

STATE OF IDAHO
CANYON COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2008



WILLIAM H. HURST, COUNTY AUDITOR

STATE OF IDAHO
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SEPTEMBER 30, 2008

Prepared by:
Canyon County
Auditor's Office

INTRODUCTORY SECTION

**STATE OF IDAHO
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Chris Harris
Controller

Canyon County Clerk

WILLIAM H. HURST
CLERK OF THE DISTRICT COURT
AUDITOR AND RECORDER

1115 Albany Street
Caldwell ID 83605



Brad Jackson
Chief Deputy

DIVISION SUPERVISORS

AUDITOR
Sue Scott

To the Board of County Commissioners
Canyon County

COMMISSIONER
CLERKS
Monica Reeves

COURTS
Holly Olvera

ELECTIONS
Terry Warwick

RECORDING
Cindy McLaughlin

WELFARE
Leslie Pardue

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principals (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Canyon County for the fiscal year ended September 30, 2008.

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

Canyon County's financial statements have been audited by Gibbons, Scott and Dean LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Canyon County for the fiscal year ended September 30, 2008, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded that Canyon County's financial statements for the fiscal year ended September 30, 2008, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of Canyon County

Canyon County was established November 19, 1892 with it's County seat in Caldwell. The name probably came from the Snake River Canyon that forms the southern border of the county. The Hudson's bay Company established Fort Boise in 1834 at the mouth of the Boise River near what is now Parma, but abandoned it in 1855. Emigrants traveled through what is now Canyon County on the Oregon Trail. It is located in the southwestern part of Idaho west of Boise, the state capitol. Canyon County is bordered on the east by Ada County, on the south by Owyhee County , on the north by Gem

and Payette counties and on the west by Oregon. Canyon County has the second highest population among Idaho's 44 counties and covers 603 square miles. Caldwell is the county seat and the second largest city in the county with an estimated population of about 40,000. Nampa is the largest city in the county and the second largest in Idaho with an estimated population of 80,000. Canyon County benefits from having these two medium sized cities in close proximity as they provide numerous urban benefits not found in the more sparsely populated counties. The current population of Canyon County is estimated to be 179,381 an increase of 44.5% since 2000. Canyon County is empowered to levy a property tax on real and personal property located within its boundaries. It also is empowered by state statute to extend its boundary limits by annexation.

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

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

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

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

The annual budget serves as the foundation for Canyon County's financial planning and control. All departments and agencies of the County are required to submit requests for appropriations to the County Budget Officer, also known as the County Auditor, on or before the 1st Monday in May each year. The Budget Officer uses these requests as the starting point for developing a proposed budget. The Budget Officer then presents this proposed budget to the Board of County Commissioners for review on or before the 1st Monday of August each year. The Commissioners are required to have the budget published in a local newspaper during the 3rd week of August. They must hold a public hearing no later than Tuesday following the first Monday in September of each year. The appropriated budget is prepared under the classifications of "salaries, benefits" and "detail of other expenses" by department and fund. County Commissioners can transfer from salaries and benefits to other expenses through a Commissioners resolution. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund and the justice special revenue fund, the two major funds, this comparison is presented on pages 40-49 as part of the required supplementary information. For governmental funds other than the general fund and the justice fund, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 61.

Factors Affecting Financial Condition

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

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

Unfortunately the county has seen an increase in its unemployment rate. With a labor force of 86,155, the unemployment rate for December 2008 is forecasted to be 9.1%. Companies throughout the county have been looking at creative ways to trim costs and are exploring innovative ways of doing business to maintain profitability.

The construction industry has been most greatly affected by the economic contraction. In 2008 the number of building permits issued fell to 607 from 931, a reduction of almost 35%. This figure includes commercial, agricultural and residential permits.

On the bright side, a major construction/infrastructure project is well under way in Canyon County. Interstate 84 leading from Canyon County to Ada County on the east is being widened to three lanes of traffic in each direction. The construction project has brought employment opportunities to the county and will benefit Canyon County residents for years to come as they enjoy a much easier commute to Ada County and the city of Boise.

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

Long-term financial planning. The new crime lab and morgue located across 11th St. from the courthouse opened for use in January 2008. Also In 2008, the county purchased 27 acres of land west of Caldwell for a site to be used to build a temporary holding facility. This facility will house around 200 inmates. The construction of this temporary jail has been delayed due to the economy.

During the year, the county sold the property they purchased in 2006 for a new justice center. They conducted a bond election in May of 2007 for \$72,500,000 and the bond failed.

The Canyon County Commissioners are in the process of doing a long term needs assessment of space required for the next five, ten and twenty years as the County continues to grow and demand for new employee increases. The 2009 budget includes monies for additional land purchases for future planning.

Cash management policies and practices. Cash temporarily idle during the year was invested in time certificates of deposits, savings, repurchase agreements, government securities and the State Treasurer's investment pool. The maturities of the investments range from 30 days to 4 years. The average yield investments was between 1.5 and 2%. Revenue received from interest in fiscal year 2008 was \$1,441,447 down \$963,617 or 40% less than last year. All interest earned on investments is deposited in the general, justice, charity, district court and landfill funds of the County except for the debt service fund and the emergency communications special revenue fund. These funds accumulate their own interest.

Risk management. Canyon County purchases commercial insurance for property, liability and errors and omissions through an insurance company. The insurance company conducts our risk training program in which it is mandatory all county employees attend a risk meeting at least annually. Canyon County's workers compensation insurance is purchased from the Idaho State Insurance fund. To minimize claims, employee annual accident training has been implemented. Additional information on Canyon County's risk management activity can be found in Note IV. A of the notes to the financial statements.

Pension benefits. The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Additional information on Canyon County's pension arrangements can be found in Note IV.D in the notes to the financial statements.

Awards and Acknowledgments. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Canyon County for its comprehensive annual financial report for the fiscal year ended September 30, 2007. This was the 19th consecutive year that Canyon County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Sincerely,



William H. Hurst
Canyon County
Clerk/Auditor/Recorder
April 30, 2009

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, 2007

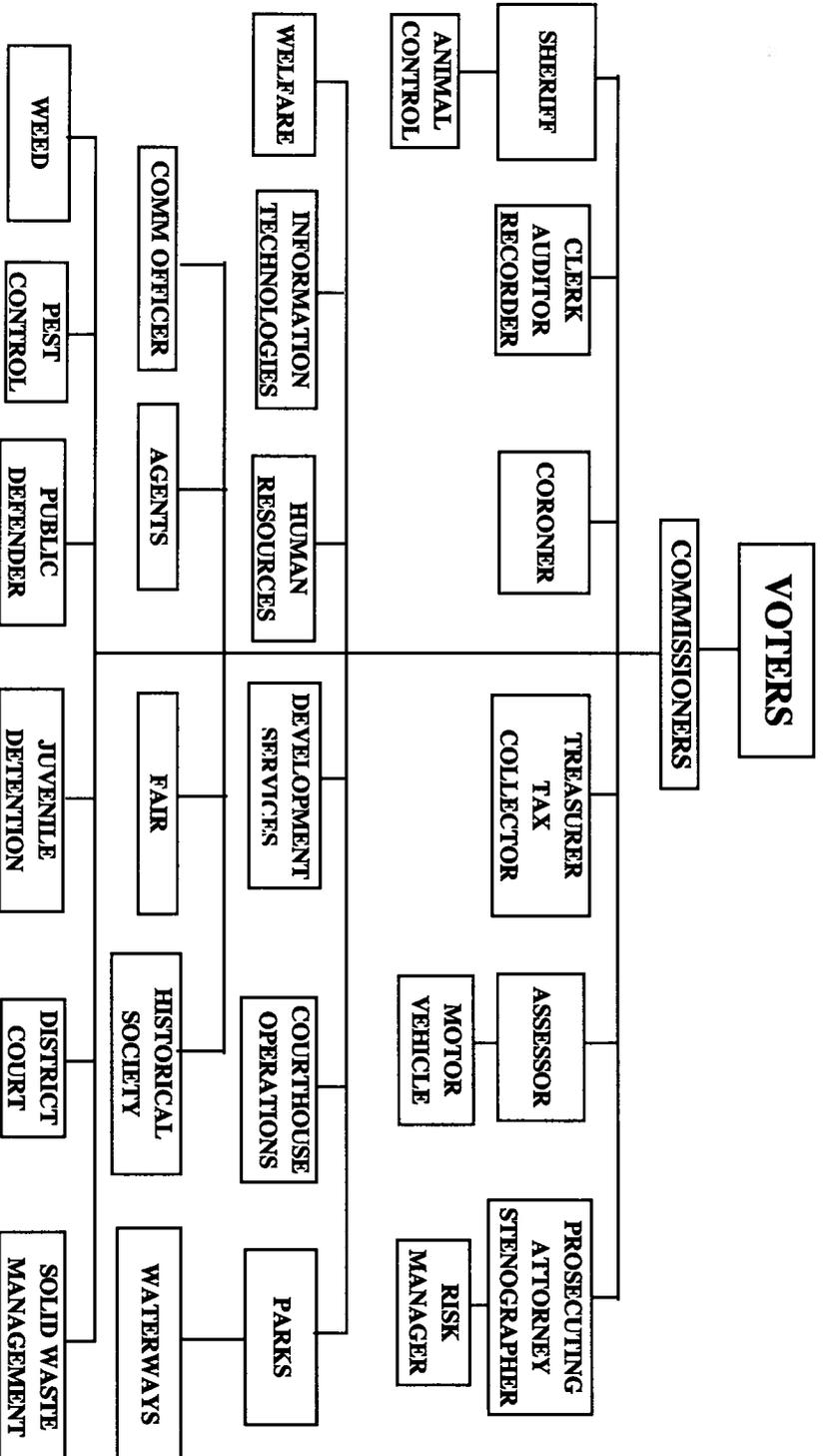
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

CANYON COUNTY, IDAHO ORGANIZATIONAL CHART



**STATE OF IDAHO
CANYON COUNTY
ELECTED OFFICIALS AND DEPARTMENT HEADS
September 30, 2008**

ELECTED OFFICIALS

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

DEPARTMENT HEADS

Trial Court Administrator.....	Dan Kessler
Development Services Director.....	Leon Jensen
Information Technologies Director.....	Rodney Astleford
Human Resources Director.....	Nancy Heck
Welfare Director.....	Leslie Pardue
Juvenile Probation Director.....	Ronya Hemmenway
Juvenile Detention Center Director.....	Steve Jett
County Agent.....	Jerry Neufeld
Building Superintendent.....	Andy Eveland
Animal Control Director.....	Steve McKinney
Parks and Waterways Director.....	Tom Bicap
Landfill Director.....	Jack Biddle
Weed Control Director.....	James D. Martell
County Fleet Management Director.....	Mark Tolman

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

FINANCIAL SECTION

Gibbons, Scott & Dean LLP

Certified Public Accountants

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

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Canyon County
Caldwell, Idaho

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of and for the year ended September 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Canyon County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of September 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated April 30, 2009 on our consideration of Canyon County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 12 through 20 and 40 through 50, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

Gibbons, Scott & Dean LLP

GIBBONS, SCOTT AND DEAN LLP
Certified Public Accountants

April 30, 2009

Management's Discussion and Analysis

As management of Canyon County, we offer readers of Canyon County's financial statements this narrative overview and analysis of the financial activities of Canyon County for the fiscal year ended September 30, 2008. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-6 of this report

Financial Highlights

- The assets of Canyon County exceeded its liabilities at the close of the most recent fiscal year by \$81,084,333 (*net assets*). Of this amount \$30,792,019 (*unrestricted net assets*) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net assets increased by \$3,537,194. Most of the increase is attributed to the purchase of Blm ground for a future landfill site. The purchase price was \$4.1 mill.
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$33,161,416, an increase of \$277,968 in comparison with the prior year. \$23,945,382 of the total amount is available for spending at the County's discretion (*unreserved fund balance*).
- At the end of the fiscal year unreserved fund balance for the general fund was \$10,145,586 or 39% of the total general fund expenditures. Unreserved fund balance in the justice fund was \$6,448,261 or 23.5% of the justice fund expenditures.

Overview of the financial statements

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

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

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

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

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

The government-wide financial statements can be found on pages 21-22 of this report.

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 23-25 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 26-28 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 29 of this report. The combining statement of changes in assets and liabilities is located on page 79 at the end of the combining & individual fund section.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-39 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 40-50 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 53-77 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Canyon County, assets exceeded liabilities by \$81,084,333 at the close of the most recent fiscal year.

Over 48% of Canyon County's net assets 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 Assets September 30, 2008

	Governmental Activities		Business-type Activities		Totals	
	2008	2007	2008	2007	2008	2007
Current and other assets	\$ 36,730,297	\$ 35,765,165	\$ 13,124,469	\$ 15,525,097	\$ 49,854,766	\$ 51,290,262
Capital assets	<u>30,605,115</u>	<u>29,449,376</u>	<u>9,153,741</u>	<u>5,413,412</u>	<u>39,758,856</u>	<u>34,862,788</u>
Total assets	<u>67,335,412</u>	<u>65,214,541</u>	<u>22,278,210</u>	<u>20,938,509</u>	<u>89,613,622</u>	<u>86,153,050</u>
Long-term liabilities						
outstanding	<u>-</u>	<u>-</u>	<u>4,656,765</u>	<u>4,229,736</u>	<u>4,656,765</u>	<u>4,229,736</u>
Other liabilities	<u>3,771,027</u>	<u>4,284,422</u>	<u>101,498</u>	<u>91,753</u>	<u>3,872,525</u>	<u>4,376,175</u>
Total liabilities	<u>3,771,027</u>	<u>4,284,422</u>	<u>4,758,263</u>	<u>4,321,489</u>	<u>8,529,290</u>	<u>8,605,911</u>
Net assets:						
Invested in capital assets, net of related debt	<u>29,752,579</u>	<u>28,487,805</u>	<u>9,153,741</u>	<u>5,413,412</u>	<u>38,906,320</u>	<u>33,901,217</u>
Restricted	<u>9,010,223</u>	<u>8,699,749</u>	<u>2,375,770</u>	<u>5,996,757</u>	<u>11,385,993</u>	<u>14,696,506</u>
Unrestricted	<u>24,801,583</u>	<u>23,742,565</u>	<u>5,990,436</u>	<u>5,206,851</u>	<u>30,792,019</u>	<u>28,949,416</u>
Total net assets	<u>\$ 63,564,386</u>	<u>\$ 60,930,119</u>	<u>\$ 17,519,947</u>	<u>\$ 16,617,020</u>	<u>\$ 81,084,333</u>	<u>\$ 77,547,139</u>

An additional portion of Canyon County's net assets (14 percent) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$30,792,019) may be used to meet the county's ongoing obligation to citizens and creditors.

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

The County's net assets increased by \$3,537,194 during the current fiscal year. This increase reflects capital asset value for land that was purchased by the Landfill enterprise fund.

