<u>-</u>	<u>15,032,560</u>	<u>-</u>
Governmental activity					
Long-term liabilities	<u>\$ 9,777,609</u>	<u>\$ 7,552,381</u>	<u>\$ 255,290</u>	<u>\$ 17,074,700</u>	<u>\$ 1,531,605</u>
<b>Business-type activities:</b>					
Compensated absences	\$ 45,885	\$ 18,661	\$ 5,343	\$ 59,203	\$ 44,402
Landfill closure/post closure	6,784,782	722,716	-	7,507,498	-
Net pension liability	<u>189,733</u>	<u>177,286</u>	<u>-</u>	<u>367,019</u>	<u>-</u>
Business-type activity					
Long-term liabilities	<u>\$ 7,020,400</u>	<u>\$ 918,663</u>	<u>\$ 5,343</u>	<u>\$ 7,933,720</u>	<u>\$ 44,402</u>

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

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**NOTE 8: FUND BALANCE**

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

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

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

*Committed Fund Balance* – amounts constrained to specific purposes by the County, using its highest level of decision-making authority, the Board of Canyon County Commissioners. Committed amounts require a Board resolution to both establish and modify or rescind.

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

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

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

**NOTE 9: RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the County carries commercial insurance. During the last three years, no claim settlements and/or judgments have exceeded Canyon County's limits of insurance. Insurance is maintained through the Idaho Counties Risk Management Program (ICRMP). ICRMP is an insurance pool serving public entities in Idaho through provisions of property, general liability, auto liability, physical damage and public officials' insurance.

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

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**NOTE 10: CONTINGENT LIABILITIES**

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

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

**NOTE 11: LANDFILL CLOSURE AND POST-CLOSURE CARE COST**

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

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

\$7,507,498 reported as landfill closure and post-closure care liability at September 30, 2015, represents the cumulative amount reported to date based on the usage of 74.2 acres at the landfill. The current liability reflects an increase of \$722,716 from the previous year based on the current year calculation.

The amount currently reported as landfill closure and post-closure care liability represents the cost associated with a four-foot thick monolithic soil cover constructed with on-site soils. The currently approved cover for the landfill is a capillary break cover consisting of gravel, soil cover and geotextile. The closure and post-closure care liability associated with a capillary break cover as of September 30, 2015 is \$9,066,193. The County has begun the process of making the monolithic cover the approved cover. The County recently received a landfill status report update from Tetra Tech, and based on their expertise along with the knowledge and experience of the landfill director, the County is confident the monolithic cover will be approved in fiscal year 2016.

The County will recognize the remaining estimated cost of closure and post-closure care of \$4,046,273 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all technology, or changes in regulations. The estimated remaining life of the presently approved landfill footprint is 30 years. The County expects future inflation costs to be paid from interest earnings, however, if interest earnings are inadequate or additional post-closure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue. The County has demonstrated closure and post-closure financial assurance by satisfying the financial ratio method prescribed by Title 40, Part 258.74 of the Code of Federal Regulations.

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**NOTE 12: PENSION PLAN**

*Plan Description*

The County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Employee membership data related to the PERSI Base Plan, as of June 30, 2015 was as follows:

Members:	
Active plan	67,008
Terminated and vested	11,859
Retirees and beneficiaries	<u>42,657</u>
	<u>121,524</u>

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within

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limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2015 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percentage of covered payroll is set by the Retirement Board and was 11.32% general employees and 11.66% for police and firefighters. The County's contributions were \$3,707,934 for the year ended June 30, 2015.

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

At September 30, 2015, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2015, the County's proportion was 1.1694367 percent.

For the year ended September 30, 2015, the County recognized pension expense of \$3,068,736. At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,846,079
Changes in assumptions or other inputs	560,828	-
Net difference between projected and actual earnings on pension plan investments	5,667,473	8,086,869
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	1,220,662	-
County contributions subsequent to the measurement date	1,048,149	-
Total	<u>\$ 8,497,112</u>	<u>\$ 9,932,948</u>

The \$1,048,149 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2016.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2014 the beginning of the measurement period ended June 30, 2015 is 5.5 years.

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

Year ended June 30

2016	\$(1,314,311)
2017	(1,314,311)
2018	(1,314,311)
2019	1,411,925
2020	47,024

*Actuarial Assumptions*

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

The total pension liability in the July 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	3.25%
Salary increases	4.25 – 10.00%
Salary inflation	3.75%
Investment rate of return	7.10%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and beneficiaries

An experience study was performed in 2012 for the period July 1, 2007 through June 30, 2011 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2015 is based on the results of an actuarial valuation date of July 1, 2015.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for

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each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumptions, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2014.

<b>Asset Class</b>	<b>Index</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Core Fixed Income	Barclays Aggregate	30.00%	0.80%
Broad US Equities	Russell 3000	55.00%	6.90%
Developed Foreign Equities	MSCI ACWI ex USA	15.00%	7.55%
*Arithmetic return			
<b>Actuarial Assumptions</b>			
Assumed Inflation - Mean			3.25%
Assumed Inflation - Standard Deviation			2.00%
Portfolio Arithmetic Mean Return			8.42%
Portfolio Long-Term Expected Geometric Rate of Return			7.50%
Assumed Investment Expenses			0.40%
<b>Long-Term Expected Geometric Rate of Return, Net of Investment Expenses</b>			<b>7.10%</b>

#### *Discount Rate*

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was

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determined net of pension plan investment expense but without reduction for pension plan administrative expense.

***Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.***

The following represents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.10%, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage –point lower (6.10 percent) or 1-percentage-point higher (8.10%) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Employer's proportionate share of the net pension liability (asset)	<u>\$ 37,507,780</u>	<u>\$ 15,399,579</u>	<u>\$ (2,980,458)</u>

***Pension plan fiduciary net position***

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

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

***Payables to the pension plan***

At September 30, 2015, the County reported no payables to the defined benefit pension plan for legally required employer contributions and for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**NOTE 13: HEALTH INSURANCE PROGRAM**

Beginning in January 2000, the County established a self-funded health insurance fund (an internal service fund) for risks associated with the employee's health insurance plan where assets are pooled for claim settlements and administrative costs. All funds with employees eligible for benefits participate and make payments to the fund based on the number of qualifying employees. Third parties administer the plan providing medical, dental and vision coverage to employees and eligible dependents. Specific stop-loss for medical claims exceeding \$150,000 per individual is purchased along with aggregate stop loss coverage for the program as a whole. As of September 30, 2015, the net position of the fund is \$2,853,425.

Liabilities for claims are recorded if information indicates that it is probable that liabilities have been incurred at the date of the financial statements and the amount of the liability can be reasonably

STATE OF IDAHO  
CANYON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2015

estimated. Claim liabilities are calculated based on the projected cost of settling the claim, recent claim settlement trends, and the overall claim activity during the fiscal year.

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

	Self-Funded Health Insurance	
	Fiscal Year	
	<u>2015</u>	<u>2014</u>
Unpaid claims as of October 1	\$ 665,767	\$ 458,535
Total incurred claims (including IBNRs) and prior period changes in claim estimates	5,766,645	7,618,738
Total payments	<u>5,973,730</u>	<u>7,411,506</u>
Unpaid claims as of September 30	<u>\$ 458,682</u>	<u>\$ 665,767</u>

**NOTE 14: EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended September 30, 2015, expenditures exceeded appropriations in the County fair special revenue fund by \$19,997. The over expenditure was funded by available fund balance.

**NOTE 15: ADOPTION OF NEW STANDARD**

As of October 1, 2014, the County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments calculate and report the cost and obligations associated with pensions in their financial statements, including additional note disclosures and required supplementary information. Beginning net position was restated to retroactively report the beginning net pension liability, deferred inflows of resources related to pensions and deferred outflows of resources related to contributions made after the measurement date as follows:

	Governmental Activities	Enterprise Fund - Solid Waste Management
Net position at September 30, 2014, as previously reported	\$ 83,695,358	\$ 17,922,795
Net Pension Liability at September 30, 2014	(7,771,189)	(189,733)
Deferred outflows of resources related to contributions made during the year ended September 30, 2014	1,632,893	39,867
Deferred inflows of resources related to pensions during the year ended September 30, 2014	<u>(10,697,967)</u>	<u>(261,189)</u>
Net position at September 30, 2014, as restated	<u>\$ 66,859,095</u>	<u>\$ 17,511,740</u>

**REQUIRED SUPPLEMENTARY  
INFORMATION**



**STATE OF IDAHO  
CANYON COUNTY  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY SCHEDULE OF EMPLOYER'S CONTRIBUTIONS  
For the fiscal year ended September 30, 2015**

**Schedule of Employer's Share of Net Pension Liability  
PERSI - Base Plan  
Last 10- Fiscal Years\***

	<b>2015</b>	<b>2014</b>
Employer's portion of the net pension liability	1.1694367%	1.0814171%
Employer's proportionate share of the net pension liability	\$ 15,399,579	\$ 7,960,922
Employer's covered-employee payroll	\$ 32,579,286	\$ 29,225,697
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	47.27%	27.24%
Plan fiduciary net position as a percentage of the total pension liability	91.38%	94.95%

\*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Data reported is measured as of July 1, 2015 (measurement date).

**Schedule of Employer's Contributions  
PERSI - Base Plan  
Last 10 - Fiscal Years\***

	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 3,744,110	\$ 3,410,599
Contributions in relation to the contractually required contribution	\$ 3,744,110	\$ 3,410,599
Contribution (deficiency) excess	\$ -	\$ -
Employer's covered-employee payroll	\$ 32,978,029	\$ 29,918,819
Contributions as a percentage of the covered-employee payroll	11.35%	11.40%

\*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Data reported is measured as of September 30, 2015.

**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, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
Property taxes	\$ 11,234,402	\$ 11,234,402	\$ 11,635,925	\$ 401,523
Licenses and permits	1,020,500	1,020,500	1,242,779	222,279
Intergovernmental	3,496,500	3,496,500	4,422,233	925,733
Charges for services	3,486,957	3,486,957	3,729,646	242,689
Investment earnings	50,000	50,000	207,446	157,446
Miscellaneous	467,850	467,850	473,912	6,062
<b>Total general fund revenue</b>	<b>19,756,209</b>	<b>19,756,209</b>	<b>21,711,941</b>	<b>1,955,732</b>
<b>EXPENDITURES</b>				
<b>General government:</b>				
Clerk:				
Personal services	1,139,386	1,139,386	1,022,795	116,591
Other charges and services	457,100	457,100	318,026	139,074
<b>Total Clerk</b>	<b>1,596,486</b>	<b>1,596,486</b>	<b>1,340,821</b>	<b>255,665</b>
Commissioners:				
Personal services	497,511	497,511	487,902	9,609
Other charges and services	47,000	47,000	35,540	11,460
<b>Total Commissioners</b>	<b>544,511</b>	<b>544,511</b>	<b>523,442</b>	<b>21,069</b>
Treasurer:				
Personal services	508,354	508,354	457,284	51,070
Other charges and services	219,350	219,350	138,712	80,638
<b>Total Treasurer</b>	<b>727,704</b>	<b>727,704</b>	<b>595,996</b>	<b>131,708</b>
Motor Vehicle:				
Personal services	642,390	642,390	597,498	44,892
Other charges and services	76,900	76,900	71,783	5,117
<b>Total Motor Vehicle</b>	<b>\$ 719,290</b>	<b>\$ 719,290</b>	<b>\$ 669,281</b>	<b>\$ 50,009</b>

**Continued:**

See Notes to Required Supplementary Information.