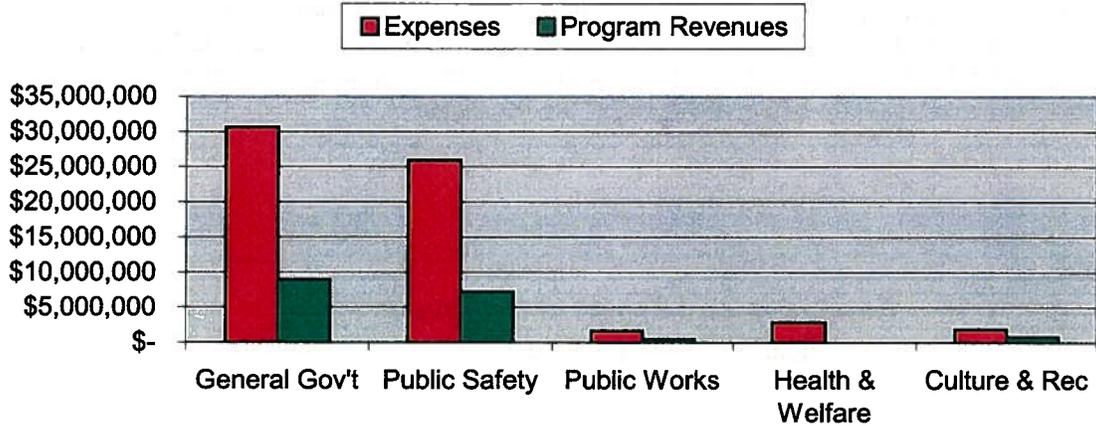
Governmental activities. Governmental activity increased Canyon County's net assets by \$2,634,267.

The following schedule outlines the changes in net assets:

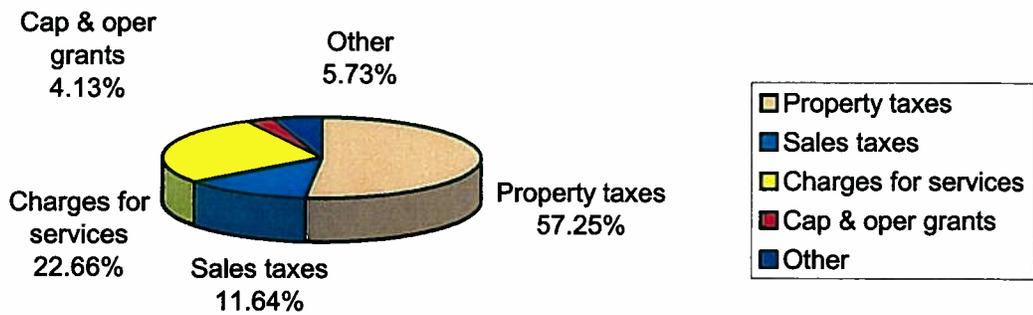
	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues:						
Program revenues:						
Charges for services	\$ 14,859,167	\$ 17,222,826	\$ 3,136,680	\$ 3,387,569	\$ 17,995,847	\$ 20,610,395
Operating grants and contributions	1,969,065	1,622,228	-	-	1,969,065	1,622,228
Capital grants and contributions	740,236	81,698	-	-	740,236	81,698
General revenues:						
Property taxes	36,754,510	32,428,125	-	-	36,754,510	32,428,125
Other taxes	8,155,246	8,217,016	-	-	8,155,246	8,217,016
Interest on investments	1,441,447	2,405,064	440,351	645,907	1,881,798	3,050,971
Miscellaneous	781,755	677,896	25,020	3,139	806,775	681,035
Total revenues	64,701,426	62,654,853	3,602,051	4,036,615	68,303,477	66,691,468
Expenses:						
General government	30,628,992	28,485,593	-	-	30,628,992	28,485,593
Public safety	25,914,836	23,421,269	-	-	25,914,836	23,421,269
Public works	1,609,574	1,481,915	-	-	1,609,574	1,481,915
Health and welfare	2,843,036	2,635,085	-	-	2,843,036	2,635,085
Culture and recreation	1,860,171	1,637,167	-	-	1,860,171	1,637,167
Education	38,541	60,000	-	-	38,541	60,000
Interest on long-term debt	43,862	49,032	-	-	43,862	49,032
Sanitary landfill	-	-	2,697,219	2,407,924	2,697,219	2,407,924
Total expenses	62,939,012	57,770,061	2,697,219	2,407,924	65,636,231	60,177,985
Gain or (loss) on retirement of capital assets	871,853	12,310	(1,905)	117,371	869,948	129,681
Changes in net assets	2,634,267	4,897,102	902,927	1,746,062	3,537,194	6,643,164
Net assets - 10/01	60,930,119	56,033,017	16,617,020	14,870,958	62,053,430	62,053,430
Net assets - 9/30	\$ 63,564,386	\$ 60,930,119	\$ 17,519,947	\$ 16,617,020	\$ 81,084,333	\$ 77,547,139

- Property taxes increased by \$4,326,385 (13.3%) during the year. County government is limited to the amount they can collect. They can collect 3% over their highest of the last 3 years' property tax budget plus the prior years' tax rate times any new construction values.
- Interest revenue decreased by \$963,617 (40%). This is partly due to the lowering of interest rates by the federal government.
- Expenses increased by \$5,168,951 (8.9%). This was mainly due to a major property purchase; site for a new jail, finishing the crime lab and morgue and several remodeling projects in the courthouse and old jail.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

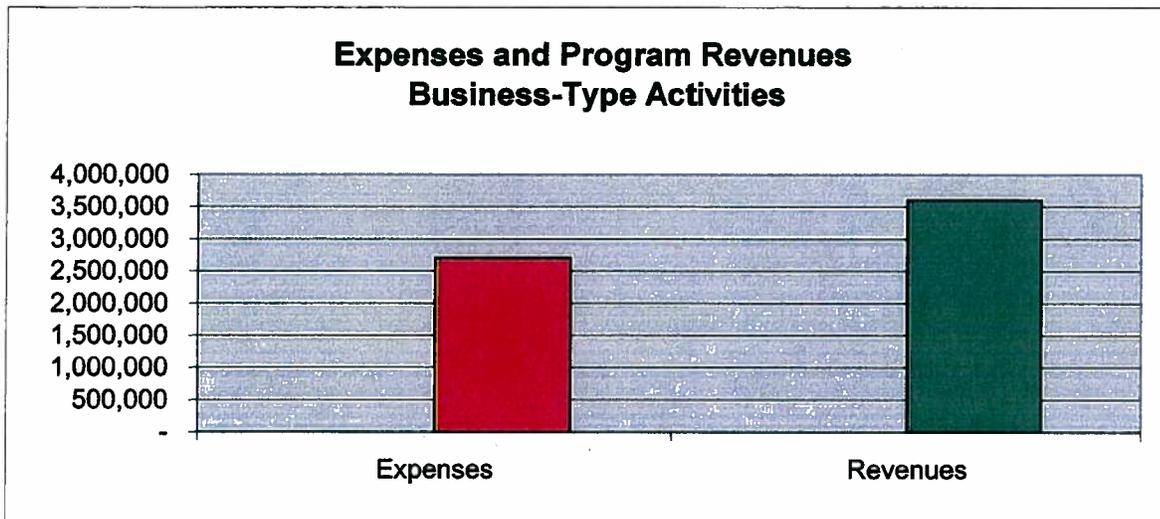


Business-type activities. Business-type activity (sanitary landfill) net assets increased during the year by \$902,927. This was primarily due to the increase in landfill usage due to a large increase in population.

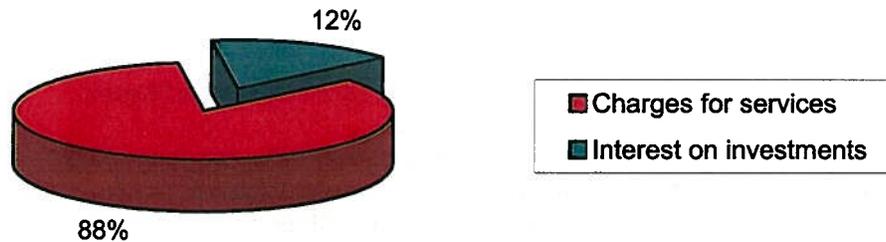
Financial Analysis of the County's funds

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

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



Revenues by Source - Business-type Activities



As of the end of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$33,161,416 an increase of \$277,968 in comparison with the prior year. \$23,945,382 of this constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balances is reserved/designated to indicate that it is not available for new spending because it has already been committed 1) insurance (\$8,978,332), 2) debt service fund surplus (\$31,891), 3) prepaids (\$205,811).

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the general fund was \$10,145,586, while the total fund balance reached \$19,247,035.

As a measure of the general fund's liquidity, it may be useful to compare both the unreserved fund balance and the total fund balance to the total fund expenditures. Unreserved fund balance represents 39% of total general fund expenditures, while total fund balance represents 74% of that same amount.

The unreserved fund balance of the County's general fund increased by \$4,964,761 during the current fiscal year. Revenues exceeded expenditures for the current year by \$1,844,945. The County commissioners for the last few years have been using more of the fund balances to fund increases in budgets.

Charges for services revenues in the general fund decreased 5.3%. Passport revenue decreased 14.7%, recording fees decreased over 33% and building fees were down 45.7%. These decreases were all due to the down turn in our economy.

Fund balance increased in the general fund. This was mainly due to the mandated hold back in spending in most departments due to the down turn in our economy.

The justice fund had a total fund balance of \$6,466,400, with \$6,448,261 unreserved. The net decrease in fund balance during the current year was \$3,190,160. As with the general fund, the justice fund is also using more fund balances rather than increases to the property tax levy for this fund the last few years.

Fund balance decreased in the justice fund. This is mainly due to the decreases in revenue sharing and state sales tax revenue apportioned to the justice fund. Also, some of that money was diverted to other county funds to help them get through to the December tax collection.

Revenue from board and room of prisoners in the justice fund decreased by just under 1%. Room and board of juveniles decreased by 21%. This is due to increased canyon county juveniles under arrest and not out of county juveniles that would be paying. Work release center revenues increased by 5.6%. This is due to more space being provided for prisoners in work release.

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

Unrestricted assets in the Sanitary Landfill enterprise fund at the end of the year were \$5,990,436. The net assets increased by \$902,927. Factors concerning the sanitary landfill have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

- . Differences between the original budget and the final budget are summarized below:
- . \$393,580 was added to the election budget for the "Help America Vote Act" federal grant.
- . \$ 70,000 was transferred out of the general budget to the coroner's budget.
- . \$ 17,179 was transferred from the information technologies "B" budget to their "A" budget.
- . \$ 766 was transferred from the animal control "A" budget to their "B" budget.

Of these transfers, the \$70,000 was needed to fulfill a contract with Ada county for autopsy services, the \$17,179 was needed for a shortfall in information technology salary budget due to an error in the original budget, the 766 was needed for unexpected high gas prices for animal control officers. \$393,580 in federal money from the "Help America Vote Act" was used to buy needed equipment due to the federal mandate of conducting elections with a new voting system.

- . Differences between the final amended budget and the actual results are summarized below:
- . \$ 692,681 unspent in the county shop budget was due to the hold back on purchasing vehicles due the down turn in the economy.
- . \$1,398,209 unspent in the general budget was in the reserve account set up for unforeseen emergencies and was not needed.
- . \$ 609,685 unspent in development services was due to positions left unfilled and software budgeted for and not received or completed.
- . \$2,108,428 unspent in the insurance dept was designated in reserves for insurance premiums and claims.
- . \$6,617,227 unspent in courthouse budget was due to a spending freeze on all capital purchases and construction projects due to the economic slow-down.

Capital Asset and Capital Lease Administration

Capital Assets. Canyon County's investment in capital assets for its governmental and business-type activities as of September 30, 2008 amounted to \$39,758,857 (Net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings and machinery and equipment. The total increase in Canyon County's investments in capital assets for the current fiscal year was 14% (a 4% increase in governmental activities and a 69% decrease for business-type activities).

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

- . The county purchased over \$500,000 in law enforcement vehicles and other county vehicles.
- . \$2,579,996 was spent for property purchases.
- . \$ 534,370 was spent for computer equipment.
- . \$1,682,350 was spent for office furniture and office equipment.
- . \$4,100,000 was spent for BLM ground for landfill

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

	Governmental Activities		Business-type Activities		Totals	
	2008	2007	2008	2007	2008	2007
Land	\$ 6,016,753	\$ 6,285,753	\$ 4,577,723	\$ 477,673	\$ 10,594,476	\$ 6,763,426
Building	18,806,969	17,552,098	1,087,779	1,603,958	19,894,748	19,156,056
Improvements other than buildings	631,996	664,068	1,129,723	685,014	1,761,719	1,349,082
Machinery and equipment	3,600,108	2,397,597	2,358,516	2,646,767	5,958,624	5,044,364
Construction in progress	1,549,290	2,549,860	-	-	1,549,290	2,549,860
Total	\$ 30,605,116	\$ 29,449,376	\$ 9,153,741	\$ 5,413,412	\$ 39,758,857	\$ 34,862,788

Additional information on Canyon County's capital assets can be found in note C on page 36.

Capital Lease. At the end of the current fiscal year Canyon County's Capital lease outstanding was \$852,537. This capital lease will be paid off in the year 2015. Canyon County entered into this capital lease agreement in May of 2003 in order to purchase heating and lighting equipment for several county buildings.

Economic Factors and Next Year's Budgets and Rates

Canyon County is facing the same economic slow down as the rest of the nation. Revenues directly related to the housing market were down . Building permit fees down 54% compared to 2007. Recording fees down 36% compared to 2007.

The unemployment rate for Canyon County is 6.1%, compared to the same time in 2007 @ 3.1%.

The County's population went from 124,100 in the year 2000 to 179,381 in 2008. This is over a 44.5% increase.

The County Commissioners adopted an operating budget for fiscal year 2009 in the amount of \$78,894,812. This was down \$4,178,575 (5%) over the 2008 operating budget. Eventhough the budget went down the levies stayed to same. This was due to grant money, non-property tax budgeted amounts and use of fund balances.

Considering the County's growing population and growth needs of its citizens in the current unstable economy, the County Commissioners had to put the jail construction project on hold, however they were able to finish the crime lab morgue facility started in 2007. The county did purchase the blm ground at the landfill from the federal government for \$4.1 mill. (no property tax monies were used) The county had been trying to purchase this land for 17 years.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET ASSETS
September 30, 2008**

	Primary Government		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 18,260,155	\$ 3,502,157	\$ 21,762,312
Investments	12,339,194	2,338,502	14,677,696
Receivables (net of allowances for uncollectibles):			
Interest	61,731	5,783	67,514
Taxes-delinquent	2,503,483	-	2,503,483
Intergovernmental	2,826,489	-	2,826,489
Accounts	533,432	245,492	778,924
Prepays	205,811	-	205,811
Restricted assets:			
Cash and cash equivalents	-	1,997,962	1,997,962
Investments	-	4,999,407	4,999,407
Receivables (net of allowances for uncollectibles):			
Interest receivable		35,166	35,166
Capital assets (net of accumulated depreciation);			
Land	6,016,753	4,577,723	10,594,476
Buildings	18,806,969	1,087,779	19,894,748
Improvements other than buildings	631,996	1,129,723	1,761,719
Machinery and equipment	3,600,108	2,358,516	5,958,624
Construction in progress	1,549,290	-	1,549,290
Total assets	<u>67,335,412</u>	<u>22,278,210</u>	<u>89,613,622</u>
LIABILITIES			
Interest payable	6,344	-	6,344
Vouchers payable	1,039,517	68,835	1,108,352
Comptime payable	115,206	1,873	117,079
Unearned revenue	6,000	-	6,000
Deferred credit	20	-	20
Noncurrent liabilities:			
Due within one year	1,242,027	23,802	1,265,829
Due in more than one year	1,361,913	6,988	1,368,901
Liabilities payable from restricted assets	-	4,656,765	4,656,765
Total liabilities	<u>3,771,027</u>	<u>4,758,263</u>	<u>8,529,290</u>
NET ASSETS			
Invested in capital assets, net of related debt	29,752,579	9,153,741	38,906,320
Restricted for:			
Closure costs	-	2,375,770	2,375,770
Debt service	31,891	-	31,891
Insurance	8,978,332	-	8,978,332
Unrestricted	24,801,583	5,990,436	30,792,019
Total net assets	<u>\$ 63,564,386</u>	<u>\$ 17,519,947</u>	<u>\$ 81,084,333</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, 2008

Function	Program Revenues			Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Program revenues:							
Primary government:							
Governmental activities:							
General government	\$ 30,628,992	\$ 8,711,472	\$ 91,870	\$ 393,581	\$ (21,432,069)	\$ -	\$ (21,432,069)
Public safety	25,914,836	4,991,949	1,824,926	346,655	(18,751,306)	-	(18,751,306)
Public works	1,609,574	452,285	10,000	-	(1,147,289)	-	(1,147,289)
Health and welfare	2,843,036	-	-	-	(2,843,036)	-	(2,843,036)
Culture and recreation	1,860,171	703,461	42,269	-	(1,114,441)	-	(1,114,441)
Education	38,541	-	-	-	(38,541)	-	(38,541)
Interest on long-term debt	43,862	-	-	-	(43,862)	-	(43,862)
Total governmental activities	62,939,012	14,859,167	1,969,065	740,236	(45,370,544)	-	(45,370,544)
Business-type activities							
Sanitary landfill	2,697,219	3,136,680	-	-	-	439,461	439,461
Total business-type activities	2,697,219	3,136,680	-	-	-	439,461	439,461
Total primary government	\$ 65,636,231	\$ 17,995,847	\$ 1,969,065	\$ 740,236	\$ (45,370,544)	\$ 439,461	\$ (44,931,083)
General revenues:							
Property taxes					36,754,510	-	36,754,510
Sales tax inventory phase-out					2,568,343	-	2,568,343
Revenue sharing					4,927,716	-	4,927,716
Franchise tax					65,941	-	65,941
Liquor apportionment					593,246	-	593,246
Miscellaneous					781,755	25,020	806,775
Gain or loss on sale of capital assets					871,853	(1,905)	869,948
Interest on investments					1,441,447	440,351	1,881,798
Total general revenues					48,004,811	463,466	48,468,277
Change in net assets					2,634,267	902,927	3,537,194
Net assets - beginning					60,930,119	16,617,020	77,547,139
Net assets - ending					\$ 63,564,386	\$ 17,519,947	\$ 81,084,333

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

**STATE OF IDAHO
CANYON COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2008**

	General	Justice	Other Governmental Funds	Total Governmental Funds
ASSETS				
Current assets				
Cash and cash equivalents	\$ 12,721,685	\$ 2,611,641	\$ 2,926,829	\$ 18,260,155
Investments	6,455,483	1,722,457	4,161,254	12,339,194
Receivables (net of allowances for uncollectibles):				
Interest	34,747	8,165	18,819	61,731
Taxes-delinquent	1,197,339	961,013	345,131	2,503,483
Intergovernmental	484,229	2,182,863	159,397	2,826,489
Accounts	66,579	210,499	256,355	533,433
Prepays	123,117	18,139	64,555	205,811
Total assets	\$ 21,083,179	\$ 7,714,777	\$ 7,932,340	\$ 36,730,296
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ 637,575	\$ 268,714	\$ 133,228	\$ 1,039,517
Compensated absences pay	1,020	17,593	-	18,613
Comptime payable	211	1,037	-	1,248
Deferred Credits	-	20	-	20
Deferred revenue	1,197,339	961,013	351,131	2,509,483
Total liabilities	1,836,145	1,248,377	484,359	3,568,881
Fund balances:				
Reserved for:				
Debt service	-	-	31,891	31,891
Prepays	123,117	18,139	64,555	205,811
Unreserved:				
Reported in :				
General fund	10,145,586	-	-	10,145,586
Justice fund	-	6,448,261	-	6,448,261
Special revenue funds	-	-	7,351,535	7,351,535
Designated for insurance	8,978,332	-	-	8,978,332
Total fund balances	19,247,035	6,466,400	7,447,981	33,161,416
Total liabilities and fund balances	\$ 21,083,179	\$ 7,714,777	\$ 7,932,340	

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

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	30,605,116
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds.	2,503,483
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore not included in the funds.	(2,705,629)

Net assets of governmental activities	\$ 63,564,386
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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, 2008**

	<u>General</u>	<u>Justice</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes	\$ 17,858,634	\$ 13,387,208	\$ 4,263,192	\$ 35,509,034
Licenses and permits	1,118,844	353,207	112,446	1,584,497
Intergovernmental	1,457,034	7,129,419	2,005,922	10,592,375
Charges for services	6,230,502	2,623,967	3,173,161	12,027,630
Fines and forfeits	-	141,941	583,648	725,589
Miscellaneous	1,185,439	605,811	848,094	2,639,344
Total revenues	<u>27,850,453</u>	<u>24,241,553</u>	<u>10,986,463</u>	<u>63,078,469</u>
EXPENDITURES				
Current:				
General government	24,340,145	6,023,109	6,032,580	36,395,834
Public safety	293,700	21,393,409	1,835,076	23,522,185
Public works	1,150,314	-	438,275	1,588,589
Health	-	-	774,875	774,875
Welfare	-	-	2,062,799	2,062,799
Culture & recreation	221,349	-	1,618,182	1,839,531
Education	-	-	38,541	38,541
Total expenditures	<u>26,005,508</u>	<u>27,416,518</u>	<u>12,800,328</u>	<u>66,222,354</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,844,945</u>	<u>(3,174,965)</u>	<u>(1,813,865)</u>	<u>(3,143,885)</u>
Other financing sources (uses)				
Sale of capital assets	3,421,853	-	-	3,421,853
Transfers in	35,000	-	-	35,000
Transfers out	-	-	(35,000)	(35,000)
Total other financing sources and uses	<u>3,456,853</u>	<u>-</u>	<u>(35,000)</u>	<u>3,421,853</u>
Net change in fund balances	5,301,798	(3,174,965)	(1,848,865)	277,968
Fund balances - beginning	<u>13,945,237</u>	<u>9,641,365</u>	<u>9,296,846</u>	<u>32,883,448</u>
Fund balances - ending	<u>\$ 19,247,035</u>	<u>\$ 6,466,400</u>	<u>\$ 7,447,981</u>	<u>\$ 33,161,416</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, 2008**

Amounts reported for governmental activities (page 22) in the statement of activities are different because:

Net change in fund balances - total government funds (page 24)	\$ 277,968
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	4,447,903
In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the capital assets sold.	(2,550,000)
Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	346,655
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 a trade-in or deleted capital assets.	(1,088,820)
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.	109,032
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.	(153,950)
Other long-term assets are not available to pay for current -period expenditures, and, therefore, are deferred in the funds.	<u>1,245,478</u>
Change in net assets of governmental activities (page 22)	<u>\$ 2,634,267</u>

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2008

	Business-type Activities - Enterprise Fund
Assets	Sanitary Landfill
Current assets:	
Cash and cash equivalents	\$ 3,502,157
Investments	2,338,502
Accounts receivable	245,492
Interest receivable	5,783
Total current assets	6,091,934
 Noncurrent assets:	
Cash and cash equivalents	1,997,962
Investments	4,999,407
Interest receivable	35,166
Total restricted assets	7,032,535
 Capital assets:	
Land	4,577,723
Buildings	1,624,187
Accumulated depreciation	(536,408)
Improvements other than buildings	1,603,713
Accumulated depreciation	(473,990)
Machinery and equipment	3,638,457
Accumulated depreciation	(1,279,941)
Capital assets (net of accumulated depreciation)	9,153,741
Total noncurrent assets	16,186,276
Total assets	22,278,210
 LIABILITIES	
Current liabilities:	
Vouchers payable	68,835
Comptime payable	1,873
Compensated absences payable	30,790
Total current liabilities	101,498
 Noncurrent liabilities (payable from restricted assets) :	
Closure costs payable	4,656,765
Total liabilities	4,758,263
 NET ASSETS	
Invested in capital assets	9,153,741
Restricted for closure costs	2,375,770
Unrestricted	5,990,436
Total net assets	\$ 17,519,947

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

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2008**

	Business-type activities - Enterprise Fund
Operating revenues:	
Charges for services	\$ 3,136,680
Miscellaneous	25,020
Total operating revenues	3,161,700
Operating expenses:	
Administration	1,025,493
Costs of sales and services	794,400
Depreciation	450,297
Landfill closure and post-closure costs	427,029
Total operating expenses	2,697,219
Operating income	464,481
Nonoperating revenues (expenses):	
Interest on investments	440,351
Loss on capital assets	(1,905)
Total nonoperating revenues (expenses)	438,446
Change in net assets	902,927
Total net assets - beginning	16,617,020
Total net assets - ending	\$ 17,519,947

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2008
Increase (Decrease) in Cash and Cash Equivalents

	<u>Business-type activities- Enterprise Fund</u>
Cash flows from operating activities:	
Receipts from customers	\$ 3,141,165
Payments to suppliers	(786,516)
Payments to employees	(1,023,633)
Other operating revenues	<u>25,020</u>
Net cash provided (used) by operating activities	<u>1,356,036</u>
Cash flows from capital and related financing activities:	
Acquisition of capital assets	<u>(4,192,530)</u>
Net cash provided (used) by capital and related financing activities	<u>(4,192,530)</u>
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	2,000,000
Purchase of investments	(9,337,909)
Interest and dividends received	<u>448,086</u>
	<u>(6,889,823)</u>
Net increase (decrease) in cash and cash equivalents	(9,726,317)
Cash and cash equivalents, October 1	<u>15,226,436</u>
Cash and cash equivalents, September 30	<u>\$ 5,500,119</u>
 Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating income	<u>\$ 464,481</u>
 Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation expense	450,297
Decrease in accounts receivable	4,485
Decrease in interest receivable	-
Increase in vouchers payable	7,884
Increase in comp absences payable	2,617
(Decrease) in comp time payable	(757)
Increase in closure costs payable	<u>427,029</u>
Total adjustments	<u>891,555</u>
Net cash provided (used) by operating activities	<u>\$ 1,356,036</u>
 Noncash investing, capital , and financing activities:	
Capital asset trade-ins	\$ 3,000

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

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
September 30, 2008**

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 3,582,186
Receivables (net of allowance for uncollectibles):	
Taxes-delinquent	7,094,403
Accounts	<u>5,882,014</u>
Total assets	<u>\$ 16,558,603</u>
LIABILITIES	
Accounts payable	\$ 7,864,407
Due to other agencies	731,770
Due to other taxing districts	<u>7,962,426</u>
Total liabilities	<u>\$ 16,558,603</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, 2008

I. Summary of significant accounting policies

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

A. Reporting entity

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

B. Government-wide and fund financial statements

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

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

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

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

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

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

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

The County reports the following major governmental funds:

The *general fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The County reports the following major proprietary fund:

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

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

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

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

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

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

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

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

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

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

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

2. Receivables

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

3. Prepaids

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

4. Restricted assets

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

5. Capital assets

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

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

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

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

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

6. Compensated absences

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

7. Compensatory time

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

8. Long-term obligations

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

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

9. Fund equity

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

10. Infrastructure

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

11. Net assets restricted by enabling legislation

The government-wide statement of net asset reports \$11,385,993 of restricted net assets, of which \$2,375,770 is restricted by enabling legislation.

II. Reconciliation of government-wide and fund financial statements

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

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds and net assets - governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including capital lease payable are not due and payable in the current period and therefore are not reported in the funds." The details of this \$2,705,629 difference are as follows:

Capital lease payable	\$ 852,537
Interest payable	6,344
Compensated absences payable	1,732,790
Comptime payable	<u>113,958</u>
Net adjustment to reduce fund balance- total governmental funds to arrive at net assets- governmental activities	<u>\$ 2,705,629</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$4,447,903 difference are as follows:

Capital outlay	\$ 6,101,907
Depreciation expense	<u>(1,654,004)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 4,447,903</u>

B. Receivables

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Agency</u>	<u>Total</u>
Receivables:						
Interest	\$ 34,747	\$ 26,984	\$ -	\$ 40,949	\$ -	\$ 102,680
Taxes	1,197,339	1,302,548	3,596	-	7,094,403	9,597,886
Intergovernmental	484,229	2,342,260	-	-	-	2,826,489
Accounts	<u>66,578</u>	<u>471,594</u>	<u>-</u>	<u>245,492</u>	<u>37,001,653</u>	<u>37,785,317</u>
Gross receivables	1,782,893	4,143,386	3,596	286,441	44,096,056	50,312,372
Less: allowance for uncollectibles	<u>-</u>	<u>(4,740)</u>	<u>-</u>	<u>-</u>	<u>(31,119,639)</u>	<u>(31,124,379)</u>
Net total receivables	<u>\$ 1,782,893</u>	<u>\$ 4,138,646</u>	<u>\$ 3,596</u>	<u>\$ 286,441</u>	<u>\$ 12,976,417</u>	<u>\$ 19,187,993</u>

The only receivables not expected to be collected within one year are taxes receivable: \$59,867 in the general fund, \$65,127 in the special revenue funds, \$180 in the debt services fund, and in court collections receivable in the agency funds, \$35,151,570

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

	<u>Unearned</u>	<u>Unavailable</u>
Delinquent property taxes receivable (general fund)	\$ -	\$ 1,197,339
Delinquent property taxes receivable (justice fund)	-	961,013
Delinquent property taxes receivable (other governmental funds)	-	345,131
Prepaid building rent (other governmental funds)	<u>6,000</u>	<u>-</u>
Total	<u>\$ 6,000</u>	<u>\$ 2,503,483</u>

Interfund Transfers

The amount transferred from the junior college fund to the Charity fund :	\$ 56,459
The amount transferred from the junior college fund to the current expense fund :	<u>35,000</u>
	<u>\$ 91,459</u>

Due to the increased amount of mental holds being paid out of the charity fund, some of the excess funds in the junior college fund were transferred to help with the needed funds.

The citizens in Canyon County voted on and passed a measure to have a new community college built in the county. Therefore funds were no longer needed in the junior college fund.