**STATE OF IDAHO  
CANYON COUNTY  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
Prosecuting Attorney:				
Personal services	\$ 5,607,727	\$ 5,607,727	\$ 5,561,154	\$ 46,573
Other charges and services	340,000	340,000	274,997	65,003
Capital outlay	12,500	12,500	21,418	(8,918)
Total Prosecuting Attorney	5,960,227	5,960,227	5,857,569	102,658
Coroner:				
Personal services	456,383	456,383	453,731	2,652
Other charges and services	42,100	42,100	37,523	4,577
Total coroner	498,483	498,483	491,254	7,229
General:				
Other charges and services	1,700,009	1,700,009	475,938	1,224,071
Buildings and grounds:				
Personal services	1,443,572	1,428,572	1,390,449	38,123
Other charges and services	1,382,187	1,382,187	1,299,629	82,558
Capital outlay	4,135,000	4,150,000	4,226,569	(76,569)
Total buildings and grounds	6,960,759	6,960,759	6,916,647	44,112
Development services:				
Personal services	1,197,687	1,197,687	1,152,504	45,183
Other charges and services	158,350	158,350	137,449	20,901
Capital outlay	64,000	64,000	57,910	6,090
Total development services	1,420,037	1,420,037	1,347,863	72,174
Information technology:				
Personal services	1,794,111	1,794,111	1,641,475	152,636
Other charges and services	1,043,550	1,043,550	820,238	223,312
Capital outlay	255,000	255,000	35,656	219,344
Total information technology	\$ 3,092,661	\$ 3,092,661	\$ 2,497,369	\$ 595,292

**Continued:**

See Notes to Required Supplementary Information.

**STATE OF IDAHO  
CANYON COUNTY  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
County fleet:				
Personal services	\$ 287,919	\$ 287,919	\$ 278,381	\$ 9,538
Other charges and services	837,600	837,600	532,453	305,147
Capital outlay	28,600	28,600	4,012	24,588
Total county fleet	1,154,119	1,154,119	814,846	339,273
Insurance:				
Other charges and services	806,530	806,530	775,725	30,805
Human resources:				
Personal services	378,633	428,633	421,521	7,112
Other charges and services	215,960	165,960	123,054	42,906
Total human resources	594,593	594,593	544,575	50,018
Public information officer:				
Personal services	73,538	73,538	72,417	1,121
Other charges and services	1,400	1,400	762	638
Total public information officer	74,938	74,938	73,179	1,759
Total general government (including capital outlays)	25,850,347	25,850,347	22,924,505	2,925,842
Less: capital outlays	4,495,100	4,510,100	4,345,565	164,535
Total general government (excluding capital outlays)	\$ 21,355,247	\$ 21,340,247	\$ 18,578,940	\$ 2,761,307
<b>Public Safety:</b>				
Emergency management				
Personal services	104,914	107,914	106,623	1,291
Other charges and services	60,000	57,000	23,010	33,990
Capital outlay	200,000	200,000	-	200,000
Total emergency management	364,914	364,914	129,633	235,281
Juvenile detention center:				
Personal services	2,117,229	2,117,229	1,915,012	202,217
Other charges and services	179,980	179,980	125,829	54,151
Capital outlay	4,000	4,000	-	4,000
Total juvenile detention center	\$ 2,301,209	\$ 2,301,209	\$ 2,040,841	\$ 260,368

**Continued:**

See Notes to Required Supplementary Information.

STATE OF IDAHO  
CANYON COUNTY  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Total public safety				
(including capital outlays)	\$ 2,666,123	\$ 2,666,123	\$ 2,170,474	\$ 495,649
Less: capital outlays	4,000	4,000	-	4,000
Total public safety				
(excluding capital outlays)	2,662,123	2,662,123	2,170,474	491,649
<b>Public works:</b>				
Animal shelter:				
Other charges and services	300,000	300,000	300,000	-
<b>Debt service:</b>				
Principal	76,039	76,039	76,039	-
Interest	814	814	814	-
Total debt service	76,853	76,853	76,853	-
Total general fund expenditures				
(excluding capital outlay)	24,394,223	24,379,223	21,126,267	3,252,956
Add: capital outlay	4,499,100	4,514,100	4,345,565	168,535
Total general fund expenditures				
(including capital outlay)	28,893,323	28,893,323	25,471,832	3,421,491
Excess (deficiency) of revenues				
over (under) expenditures	(9,137,114)	(9,137,114)	(3,759,891)	5,377,223
Net change in fund balance	<u>\$ (9,137,114)</u>	<u>\$ (9,137,114)</u>	(3,759,891)	<u>\$ 5,377,223</u>
Fund balance - beginning			<u>17,203,637</u>	
Fund balance - ending			<u>\$ 13,443,746</u>	

See Notes to Required Supplementary Information.

**STATE OF IDAHO  
CANYON COUNTY  
JUSTICE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive</b>
<b>REVENUES</b>	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>(Negative)</b>
Property taxes	\$ 14,330,000	\$ 14,330,000	\$ 14,569,887	\$ 239,887
Licenses and permits	374,700	374,700	388,343	13,643
Intergovernmental	3,898,160	3,898,160	3,912,363	14,203
Charges for services	2,389,284	2,389,284	2,030,368	(358,916)
Fines and forfeits	104,000	104,000	105,791	1,791
Investment earnings	85,000	85,000	162,127	77,127
Miscellaneous	279,000	279,000	460,454	181,454
<b>Total justice fund revenue</b>	<b>21,460,144</b>	<b>21,460,144</b>	<b>21,629,333</b>	<b>169,189</b>
<b>EXPENDITURES</b>				
<b>General Government:</b>				
Public defender				
Personal services	2,675,553	2,675,553	2,425,027	250,526
Other charges and services	328,775	328,775	516,052	(187,277)
Capital outlay	310,000	310,000	25,000	285,000
<b>Total public defender</b>	<b>3,314,328</b>	<b>3,314,328</b>	<b>2,966,079</b>	<b>348,249</b>
Contingent				
Other charges and services	750,000	710,000	-	710,000
<b>Total general government (including capital outlay)</b>	<b>4,064,328</b>	<b>4,024,328</b>	<b>2,966,079</b>	<b>1,058,249</b>
Less: capital outlay	310,000	310,000	25,000	285,000
<b>Total general government (excluding capital outlay)</b>	<b>3,754,328</b>	<b>3,714,328</b>	<b>2,941,079</b>	<b>773,249</b>
<b>Public Safety:</b>				
Sheriff:				
Personal services	19,140,771	19,140,771	17,040,675	2,100,096
Other charges and services	2,458,001	2,458,001	1,888,694	569,307
Capital outlay	417,000	417,000	380,324	36,676
<b>Total sheriff</b>	<b>22,015,772</b>	<b>22,015,772</b>	<b>19,309,693</b>	<b>2,706,079</b>
CCNU:				
Other charges and services	\$ 87,000	\$ 87,000	\$ 56,555	\$ 30,445

**Continued:**

See Notes to Required Supplementary Information.

STATE OF IDAHO  
CANYON COUNTY  
JUSTICE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Misdemeanor Probation				
Personal services	\$ 632,202	\$ 672,202	\$ 666,929	\$ 5,273
Other charges and services	39,745	39,745	27,691	12,054
Total misdemeanor probation	671,947	711,947	694,620	17,327
Total public safety				
(including capital outlay)	22,774,719	22,814,719	20,060,868	2,753,851
Less: capital outlay	417,000	417,000	380,324	36,676
Total public safety				
(excluding capital outlay)	22,357,719	22,397,719	19,680,544	2,717,175
Total justice fund expenditures				
(excluding capital outlay)	26,112,047	26,112,047	22,621,623	3,490,424
Add: capital outlay	727,000	727,000	405,324	321,676
Total justice fund expenditures				
(including capital outlay)	26,839,047	26,839,047	23,026,947	3,812,100
Excess (deficiency) of revenues				
over (under) expenditures	(5,378,903)	(5,378,903)	(1,397,614)	3,981,289
Net change in fund balance	<u>\$ (5,378,903)</u>	<u>\$ (5,378,903)</u>	(1,397,614)	<u>\$ 3,981,289</u>
Fund balance - beginning			10,302,254	
Fund balance - ending			<u>\$ 8,904,640</u>	

See Notes to Required Supplementary Information.

STATE OF IDAHO  
CANYON COUNTY  
DISTRICT COURT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
REVENUES	Original	Final	Amounts	
Property taxes	\$ 2,891,070	\$ 2,891,070	\$ 2,940,544	\$ 49,474
Intergovernmental	2,850,180	2,850,180	2,867,932	17,752
Charges for services	582,576	582,576	540,962	(41,614)
Fines and forfeits	400,000	400,000	500,817	100,817
Investment earnings	10,000	10,000	36,845	26,845
Miscellaneous	12,000	12,000	14,363	2,363
Total district court fund revenue	<u>6,745,826</u>	<u>6,745,826</u>	<u>6,901,463</u>	<u>155,637</u>
<b>EXPENDITURES</b>				
<b>General government:</b>				
Trial Court Administrator				
Personal services	1,472,414	1,472,414	1,407,160	65,254
Other charges and services	596,050	596,050	531,304	64,746
Capital outlay	<u>52,000</u>	<u>52,000</u>	<u>34,392</u>	<u>17,608</u>
Total Trial Court Administrator	<u>2,120,464</u>	<u>2,120,464</u>	<u>1,972,856</u>	<u>147,608</u>
Clerk of the Court				
Personal services	3,419,657	3,359,657	3,288,123	71,534
Other charges and services	<u>71,600</u>	<u>131,600</u>	<u>122,974</u>	<u>8,626</u>
Total Clerk of the Court	<u>3,491,257</u>	<u>3,491,257</u>	<u>3,411,097</u>	<u>80,160</u>
Total general government				
(including capital outlay)	5,611,721	5,611,721	5,383,953	227,768
Less: capital outlay	<u>52,000</u>	<u>52,000</u>	<u>34,392</u>	<u>17,608</u>
Total general government				
(excluding capital outlay)	<u>5,559,721</u>	<u>5,559,721</u>	<u>5,349,561</u>	<u>210,160</u>
<b>Public safety:</b>				
Juvenile probation				
Personal services	1,692,441	1,692,441	1,469,249	223,192
Other charges and services	441,750	441,750	228,334	213,416
Capital outlay	<u>33,500</u>	<u>33,500</u>	<u>29,145</u>	<u>4,355</u>
Total juvenile probation	<u>2,167,691</u>	<u>2,167,691</u>	<u>1,726,728</u>	<u>440,963</u>
Total public safety				
(including capital outlay)	2,167,691	2,167,691	1,726,728	440,963
Less: capital outlay	<u>33,500</u>	<u>33,500</u>	<u>29,145</u>	<u>4,355</u>
Total public safety				
(excluding capital outlay)	<u>\$ 2,134,191</u>	<u>\$ 2,134,191</u>	<u>\$ 1,697,583</u>	<u>\$ 436,608</u>

**Continued:**

See Notes to Required Supplementary Information.

**STATE OF IDAHO**  
**CANYON COUNTY**  
**DISTRICT COURT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>
				<b>Positive</b>
				<b>(Negative)</b>
Total district court fund expenditures				
(excluding capital outlay)	\$ 7,745,912	\$ 7,745,912	\$ 7,047,144	\$ 698,768
Add: capital outlay	<u>33,500</u>	<u>33,500</u>	<u>63,537</u>	<u>(30,037)</u>
Total district court fund expenditures				
(including capital outlay)	<u>7,779,412</u>	<u>7,779,412</u>	<u>7,110,681</u>	<u>668,731</u>
Net change in fund balance	<u>\$ (1,033,586)</u>	<u>\$ (1,033,586)</u>	(209,218)	<u>\$ 824,368</u>
Fund balance - beginning			<u>2,709,635</u>	
Fund balance - ending			<u>\$ 2,500,417</u>	

See Notes to Required Supplementary Information.

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
September 30, 2015**

***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 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 2015, \$168,000 of appropriations was amended between departments.

**STATE OF IDAHO  
CANYON COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
September 30, 2015**

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.

**Indigent Fund** – This fund is established under the authority of Idaho Code 31-863 to provide financial assistance on behalf of the medically indigent. Funding is provided through property taxes and repayments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STATE OF IDAHO  
CANYON COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2015

	Special Revenue				
	<u>Indigent</u>	<u>Weed Control</u>	<u>Assessor's Reappraisal</u>	<u>Health District</u>	<u>County Fair</u>
<b>ASSETS</b>					
Cash and investments	\$ 2,417,428	\$ 178,388	\$ 985,861	\$ 224,281	\$ 389,867
Accounts receivable	-	-	-	-	771
Property tax receivable	1,711,509	103,898	2,191,134	932,047	603,225
Intergovernmental receivable	-	-	-	-	-
Interest receivable	1,025	-	615	-	84
Prepaid items	-	-	50,869	-	-
Total assets	<u>\$ 4,129,962</u>	<u>\$ 282,286</u>	<u>\$ 3,228,479</u>	<u>\$ 1,156,328</u>	<u>\$ 993,947</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 203,916	\$ 3,325	\$ 16,152	\$ -	\$ 11,523
Accrued wages payable	24,765	5,921	89,548	-	18,491
Advanced revenue	-	-	-	-	5,365
Total liabilities	<u>228,681</u>	<u>9,246</u>	<u>105,700</u>	<u>-</u>	<u>35,379</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax revenue	<u>1,706,710</u>	<u>102,930</u>	<u>2,187,450</u>	<u>930,498</u>	<u>602,054</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	50,869	-	-
Restricted for:					
Enabling legislation	-	170,110	-	225,830	-
Assigned for:					
General government	-	-	884,460	-	-
Culture and recreation	-	-	-	-	356,514
Health and welfare	2,194,571	-	-	-	-
Judicial services	-	-	-	-	-
Total fund balances	<u>2,194,571</u>	<u>170,110</u>	<u>935,329</u>	<u>225,830</u>	<u>356,514</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,129,962</u>	<u>\$ 282,286</u>	<u>\$ 3,228,479</u>	<u>\$ 1,156,328</u>	<u>\$ 993,947</u>

Continued:

STATE OF IDAHO  
CANYON COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2015

	Special Revenue					
	Parks and Recreation	Historical Society	Pest Control	Melba Gopher	Court Device	Waterways
<b>Continued:</b>						
<b>ASSETS</b>						
Cash and investments	\$ 451,054	\$ 41,058	\$ 48,963	\$ 2,944	\$ 69,081	\$ 107,996
Accounts receivable	-	-	-	-	-	-
Property tax receivable	682,027	93,194	253,026	11,434	-	-
Intergovernmental receivable	-	-	5,020	195	-	-
Interest receivable	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 1,133,081</u>	<u>\$ 134,252</u>	<u>\$ 307,009</u>	<u>\$ 14,573</u>	<u>\$ 69,081</u>	<u>\$ 107,996</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 6,857	\$ -	\$ 4,213	\$ -	\$ -	\$ 1,669
Accrued wages payable	24,177	-	6,435	-	-	4,390
Advanced revenue	-	-	-	-	-	-
Total liabilities	<u>31,034</u>	<u>-</u>	<u>10,648</u>	<u>-</u>	<u>-</u>	<u>6,059</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred property tax revenue	<u>680,907</u>	<u>93,029</u>	<u>252,778</u>	<u>11,434</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Enabling legislation	-	41,223	43,583	3,139	-	-
Assigned for:						
General government	-	-	-	-	-	-
Culture and recreation	421,140	-	-	-	-	101,937
Health and welfare	-	-	-	-	-	-
Judicial services	-	-	-	-	69,081	-
Total fund balances	<u>421,140</u>	<u>41,223</u>	<u>43,583</u>	<u>3,139</u>	<u>69,081</u>	<u>101,937</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,133,081</u>	<u>\$ 134,252</u>	<u>\$ 307,009</u>	<u>\$ 14,573</u>	<u>\$ 69,081</u>	<u>\$ 107,996</u>

**Continued:**

STATE OF IDAHO  
CANYON COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2015

	Special Revenue				Total Nonmajor Governmental
	Court Facilities	Emergency Communications Center	Problem Solving Courts	Consolidated Elections	
<b>Continued:</b>					
<b>ASSETS</b>					
Cash and investments	\$ 129,476	\$ 1,162,302	\$ 103,187	\$ 134,686	\$ 6,446,572
Accounts receivable	-	134,649	-	-	135,420
Property tax receivable	-	-	-	-	6,581,494
Intergovernmental receivable	-	-	52,843	-	58,058
Interest receivable	-	319	-	-	2,043
Prepaid items	-	60,632	-	68,331	179,832
Total assets	<u>\$ 129,476</u>	<u>\$ 1,357,902</u>	<u>\$ 156,030</u>	<u>\$ 203,017</u>	<u>\$ 13,403,419</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 3,463	\$ 6,036	\$ 843	\$ 257,997
Accrued wages payable	-	9,177	11,694	9,109	203,707
Advanced revenue	-	-	-	-	5,365
Total liabilities	<u>-</u>	<u>12,640</u>	<u>17,730</u>	<u>9,952</u>	<u>467,069</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax revenue	-	-	-	-	6,567,790
<b>FUND BALANCES</b>					
Nonspendable	-	60,632	-	68,331	179,832
Restricted for:					
Enabling legislation	-	1,284,630	138,300	124,734	2,031,549
Assigned for:					
General government	-	-	-	-	884,460
Culture and recreation	-	-	-	-	879,591
Health and welfare	-	-	-	-	2,194,571
Judicial services	129,476	-	-	-	198,557
Total fund balances	<u>129,476</u>	<u>1,345,262</u>	<u>138,300</u>	<u>193,065</u>	<u>6,368,560</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 129,476</u>	<u>\$ 1,357,902</u>	<u>\$ 156,030</u>	<u>\$ 203,017</u>	<u>\$ 13,403,419</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, 2015

	Special Revenue				
	Indigent	Weed Control	Assessor's Reappraisal	Health District	County Fair
<b>REVENUES</b>					
Property taxes	\$ 2,043,942	\$ 162,321	\$ 2,227,840	\$ 909,110	\$ 726,718
Licenses and permits	-	-	-	-	-
Intergovernmental	26,900	-	-	-	-
Charges for services	235,676	79,255	55,762	-	-
Investment earnings	33,163	-	19,897	-	2,411
Miscellaneous	<u>430</u>	<u>5,869</u>	<u>2,514</u>	<u>-</u>	<u>596,457</u>
Total revenues	<u>2,340,111</u>	<u>247,445</u>	<u>2,306,013</u>	<u>909,110</u>	<u>1,325,586</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	2,279,823	-	-
Public safety	-	-	-	-	-
Public works	-	212,195	-	-	-
Health	-	-	-	874,556	-
Welfare	2,784,062	-	-	-	-
Culture and recreation	-	-	-	-	1,246,346
Capital outlay	<u>-</u>	<u>26,722</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,784,062</u>	<u>238,917</u>	<u>2,279,823</u>	<u>874,556</u>	<u>1,246,346</u>
Excess (deficiency) of revenues over (under) expenditures	(443,951)	8,528	26,190	34,554	79,240
Fund balances, October 1	<u>2,638,522</u>	<u>161,582</u>	<u>909,139</u>	<u>191,276</u>	<u>277,274</u>
Fund balances, September 30	<u>\$ 2,194,571</u>	<u>\$ 170,110</u>	<u>\$ 935,329</u>	<u>\$ 225,830</u>	<u>\$ 356,514</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, 2015

	Special Revenue					
Continued:	<u>Parks &amp; Recreation</u>	<u>Historical Society</u>	<u>Pest Control</u>	<u>Melba Gopher</u>	<u>Court Device</u>	<u>Waterways</u>
<b>REVENUES</b>						
Property taxes	\$ 703,038	\$ 92,695	\$ 40,670	\$ 10,872	\$ -	\$ -
Licenses and permits	-	-	-	-	-	95,022
Intergovernmental	38,119	-	16,007	724	-	38,389
Charges for services	39,213	-	7,758	-	16,887	-
Investment earnings	-	-	-	-	-	-
Miscellaneous	<u>38,464</u>	<u>-</u>	<u>204</u>	<u>-</u>	<u>-</u>	<u>1,045</u>
Total revenues	<u>818,834</u>	<u>92,695</u>	<u>64,639</u>	<u>11,596</u>	<u>16,887</u>	<u>134,456</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	279,314	11,000	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	566,159	77,500	-	-	-	116,086
Capital outlay	<u>42,355</u>	<u>-</u>	<u>41,736</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>608,514</u>	<u>77,500</u>	<u>321,050</u>	<u>11,000</u>	<u>-</u>	<u>116,086</u>
Excess (deficiency) of revenues over (under) expenditures	210,320	15,195	(256,411)	596	16,887	18,370
Fund balances, October 1	<u>210,820</u>	<u>26,028</u>	<u>299,994</u>	<u>2,543</u>	<u>52,194</u>	<u>83,567</u>
Fund balances, September 30	<u>\$ 421,140</u>	<u>\$ 41,223</u>	<u>\$ 43,583</u>	<u>\$ 3,139</u>	<u>\$ 69,081</u>	<u>\$ 101,937</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, 2015

	Special Revenue				
	Court	Emergency	Specialty	Consolidated	Total
Continued:	Facilities	Communications	Courts	Elections	Nonmajor
		Center			Governmental
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 6,917,206
Licenses and permits	-	-	-	-	95,022
Intergovernmental	-	-	158,615	332,393	611,147
Charges for services	86,916	1,322,622	158,536	-	2,002,625
Investment earnings	-	10,318	-	-	65,789
Miscellaneous	-	473	150	-	645,606
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>86,916</u>	<u>1,333,413</u>	<u>317,301</u>	<u>332,393</u>	<u>10,337,395</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	401,042	251,450	2,932,315
Public safety	-	1,121,017	-	-	1,121,017
Public works	-	-	-	-	502,509
Health	-	-	-	-	874,556
Welfare	-	-	-	-	2,784,062
Culture and recreation	-	-	-	-	2,006,091
Capital outlay	-	-	-	-	110,813
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>1,121,017</u>	<u>401,042</u>	<u>251,450</u>	<u>10,331,363</u>
Excess (deficiency) of revenues					
over (under) expenditures	86,916	212,396	(83,741)	80,943	6,032
Fund balances, October 1	<u>42,560</u>	<u>1,132,866</u>	<u>222,041</u>	<u>112,122</u>	<u>6,362,528</u>
Fund balances, September 30	<u>\$ 129,476</u>	<u>\$ 1,345,262</u>	<u>\$138,300</u>	<u>\$ 193,065</u>	<u>\$ 6,368,560</u>