C. Capital Assets

Capital asset activity for the year ended September 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Primary Government				
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,285,752	\$ 2,281,000	\$ 2,550,000	\$ 6,016,752
Construction in progress	2,549,860	2,119,840	3,120,411	1,549,289
Total capital assets, not being depreciated	<u>8,835,612</u>	<u>4,400,840</u>	<u>5,670,411</u>	<u>7,566,041</u>
Capital assets, being depreciated:				
Buildings	30,429,109	2,046,251	-	32,475,360
Improvements other than buildings	1,008,709	23,165	-	1,031,874
Machinery and equipment	6,300,660	2,024,557	195,303	8,129,913
Total capital assets being depreciated	<u>37,738,478</u>	<u>4,093,973</u>	<u>195,303</u>	<u>41,637,146</u>
Less accumulated depreciation for:				
Buildings	(12,877,012)	(791,380)	-	(13,668,392)
Improvements other than buildings	(344,642)	(55,236)	-	(399,878)
Machinery and equipment	(3,903,061)	(807,388)	180,644	(4,529,803)
Total accumulated depreciation	<u>(17,124,715)</u>	<u>(1,654,004)</u>	<u>180,644</u>	<u>(18,598,073)</u>
Total capital assets, being depreciated, net	<u>20,613,763</u>	<u>2,439,968</u>	<u>14,659</u>	<u>23,039,072</u>
Governmental activities capital assets, net	<u>\$ 29,449,376</u>	<u>\$ 6,840,808</u>	<u>\$ 5,685,070</u>	<u>\$ 30,605,116</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 477,673	\$ 4,100,050	\$ -	\$ 4,577,723
Construction in progress	-	-	-	-
Total capital assets not be depreciated	<u>477,673</u>	<u>4,100,050</u>	<u>-</u>	<u>4,577,723</u>
Capital assets, being depreciated:				
Buildings	1,603,958	20,229	-	1,624,187
Improvements other than buildings	1,603,713	-	-	1,603,713
Machinery and equipment	3,574,138	82,394	18,075	3,638,457
Total capital assets being depreciated	<u>6,781,809</u>	<u>102,623</u>	<u>18,075</u>	<u>6,866,357</u>
Less accumulated depreciation for:				
Buildings	(480,480)	(55,928)	-	(536,408)
Improvements other than buildings	(438,219)	(35,771)	-	(473,990)
Machinery and equipment	(927,371)	(358,598)	6,028	(1,279,941)
Total accumulated depreciation	<u>(1,846,070)</u>	<u>(450,297)</u>	<u>6,028</u>	<u>(2,290,339)</u>
Total capital assets, being depreciated, net	<u>4,935,739</u>	<u>(347,674)</u>	<u>12,047</u>	<u>4,576,018</u>
Business-type activities capital assets, net	<u>\$ 5,413,412</u>	<u>\$ 3,752,376</u>	<u>\$ 12,047</u>	<u>\$ 9,153,741</u>

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

Governmental activities:	
General government	\$ 733,311
Public safety	791,710
Public works	68,346
Culture and recreation	60,637
Total depreciation expense - governmental activities	<u>\$ 1,654,004</u>

Business-type activities:
Pickles Butte Sanitary Landfill

\$ 450,297

Construction Commitment

The County has one active construction project as of September 30, 2008:

	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Trunked digital radio system	\$719,751	\$2,879,004

D. Operating Leases

The County has several operating leases for land, buildings, road right-of-way and equipment. Lease expenditures for the year ended September 30, 2008 amounted to \$610,120

Future minimum lease payments for these leases are as follows:

<u>Year Ending</u>	<u>Amount</u>
2009	\$ 587,920
2010	565,720
2011	565,720
2012	<u>565,720</u>
Total	<u>\$ 2,285,080</u>

E. Capital leases

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

The assets acquired through this capital lease are as follows:

	<u>Governmental Activities</u>
Electrical & heating equipment	\$ 1,370,552
Less accumulated depreciation	<u>(171,320)</u>
	<u>\$ 1,199,232</u>

Future minimum lease payments as of September 30, 2007 were as follows:

2009	\$ 153,705
2010	153,705
2011	153,705
2012	153,705
2013	153,705
2014-2015	<u>230,558</u>
Total lease payments	999,083
Less amount of interest	<u>(146,546)</u>
Present value of lease payments	<u>\$ 852,537</u>

F. Long-term debt

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2008, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One year</u>
Governmental activities:					
Capital lease payable-long-term	\$ 961,571	\$ -	\$ 109,034	\$ 852,537	\$ 114,417
Compensated absences	<u>1,609,930</u>	<u>382,868</u>	<u>241,395</u>	<u>1,751,403</u>	<u>1,127,610</u>
Governmental activity Long-term liabilities	<u>\$ 2,571,501</u>	<u>\$ 382,868</u>	<u>\$ 350,429</u>	<u>\$ 2,603,940</u>	<u>\$ 1,242,027</u>
Business-type activities:					
Compensated absences	<u>\$ 28,174</u>	<u>\$ 3,859</u>	<u>\$ 1,243</u>	<u>\$ 30,790</u>	<u>\$ 23,802</u>

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

G. Restricted assets

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

Cash and cash equivalents	\$ 1,997,962
Investments	4,999,407
Interest receivable	<u>35,166</u>
	<u>\$ 7,032,535</u>

IV. Other information

A. Risk management

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

B. Contingent liabilities

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

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

C. Landfill closure and post-closure care cost

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

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

\$4,656,765 reported as landfill closure and post-closure care liability at September 30, 2008 represents the cumulative amount reported to date based on the use of 71 percent of the estimated capacity of the first landfill site.

The County will recognize the remaining estimated cost of closure and post-closure care of \$6,182,103 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2008. The County expects to close the landfill in the year 2025. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a restricted account to finance closure and post-closure care. The County is in compliance with these requirements, and at September 30, 2008 cash and cash equivalents and investments of \$6,997,369 (with a fair value of \$6,997,369) are held for these purposes.

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

D. Defined benefit pension plan

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

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

For the year ended September 30, 2008, the required contribution rate for general employees was 10.39% and 6.23% of covered payroll for Canyon County and its employees, respectively, and 10.73% and 7.65% for police/firefighter employees, for Canyon County and its employees, respectively. Canyon County contributions required and paid were \$3,101,910, \$2,781,210 and \$2,458,826 for the three years ended September 30, 2008, 2007, and 2006 respectively.

REQUIRED SUPPLEMENTARY INFORMATION

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008**

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final budget - Positive (Negative)
	Original	Final		
Taxes:				
Current	\$ 17,943,077	\$ 17,943,077	\$ 17,298,703	\$ (644,374)
Tax redemption	-	-	4,306	4,306
Interest	-	-	197,431	197,431
Circuit breaker	-	-	266,329	266,329
Cost/delinquent collections	90,000	90,000	91,865	1,865
Total taxes	18,033,077	18,033,077	17,858,634	(174,443)
Licenses and permits:				
Alcoholic beverage license	41,000	41,000	42,008	1,008
Auctioneer/pawnbroker license	200	200	274	74
Catering permits	200	200	280	80
Catv license	61,000	61,000	65,941	4,941
Building permits	1,000,000	1,000,000	616,355	(383,645)
Conditional use permits	250,000	250,000	172,634	(77,366)
IRES permits	-	-	630	630
Temp resid permits/renew fee	27,900	27,900	45,930	18,030
Mobile home permits	5,800	5,800	4,345	(1,455)
Mechanical permits	80,000	80,000	88,467	8,467
Dog licenses	45,000	45,000	50,318	5,318
Trailer house license	13,000	13,000	13,178	178
Recreational vehicle license	18,000	18,000	18,484	484
Total licenses and permits	1,542,100	1,542,100	1,118,844	(423,256)
Intergovernmental:				
Mineral leasing	26	26	27	1
Civil defense grant	20,000	20,000	19,580	(420)
Emergency planning grant	24,185	24,185	-	(24,185)
Citizen corp	16,092	16,092	8,027	(8,065)
Shsp management & admin	-	-	327	327
Letpt04 - grant	-	-	2,747	2,747
HAVA grant	-	393,580	393,581	1
Community block grant	97,500	97,500	5,000	(92,500)
Sales tax	-	-	386,150	386,150
Liquor apportionment	350,000	350,000	593,246	243,246
Federal pilt	27,000	27,000	44,178	17,178
State pilt	5,000	5,000	4,171	(829)
Total intergovernmental revenues	539,803	933,383	1,457,034	523,651
Charges for services:				
Recording fees	1,095,000	1,095,000	686,846	(408,154)
Candidate filing fees	-	-	200	200
Passports	165,000	165,000	141,145	(23,855)
Mvl collection fees	80,000	80,000	76,465	(3,535)
Title fees	175,000	175,000	164,574	(10,426)
Title penalty fees	\$ 3,500	\$ 3,500	\$ 12,300	\$ 8,800

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ending September 30, 2008**

Charges for services continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Sales tax	\$ 30,000	\$ 30,000	\$ 28,008	\$ (1,992)
Postage	10,000	10,000	19,586	9,586
Administrative fees	500,000	500,000	509,825	9,825
Additional dup registration fees	25,000	25,000	27,661	2,661
Subdivision plat check fees	97,000	97,000	59,421	(37,579)
Non-sufficient fund fees	1,700	1,700	2,260	560
Zoning appeal fees	82,000	82,000	29,645	(52,355)
Administrative splits	52,000	52,000	17,970	(34,030)
Zoning compliance	40,000	40,000	42,945	2,945
Comprehensive plan	500	500	-	(500)
Rezone fee	20,000	20,000	12,808	(7,192)
Court security - Nampa annex	47,074	47,074	44,000	(3,074)
Shop fees	25,000	25,000	33,942	8,942
Other misc charges & services	30,000	30,000	26,100	(3,900)
Interfund charges	5,650,272	5,650,272	3,975,023	(1,675,249)
Animal control fees	246,196	246,196	310,428	64,232
Mosquito abatement	-	-	9,350	9,350
Total charges for services	<u>8,375,242</u>	<u>8,375,242</u>	<u>6,230,502</u>	<u>(2,144,740)</u>
Miscellaneous:				
Interest earnings	509,700	509,700	904,054	394,354
Rent on real estate	-	-	612	612
Tvmetro rent (FBI)	-	-	8,000	8,000
Shelter donations	10,000	10,000	3,676	(6,324)
Insurance dividends	-	-	25,336	25,336
Copy machine receipts	300	300	412	112
P&Z maps	2,000	2,000	289	(1,711)
Election records	300	300	641	341
Other misc revenue	160,000	160,000	206,305	46,305
Damage to vehicles	75,000	75,000	27,530	(47,470)
Damage to property	-	-	303	303
Presidential primary reimburse	2,000	2,000	2,327	327
Copies it	3,500	3,500	5,189	1,689
Printing it	500	500	55	(445)
Dsd copies	850	850	710	(140)
Misc sales and receipts	<u>2,000</u>	<u>2,000</u>	-	<u>(2,000)</u>
Total miscellaneous	<u>766,150</u>	<u>766,150</u>	<u>1,185,439</u>	<u>419,289</u>
Total general fund revenues	<u>\$ 29,256,372</u>	<u>\$ 29,649,952</u>	<u>\$ 27,850,453</u>	<u>\$ (1,799,499)</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008**

General fund continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Auditor/recorder:				
Personal services	\$ 833,716	\$ 833,716	\$ 777,142	\$ 56,574
Other charges & services	16,900	16,900	10,572	6,328
Total auditor	<u>850,616</u>	<u>850,616</u>	<u>787,714</u>	<u>62,902</u>
Commissioners:				
Personal services	320,497	320,497	315,188	5,309
Other charges & services	155,925	155,925	56,149	99,776
Total Commissioners	<u>476,422</u>	<u>476,422</u>	<u>371,337</u>	<u>105,085</u>
Treasurer:				
Personal services	454,088	454,088	394,885	59,203
Other charges & services	149,150	149,150	92,827	56,323
Capital outlay	10,000	10,000	-	10,000
Total treasurer	<u>613,238</u>	<u>613,238</u>	<u>487,712</u>	<u>125,526</u>
Assessor:				
Personal services	1,339,943	1,339,943	1,266,417	73,526
Other charges & services	133,800	133,800	95,468	38,332
Capital outlay	-	-	1,639	(1,639)
Total assessor	<u>1,473,743</u>	<u>1,473,743</u>	<u>1,363,524</u>	<u>110,219</u>
Clerk of the district court:				
Personal services	<u>2,665,660</u>	<u>2,665,660</u>	<u>2,571,321</u>	<u>94,339</u>
Total clerk of the district court	<u>2,665,660</u>	<u>2,665,660</u>	<u>2,571,321</u>	<u>94,339</u>
Coroner:				
Personal services	294,291	294,291	290,017	4,274
Other charges & services	76,654	146,654	132,564	14,090
Capital outlay	-	-	3,127	(3,127)
Total coroner	<u>370,945</u>	<u>440,945</u>	<u>425,708</u>	<u>15,237</u>
Elections:				
Personal services	209,533	209,533	195,696	13,837
Other charges & services	229,200	229,200	365,519	(136,319)
Capital outlay	-	393,580	118,400	275,180
Total elections	<u>\$ 438,733</u>	<u>\$ 832,313</u>	<u>\$ 679,615</u>	<u>\$ 152,698</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2008**

General fund continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
General:				
Other charges & services	\$ 2,168,614	\$ 2,098,614	\$ 700,405	\$ 1,398,209
Total general	2,168,614	2,098,614	700,405	1,398,209
Courthouse:				
Personal services	1,203,102	1,203,102	1,166,355	36,747
Other charges & services	7,281,150	7,281,150	2,709,194	4,571,956
Capital outlay	4,414,737	4,414,737	2,369,466	2,045,271
Total courthouse	12,898,989	12,898,989	6,245,015	6,653,974
Development services:				
Personal services	1,721,474	1,721,474	1,475,823	245,651
Other charges & services	642,950	642,950	315,916	327,034
Capital outlay	37,000	37,000	-	37,000
Total development services	2,401,424	2,401,424	1,791,739	609,685
Information technology:				
Personal services	1,284,080	1,301,259	1,301,327	(68)
Other charges & services	2,035,250	2,018,071	1,498,876	519,195
Capital outlay	337,500	337,500	317,348	20,152
Total information technology	3,656,830	3,656,830	3,117,551	539,279
Human resources:				
Personal services	188,967	188,967	174,438	14,529
Other charges & services	58,300	58,300	27,319	30,981
Total human resources	247,267	247,267	201,757	45,510
Clerk of board of commissioners:				
Personal services	153,914	153,914	151,437	2,477
Other charges & services	10,000	10,000	-	10,000
Total clerk board of commissioners	\$ 163,914	\$ 163,914	\$ 151,437	\$ 12,477