**STATE OF IDAHO  
CANYON COUNTY  
INDIGENT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
<b>REVENUES</b>				
Property taxes	\$ 1,975,000	\$ 1,975,000	\$ 2,043,942	\$ 68,942
Intergovernmental	18,000	18,000	26,900	8,900
Charges for services	175,000	175,000	235,676	60,676
Investment earnings	10,000	10,000	33,163	23,163
Miscellaneous	-	-	430	430
Total revenues	<u>2,178,000</u>	<u>2,178,000</u>	<u>2,340,111</u>	<u>162,111</u>
<b>EXPENDITURES</b>				
Current:				
Welfare:				
Personal services	600,449	600,449	540,473	59,976
Other charges & services	<u>3,671,893</u>	<u>3,671,893</u>	<u>2,243,589</u>	<u>1,428,304</u>
Total expenditures	<u>4,272,342</u>	<u>4,272,342</u>	<u>2,784,062</u>	<u>1,488,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,094,342)</u>	<u>\$ (2,094,342)</u>	(443,951)	<u>\$ 1,650,391</u>
Fund balance - beginning			<u>2,638,522</u>	
Fund balance - ending			<u>\$ 2,194,571</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Property taxes	\$ 150,000	\$ 150,000	\$ 162,321	\$ 12,321
Charges for services	75,000	75,000	79,255	4,255
Miscellaneous	-	-	5,869	5,869
Total revenues	<u>225,000</u>	<u>225,000</u>	<u>247,445</u>	<u>22,445</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Personal services	143,657	143,657	136,188	7,469
Other charges & services	76,750	76,750	76,007	743
Capital outlay	<u>30,000</u>	<u>30,000</u>	<u>26,722</u>	<u>3,278</u>
Total expenditures	<u>250,407</u>	<u>250,407</u>	<u>238,917</u>	<u>11,490</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (25,407)</u>	<u>\$ (25,407)</u>	8,528	<u>\$ 33,935</u>
Fund balance - beginning			<u>161,582</u>	
Fund balance - ending			<u>\$ 170,110</u>	

STATE OF IDAHO  
CANYON COUNTY  
ASSESSOR'S REAPPRAISAL SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Property taxes	\$ 2,195,000	\$ 2,195,000	\$ 2,227,840	\$ 32,840
Charges for services	40,500	40,500	55,762	15,262
Investment earnings	-	-	19,897	19,897
Miscellaneous	-	-	2,514	2,514
Total revenues	<u>2,235,500</u>	<u>2,235,500</u>	<u>2,306,013</u>	<u>70,513</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	2,308,188	2,308,188	2,043,903	264,285
Other charges & services	<u>292,600</u>	<u>292,600</u>	<u>235,920</u>	<u>56,680</u>
Total expenditures	<u>2,600,788</u>	<u>2,600,788</u>	<u>2,279,823</u>	<u>320,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (365,288)</u>	<u>\$ (365,288)</u>	26,190	<u>\$ 391,478</u>
Fund balance - beginning			<u>909,139</u>	
Fund balance - ending			<u>\$ 935,329</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Property taxes	\$ 895,000	\$ 895,000	\$ 909,110	\$ 14,110
Total revenues	895,000	895,000	909,110	14,110
<b>EXPENDITURES</b>				
Current:				
Health:				
Other charges & services	874,556	874,556	874,556	-
Total expenditures	874,556	874,556	874,556	-
Excess (deficiency) of revenues over (under) expenditures	\$ 20,444	\$ 20,444	34,554	\$ 14,110
Fund balance - beginning			191,276	
Fund balance - ending			\$ 225,830	

**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, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
<b>REVENUES</b>				
Property taxes	\$ 719,000	\$ 719,000	\$ 726,718	\$ 7,718
Investment earnings	-	-	2,411	2,411
Miscellaneous	-	576,830	596,457	19,627
Total revenues	719,000	1,295,830	1,325,586	29,756
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	412,890	412,890	403,532	9,358
Other charges & services	224,182	813,459	842,814	(29,355)
Total expenditures	637,072	1,226,349	1,246,346	(19,997)
Excess (deficiency) of revenues over (under) expenditures	\$ 81,928	\$ 69,481	79,240	\$ 9,759
Fund balance - beginning			277,274	
Fund balance - ending			\$ 356,514	

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Property taxes	\$ 696,000	\$ 696,000	\$ 703,038	\$ 7,038
Intergovernmental	250,000	250,000	38,119	(211,881)
Charges for services	40,000	40,000	39,213	(787)
Miscellaneous	-	-	38,464	38,464
Total revenues	<u>986,000</u>	<u>986,000</u>	<u>818,834</u>	<u>(167,166)</u>
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	545,621	545,621	489,040	56,581
Other charges & services	112,500	112,500	77,119	35,381
Capital outlay	<u>277,000</u>	<u>277,000</u>	<u>42,355</u>	<u>234,645</u>
Total expenditures	<u>935,121</u>	<u>935,121</u>	<u>608,514</u>	<u>326,607</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 50,879</u>	<u>\$ 50,879</u>	210,320	<u>\$ 159,441</u>
Fund balance - beginning			<u>210,820</u>	
Fund balance - ending			<u>\$ 421,140</u>	

STATE OF IDAHO  
CANYON COUNTY  
HISTORICAL SOCIETY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Property taxes	\$ 91,000	\$ 91,000	\$ 92,695	\$ 1,695
Total revenues	91,000	91,000	92,695	1,695
<b>EXPENDITURES</b>				
Current:				
Culture & recreation				
Other charges & services	90,500	90,500	77,500	13,000
Total expenditures	90,500	90,500	77,500	13,000
Excess (deficiency) of revenues over (under) expenditures	\$ 500	\$ 500	15,195	\$ 14,695
Fund balance - beginning			26,028	
Fund balance - ending			\$ 41,223	

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Property taxes	\$ 34,517	\$ 34,517	\$ 40,670	\$ 6,153
Intergovernmental	15,000	15,000	16,007	1,007
Charges for services	9,000	9,000	7,758	(1,242)
Miscellaneous	-	-	204	204
Total revenues	<u>58,517</u>	<u>58,517</u>	<u>64,639</u>	<u>6,122</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Personal services	160,147	160,147	147,611	12,536
Other charges & services	182,200	182,200	131,703	50,497
Capital outlay	<u>500</u>	<u>500</u>	<u>41,736</u>	<u>(41,236)</u>
Total expenditures	<u>342,847</u>	<u>342,847</u>	<u>321,050</u>	<u>21,797</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (284,330)</u>	<u>\$ (284,330)</u>	(256,411)	<u>\$ 27,919</u>
Fund balance - beginning			<u>299,994</u>	
Fund balance - ending			<u>\$ 43,583</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Property taxes	\$ 10,915	\$ 10,915	\$ 10,872	\$ (43)
Intergovernmental	<u>600</u>	<u>600</u>	<u>724</u>	<u>124</u>
Total revenues	<u>11,515</u>	<u>11,515</u>	<u>11,596</u>	<u>81</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Other charges & services	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Total expenditures	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 515</u>	<u>\$ 515</u>	596	<u>\$ 81</u>
Fund balance - beginning			<u>2,543</u>	
Fund balance - ending			<u>\$ 3,139</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Charges for services	\$ 15,000	\$ 15,000	\$ 16,887	\$ 1,887
Total revenues	15,000	15,000	16,887	1,887
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Other charges & services	55,000	55,000	-	55,000
Total expenditures	55,000	55,000	-	55,000
Excess (deficiency) of revenues over (under) expenditures	\$ (40,000)	\$ (40,000)	16,887	\$ 56,887
Fund balance - beginning			52,194	
Fund balance - ending			\$ 69,081	

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Licenses and permits	\$ 90,000	\$ 90,000	\$ 95,022	\$ 5,022
Intergovernmental	40,000	40,000	38,389	(1,611)
Miscellaneous	-	-	1,045	1,045
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>134,456</u>	<u>4,456</u>
<b>EXPENDITURES</b>				
Current:				
Culture & recreation:				
Personal services	127,244	127,244	106,648	20,596
Other charges & services	19,000	19,000	9,438	9,562
Capital outlay	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>149,244</u>	<u>149,244</u>	<u>116,086</u>	<u>33,158</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (19,244)</u>	<u>\$ (19,244)</u>	18,370	<u>\$ 37,614</u>
Fund balance - beginning			<u>83,567</u>	
Fund balance - ending			<u>\$ 101,937</u>	

STATE OF IDAHO  
CANYON COUNTY  
COURT FACILITIES SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Charges for services	\$ 85,000	\$ 85,000	\$ 86,916	\$ 1,916
Total revenues	85,000	85,000	86,916	1,916
<b>EXPENDITURES</b>				
Capital outlay	125,000	125,000	-	125,000
Total expenditures	125,000	125,000	-	125,000
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (40,000)</u>	<u>\$ (40,000)</u>	86,916	<u>\$ 126,916</u>
Fund balance - beginning			<u>42,560</u>	
Fund balance - ending			<u>\$ 129,476</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Charges for services	\$ 1,241,473	\$ 1,241,473	\$ 1,322,622	\$ 81,149
Investment earnings	-	-	10,318	10,318
Miscellaneous	-	-	473	473
Total revenues	<u>1,241,473</u>	<u>1,241,473</u>	<u>1,333,413</u>	<u>91,940</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Personal services	202,472	202,472	184,241	18,231
Other charges & services	860,700	860,700	936,776	(76,076)
Capital outlay	<u>200,000</u>	<u>200,000</u>	-	<u>200,000</u>
Total expenditures	<u>1,263,172</u>	<u>1,263,172</u>	<u>1,121,017</u>	<u>142,155</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (21,699)</u>	<u>\$ (21,699)</u>	212,396	<u>\$ 234,095</u>
Fund balance - beginning			<u>1,132,866</u>	
Fund balance - ending			<u>\$ 1,345,262</u>	

STATE OF IDAHO  
CANYON COUNTY  
PROBLEM SOLVING COURTS SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Intergovernmental	\$ 244,966	\$ 244,966	\$ 158,615	\$ (86,351)
Charges for services	185,047	185,047	158,536	(26,511)
Miscellaneous	-	-	150	150
Total revenues	<u>430,013</u>	<u>430,013</u>	<u>317,301</u>	<u>(112,712)</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	347,069	347,069	314,285	32,784
Other charges & services	<u>182,300</u>	<u>182,300</u>	<u>86,757</u>	<u>95,543</u>
Total expenditures	<u>529,369</u>	<u>529,369</u>	<u>401,042</u>	<u>128,327</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (99,356)</u>	<u>\$ (99,356)</u>	(83,741)	<u>\$ 15,615</u>
Fund balance - beginning			<u>222,041</u>	
Fund balance - ending			<u>\$ 138,300</u>	

STATE OF IDAHO  
CANYON COUNTY  
CONSOLIDATED ELECTIONS SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Intergovernmental	\$ 308,000	\$ 308,000	\$ 332,393	\$ 24,393
Total revenues	<u>308,000</u>	<u>308,000</u>	<u>332,393</u>	<u>24,393</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Personal services	140,652	140,652	121,922	18,730
Other charges & services	211,950	211,950	129,528	82,422
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>362,602</u>	<u>362,602</u>	<u>251,450</u>	<u>111,152</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (54,602)</u>	<u>\$ (54,602)</u>	80,943	<u>\$ 135,545</u>
Fund balance - beginning			<u>112,122</u>	
Fund balance - ending			<u>\$ 193,065</u>	

## Agency Funds Narrative

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.