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
General fund continued:				
County shop:				
Personal services	\$ 248,013	\$ 248,013	\$ 234,758	\$ 13,255
Other charges & services	418,000	418,000	247,878	170,122
Capital outlay	<u>893,750</u>	<u>893,750</u>	<u>571,191</u>	<u>322,559</u>
Total county shop	<u>1,559,763</u>	<u>1,559,763</u>	<u>1,053,827</u>	<u>505,936</u>
Communications officer:				
Personal services	78,145	78,145	76,361	1,784
Other charges & services	30,995	30,995	1,578	29,417
Capital outlay	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total communications officer	<u>111,640</u>	<u>111,640</u>	<u>77,939</u>	<u>33,701</u>
Insurance:				
Other charges & services	<u>6,421,972</u>	<u>6,421,972</u>	<u>4,313,544</u>	<u>2,108,428</u>
Total insurance	<u>6,421,972</u>	<u>6,421,972</u>	<u>4,313,544</u>	<u>2,108,428</u>
Total general government	<u>36,519,770</u>	<u>36,913,350</u>	<u>24,340,145</u>	<u>12,573,205</u>
Public safety:				
Emergency management:				
Personal services	100,093	100,093	78,950	21,143
Other charges & services	63,557	63,557	10,979	52,578
Capital outlay	<u>2,500</u>	<u>2,500</u>	<u>3,329</u>	<u>(829)</u>
Total emergency management	<u>166,150</u>	<u>166,150</u>	<u>93,258</u>	<u>72,892</u>
Courthouse security:				
Personal services	<u>219,064</u>	<u>219,064</u>	<u>200,442</u>	<u>18,622</u>
Total courthouse security	<u>219,064</u>	<u>219,064</u>	<u>200,442</u>	<u>18,622</u>
Total public safety	<u>385,214</u>	<u>385,214</u>	<u>293,700</u>	<u>91,514</u>
Public works:				
Animal control:				
Personal services	1,028,809	1,028,043	944,879	83,164
Other charges & services	<u>204,670</u>	<u>205,436</u>	<u>205,435</u>	<u>1</u>
Total animal control	<u>\$ 1,233,479</u>	<u>\$ 1,233,479</u>	<u>\$ 1,150,314</u>	<u>\$ 83,165</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008**

General fund continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Culture and recreation:				
County agent:				
Personal services	\$ 138,113	\$ 138,113	\$ 128,966	\$ 9,147
Other charges & services	96,653	96,653	87,945	8,708
Capital outlay	<u>5,200</u>	<u>5,200</u>	<u>4,438</u>	<u>762</u>
Total county agent	<u>239,966</u>	<u>239,966</u>	<u>221,349</u>	<u>18,617</u>
Total general fund	<u>38,378,429</u>	<u>38,772,009</u>	<u>26,005,508</u>	<u>12,766,502</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,122,057)</u>	<u>(9,123,057)</u>	<u>1,844,945</u>	<u>10,718,003</u>
Other financing sources (uses):				
Sale of capital assets	3,000,000	3,000,000	3,421,853	421,853
Transfers in	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,456,853</u>	<u>456,853</u>
Net change in fund balances	(6,122,057)	(6,123,057)	5,301,798	11,139,856
Fund balances - beginning	<u>13,945,237</u>	<u>13,945,237</u>	<u>13,945,237</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,823,180</u>	<u>\$ 7,822,180</u>	<u>\$ 19,247,035</u>	<u>\$ 11,424,855</u>

**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, 2008**

REVENUES	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Taxes:				
Current	\$ 13,058,267	\$ 13,058,267	\$ 12,663,966	\$ (394,301)
Ag exemption	406,070	406,070	406,070	-
Tax redemption	-	-	4,444	4,444
Interest	-	-	118,937	118,937
Circuit Breaker	-	-	193,791	193,791
Total taxes	13,464,337	13,464,337	13,387,208	(77,129)
Licenses and permits:				
Driver's license	200,000	200,000	269,594	69,594
Driver's training	7,200	7,200	8,380	1,180
Concealed weapons	24,000	24,000	32,608	8,608
I.d. cards	28,000	28,000	36,685	8,685
Youth plates	6,500	6,500	5,940	(560)
Total licenses and permits	265,700	265,700	353,207	87,507
Intergovernmental:				
Highway safety grant	-	-	15,294	15,294
Scaap grant	-	79,399	206,325	126,926
Justice overtime grant	-	-	3,369	3,369
Federal State buy money	-	-	8,100	8,100
National school breakfast	32,000	32,000	32,942	942
National school lunch	50,000	50,000	50,723	723
Overtime grant	-	-	5,586	5,586
Juvenile grant-cigarette tax	20,000	20,000	20,000	-
Juvenile grant	45,850	45,850	-	(45,850)
Sales tax inventory phase-out	2,600,000	2,600,000	1,859,364	(740,636)
Special revenue sharing	4,900,000	4,900,000	4,927,716	27,716
Total intergovernmental	7,647,850	7,727,249	7,129,419	(597,830)
Charges for services:				
Attorney's fees repayment	4,800	4,800	4,800	-
Divorce certificate fees	1,000	1,000	1,038	38
Certified copies & misc	34,000	34,000	38,413	4,413
Courts surcharge/handling fee	155,000	155,000	181,959	26,959
Non-sufficient funds	2,200	2,200	1,920	(280)
Sheriff's fees	250,000	250,000	269,152	19,152
Dealer id cards	3,400	3,400	3,250	(150)
Law enforcement services	150,000	150,000	193,297	43,297
Board & room of state prisoners	180,000	180,000	313,520	133,520
Board & room of juveniles	250,000	250,000	165,308	(84,692)
Ua fees (drug urinalysis)	4,000	4,000	7,243	3,243
Extradition reimbursement	1,600	1,600	3,994	2,394
Investigation fees	-	-	59	59
Jail bond fees	40,000	40,000	66,639	26,639
Sild (adult)	95,000	95,000	152,345	57,345
Reschedule fee/sild/work rel	\$ -	\$ -	\$ 730	\$ 730

**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, 2008**

Charges for services continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Inmate medical fees	\$ 4,000	\$ 4,000	\$ 7,725	\$ 3,725
Inmate rx reimbursement	16,000	16,000	21,061	5,061
State inmate rx reimbursement	1,000	1,000	1,010	10
Other agency reimbursement	50	50	723	673
Padlock fees	-	-	5	5
Ssa inmate	10,000	10,000	23,000	13,000
Non-indigent reimbursement	22,000	22,000	16,869	(5,131)
Sild (juvenile)	50,000	50,000	35,058	(14,942)
Work release	500,000	500,000	764,998	264,998
Board & room US marshal	200,000	200,000	208,320	8,320
Board & room immigration	100,000	100,000	110,216	10,216
Sex offender registra & inquiry	5,000	5,000	20,070	15,070
Board & room state juveniles	2,500	2,500	-	(2,500)
Board & room other agencies	8,000	8,000	2,592	(5,408)
Board & room bureau of prisons	6,000	6,000	42	(5,958)
Processing fees	5,000	5,000	8,396	3,396
Miscellaneous other fees	-	-	215	215
Total charges for services	<u>2,100,550</u>	<u>2,100,550</u>	<u>2,623,967</u>	<u>523,417</u>
Fines and forfeits:				
Driver's license reinstatement	144,000	144,000	131,200	(12,800)
Juvenile curfew fine	450	450	55	(395)
Bui (boating under influence)	3,000	3,000	10,686	7,686
Total fines and forfeits	<u>147,450</u>	<u>147,450</u>	<u>141,941</u>	<u>(5,509)</u>
Miscellaneous:				
Interest earnings	280,800	280,800	309,361	28,561
Unclaimed property	-	-	1,014	1,014
Copy machines	1,200	1,200	2,661	1,461
Pay phones	90,000	90,000	109,749	19,749
Commissary receipts	30,000	30,000	58,232	28,232
Payment of judgment	-	-	12,765	12,765
Damage to property	-	-	955	955
Other miscellaneous revenue	10,000	10,000	8,606	(1,394)
Sild miscellaneous revenue	300	300	-	(300)
Ccso training reimbursement	-	-	400	400
Id cards for other agencies	-	-	24	24
Ccso weapons	1,800	1,800	1,892	92
Coin op laundry	2,000	2,000	3,685	1,685
Public education donations	-	10,000	1,175	(8,825)
Pa's asset forfeiture	-	-	20,000	20,000
Drug forfeitures	40,000	40,000	75,292	35,292
Total miscellaneous	<u>456,100</u>	<u>466,100</u>	<u>605,811</u>	<u>139,711</u>
Total justice fund	<u>\$ 24,081,987</u>	<u>\$ 24,171,386</u>	<u>\$ 24,241,553</u>	<u>\$ 70,167</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008**

Justice fund continued:

EXPENDITURES	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
General government:				
Prosecuting attorney:				
Personal services	\$ 2,405,030	\$ 2,405,030	\$ 2,120,963	\$ 284,067
Other charges & services	239,000	249,000	291,434	(42,434)
Capital outlay	305,000	305,000	128,347	176,653
Total prosecuting attorney	<u>2,949,030</u>	<u>2,959,030</u>	<u>2,540,744</u>	<u>418,286</u>
Stenographer:				
Personal services	<u>1,638,136</u>	<u>1,638,136</u>	<u>1,530,748</u>	<u>107,388</u>
Total stenographer	<u>1,638,136</u>	<u>1,638,136</u>	<u>1,530,748</u>	<u>107,388</u>
Contingent:				
Other charges & services	<u>1,583,608</u>	<u>1,583,608</u>	<u>-</u>	<u>1,583,608</u>
Total contingent	<u>1,583,608</u>	<u>1,583,608</u>	<u>-</u>	<u>1,583,608</u>
Public defender:				
Other charges & services	<u>1,951,617</u>	<u>1,951,617</u>	<u>1,951,617</u>	<u>-</u>
Total general government	<u>8,122,391</u>	<u>8,132,391</u>	<u>6,023,109</u>	<u>2,109,282</u>
Public Safety:				
Sheriff:				
Personal services	17,507,862	17,507,862	16,738,196	769,666
Other charges & services	2,116,660	2,196,059	1,951,470	244,589
Capital outlay	<u>180,500</u>	<u>180,500</u>	<u>156,201</u>	<u>24,299</u>
Total Sheriff	<u>19,805,022</u>	<u>19,884,421</u>	<u>18,845,867</u>	<u>1,038,554</u>
Juvenile center:				
Personal services	2,350,458	2,350,458	2,231,087	119,371
Other charges & services	278,210	278,210	198,339	79,871
Capital outlay	<u>35,000</u>	<u>35,000</u>	<u>37,684</u>	<u>(2,684)</u>
Total juvenile center	<u>\$ 2,663,668</u>	<u>\$ 2,663,668</u>	<u>\$ 2,467,110</u>	<u>\$ 196,558</u>

Continued:

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008**

Justice fund continued:	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
CCNU:				
Other charges & services	\$ 70,000	\$ 80,500	\$ 68,360	\$ 12,140
Capital outlay	-	-	12,072	(12,072)
Total CCNU	<u>70,000</u>	<u>80,500</u>	<u>80,432</u>	<u>68</u>
Total public safety	<u>22,538,690</u>	<u>22,628,589</u>	<u>21,393,409</u>	<u>1,235,180</u>
Total justice special revenue fund	<u>30,661,081</u>	<u>30,760,980</u>	<u>27,416,518</u>	<u>3,344,462</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,579,094)</u>	<u>(6,589,594)</u>	<u>(3,174,965)</u>	<u>3,414,629</u>
Other financing sources (uses)				
Sale of capital assets	7,000	7,000	-	(7,000)
Transfers in	<u>30,000</u>	<u>30,000</u>	-	<u>(30,000)</u>
Total other financing sources (uses)	<u>37,000</u>	<u>37,000</u>	<u>-</u>	<u>(37,000)</u>
Net changes in fund balances	(6,542,094)	\$ (6,552,594)	(3,174,965)	3,377,629
Fund balances - beginning	<u>9,641,365</u>	<u>9,641,365</u>	<u>9,641,365</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,099,271</u>	<u>\$ 3,088,771</u>	<u>\$ 6,466,400</u>	<u>\$ 3,377,629</u>

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

I Stewardship, compliance, and accountability

A. Budgetary information

The County is required by State law to adopt annual appropriated budgets for general, special revenue, debt service and enterprise funds. All appropriated budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Enterprise fund budgets are adopted on a non-gaap budgetary basis. The annual appropriated budget covers a period from October 1 through September 30.

All appropriations other than appropriations for incomplete improvements in progress in construction lapse at the end of the fiscal year. Appropriation accounts remain open until the first Monday in November for payment of claims incurred against such appropriations prior to the close of the fiscal year. After the first Monday in November, the appropriations except for the incomplete improvements, become null and void and any lawful claims presented thereafter against any subsequent appropriation will be provided for in the ensuing budget. All balances in any appropriation for incomplete improvements in progress in construction are carried forward and shown in the appropriated budget for the ensuing year.

All County department heads are required to submit their annual budget requests to the County Auditor. The County Auditor is the Budget Officer, and as such budget officer, it is his duty to compile and prepare a preliminary budget for consideration by the County Commissioners. The budget is prepared by fund, department, activity and object and includes expenditures for the prior two years, year to date, the prior year appropriated budget and requested appropriations for the next fiscal year. On or before the first Monday in August, the County Budget Officer submits the proposed budget to the County Commissioners for review and approval. When the tentative budget has been approved it must be published in a newspaper. On or before the Tuesday following the first Monday in September of each year, the Board of Commissioners shall meet and hold a public budget hearing at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget. Such hearing may be continued from day to day until concluded, but not to exceed a total of five (5) days.

Upon the conclusion of such hearing, the County Commissioners shall fix and determine the amount of the appropriated budget for each department of the County, separately, which in no event shall be greater than the amount of the tentative budget and by resolution adopt the appropriated budget as the official minutes of the board.

During the fiscal year only the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution, through the courts or by the budget hearing process. The appropriated budget can be adjusted to reflect receipt of unscheduled revenue, grants or donations from Federal, State or local governments or private sources, provided that previously budgeted funds are not increased and that there shall be no increase in anticipated property taxes. The legal level of budgetary control is at the object level (personal services and other charges and services; including capital outlay) within each department. During the fiscal year 2008, \$268,506 of appropriations was amended between departments and \$4,145,234 was added to appropriations through budget hearings.

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

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Nonmajor Governmental Funds

Special Revenue Funds

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

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

The maximum property tax levy of this fund is: (.10%) .001000
The current levy is: (.0232575%) .000232575

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

The maximum property tax levy of this fund is: (.06%) .000600
The current levy is: (.0024065%) .000024065

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

The maximum property tax levy of this fund is: (.04%) .000400
The current levy is: (.0166400%) .000166400

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

The maximum property tax levy of this fund is: (.04%) .000400
The current levy is: (.0158293%) .000158293

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

The maximum property tax levy of this fund is: (.04%) .000400
The current levy is: .0094913%) .000094913

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

The maximum property tax levy of this fund is: (.02%) .000200
The current levy is: (.0040016%) .000040016

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

The maximum property tax levy for this fund is: (.01%) .000100
The current levy is: (.0060200%) .000060200

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

The maximum property tax levy for this fund is: (.012%) .000120
The current levy is: (.0016786%) .000016786

Junior College Fund - This fund was established by the authority of Idaho Code 33-2110, to pay tuition of out of district Idaho students.

The maximum property tax levy for this fund is: (.06%) .000600
This fund does not levy a tax in Canyon County.

Continued:

Nonmajor governmental funds continued:

Special Revenue Funds Continued:

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

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

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

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

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

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

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

This fund does not levy a tax.

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

This fund does not levy a tax.

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

This fund does not levy a tax.

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

This fund does not levy a tax.

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

This fund does not levy a tax.

Debt Service Fund

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

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

This fund did not levy for 2008.

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2008

Special Revenue

	<u>Charity</u>	<u>Weed Control</u>	<u>Assessor's Reappraisal</u>	<u>District Court</u>	<u>Health District</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 228,640	\$ 27,563	\$ 98,019	\$ 527,307	\$ 590
Investments	152,609	17,954	66,205	352,347	1,122
Receivables (net of allowances for uncollectibles):					
Interest	1,701	-	-	2,381	-
Taxes-delinquent	54,398	11,543	90,864	60,085	45,446
Accounts	-	13,765	-	14,477	-
Intergovernmental	-	-	-	154,747	-
Prepaid items	-	-	2,475	-	-
Total assets	<u>\$ 437,348</u>	<u>\$ 70,825</u>	<u>\$ 257,563</u>	<u>\$ 1,111,344</u>	<u>\$ 47,158</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ 39,556	\$ 4,645	\$ 4,855	\$ 63,984	\$ -
Accrued wages payable	-	-	-	-	-
Compensated absences payable	-	-	-	-	-
Deferred revenue	54,398	11,543	90,864	60,085	45,446
Total liabilities	<u>93,954</u>	<u>16,188</u>	<u>95,719</u>	<u>124,069</u>	<u>45,446</u>
FUND BALANCES					
Reserved for:	-	-	-	-	-
Debt service	-	-	-	-	-
Prepaid items	-	-	2,475	-	-
Undesignated	343,394	54,637	159,369	987,275	1,712
Total fund balances	<u>343,394</u>	<u>54,637</u>	<u>161,844</u>	<u>987,275</u>	<u>1,712</u>
Total liabilities and fund balances	<u>\$ 437,348</u>	<u>\$ 70,825</u>	<u>\$ 257,563</u>	<u>\$ 1,111,344</u>	<u>\$ 47,158</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2008

Special Revenue

Continued:	<u>County Fair</u>	<u>Parks and Recreation</u>	<u>Historical Society</u>	<u>Junior College</u>	<u>Pest Control</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 239,972	\$ 51,832	\$ 602	\$ -	\$ 141,452
Investments	1,946,412	33,664	-	-	94,258
Receivables (net of allowances for uncollectibles):					
Interest	7,477	-	-	-	-
Taxes-delinquent	23,266	31,199	10,611	-	13,470
Accounts	7,938	402	-	-	-
Intergovernmental	-	-	-	-	4,478
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 2,225,065</u>	<u>\$ 117,097</u>	<u>\$ 11,213</u>	<u>\$ -</u>	<u>\$ 253,658</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ 6,410	\$ 4,836	\$ -	\$ -	\$ 1,075
Accrued wages payable	-	-	-	-	-
Compensated absences payable	-	-	-	-	-
Deferred revenue	29,266	31,199	10,611	-	13,470
Total liabilities	<u>35,676</u>	<u>36,035</u>	<u>10,611</u>	<u>-</u>	<u>14,545</u>
FUND BALANCES					
Reserved for:	-	-	-	-	-
Debt service					
Prepaid items	-	-	-	-	-
Undesignated	2,189,389	81,062	602	-	239,113
Total fund balances	<u>2,189,389</u>	<u>81,062</u>	<u>602</u>	<u>-</u>	<u>239,113</u>
Total liabilities and fund balances	<u>\$ 2,225,065</u>	<u>\$ 117,097</u>	<u>\$ 11,213</u>	<u>\$ -</u>	<u>\$ 253,658</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2008

Special Revenue

Continued:	<u>Melba Gopher</u>	<u>Court Device</u>	<u>Waterways</u>	<u>Court Facilities</u>	<u>Emergency Com Center</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 3,382	\$ 586	\$ 67,788	\$ 118,827	\$ 1,248,554
Investments	2,244	-	44,885	78,549	1,256,549
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	7,260
Taxes-delinquent	653	-	-	-	-
Accounts	-	60	1,016	-	218,358
Intergovernmental	172	-	-	-	-
Prepays items	-	-	-	-	5,401
Total assets	<u>\$ 6,451</u>	<u>\$ 646</u>	<u>\$ 113,689</u>	<u>\$ 197,376</u>	<u>\$ 2,736,122</u>
LIABILITIES					
Liabilities:					
Vouchers payable	\$ -	\$ 29	\$ 1,049	\$ -	\$ 6,459
Accrued wages payable	-	-	-	-	-
Compensated absences payable	-	-	-	-	-
Deferred revenue	653	-	-	-	-
Total liabilities	<u>653</u>	<u>29</u>	<u>1,049</u>	<u>-</u>	<u>6,459</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	-
Prepaid items	-	-	-	-	5,401
Undesignated	5,798	617	112,640	197,376	2,724,262
Total fund balances	<u>5,798</u>	<u>617</u>	<u>112,640</u>	<u>197,376</u>	<u>2,729,663</u>
Total liabilities and fund balances	<u>\$ 6,451</u>	<u>\$ 646</u>	<u>\$ 113,689</u>	<u>\$ 197,376</u>	<u>\$ 2,736,122</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2008

	<u>Special Revenue</u>		<u>Debt Service</u>	<u>Total Nonmajor Governmental</u>
Continued:	<u>Technology</u>	<u>Totals</u>		
ASSETS				
Current assets				
Cash and cash equivalents	\$ 152,167	\$ 2,907,281	\$ 19,548	\$ 2,926,829
Investments	102,113	4,148,911	12,343	4,161,254
Receivables (net of allowances for uncollectibles):				
Interest	-	18,819	-	18,819
Taxes-delinquent	-	341,535	3,596	345,131
Accounts	339	256,355	-	256,355
Intergovernmental	-	159,397	-	159,397
Prepaid items	56,679	64,555	-	64,555
Total assets	\$ 311,298	\$ 7,896,853	\$ 35,487	\$ 7,932,340
LIABILITIES				
Liabilities:				
Vouchers payable	\$ 330	\$ 133,228	\$ -	\$ 133,228
Accrued wages payable	-	-	-	-
Compensated absences payable	-	-	-	-
Deferred revenue	-	347,535	3,596	351,131
Total liabilities	330	480,763	3,596	484,359
FUND BALANCES				
Reserved for:				
Debt service	-	-	31,891	31,891
Prepaid items	56,679	64,555	-	64,555
Undesignated	254,289	7,351,535	-	7,351,535
Total fund balance	310,968	7,416,090	31,891	7,447,981
Total liabilities and fund balances	\$ 311,298	\$ 7,896,853	\$ 35,487	\$ 7,932,340

**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, 2008**

Special Revenue

	<u>Charity</u>	<u>Weed Control</u>	<u>Assessor's Reappraisal</u>	<u>District Court</u>	<u>Health District</u>
REVENUES					
Taxes	\$ 580,724	\$ 115,227	\$ 1,259,873	\$ 759,592	\$ 572,043
Licenses and permits	-	-	-	-	-
Intergovernmental	200,000	35,000	40,000	1,128,886	-
Charges for services	330,164	78,512	-	1,095,618	-
Fines and forfeits	-	-	-	583,648	-
Miscellaneous	65,066	-	410	123,503	-
Total revenues	<u>1,175,954</u>	<u>228,739</u>	<u>1,300,283</u>	<u>3,691,247</u>	<u>572,043</u>
EXPENDITURES					
Current:					
General government	-	-	1,468,155	4,303,886	-
Public safety	-	-	-	-	-
Public works	-	302,984	-	-	-
Health	-	-	-	-	774,875
Welfare	2,062,799	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Total expenditures	<u>2,062,799</u>	<u>302,984</u>	<u>1,468,155</u>	<u>4,303,886</u>	<u>774,875</u>
Excess (deficiency) of revenues over (under) expenditures	(886,845)	(74,245)	(167,872)	(612,639)	(202,832)
Other financing sources (uses):					
Transfers in (out)	56,459	-	-	-	-
Net change in fund balances	(830,386)	(74,245)	(167,872)	(612,639)	(202,832)
Fund balances, October 1	<u>1,173,780</u>	<u>128,882</u>	<u>329,716</u>	<u>1,599,914</u>	<u>204,544</u>
Fund balances, September 30	<u>\$ 343,394</u>	<u>\$ 54,637</u>	<u>\$ 161,844</u>	<u>\$ 987,275</u>	<u>\$ 1,712</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, 2008**

Special Revenue

Continued:	County Fair	Parks & Recreation	Historical Society	Junior College	Pest Control
REVENUES					
Taxes	\$ 244,917	\$ 399,828	\$ 149,105	\$ -	\$ 167,596
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	17,172
Charges for services	-	2,555	-	-	-
Fines and forfeits	-	-	-	-	-
Miscellaneous	589,207	601	-	-	-
Total revenues	834,124	402,984	149,105	-	184,768
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	128,591
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	815,401	498,076	159,989	-	-
Education	-	-	-	38,541	-
Total expenditures	815,401	498,076	159,989	38,541	128,591
Excess (deficiency) of revenues over (under) expenditures	18,723	(95,092)	(10,884)	(38,541)	56,177
Other financing sources (uses):					
Transfers in (out)	-	-	-	(91,459)	-
Net change in fund balances	18,723	(95,092)	(10,884)	(130,000)	56,177
Fund balances, October 1	2,170,666	176,154	11,486	130,000	182,936
Fund balances, September 30	\$ 2,189,389	\$ 81,062	\$ 602	\$ -	\$ 239,113

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, 2008**

	<u>Special Revenue</u>				
	<u>Melba Gopher</u>	<u>Court Device</u>	<u>Waterways</u>	<u>Court Facilities</u>	<u>Emergency Comm Center</u>
Continued:					
REVENUES					
Taxes	\$ 8,058	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	112,446	-	-
Intergovernmental	657	-	42,269	-	541,938
Charges for services	-	39,319	-	107,660	1,322,922
Fines and forfeits	-	-	-	-	-
Miscellaneous	-	-	-	-	69,307
Total revenues	<u>8,715</u>	<u>39,319</u>	<u>154,715</u>	<u>107,660</u>	<u>1,934,167</u>
EXPENDITURES					
Current:					
General government	-	-	-	28,417	-
Public safety	-	40,470	-	-	1,794,606
Public works	6,700	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	144,716	-	-
Education	-	-	-	-	-
Total expenditures	<u>6,700</u>	<u>40,470</u>	<u>144,716</u>	<u>28,417</u>	<u>1,794,606</u>
Excess (deficiency) of revenues over (under) expenditures	2,015	(1,151)	9,999	79,243	139,561
Other financing sources (uses):					
Transfers in (out)	-	-	-	-	-
Net change in fund balances	2,015	(1,151)	9,999	79,243	139,561
Fund balances, October 1	<u>3,783</u>	<u>1,768</u>	<u>102,641</u>	<u>118,133</u>	<u>2,590,102</u>
Fund balances, September 30	<u>\$ 5,798</u>	<u>\$ 617</u>	<u>\$ 112,640</u>	<u>\$ 197,376</u>	<u>\$ 2,729,663</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, 2008**

Continued:	Special Revenue		Debt Service	Total Nonmajor Governmental
	Technology	Totals		
REVENUES				
Taxes	\$ -	\$ 4,256,963	\$ 6,229	\$ 4,263,192
Licenses and permits	-	112,446	-	112,446
Intergovernmental	-	2,005,922	-	2,005,922
Charges for services	196,411	3,173,161	-	3,173,161
Fines and forfeits	-	583,648	-	583,648
Miscellaneous	-	848,094	-	848,094
	196,411	10,980,234	6,229	10,986,463
Total revenues	196,411	10,980,234	6,229	10,986,463
EXPENDITURES				
Current:				
General government	232,122	6,032,580	-	6,032,580
Public safety	-	1,835,076	-	1,835,076
Public works	-	438,275	-	438,275
Health	-	774,875	-	774,875
Welfare	-	2,062,799	-	2,062,799
Culture and recreation	-	1,618,182	-	1,618,182
Education	-	38,541	-	38,541
	232,122	12,800,328	-	12,800,328
Total expenditures	232,122	12,800,328	-	12,800,328
Excess (deficiency) of revenues over (under) expenditures	(35,711)	(1,820,094)	6,229	(1,813,865)
Other financing sources (uses):				
Transfers in(out)	-	(35,000)	-	(35,000)
	-	(35,000)	-	(35,000)
Net change in fund balances	(35,711)	(1,855,094)	6,229	(1,848,865)
Fund balances, October 1	346,679	9,271,184	25,662	9,296,846
	346,679	9,271,184	25,662	9,296,846
Fund balances, September 30	\$ 310,968	\$ 7,416,090	\$ 31,891	\$ 7,447,981

STATE OF IDAHO
CANYON COUNTY
CHARITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 581,046	\$ 581,046	\$ 580,724	\$ (322)
Intergovernmental	-	-	200,000	200,000
Charges for services	100,000	100,000	330,164	230,164
Miscellaneous (interest)	58,500	58,500	65,066	6,566
Total revenues	<u>739,546</u>	<u>739,546</u>	<u>1,175,954</u>	<u>436,408</u>
EXPENDITURES				
Current:				
Personal services	473,176	415,966	414,339	1,627
Other charges & services	1,585,250	1,642,460	1,641,170	1,290
Capital outlay	6,000	6,000	7,290	(1,290)
Total expenditures	<u>2,064,426</u>	<u>2,064,426</u>	<u>2,062,799</u>	<u>1,627</u>
Excess (deficiency) of revenues over (under) expenditures	(1,324,880)	(1,324,880)	(886,845)	438,035
Other financing sources (uses):				
Transfers in	-	-	56,459	56,459
Net change in fund balances	(1,324,880)	(1,324,880)	(830,386)	494,494
Fund balances - beginning	<u>1,173,780</u>	<u>1,173,780</u>	<u>1,173,780</u>	<u>-</u>
Fund balances - ending	<u>\$ (151,100)</u>	<u>\$ (151,100)</u>	<u>\$ 343,394</u>	<u>\$ 494,494</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, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 111,925	\$ 111,925	\$ 115,227	\$ 3,302
Intergovernmental	-	10,000	35,000	25,000
Charges for services	50,000	50,000	78,512	28,512
Total revenues	<u>161,925</u>	<u>171,925</u>	<u>228,739</u>	<u>56,814</u>
EXPENDITURES				
Current:				
Personal services	220,358	220,358	209,000	11,358
Other charges & services	85,842	95,842	93,984	1,858
Capital outlay	-	-	-	-
Total expenditures	<u>306,200</u>	<u>316,200</u>	<u>302,984</u>	<u>13,216</u>
Excess (deficiency) of revenues over (under) expenditures	(144,275)	(144,275)	(74,245)	70,030
Fund balances - beginning	<u>128,882</u>	<u>128,882</u>	<u>128,882</u>	<u>-</u>
Fund balances - ending	<u>\$ (15,393)</u>	<u>\$ (15,393)</u>	<u>\$ 54,637</u>	<u>\$ 70,030</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, 2008