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

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

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

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

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

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

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

STATE OF IDAHO  
CANYON COUNTY  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
For the Fiscal Year Ended September 30, 2015

<b>FUND</b>	<b>Balance 10/01/14</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance 09/30/15</b>
<b><u>TAXING DISTRICTS</u></b>				
<b>Assets</b>				
Cash	\$ 453,086	\$ 139,179,283	\$ 139,218,794	\$ 413,575
Property tax receivable	<u>6,340,122</u>	<u>5,478,013</u>	<u>6,340,122</u>	<u>5,478,013</u>
Total Assets	<u>\$ 6,793,208</u>	<u>\$ 144,657,296</u>	<u>\$ 145,558,916</u>	<u>\$ 5,891,588</u>
<b>Liabilities</b>				
Due to other taxing districts	<u>\$ 6,793,208</u>	<u>\$ 144,657,296</u>	<u>\$ 145,558,916</u>	<u>\$ 5,891,588</u>
<b><u>COURT</u></b>				
<b>Assets</b>				
Cash	\$ 180,011	\$ 6,581,360	\$ 6,556,079	\$ 205,292
Accounts receivable, net	<u>11,990,648</u>	<u>2,439,825</u>	<u>11,990,648</u>	<u>2,439,825</u>
Total Assets	<u>\$ 12,170,659</u>	<u>\$ 9,021,185</u>	<u>\$ 18,546,727</u>	<u>\$ 2,645,117</u>
<b>Liabilities</b>				
Accounts payable	<u>\$ 12,170,659</u>	<u>\$ 9,021,185</u>	<u>\$ 18,546,727</u>	<u>\$ 2,645,117</u>
<b><u>SHERIFF</u></b>				
<b>Assets</b>				
Cash	<u>\$ 258,156</u>	<u>\$ 3,895,412</u>	<u>\$ 3,756,882</u>	<u>\$ 396,686</u>
<b>Liabilities</b>				
Accounts payable	<u>\$ 258,156</u>	<u>\$ 3,895,412</u>	<u>\$ 3,756,882</u>	<u>\$ 396,686</u>
<b><u>MOTOR VEHICLE</u></b>				
<b>Assets</b>				
Cash	<u>\$ 239,259</u>	<u>\$ 12,793,986</u>	<u>\$ 12,785,925</u>	<u>\$ 247,320</u>
<b>Liabilities</b>				
Accounts payable	<u>\$ 239,259</u>	<u>\$ 12,793,986</u>	<u>\$ 12,785,925</u>	<u>\$ 247,320</u>
<b><u>STATE OF IDAHO</u></b>				
<b>Assets</b>				
Cash	<u>\$ 883,152</u>	<u>\$ 12,057,626</u>	<u>\$ 11,868,799</u>	<u>\$ 1,071,979</u>
<b>Liabilities</b>				
Due to other agencies	<u>\$ 883,152</u>	<u>\$ 12,057,626</u>	<u>\$ 11,868,799</u>	<u>\$ 1,071,979</u>

STATE OF IDAHO  
CANYON COUNTY  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
For the Fiscal Year Ended September 30, 2015

	Balance 10/01/14	Additions	Deductions	Balance 09/30/15
<u>UNAPPORTIONED - OTHER</u>				
<b>Assets</b>				
Cash	\$ 838,666	\$ 8,868,368	\$ 8,777,203	\$ 929,831
<b>Liabilities</b>				
Accounts payable	\$ 838,666	\$ 8,868,368	\$ 8,777,203	\$ 929,831
<u>CCNU</u>				
<b>Assets</b>				
Cash	\$ 224,852	\$ 138,624	\$ 136,322	\$ 227,154
<b>Liabilities</b>				
Accounts payable	\$ 224,852	\$ 138,624	\$ 136,322	\$ 227,154
<u><b>TOTAL AGENCY FUNDS</b></u>				
<b>Assets</b>				
Cash	\$ 3,077,182	\$ 183,514,659	\$ 183,100,004	\$ 3,491,837
Property tax receivable	6,340,122	5,478,013	6,340,122	5,478,013
Accounts receivable, net	11,990,648	2,439,825	11,990,648	2,439,825
<b>Total assets</b>	<u>\$ 21,407,952</u>	<u>\$ 191,432,497</u>	<u>\$ 201,430,774</u>	<u>\$ 11,409,675</u>
<b>Liabilities</b>				
Accounts payable	\$ 13,731,592	\$ 34,717,575	\$ 44,003,059	\$ 4,446,108
Due to taxing districts	6,793,208	144,657,296	145,558,916	5,891,588
Due to other agencies	883,152	12,057,626	11,868,799	1,071,979
<b>Total liabilities</b>	<u>\$ 21,407,952</u>	<u>\$ 191,432,497</u>	<u>\$ 201,430,774</u>	<u>\$ 11,409,675</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.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<i><u>Financial Trends</u></i> - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	95
<i><u>Revenue Capacity</u></i> - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	103
<i><u>Debt Capacity</u></i> - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	108
<i><u>Demographic and Economic Information</u></i> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	111
<i><u>Operating Information</u></i> - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	114

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

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

	<b>Fiscal Year</b>			
	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>
Governmental activities				
Net investment in capital assets	\$ 46,777,298	\$ 44,700,311	\$ 36,533,132	\$ 37,383,686
Restricted	2,031,549	2,031,903	-	-
Unrestricted	<u>15,103,795</u>	<u>36,963,144</u>	<u>39,336,358</u>	<u>38,203,189</u>
Total governmental activities net position	<u>\$ 63,912,642</u>	<u>\$ 83,695,358</u>	<u>\$ 75,869,490</u>	<u>\$ 75,586,875</u>
Business-type activities				
Net investment in capital assets	\$ 9,917,596	\$ 9,871,132	\$ 9,679,506	\$ 9,956,687
Restricted	-	-	-	2,198,759
Unrestricted	<u>7,228,640</u>	<u>8,051,663</u>	<u>8,075,653</u>	<u>5,828,168</u>
Total business-type activities net position	<u>\$ 17,146,236</u>	<u>\$ 17,922,795</u>	<u>\$ 17,755,159</u>	<u>\$ 17,983,614</u>
Primary government				
Net investment in capital assets	\$ 56,694,894	\$ 54,571,443	\$ 46,212,638	\$ 47,340,373
Restricted	2,031,549	2,031,903	-	2,198,759
Unrestricted	<u>22,332,435</u>	<u>45,014,807</u>	<u>47,412,011</u>	<u>44,031,357</u>
Total primary government net position	<u>\$ 81,058,878</u>	<u>\$ 101,618,153</u>	<u>\$ 93,624,649</u>	<u>\$ 93,570,489</u>

Fiscal Year					
<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 38,469,585	\$ 38,291,934	\$ 35,096,290	\$ 29,752,579	\$ 28,487,805	\$ 22,872,844
-	19,646	19,543	9,010,223	8,699,749	7,479,949
<u>35,023,303</u>	<u>33,033,130</u>	<u>35,061,389</u>	<u>24,801,583</u>	<u>23,742,565</u>	<u>25,680,224</u>
<u>\$ 73,492,888</u>	<u>\$ 71,344,710</u>	<u>\$ 70,177,222</u>	<u>\$ 63,564,385</u>	<u>\$ 60,930,119</u>	<u>\$ 56,033,017</u>
\$ 10,217,081	\$ 9,116,762	\$ 9,109,534	\$ 9,153,741	\$ 5,413,412	\$ 5,611,790
2,436,600	2,444,840	2,382,387	2,375,770	5,996,757	5,200,770
<u>5,322,597</u>	<u>6,616,948</u>	<u>6,305,702</u>	<u>5,990,436</u>	<u>5,206,851</u>	<u>4,058,398</u>
<u>\$ 17,976,278</u>	<u>\$ 18,178,550</u>	<u>\$ 17,797,623</u>	<u>\$ 17,519,947</u>	<u>\$ 16,617,020</u>	<u>\$ 14,870,958</u>
\$ 48,686,666	\$ 47,408,696	\$ 44,205,824	\$ 38,906,320	\$ 33,901,217	\$ 28,484,634
2,436,600	2,464,486	2,401,930	11,385,993	14,696,506	12,680,719
<u>40,345,900</u>	<u>39,650,078</u>	<u>41,367,091</u>	<u>30,792,019</u>	<u>28,949,416</u>	<u>29,738,622</u>
<u>\$ 91,469,166</u>	<u>\$ 89,523,260</u>	<u>\$ 87,974,845</u>	<u>\$ 81,084,332</u>	<u>\$ 77,547,139</u>	<u>\$ 70,903,975</u>

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

<b>Expenses</b>	<b>Fiscal Year</b>			
	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>
<b>Governmental activities:</b>				
General government	\$ 35,293,637	\$ 35,314,258	\$ 33,685,089	\$ 32,565,283
Public safety	26,078,452	25,096,890	25,630,036	24,901,991
Public works	876,068	830,234	822,108	758,201
Health and welfare	3,654,735	3,500,163	4,052,197	3,815,217
Culture and recreation	2,091,283	2,110,038	2,001,598	1,939,529
Education	-	-	-	-
Interest on long-term debt	814	7,017	13,921	20,326
<b>Total governmental activities expenses</b>	<b><u>67,994,989</u></b>	<b><u>66,858,600</u></b>	<b><u>66,204,949</u></b>	<b><u>64,000,547</u></b>
<b>Business-type activities:</b>				
Sanitary landfill	3,963,821	3,382,110	3,183,135	2,926,577
<b>Total business-type activities expenses</b>	<b><u>3,963,821</u></b>	<b><u>3,382,110</u></b>	<b><u>3,183,135</u></b>	<b><u>2,926,577</u></b>
<b>Total primary government expenses</b>	<b><u>\$ 71,958,810</u></b>	<b><u>\$ 70,240,710</u></b>	<b><u>\$ 69,388,084</u></b>	<b><u>\$ 66,927,124</u></b>
<b>Program revenues</b>				
<b>Governmental activities:</b>				
Charges for services:				
General government	\$ 10,879,973	\$ 10,199,960	\$ 11,050,115	\$ 10,454,905
Public safety	4,131,809	4,449,096	3,851,059	4,070,343
Public works	87,250	90,327	68,777	91,278
Health and welfare	235,676	331,267	278,677	251,649
Culture and recreation	730,582	663,809	719,003	756,915
Operating grants and contributions	2,085,735	2,707,442	2,436,378	2,863,892
Capital grants and contributions	214,902	8,354,649	1,280,197	214,742
<b>Total governmental activities program revenues</b>	<b><u>18,365,927</u></b>	<b><u>26,796,550</u></b>	<b><u>19,684,206</u></b>	<b><u>18,703,724</u></b>
<b>Business-type activities:</b>				
Charges for services:				
Landfill fees	3,375,307	3,332,712	2,985,577	2,753,555
<b>Total business-type activities program revenues</b>	<b><u>3,375,307</u></b>	<b><u>3,332,712</u></b>	<b><u>2,985,577</u></b>	<b><u>2,753,555</u></b>
<b>Total primary government program revenues</b>	<b><u>\$ 21,741,234</u></b>	<b><u>\$ 30,129,262</u></b>	<b><u>\$ 22,669,783</u></b>	<b><u>\$ 21,457,279</u></b>
<b>Net (expense)/Revenue</b>				
Governmental activities	<u>\$ (49,629,062)</u>	<u>\$ (40,062,050)</u>	<u>\$ (46,520,743)</u>	<u>\$ (45,296,823)</u>
Business-type activities	<u>(588,514)</u>	<u>(49,398)</u>	<u>(197,558)</u>	<u>(173,022)</u>
<b>Total primary government net expense</b>	<b><u>\$ (50,217,576)</u></b>	<b><u>\$ (40,111,448)</u></b>	<b><u>\$ (46,718,301)</u></b>	<b><u>\$ (45,469,845)</u></b>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental activities:</b>				
Property taxes	\$ 35,882,987	\$ 37,694,157	\$ 39,146,580	\$ 38,596,396
Intergovernmental	9,657,426	8,973,809	8,483,660	7,879,155
Investment earnings (loss)	531,161	482,618	(512,862)	439,761
Miscellaneous	611,035	737,334	70,796	475,498
Gain on sale of capital assets	-	-	-	-
<b>Total governmental activities</b>	<b><u>46,682,609</u></b>	<b><u>47,887,918</u></b>	<b><u>47,188,174</u></b>	<b><u>47,390,810</u></b>
<b>Business-type activities:</b>				
Investment earnings (loss)	206,342	187,146	(36,487)	178,041
Miscellaneous	16,668	29,888	5,590	2,317
<b>Total business-type activities</b>	<b><u>223,010</u></b>	<b><u>217,034</u></b>	<b><u>(30,897)</u></b>	<b><u>180,358</u></b>
<b>Total primary government</b>	<b><u>\$ 46,905,619</u></b>	<b><u>\$ 48,104,952</u></b>	<b><u>\$ 47,157,277</u></b>	<b><u>\$ 47,571,168</u></b>
<b>Change in Net Position</b>				
Governmental activities	\$ (2,946,453)	\$ 7,825,868	\$ 667,431	\$ 2,093,987
Business-type activities	(365,504)	167,636	(228,455)	7,336
<b>Total primary government</b>	<b><u>\$ (3,311,957)</u></b>	<b><u>\$ 7,993,504</u></b>	<b><u>\$ 438,976</u></b>	<b><u>\$ 2,101,323</u></b>

Fiscal Year					
<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 31,381,459	\$ 31,250,266	\$ 28,700,368	\$ 30,628,992	\$ 28,485,593	\$ 25,097,052
24,641,245	24,560,568	24,270,127	25,914,836	23,421,269	22,301,187
1,394,046	1,524,743	1,598,490	1,609,574	1,481,915	1,477,204
3,649,490	3,404,811	3,307,658	2,843,036	2,635,085	2,121,511
1,942,736	1,757,661	1,796,288	1,860,171	1,637,167	1,475,421
-	-	-	38,541	60,000	67,252
27,535	34,127	39,057	43,862	49,032	87,855
<u>63,036,511</u>	<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>3,091,482</u>	<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>3,091,482</u>	<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>\$ 66,127,993</u>	<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>
\$ 9,578,365	\$ 9,382,482	\$ 7,699,922	\$ 8,711,472	\$ 11,152,478	\$ 11,262,475
3,913,160	3,607,161	4,413,874	4,991,949	5,022,278	4,559,619
421,854	484,709	440,117	452,285	452,954	409,144
269,281	-	-	-	-	-
679,175	614,655	682,427	703,461	595,116	516,556
3,052,028	1,753,582	1,855,751	1,969,065	1,622,228	1,698,763
618,816	1,489,478	2,701,734	740,236	81,698	196,049
<u>18,532,679</u>	<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>2,622,142</u>	<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>2,622,142</u>	<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>\$ 21,154,821</u>	<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>\$ (44,503,832)</u>	<u>\$ (45,200,109)</u>	<u>\$ (41,918,163)</u>	<u>\$ (45,370,544)</u>	<u>\$ (38,843,309)</u>	<u>\$ (33,984,876)</u>
<u>(469,340)</u>	<u>184,732</u>	<u>(3,623)</u>	<u>439,461</u>	<u>979,645</u>	<u>1,176,340</u>
<u>\$ (44,973,172)</u>	<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>
\$ 38,041,455	\$ 38,094,820	\$ 39,719,187	\$ 36,754,510	\$ 32,428,125	\$ 30,880,758
7,336,955	7,066,150	7,259,264	8,155,246	8,217,016	7,493,555
359,466	378,518	766,455	1,441,447	2,405,064	1,942,876
914,134	828,109	783,455	781,755	677,896	981,151
-	-	2,638	871,853	12,310	-
<u>46,652,010</u>	<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>
264,194	185,694	281,259	440,351	645,907	330,431
2,874	10,501	40	23,115	120,510	30,310
267,068	196,195	281,299	463,466	766,417	360,741
<u>\$ 46,919,078</u>	<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>
\$ 2,148,178	\$ 1,167,488	\$ 6,612,836	\$ 2,634,267	\$ 4,897,102	\$ 7,313,464
(202,272)	380,927	277,676	902,927	1,746,062	1,537,081
<u>\$ 1,945,906</u>	<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>

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

	Fiscal Year			
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General fund				
Nonspendable	\$ 460,390	\$ 351,900	\$ 227,088	\$ 463,078
Committed	-	-	-	5,524,808
Assigned	-	-	-	-
Unassigned	<u>12,983,356</u>	<u>16,851,737</u>	<u>14,774,910</u>	<u>11,823,440</u>
Total general fund	<u>\$ 13,443,746</u>	<u>\$ 17,203,637</u>	<u>\$ 15,001,998</u>	<u>\$ 17,811,326</u>
All other governmental funds				
Nonspendable	\$ 269,707	\$ 190,667	\$ 80,422	\$ 159,438
Restricted	2,031,549	2,031,903	-	-
Assigned, reported in				
Special revenue funds	<u>15,472,361</u>	<u>17,151,847</u>	<u>19,715,442</u>	<u>18,990,810</u>
Total all other government funds	<u>\$ 17,773,617</u>	<u>\$ 19,374,417</u>	<u>\$ 19,795,864</u>	<u>\$ 19,150,248</u>

Fiscal Year					
<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 347,178	\$ 222,263	\$ 185,207	\$ 123,117	\$ 90,325	\$ -
-	-	-	-	-	-
6,285,665	6,957,717	-	-	-	-
<u>9,768,722</u>	<u>9,857,199</u>	<u>18,336,978</u>	<u>19,123,918</u>	<u>13,854,912</u>	<u>14,872,747</u>
<u>\$ 16,401,565</u>	<u>\$ 17,037,179</u>	<u>\$ 18,522,185</u>	<u>\$ 19,247,035</u>	<u>\$ 13,945,237</u>	<u>\$ 14,872,747</u>
\$ 92,348	\$ 90,625	\$ 1,618,354	\$ 114,585	\$ 127,678	\$ 235,019
-	19,646	-	-	-	-
<u>17,052,629</u>	<u>13,955,245</u>	<u>13,093,017</u>	<u>13,799,796</u>	<u>18,795,533</u>	<u>18,329,263</u>
<u>\$ 17,144,977</u>	<u>\$ 14,065,516</u>	<u>\$ 14,711,371</u>	<u>\$ 13,914,381</u>	<u>\$ 18,923,211</u>	<u>\$ 18,564,282</u>

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

	Fiscal Year			
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Revenues</b>				
Taxes	\$ 36,063,562	\$ 38,048,386	\$ 39,455,624	\$ 39,189,189
Licenses & permits	1,726,144	1,715,559	1,623,882	1,410,173
Intergovernmental	11,813,675	12,853,977	11,568,137	10,564,570
Charges for services	8,303,601	8,752,733	8,382,150	12,146,787
Fines and forfeits	606,608	521,147	637,264	619,701
Miscellaneous	<u>2,066,541</u>	<u>1,905,154</u>	<u>1,098,684</u>	<u>2,422,491</u>
Total revenues	<u>60,580,131</u>	<u>63,796,956</u>	<u>62,765,741</u>	<u>66,352,911</u>
<b>Expenditures</b>				
General government	29,801,895	27,725,994	27,396,051	32,174,289
Public safety	24,669,618	24,149,204	23,111,414	23,948,561
Public works	802,509	749,715	736,904	741,771
Health and welfare	3,658,618	3,501,412	4,061,872	3,814,823
Culture & recreation	2,006,091	2,075,062	1,922,259	1,988,785
Education	-	-	-	-
Capital outlay	4,925,239	3,661,672	2,022,440	-
Debt service:				
Principal	76,039	138,752	138,752	144,824
Interest	<u>814</u>	<u>14,953</u>	<u>14,953</u>	<u>21,646</u>
Total expenditures	<u>65,940,823</u>	<u>62,016,764</u>	<u>59,404,645</u>	<u>62,834,699</u>
Excess (deficiency) of revenues over(under)expenditures	<u>(5,360,692)</u>	<u>1,780,192</u>	<u>3,361,096</u>	<u>3,518,212</u>
<b>Other financing sources(uses)</b>				
Sale of capital assets	-	-	-	281,636
Transfers in	-	131,369	-	333,775
Transfers out	<u>-</u>	<u>(131,369)</u>	<u>(5,524,808)</u>	<u>(333,775)</u>
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>(5,524,808)</u>	<u>281,636</u>
Net change in fund balances	<u>\$ (5,360,692)</u>	<u>\$ 1,780,192</u>	<u>\$ (2,163,712)</u>	<u>\$ 3,799,848</u>
Debt service as a percentage of noncapital expenditures	0.13%	0.26%	0.27%	0.27%