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,268,970	\$ 1,259,873	\$ (9,097)
Intergovernmental	-	40,000	40,000
Miscellaneous	-	410	410
	<u>1,268,970</u>	<u>1,300,283</u>	<u>31,313</u>
Total revenues			
EXPENDITURES			
Current:			
Personal services	1,453,423	1,397,234	56,189
Other charges & services	89,250	69,333	19,917
Capital outlay	-	1,588	(1,588)
	<u>1,542,673</u>	<u>1,468,155</u>	<u>74,518</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(273,703)	(167,872)	105,831
Fund balances - beginning	<u>329,716</u>	<u>329,716</u>	<u>-</u>
Fund balances - ending	<u>\$ 56,013</u>	<u>\$ 161,844</u>	<u>\$ 105,831</u>

STATE OF IDAHO
CANYON COUNTY
DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 758,080	\$ 758,080	\$ 759,592	\$ 1,512
Intergovernmental	1,138,116	1,138,116	1,128,886	(9,230)
Charges for services	946,420	971,420	1,095,618	124,198
Fines and forfeits	535,000	535,000	583,648	48,648
Miscellaneous	94,900	94,900	123,503	28,603
Total revenues	3,472,516	3,497,516	3,691,247	193,731
EXPENDITURES				
Current:				
Personal services	3,241,859	3,241,859	3,118,355	123,504
Other charges & services	1,422,220	1,447,220	1,185,531	261,689
Total expenditures	4,664,079	4,689,079	4,303,886	385,193
Excess (deficiency) of revenues over (under) expenditures	(1,191,563)	(1,191,563)	(612,639)	578,924
Fund balances - beginning	1,599,914	1,599,914	1,599,914	-
Fund balances - ending	\$ 408,351	\$ 408,351	\$ 987,275	\$ 578,924

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, 2008

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 571,157	\$ 572,043	\$ 886
Total revenues	<u>571,157</u>	<u>572,043</u>	<u>886</u>
EXPENDITURES			
Current:			
Other charges & services	<u>774,875</u>	<u>774,875</u>	<u>-</u>
Total expenditures	<u>774,875</u>	<u>774,875</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(203,718)	(202,832)	886
Fund balances - beginning	<u>204,544</u>	<u>204,544</u>	<u>-</u>
Fund balances - ending	<u>\$ 826</u>	<u>\$ 1,712</u>	<u>\$ 886</u>

STATE OF IDAHO
CANYON COUNTY
COUNTY FAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 240,070	\$ 240,070	\$ 244,917	\$ 4,847
Miscellaneous	<u>549,091</u>	<u>549,091</u>	<u>589,207</u>	<u>40,116</u>
Total revenues	<u>789,161</u>	<u>789,161</u>	<u>834,124</u>	<u>44,963</u>
EXPENDITURES				
Current:				
Personal services	208,200	208,200	219,109	(10,909)
Other charges & services	650,541	650,541	596,292	54,249
Capital outlay	<u>118,520</u>	<u>118,520</u>	<u>-</u>	<u>118,520</u>
Total expenditures	<u>977,261</u>	<u>977,261</u>	<u>815,401</u>	<u>161,860</u>
Excess (deficiency) of revenues over (under) expenditures	(188,100)	(188,100)	18,723	206,823
Fund balances - beginning	<u>2,170,666</u>	<u>2,170,666</u>	<u>2,170,666</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,982,566</u>	<u>\$ 1,982,566</u>	<u>\$ 2,189,389</u>	<u>\$ 206,823</u>

STATE OF IDAHO
CANYON COUNTY
PARKS AND RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 400,177	\$ 400,177	\$ 399,828	\$ (349)
Charges for services	5,000	5,000	2,555	(2,445)
Miscellaneous	20,000	20,000	601	(19,399)
Total revenues	425,177	425,177	402,984	(22,193)
EXPENDITURES				
Current:				
Personal services	437,149	437,937	437,481	(332)
Other charges & services	127,015	126,227	60,595	66,420
Capital outlay	2,000	2,000	-	2,000
Total expenditures	566,164	566,164	498,076	68,088
Excess (deficiency) of revenues over (under) expenditures	(140,987)	(140,987)	(95,092)	45,895
Fund balances - beginning	176,154	176,154	176,154	-
Fund balances - ending	\$ 35,167	\$ 35,167	\$ 81,062	\$ 45,895

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, 2008

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 150,647	\$ 149,105	\$ (1,542)
Total revenues	<u>150,647</u>	<u>149,105</u>	<u>(1,542)</u>
EXPENDITURES			
Current:			
Other charges & services	<u>159,989</u>	<u>159,989</u>	<u>-</u>
Total expenditures	<u>159,989</u>	<u>159,989</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(9,342)	(10,884)	(1,542)
Fund balances - beginning	<u>11,486</u>	<u>11,486</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,144</u>	<u>\$ 602</u>	<u>\$ (1,542)</u>

STATE OF IDAHO
CANYON COUNTY
JUNIOR COLLEGE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 95,000	\$ -	\$ (95,000)
Total revenues	<u>95,000</u>	<u>-</u>	<u>(95,000)</u>
EXPENDITURES			
Current:			
Other charges & services	<u>95,000</u>	<u>38,541</u>	<u>56,459</u>
Total expenditures	<u>95,000</u>	<u>38,541</u>	<u>56,459</u>
Excess (deficiency) of revenues over (under) expenditures	-	(38,541)	(38,541)
Other financing sources (uses):			
Transfers out	<u>-</u>	<u>(91,459)</u>	<u>(91,459)</u>
Net change in fund balances	-	(130,000)	(130,000)
Fund balances - beginning	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Fund balances - ending	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ (130,000)</u>

STATE OF IDAHO
CANYON COUNTY
PEST CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008

	<u>Original and Final Adopted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 171,008	\$ 167,596	\$ (3,412)
Intergovernmental	<u>16,500</u>	<u>17,172</u>	<u>672</u>
Total revenues	<u>187,508</u>	<u>184,768</u>	<u>(2,740)</u>
EXPENDITURES			
Current:			
Personal services	51,623	39,968	11,655
Other charges & services	152,347	71,073	81,274
Capital outlay	<u>-</u>	<u>17,550</u>	<u>(17,550)</u>
Total expenditures	<u>203,970</u>	<u>128,591</u>	<u>75,379</u>
Excess (deficiency) of revenues over (under) expenditures	(16,462)	56,177	72,639
Fund balances - beginning	<u>182,936</u>	<u>182,936</u>	<u>-</u>
Fund balances - ending	<u>\$ 166,474</u>	<u>\$ 239,113</u>	<u>\$ 72,639</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, 2008

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 8,003	\$ 8,058	\$ 55
Intergovernmental	<u>600</u>	<u>657</u>	<u>57</u>
Total revenues	<u>8,603</u>	<u>8,715</u>	<u>112</u>
EXPENDITURES			
Current:			
Other charges & services	<u>6,700</u>	<u>6,700</u>	<u>-</u>
Total expenditures	<u>6,700</u>	<u>6,700</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,903	2,015	112
Fund balances - beginning	<u>3,783</u>	<u>3,783</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,686</u>	<u>\$ 5,798</u>	<u>\$ 112</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, 2008

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 41,500	\$ 39,319	\$ (2,181)
Total revenues	<u>41,500</u>	<u>39,319</u>	<u>(2,181)</u>
EXPENDITURES			
Current:			
Personal services	<u>56,482</u>	<u>40,470</u>	<u>16,012</u>
Total expenditures	<u>56,482</u>	<u>40,470</u>	<u>16,012</u>
Excess (deficiency) of revenues over (under) expenditures	(14,982)	(1,151)	13,831
Fund balances - beginning	<u>1,768</u>	<u>1,768</u>	<u>-</u>
Fund balances - ending	<u>\$ (13,214)</u>	<u>\$ 617</u>	<u>\$ 13,831</u>

**STATE OF IDAHO
CANYON COUNTY
WATERWAYS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and permits	\$ 75,000	\$ 112,446	\$ 37,446
Intergovernmental	<u>50,000</u>	<u>42,269</u>	<u>(7,731)</u>
Total revenues	<u>125,000</u>	<u>154,715</u>	<u>29,715</u>
EXPENDITURES			
Current:			
Personal services	105,241	99,219	6,022
Other charges & services	913,500	45,497	868,003
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>1,023,741</u>	<u>144,716</u>	<u>879,025</u>
Excess (deficiency) of revenues over (under) expenditures	(898,741)	9,999	908,740
Fund balances - beginning	<u>102,641</u>	<u>102,641</u>	<u>-</u>
Fund balances - ending	<u>\$ (796,100)</u>	<u>\$ 112,640</u>	<u>\$ 908,740</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, 2008

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 100,000	\$ 107,660	\$ 7,660
Total revenues	<u>100,000</u>	<u>107,660</u>	<u>7,660</u>
EXPENDITURES			
Current:			
Other charges & services	<u>150,000</u>	<u>28,417</u>	<u>121,583</u>
Total expenditures	<u>150,000</u>	<u>28,417</u>	<u>121,583</u>
Excess (deficiency) of revenues over (under) expenditures	(50,000)	79,243	129,243
Fund balances - beginning	<u>118,133</u>	<u>118,133</u>	<u>-</u>
Fund balances - ending	<u>\$ 68,133</u>	<u>\$ 197,376</u>	<u>\$ 129,243</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, 2008**

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
REVENUES				
Charges for services	\$ 1,300,000	\$ 1,300,000	\$ 1,322,922	\$ 22,922
Intergovernmental	-	3,616,755	541,938	(3,074,817)
Miscellaneous/interest	10,000	10,000	69,307	59,307
Total revenues	<u>1,310,000</u>	<u>4,926,755</u>	<u>1,934,167</u>	<u>(2,992,588)</u>
EXPENDITURES				
Current:				
Other charges & services	450,560	1,088,960	581,697	507,263
Capital outlay	638,400	3,616,755	1,212,909	2,403,846
Total expenditures	<u>1,088,960</u>	<u>4,705,715</u>	<u>1,794,606</u>	<u>2,911,109</u>
Excess (deficiency) of revenues over (under) expenditures	221,040	221,040	139,561	(81,479)
Fund balances - beginning	2,590,102	2,590,102	2,590,102	-
Fund balances - ending	<u>\$ 2,811,142</u>	<u>\$ 2,811,142</u>	<u>\$ 2,729,663</u>	<u>\$ (81,479)</u>

**STATE OF IDAHO
CANYON COUNTY
TECHNOLOGY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 370,000	\$ 196,411	\$ (173,589)
Total revenues	<u>370,000</u>	<u>196,411</u>	<u>(173,589)</u>
EXPENDITURES			
Current:			
Personal services	58,344	57,681	663
Other charges & services	455,000	162,853	292,147
Capital outlay	<u>85,000</u>	<u>11,588</u>	<u>73,412</u>
Total expenditures	<u>598,344</u>	<u>232,122</u>	<u>366,222</u>
Excess (deficiency) of revenues over (under) expenditures	(228,344)	(35,711)	192,633
Fund balances - beginning	<u>346,679</u>	<u>346,679</u>	<u>-</u>
Fund balances - ending	<u>\$ 118,335</u>	<u>\$ 310,968</u>	<u>\$ 192,633</u>

STATE OF IDAHO
CANYON COUNTY
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2008

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ -	\$ 6,229	\$ 6,229
Total revenues	<u>-</u>	<u>6,229</u>	<u>6,229</u>
Excess (deficiency) of revenues over (under) expenditures	-	6,229	6,229
Fund balances, October 1	<u>25,662</u>	<u>25,662</u>	<u>-</u>
Fund balances, September 30	<u>\$ 25,662</u>	<u>\$ 31,891</u>	<u>\$ 6,229</u>

AGENCY FUNDS

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

Agency Funds:

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

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

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

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

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

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

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

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2008

	<u>Balance</u> <u>10/01/07</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>09/30/08</u>
<u>TAXING DISTRICTS</u>				
Assets				
Cash in bank/investments	\$ 713,756	\$ 105,715,883	\$ 105,561,616	\$ 868,023
Receivables (net of allowances for uncollectibles):				
Taxes-delinquent	<u>3,975,605</u>	<u>104,321,983</u>	<u>101,203,185</u>	<u>7,094,403</u>
Total assets	<u>\$ 4,689,361</u>	<u>\$ 210,037,866</u>	<u>\$ 206,764,801</u>	<u>\$ 7,962,426</u>
Liabilities				
Due to other taxing districts	<u>\$ 4,689,361</u>	<u>\$ 210,037,866</u>	<u>\$ 206,764,801</u>	<u>\$ 7,962,426</u>
Total liabilities	<u>\$ 4,689,361</u>	<u>\$ 210,037,866</u>	<u>\$ 206,764,801</u>	<u>\$ 7,962,426</u>
<u>COURT</u>				
Assets				
Cash in bank/investments	\$ 368,620	\$ 5,873,721	\$ 6,014,268	\$ 228,073
Receivables (net of allowances for uncollectibles):				
Accounts	<u>6,426,066</u>	<u>5,882,014</u>	<u>6,426,066</u>	<u>5,882,014</u>
Total assets	<u>\$ 6,794,686</u>	<u>\$ 11,755,735</u>	<u>\$ 12,440,334</u>	<u>\$ 6,110,087</u>
Liabilities				
Accounts payable	<u>\$ 6,794,686</u>	<u>\$ 11,755,735</u>	<u>\$ 12,440,334</u>	<u>\$ 6,110,087</u>
<u>SHERIFF</u>				
Assets				
Cash in bank/investments	<u>\$ 376,118</u>	<u>\$ 3,742,997</u>	<u>\$ 3,692,412</u>	<u>\$ 426,703</u>
Liabilities				
Accounts payable	<u>\$ 376,118</u>	<u>\$ 3,742,997</u>	<u>\$ 3,692,412</u>	<u>\$ 426,703</u>
<u>MOTOR VEHICLE</u>				
Assets				
Cash in bank/investments	<u>\$ 201,536</u>	<u>\$ 14,647,436</u>	<u>\$ 14,650,376</u>	<u>\$ 198,596</u>
Liabilities				
Accounts payable	<u>\$ 201,536</u>	<u>\$ 14,647,436</u>	<u>\$ 14,650,376</u>	<u>\$ 198,596</u>

Continued:

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2008

Continued:	<u>Balance</u> <u>10/01/07</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>09/30/08</u>
<u>STATE FUND</u>				
Assets				
Cash in bank/investments	\$ 635,439	\$ 10,453,367	\$ 10,357,036	\$ 731,770
Liabilities				
Due to other agencies	\$ 635,439	\$ 10,453,367	\$ 10,357,036	\$ 731,770
<u>UNAPP. OTHER</u>				
Assets				
Cash in bank/investments	\$ 877,771	\$ 15,223,363	\$ 15,159,620	\$ 941,514
Liabilities				
Accounts payable	\$ 877,771	\$ 15,223,363	\$ 15,159,620	\$ 941,514
<u>CCNU</u>				
Assets				
Cash in bank/investments	\$ 180,459	\$ 131,314	\$ 124,266	\$ 187,507
Liabilities				
Accounts payable	\$ 180,459	\$ 131,314	\$ 124,266	\$ 187,507

Continued:

STATE OF IDAHO
CANYON COUNTY
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2008