Fiscal Year					
<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 38,658,660	\$ 37,953,330	\$ 38,647,113	\$ 35,509,034	\$ 32,383,342	\$ 30,896,385
1,054,039	1,080,923	1,222,581	1,584,497	2,374,839	2,254,858
10,159,199	9,582,198	10,961,076	10,592,375	10,161,138	9,161,714
12,410,797	11,780,144	11,302,389	12,027,630	12,055,329	13,550,276
614,127	802,858	794,335	725,589	627,657	707,235
<u>2,019,038</u>	<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>64,915,860</u>	<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>
33,194,423	32,995,291	33,205,819	36,395,834	28,837,944	25,217,959
22,140,085	23,518,304	24,948,713	23,522,185	20,228,112	20,803,128
1,388,498	1,476,729	1,528,496	1,588,589	1,413,775	1,413,873
3,647,926	3,402,831	3,310,958	2,837,674	2,638,188	2,119,606
1,945,727	3,411,336	1,764,334	1,839,531	1,573,983	1,425,132
-	-	-	38,541	60,000	67,252
-	-	-	-	6,842,944	1,346,728
143,873	137,326	121,675	-	-	900,000
<u>28,481</u>	<u>35,028</u>	<u>39,886</u>	<u>-</u>	<u>-</u>	<u>40,500</u>
<u>62,489,013</u>	<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>2,426,847</u>	<u>(2,130,861)</u>	<u>52,615</u>	<u>(3,143,885)</u>	<u>(565,891)</u>	<u>6,417,651</u>
17,000	-	19,602	3,421,853	12,310	-
307,575	46,678	16,031	-	235,019	-
<u>(307,575)</u>	<u>(46,678)</u>	<u>(16,031)</u>	<u>-</u>	<u>(235,019)</u>	<u>-</u>
<u>17,000</u>	<u>-</u>	<u>19,602</u>	<u>3,421,853</u>	<u>12,310</u>	<u>-</u>
<u>\$ 2,443,847</u>	<u>\$ (2,130,861)</u>	<u>\$ 72,217</u>	<u>\$ 277,968</u>	<u>\$ (553,581)</u>	<u>\$ 6,417,651</u>
0.28%	0.27%	0.25%	-	-	1.81%

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

<u>Fiscal</u>					<u>Less tax</u>		
<u>Year</u>	<u>Real Property</u>	<u>Personal</u>	<u>Operating</u>	<u>Total Assessed</u>	<u>exemptions and</u>		<u>Total direct</u>
		<u>Property</u>	<u>Property</u>	<u>Valuation</u>	<u>urban increment</u>	<u>value</u>	<u>tax rate (2)</u>
						<u>Net Taxable Value</u>	
2015	\$ 12,110,647,362	\$ 746,348,250	\$ 239,169,944	\$ 13,096,165,556	\$ 4,365,200,462	\$ 8,730,965,094	3.93
2014	9,883,917,476	678,559,231	232,197,043	10,794,673,750	3,539,499,363	7,255,174,387	5.01
2013	9,143,096,794	682,449,408	231,666,343	10,057,212,545	3,423,679,556	6,633,532,989	5.71
2012	9,700,805,840	684,130,722	226,178,529	10,611,115,091	3,770,409,581	6,840,705,510	5.43
2011	10,719,055,835	696,731,835	203,651,796	11,619,439,466	4,229,866,688	7,389,572,778	4.96
2010	12,118,592,676	745,847,812	187,115,298	13,051,555,786	4,466,549,399	8,585,006,387	4.25
2009	14,082,523,886	895,277,796	179,808,626	15,157,610,308	4,840,786,012	10,316,824,296	3.86
2008	12,041,557,451	797,665,288	179,808,637	13,019,031,376	3,802,049,912	9,216,981,464	3.93
2007	9,510,178,710	654,249,313	159,308,966	10,323,736,989	3,213,263,864	7,110,473,125	4.46
2006	8,239,955,746	587,588,946	149,861,263	8,977,405,955	2,486,337,223	6,491,068,732	4.64

Notes: (1) Assessed and actual values are the same  
(2) Per \$1,000 of taxable value

Source: Property values from Canyon County property tax rolls

**STATE OF IDAHO  
CANYON COUNTY  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
Last Ten Fiscal Years**

	<b>Year Taxes Are Payable</b>									
	<u><b>2015</b></u>	<u><b>2014</b></u>	<u><b>2013</b></u>	<u><b>2012</b></u>	<u><b>2011</b></u>	<u><b>2010</b></u>	<u><b>2009</b></u>	<u><b>2008</b></u>	<u><b>2007</b></u>	<u><b>2006</b></u>
<b>County Direct Rates</b>										
Operating rate	3.93	5.01	5.71	5.43	4.96	4.25	3.86	3.93	4.46	4.53
Debt service rate	-	-	-	-	-	-	-	-	-	0.11
<b>Total county direct rate</b>	<u>3.93</u>	<u>5.01</u>	<u>5.71</u>	<u>5.43</u>	<u>4.96</u>	<u>4.25</u>	<u>3.86</u>	<u>3.93</u>	<u>4.46</u>	<u>4.64</u>
<b>City Rates</b>										
Caldwell	10.81	12.25	12.81	11.89	11.04	9.29	8.22	8.92	9.48	9.56
Nampa	9.49	11.03	11.58	11.12	10.16	8.28	7.11	7.21	8.71	7.98
Melba	6.84	7.65	7.38	6.44	5.96	4.44	3.84	4.08	4.49	4.48
Middleton	5.97	7.10	7.84	7.12	5.90	4.57	3.43	3.70	4.04	3.99
Notus	5.36	6.00	4.54	5.36	4.70	3.91	3.17	3.68	3.84	3.50
Parma	10.10	11.02	10.83	10.07	9.15	8.02	6.98	7.99	8.01	7.83
Wilder	13.54	16.27	13.74	9.00	9.00	8.59	8.04	8.13	8.15	7.93
Greenleaf	3.48	4.10	3.91	3.40	2.81	2.27	1.85	1.92	2.29	2.12
Star	2.51	3.00	3.49	3.58	3.16	2.73	2.04	-	-	-
<b>School District Rates</b>										
West Ada #2	4.09	4.64	4.60	3.40	3.49	3.51	3.58	3.65	3.89	6.55
Kuna #3	6.65	7.41	7.86	4.79	5.03	4.63	3.33	3.32	3.86	6.48
Nampa #131	4.23	3.87	3.89	3.51	3.77	3.30	3.73	3.40	4.03	6.67
Caldwell #132	4.60	4.92	4.92	5.45	5.34	3.71	3.95	4.48	4.48	7.53
Wilder #133	6.25	7.23	8.14	7.19	5.94	5.06	4.94	4.33	3.56	7.60
Middleton #134	5.25	5.25	4.95	4.95	4.45	4.45	4.45	4.45	4.45	7.21
Notus #135	4.78	4.84	2.02	4.69	4.79	3.96	2.19	2.76	3.54	6.64
Melba #136	3.08	2.85	4.46	5.51	5.00	4.92	5.34	5.35	5.41	7.98
Parma #137	6.03	6.09	5.88	5.86	5.31	5.32	5.27	5.64	6.36	7.99
Vallivue #139	5.82	5.72	5.45	5.19	5.05	5.10	5.16	5.23	5.26	7.97
Marsing #363	3.49	3.39	3.24	5.91	5.37	4.14	1.10	4.19	5.01	8.53
Homedale #370	4.31	4.51	4.46	4.11	5.23	4.16	3.08	2.92	3.73	7.10
<b>Fire District Rates</b>										
Caldwell Rural Fire	1.96	2.40	2.40	2.40	2.40	2.03	1.70	1.77	1.90	1.80
Homedale Rural Fire	1.38	1.03	1.43	1.44	1.26	0.90	0.84	0.79	1.06	1.13
Kuna Rural Fire	1.44	1.63	1.77	1.68	1.44	1.17	0.93	0.91	1.04	1.08
Melba Rural Fire	0.81	0.88	0.91	0.88	0.81	0.69	0.86	0.90	1.05	1.03
Middleton Rural Fire	1.25	2.50	2.74	2.66	2.71	2.24	1.72	0.80	1.08	1.14
Parma Rural Fire	1.98	2.15	2.12	1.45	1.38	1.24	1.09	1.15	1.29	1.12
Upper Deer Flat Fire	0.88	1.01	1.08	1.03	0.95	0.72	0.60	0.58	0.64	0.68
Marsing Rural Fire	0.25	0.25	0.27	0.26	0.22	0.17	0.15	0.15	0.59	0.62
Star Rural Fire	2.06	2.47	2.49	2.49	2.29	1.92	1.35	1.11	1.42	1.01
Wilder Rural Fire	1.85	2.00	2.03	2.02	1.73	1.41	1.16	1.08	1.31	1.29
Nampa Fire	2.40	2.40	2.40	2.40	2.40	2.40	1.98	1.92	2.13	2.10
<b>Highway District Rates</b>										
Nampa Highway District #1	1.31	1.47	1.51	1.41	1.28	1.05	0.87	0.88	1.04	1.05
Notus Parma Highway District #2	2.03	2.23	2.28	2.21	2.07	1.80	1.54	1.65	1.82	1.74
Golden Gate Highway District #3	2.22	2.42	2.57	2.46	2.23	1.83	1.61	1.65	1.89	1.76
Canyon Highway District #4	1.54	1.88	1.97	1.83	1.60	1.31	1.06	1.10	1.22	1.22

**STATE OF IDAHO  
CANYON COUNTY  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
Last Ten Fiscal Years**

	<b>Year Taxes Are Payable</b>									
	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>	<b><u>2006</u></b>
<b>Cemetery Districts</b>										
Kuna Cemetery	0.14	0.16	0.18	0.17	0.15	0.12	0.09	0.09	0.10	0.10
Lower Boise Cemetery	0.25	0.28	0.28	0.28	0.27	0.23	0.20	0.22	0.23	0.23
Melba Cemetery	0.14	0.15	0.16	0.16	0.15	0.13	0.11	0.11	0.12	0.12
Middleton Cemetery	0.06	0.07	0.08	0.07	0.06	0.05	0.04	0.04	0.05	0.05
Parma Cemetery	0.20	0.22	0.22	0.21	0.20	0.18	0.15	0.17	0.18	0.17
Roswell Cemetery	0.19	0.20	0.23	0.22	0.21	0.17	0.15	0.16	0.17	0.16
Wilder Cemetery	0.25	0.26	0.28	0.27	0.24	0.20	0.19	0.19	0.21	0.20
Fairview Cemetery	0.07	0.07	0.07	0.07	0.07	0.06	0.05	0.05	0.06	0.06
Greenleaf Cemetery	0.26	0.28	0.30	0.28	0.24	0.19	0.16	0.17	0.22	0.20
Pleasant Ridge Cemetery	0.42	0.40	0.40	0.40	0.40	0.40	0.36	0.36	0.40	-
<b>Other Districts</b>										
Wilder Library	0.61	0.61	0.61	0.60	0.61	0.61	0.60	0.52	0.59	0.61
Lizard Butte Library	0.46	0.50	0.56	0.55	0.49	0.38	0.35	0.37	0.20	0.20
Kuna Library	0.65	0.71	0.71	0.71	0.69	0.56	0.45	0.45	0.51	0.54
Flood Control #10	0.13	0.15	0.14	0.13	0.12	0.10	0.09	0.08	0.08	0.10
Flood Control #11	0.48	0.52	0.52	0.50	0.47	0.41	0.40	0.42	0.44	0.43
Ambulance District	0.22	0.26	0.28	0.27	0.23	0.20	0.17	0.18	0.20	0.20
Mosquito Abatement	0.15	0.15	0.15	0.13	0.12	0.11	0.15	0.38	-	-
Pest Control	0.00	0.08	0.09	0.08	0.08	0.06	0.05	0.05	0.06	0.06
Melba Gopher	0.16	0.18	0.19	0.18	0.17	0.15	0.12	0.13	0.14	0.13
College of Western Idaho	0.16	0.18	0.19	0.18	0.16	0.13	-	-	-	-
Greater Middleton Recreation	0.29	0.60	0.60	0.60	0.60	0.60	0.46	0.42	0.60	-
Ten Davis Recreation	0.20	0.22	0.23	0.23	0.23	0.20	0.18	0.19	0.21	0.21
Star Sewer and Water	0.90	1.02	1.15	1.12	0.94	0.81	0.57	-	-	-

Note: Property tax rates are expressed as \$1,000 per market value.  
Source: Canyon County Treasurer's Office

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

Taxpayer	Fiscal Year 2015			Fiscal Year 2006		
	Taxable Assessed Value	Rank	Percentage of total Co Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of total Co Taxable Assessed Value
JR Simplot Co.	\$ 427,430,296	1	4.88%	\$ 84,335,235	1	1.33%
Idaho Power	103,878,797	2	1.19%	54,206,468	2	0.86%
Sorrento Lactalis	96,733,954	3	1.11%	47,949,178	4	0.76%
DDR Nampa LLC	59,165,730	4	0.68%	-	-	-
Amalgamated Sugar Co LLC	57,561,583	5	0.66%	39,251,024	7	0.62%
SSI Food Services	53,989,214	6	0.62%	43,501,528	5	0.69%
Union Pacific Railroad	43,075,431	7	0.49%	19,597,592	10	0.31%
WAL-MART	35,615,051	8	0.41%	23,222,875	9	0.37%
CenturyLink	27,300,140	9	0.31%	40,115,850	6	0.63%
Intermountain Gas Company	26,804,707	10	0.31%	-	-	0.00%
Micron Technology Inc.	-	-	-	50,065,690	3	0.79%
Nestle Food Company	-	-	-	31,227,898	8	0.31%
Total	<u>\$ 931,554,903</u>		<u>10.64%</u>	<u>\$ 433,473,338</u>		<u>6.67%</u>

Source: Canyon County Assessor's office

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

<b>Fiscal Year</b>	<b>Total Tax Levy for Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2006	\$ 30,812,201	\$ 28,875,138	93.7%	\$ 704,339	\$ 29,579,477	96.0%
2007	32,745,792	30,292,790	92.5%	1,108,800	31,401,590	95.9%
2008	36,078,372	34,020,954	94.3%	1,755,685	35,776,639	99.2%
2009	38,618,191	36,086,011	93.4%	2,355,951	38,441,962	99.5%
2010	36,903,996	34,997,184	94.8%	1,750,279	36,747,463	99.6%
2011	36,944,702	35,440,938	95.9%	1,389,093	36,830,031	99.7%
2012	37,508,988	36,300,173	96.8%	1,184,237	37,484,410	99.9%
2013	38,267,103	37,269,055	97.4%	817,329	38,086,384	99.5%
2014	36,456,725	35,076,199	96.2%	540,613	35,616,812	97.7%
2015	34,395,250	33,733,689	98.1%	-	33,733,689	98.1%

Source: Canyon County property tax rolls

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

<b>Fiscal Year</b>	<b>Capital Leases</b>	<b>Percentage of Estimated Actual Taxable Value of property</b>	<b>Total Debt Per Capita</b>	<b>Percentage of Total Debt to Personal Income</b>
2006	\$ 1,065,472	0.01%	6.06	0.03%
2007	961,571	0.01%	5.47	0.03%
2008	852,537	0.01%	4.75	0.02%
2009	785,523	0.01%	4.27	0.02%
2010	648,197	0.01%	3.47	0.02%
2011	504,323	0.01%	2.67	0.01%
2012	359,833	0.01%	1.88	0.01%
2013	221,082	0.00%	1.14	0.00%
2014	75,477	0.00%	0.39	0.00%
2015	-	0.00%	-	0.00%

**STATE OF IDAHO  
CANYON COUNTY  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
As of September 30, 2015**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Caldwell	\$ 1,195,000	100.00%	\$ 1,195,000
Nampa	20,465,000	100.00%	20,465,000
Total cities	<u>21,660,000</u>		<u>21,660,000</u>
Fire Districts:			
Wilder	691,163	100.00%	691,163
Middleton	675,000	96.88%	653,940
Total fire districts	<u>1,366,163</u>		<u>1,345,103</u>
School Districts:			
Meridian #2	204,760,000	1.00%	2,047,600
Kuna #3	36,215,000	14.16%	5,128,044
Nampa #131	98,545,000	100.00%	98,545,000
Caldwell #132	30,575,000	100.00%	30,575,000
Wilder #133	6,595,000	100.00%	6,595,000
Middleton #134	48,275,000	100.00%	48,275,000
Notus #135	6,746,384	100.00%	6,746,384
Melba #136	10,760,000	63.37%	6,818,612
Parma #137	6,350,000	100.00%	6,350,000
Vallivue #139	93,180,000	100.00%	93,180,000
Marsing #363	895,000	12.27%	109,817
Homedale #370	750,000	35.77%	268,275
Total school districts	<u>543,646,384</u>		<u>304,638,732</u>
Library districts:			
Kuna	265,000	14.13%	37,445
Lizard Butte Library	537,218	48.85%	262,431
Total library districts	<u>802,218</u>		<u>299,876</u>
Total overlapping debt	<u>\$ 567,474,765</u>		<u>\$ 327,943,711</u>

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

STATE OF IDAHO  
CANYON COUNTY  
LEGAL DEBT MARGIN INFORMATION  
Last Ten Fiscal Years  
(dollars in thousands)

**Legal Debt Margin Calculation for Fiscal Year 2015**

Debt Limit	\$ 175,051
Less: Debt applicable to limit	-
<b>Legal Debt Margin</b>	<b>\$ 175,051</b>

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Debt limit	<u>\$ 175,051</u>	<u>\$ 174,619</u>	<u>\$ 145,103</u>	<u>\$ 132,671</u>	<u>\$ 136,814</u>	<u>\$ 147,791</u>	<u>\$ 171,700</u>	<u>\$ 206,336</u>	<u>\$ 184,340</u>	<u>\$ 142,209</u>
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 175,051</u>	<u>\$ 174,619</u>	<u>\$ 145,103</u>	<u>\$ 132,671</u>	<u>\$ 136,814</u>	<u>\$ 147,791</u>	<u>\$ 171,700</u>	<u>\$ 206,336</u>	<u>\$ 184,340</u>	<u>\$ 142,209</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

The legal debt margin is the difference between the debt limit and the county's net outstanding applicable to the limit, and represents the county's legal borrowing authority.

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

<u>Year</u>	<u>Population</u>	<u>Personal Income</u> <u>(thousands of</u> <u>dollars)</u>	<u>Per capita</u> <u>personal</u> <u>income</u>	<u>Unemployment</u> <u>rate</u>
	(1)	(2)	(2)	(1)
<b>2006</b>	175,781	\$ 3,415,776	\$ 19,432	3.5%
<b>2007</b>	175,781	3,464,165	20,397	3.6%
<b>2008</b>	179,381	3,690,863	21,511	9.1%
<b>2009</b>	183,939	3,980,637	22,278	11.8%
<b>2010</b>	186,615	4,266,614	23,173	11.9%
<b>2011</b>	188,923	4,257,624	22,815	10.3%
<b>2012</b>	191,694	4,519,099	23,575	7.5%
<b>2013</b>	193,888	4,786,707	24,688	6.5%
<b>2014</b>	198,871	5,092,291	25,606	4.7%
<b>2015</b>	203,143	5,478,360	26,968	4.6%

Sources:

(1) Idaho department of labor

(2) U.S. Department of Commerce

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

	<b>2015</b>	<b>Percentage to</b>	<b>2006</b>	<b>Percentage to</b>
	<b>Employees</b>	<b>total</b>	<b>Employees</b>	<b>total</b>
	<u>Employees</u>	<u>employees</u>	<u>Employees</u>	<u>employees</u>
	(1)		(1)	
Nampa School District	1,575	1.80%	1,575	2.03%
Wal-Mart Associates Inc	1,475	1.68%	1,175	1.51%
J R Simplot Company	1,175	1.34%	1,225	1.58%
College of Western Idaho	975	1.11%	-	0.00%
Vallivue School District	925	1.06%	625	0.80%
Canyon County	786	0.90%	683	0.88%
Caldwell School District	725	0.83%	875	1.13%
St Alphonsus Medical Center	725	0.83%	725	0.93%
Northwest Nazarene University	675	0.77%	375	0.48%
City of Nampa	<u>625</u>	<u>0.71%</u>	<u>625</u>	<u>0.80%</u>
Total	<u>9,661</u>	<u>11.03%</u>	<u>7,883</u>	<u>10.14%</u>

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

Source: Quarterly report of Employment & Wages, Federal Fiscal Year Average 2015  
Idaho Department of Labor, Communications & Research Division November 30, 2015.

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

<b>Function/Program</b>	<b>Full-time Equivalent Employees as of September 30</b>									
	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>	<b><u>2006</u></b>
<i>Governmental Activities</i>										
Public Safety	381	342	342	342	339	348	342	361	347	333
Health and Welfare	12	12	13	13	10	10	10	10	9	8
Culture and Recreation	15	15	12	12	11	11	11	13	11	11
Public Works	6	6	6	6	25	25	25	26	26	26
General Government	<u>351</u>	<u>346</u>	<u>341</u>	<u>341</u>	<u>340</u>	<u>340</u>	<u>338</u>	<u>320</u>	<u>317</u>	<u>287</u>
<b>Total Governmental Activities</b>	<u>765</u>	<u>721</u>	<u>714</u>	<u>714</u>	<u>725</u>	<u>734</u>	<u>726</u>	<u>730</u>	<u>710</u>	<u>665</u>
<i>Business-type Activities</i>										
Sanitary Landfill	<u>21</u>	<u>21</u>	<u>21</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>18</u>
<b>Grand Total</b>	<u>786</u>	<u>742</u>	<u>735</u>	<u>734</u>	<u>745</u>	<u>754</u>	<u>746</u>	<u>750</u>	<u>730</u>	<u>683</u>

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Public Safety</b>										
Jail bookings	10,136	11,423	8,568	7,787	8,248	8,544	11,542	12,184	12,504	12,869
Average daily population (all facilities)	389	388	385	386	396	382	462	630	826	585
<b>General Government</b>										
Building permits issued	697	567	546	443	411	403	421	607	931	1,192
Mechanical permits issued	1,214	1,218	1,071	639	564	592	425	788	1,224	1,544
Number of recorded documents	49,855	48,309	60,604	79,815	70,884	62,701	65,520	68,227	83,487	102,741
<b>Culture and Recreation</b>										
Annual boat stickers	4,021	4,441	3,957	4,079	3,978	4,003	4,163	4,050	4,071	4,077
<b>Sanitation</b>										
Refuse collected daily/tons	696	676	602	568	540	572	563	653	710	729
Refuse collected annually/tons	218,230	211,969	188,674	177,938	169,137	179,175	176,372	204,433	222,475	228,320

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Public Safety</b>										
Patrol units	65	65	65	65	65	65	65	65	58	58
Detention centers	4	4	4	4	4	4	4	4	4	4
<b>Culture and Recreation</b>										
Number of county parks	5	5	5	5	5	5	5	5	4	4
Acreage of parks	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	759	759
<b>Sanitation</b>										
Number of trash compactors	2	2	2	2	2	2	2	2	2	2

Sources: County departments  
County Auditor's office



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

To the County Commissioners  
Canyon County, Idaho

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County, Idaho, (the County) as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 29, 2016. An explanatory paragraph was included in the auditor's report for the implementation of a new accounting standard.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

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

**Purpose of this Report**

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

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

Boise, Idaho  
January 29, 2016