Continued:	<u>Balance</u> <u>10/01/07</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>09/30/08</u>
<u>All Agency Funds</u>				
Assets				
Cash in bank/investments	\$ 3,353,699	\$ 155,788,081	\$ 155,559,594	\$ 3,582,186
Receivables (net of allowances for uncollectibles):				
Taxes-delinquent	3,975,605	104,321,983	101,203,185	7,094,403
Accounts	<u>6,426,066</u>	<u>5,882,014</u>	<u>6,426,066</u>	<u>5,882,014</u>
Total assets	<u>\$ 13,755,370</u>	<u>\$ 265,992,078</u>	<u>\$ 263,188,845</u>	<u>\$ 16,558,603</u>
Liabilities				
Accounts payable	\$ 8,430,570	\$ 45,500,845	\$ 46,067,008	\$ 7,864,407
Due to other agencies	635,439	10,453,367	10,357,036	731,770
Due to other taxing Districts	<u>4,689,361</u>	<u>210,037,866</u>	<u>206,764,801</u>	<u>7,962,426</u>
Total liabilities	<u>\$ 13,755,370</u>	<u>\$ 265,992,078</u>	<u>\$ 263,188,845</u>	<u>\$ 16,558,603</u>

**CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

STATE OF IDAHO
CANYON COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
September 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Governmental Funds Capital Assets:		
Land	\$ 6,016,753	\$ 6,285,753
Building	18,806,969	17,552,098
Improvements other than buildings	631,996	664,068
Machinery and equipment	3,600,108	2,397,597
Construction in progress	<u>1,549,290</u>	<u>2,549,860</u>
 Total capital assets	 <u>\$ 30,605,116</u>	 <u>\$ 29,449,376</u>
Investment in general funds capital assets by source:		
General obligation bonds	\$ 2,511,650	\$ 2,952,285
Federal revenue sharing	9,131,164	9,131,164
Federal grants	1,494,838	566,411
General fund revenues	14,937,794	15,007,945
Special revenue fund revenues	2,402,045	1,663,945
Special revenue fund revenue sharing	<u>127,625</u>	<u>127,625</u>
 Total governmental funds capital assets	 <u>\$ 30,605,116</u>	 <u>\$ 29,449,376</u>

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

STATE OF IDAHO
CANYON COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
September 30, 2008

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Improvements Other than Buildings</u>	<u>Total</u>
General Government:					
Judicial	\$ -	\$ 183,248	\$ 12,374	\$ 9,639	\$ 205,261
Executive	-	-	-	-	-
Financial and administrative	-	-	559,265	-	559,265
Legal	-	-	137,875	-	137,875
Other general government services	-	-	954,875	85,234	1,040,109
General government buildings	4,911,437	17,297,277	-	162,363	22,371,077
Total general government	<u>4,911,437</u>	<u>17,480,525</u>	<u>1,664,389</u>	<u>257,236</u>	<u>24,313,589</u>
Public Safety:					
Law enforcement	-	-	2,475,702	-	2,475,702
Juvenile probation services	-	-	11,476	174,025	185,501
Total public safety	-	-	<u>2,487,178</u>	<u>174,025</u>	<u>2,661,203</u>
Public Works:					
Animal control	296,095	1,571,696	36,793	-	1,904,584
Extermination	-	-	27,272	-	27,272
Total public works	<u>296,095</u>	<u>1,571,696</u>	<u>64,065</u>	-	<u>1,931,856</u>
Culture and Recreation:					
Motor boat license	-	70,581	17,726	39,974	128,281
Parks and recreation	19,920	112,731	21,895	104,473	259,019
Fair exhibition	789,300	400,975	64,606	56,287	1,311,168
Total culture and recreation	<u>809,220</u>	<u>584,287</u>	<u>104,227</u>	<u>200,734</u>	<u>1,698,468</u>
Total governmental funds capital assets	<u>\$ 6,016,752</u>	<u>\$ 19,636,508</u>	<u>\$ 4,319,859</u>	<u>\$ 631,995</u>	<u>\$ 30,605,116</u>

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

**STATE OF IDAHO
CANYON COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
For the Fiscal Year Ended September 30, 2008**

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets October 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Governmental Funds Capital Assets September 30, 2008</u>
General government:				
Judicial	\$ 213,826	\$ -	\$ 8,564	\$ 205,263
Executive	-	-	-	-
Financial and administrative	350,748	311,020	102,503	559,265
Legal	40,880	110,430	13,435	137,875
Other general government services	3,919,247	2,455,553	2,693,050	3,681,750
General government buildings	<u>20,409,465</u>	<u>1,371,091</u>	<u>1,539,919</u>	<u>20,240,636</u>
Total general government	<u>24,934,166</u>	<u>4,248,094</u>	<u>4,357,471</u>	<u>24,824,789</u>
Public safety:				
Law enforcement	657,198	2,107,484	791,021	1,973,661
Disaster services	-	-	-	-
Juvenile probation services	<u>200,847</u>	<u>-</u>	<u>15,347</u>	<u>185,500</u>
Total public safety	<u>858,045</u>	<u>2,107,484</u>	<u>806,368</u>	<u>2,159,161</u>
Public works:				
Animal Shelter	1,949,227	16,650	57,020	1,908,857
Extermination	<u>3,032</u>	<u>22,745</u>	<u>11,326</u>	<u>14,452</u>
Total public works	<u>1,952,259</u>	<u>39,395</u>	<u>68,346</u>	<u>1,923,310</u>
Culture and recreation:				
Motor boat license	148,773	-	15,706	133,067
Parks and recreation	213,335	53,590	13,303	253,622
County agent	-	-	-	-
Fair exhibition	<u>1,342,796</u>	<u>-</u>	<u>31,628</u>	<u>1,311,168</u>
Total culture and recreation	<u>1,704,904</u>	<u>53,590</u>	<u>60,637</u>	<u>1,697,857</u>
Total governmental funds capital assets	<u>\$ 29,449,375</u>	<u>\$ 6,448,563</u>	<u>\$ 5,292,822</u>	<u>\$ 30,605,116</u>

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

STATISTICAL SECTION

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

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.	87
Revenue Capacity	
These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.	92
Debt Capacity	
These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	96
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.	99
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	101

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

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

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

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

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

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

Continued:

Changes in net assets continued:

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

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

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

	Fiscal Year									
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
General fund										
Reserved	\$ 123,117	\$ 90,325	\$ -	\$ -	\$ 455,916	\$ 93,363	\$ 56,597	\$ 47,208	\$ 37,092	\$ 32,463
Unreserved	19,123,918	13,854,912	14,872,747	10,427,607	7,711,967	6,752,865	6,833,906	8,081,767	6,844,717	5,312,527
Total general fund	\$ 19,247,035	\$ 13,945,237	\$ 14,872,747	\$ 10,427,607	\$ 8,167,883	\$ 6,846,228	\$ 6,890,503	\$ 8,128,975	\$ 6,881,809	\$ 5,344,990
All other governmental funds										
Reserved	\$ 114,585	\$ 127,678	\$ 235,019	\$ 448,231	\$ 669,433	\$ 674,256	\$ 423,402	\$ 194,011	\$ 149,360	\$ 165,996
Unreserved, reported in										
Special revenue funds	13,799,796	18,795,533	18,329,263	16,043,540	13,345,057	11,490,286	10,925,673	11,545,541	9,933,601	8,795,319
Capital projects funds	-	-	-	-	-	-	-	257,664	1,997,660	2,866,368
Total all other government funds	\$ 13,914,381	\$ 18,923,211	\$ 18,564,282	\$ 16,491,771	\$ 14,014,490	\$ 12,164,542	\$ 11,349,075	\$ 11,997,216	\$ 12,080,621	\$ 11,827,683

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

	Fiscal Year									
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Revenues										
Taxes	\$ 35,509,034	\$ 32,383,342	\$ 30,896,385	\$ 27,360,709	\$ 24,275,785	\$ 23,785,194	\$ 21,751,347	\$ 20,130,196	\$ 18,598,320	\$ 18,202,279
Licenses & permits	1,584,497	2,374,839	2,254,858	2,151,738	1,828,780	1,516,417	1,014,241	1,042,079	917,397	902,989
Intergovernmental	10,592,375	10,161,138	9,161,714	8,872,566	7,475,711	6,870,955	6,528,750	6,007,133	5,739,248	5,528,035
Charges for services	12,027,630	12,055,329	13,550,276	11,394,493	11,357,026	9,405,394	8,800,292	7,772,921	6,494,690	4,211,602
Fines and forfeits	725,589	627,657	707,235	611,086	614,136	622,439	594,457	588,591	646,961	697,796
Miscellaneous	2,639,344	3,426,750	3,181,361	1,742,949	1,549,402	1,414,498	1,637,441	2,981,793	2,367,670	1,940,993
Total revenues	63,078,469	61,029,055	59,751,829	52,133,541	47,100,840	43,614,897	40,326,528	38,522,713	34,764,286	31,483,694
Expenditures										
General government	36,395,834	28,837,944	25,217,959	19,357,363	20,686,987	20,505,299	20,971,757	18,350,153	14,944,160	12,509,022
Public safety	23,522,185	20,228,112	20,803,128	18,539,757	15,904,856	15,111,579	14,722,638	13,275,544	11,781,874	10,022,882
Public works	1,588,589	1,413,775	1,413,873	1,406,436	1,305,093	918,320	1,010,826	804,949	837,154	735,381
Health and welfare	774,875	2,638,188	2,119,606	3,521,275	3,370,093	3,100,576	2,933,798	2,565,807	2,167,041	2,387,017
Culture & recreation	2,062,799	1,573,983	1,425,132	1,293,654	1,139,310	1,056,570	1,102,818	998,717	895,737	969,336
Education	1,839,531	60,000	67,252	107,260	60,000	92,000	92,000	57,000	57,000	57,000
Capital outlay	38,541	6,842,944	1,346,728	2,089,791	318,296	922,832	267,063	1,723,245	3,067,014	2,158,187
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	900,000	900,000	1,020,000	980,000	940,000	900,000	845,000	810,000
Interest	-	-	40,500	81,000	124,602	163,557	202,350	238,215	185,821	217,323
Total expenditures	66,222,354	61,594,946	53,334,178	47,296,536	43,929,237	42,850,733	42,243,250	38,913,630	34,780,801	29,866,148
Excess of revenues over(under)expenditures	(3,143,885)	(565,891)	6,417,651	4,837,005	3,171,603	764,164	(1,916,722)	(390,917)	(16,515)	1,617,546
Other financing sources(uses)										
Proceeds from sale of bond	-	-	-	-	-	-	-	-	1,900,000	-
Sale of capital assets	3,421,853	12,310	-	-	7,314	7,314	21,340	14,983	26,651	25,819
Transfers in	-	235,019	-	-	29,224	29,224	53,241	115,728	49,075	270,713
Transfers out	-	(235,019)	-	-	(29,224)	(29,224)	(55,178)	(115,728)	(169,454)	(270,713)
Total other financing sources(uses)	3,421,853	12,310	-	-	7,314	7,314	19,403	14,983	1,806,272	25,819
Net change in fund balances	\$ 277,968	\$ (553,581)	\$ 6,417,651	\$ 4,837,005	\$ 3,171,603	\$ 771,478	\$ (1,897,319)	\$ (375,934)	\$ 1,789,757	\$ 1,643,365
Debt service as a percentage of noncapital expenditures	-	-	1.81%	2.17%	2.62%	2.73%	2.72%	3.06%	3.25%	3.71%

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

Fiscal Year	Real Property				Total	Total Direct Tax rate(2)
	Residential Property	Commercial Property	Manufacturing Property	Other(4)		
1999	\$ 1,966,947,649	\$ 1,606,616,269	\$ 79,846,990	\$ 243,017,464	\$ 4,338,244,862	0.46%
2000	2,112,697,461	1,790,093,654	88,022,561	244,922,682	4,690,271,989	0.47
2001	2,109,839,987	1,904,652,907	91,159,763	163,479,915	4,941,672,322	0.44
2002	2,443,104,042	2,040,078,532	88,511,703	160,892,365	5,424,937,871	0.44
2003	2,797,386,654	2,003,345,243	81,109,312	162,089,665	5,709,027,072	0.44
2004	3,242,087,556	1,954,991,828	74,578,716	162,801,115	6,027,348,711	0.46
2005	3,636,952,601	2,031,244,322	73,582,156	164,773,380	6,491,068,732	0.47
2006	3,856,677,436	2,374,036,037	71,200,815	164,639,760	7,110,473,125	0.46
2007	6,251,694,646	2,153,792,734	- (3)	174,563,980	9,216,981,464	0.39
2008	6,839,158,426	2,414,985,985	- (3)	174,111,630	10,316,824,296	0.39

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

STATE OF IDAHO
CANYON COUNTY
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years
Year Taxes Are Payable

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
County Direct Rates	0.39	0.39	0.46	0.47	0.46	0.44	0.44	0.44	0.47	0.46
City Rates										
Caldwell	0.82	0.89	0.96	0.92	0.89	0.88	0.84	0.82	0.74	0.74
Nampa	0.71	0.72	0.80	0.87	0.86	0.86	0.87	0.86	0.76	0.73
Meiwa	0.38	0.41	0.45	0.47	0.45	0.44	0.42	0.42	0.42	0.44
Middleton	0.34	0.37	0.40	0.40	0.39	0.38	0.41	0.40	0.37	0.40
Notus	0.32	0.37	0.35	0.33	0.31	0.35	0.36	0.35	0.33	0.41
Parma	0.70	0.80	0.78	0.76	0.74	0.73	0.77	0.77	0.75	0.78
Wilder	0.80	0.81	0.79	0.82	0.80	0.79	0.78	0.74	0.72	0.87
Greenleaf	0.18	0.19	0.21	0.20	0.22	0.22	0.22	0.21	0.20	0.23
Star	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Rates										
Meridian #2	0.36	0.37	0.39	0.67	0.63	0.65	0.66	0.67	0.67	0.68
Kuna #3	0.33	0.33	0.39	0.65	0.65	0.66	0.68	0.43	0.47	0.46
Nampa #131	0.37	0.34	0.40	0.68	0.72	0.70	0.70	0.73	0.73	0.59
Caldwell #132	0.40	0.45	0.45	0.68	0.68	0.73	0.73	0.70	0.67	0.73
Wilder #133	0.49	0.43	0.36	0.79	0.71	0.77	0.88	0.80	0.86	0.51
Middleton #134	0.44	0.44	0.44	0.72	0.74	0.76	0.56	0.52	0.49	0.58
Notus #135	0.22	0.28	0.35	0.74	0.79	0.78	0.78	0.81	0.76	0.68
Meiwa #136	0.53	0.53	0.54	0.67	0.68	0.63	0.64	0.65	0.59	0.51
Parma #137	0.53	0.56	0.64	0.79	0.79	0.74	0.72	0.75	0.71	0.73
Vallivue #139	0.52	0.52	0.53	0.79	0.81	0.79	0.81	0.79	0.77	0.72
Marsing #363	0.11	0.42	0.50	0.76	0.73	0.67	0.74	0.72	0.75	0.74
Homedale #370	0.31	0.29	0.37	0.67	0.68	0.64	0.66	0.70	0.73	0.75
Other District Rates	2.27	2.12	2.48	2.27	2.24	2.21	2.71	2.23	2.04	2.05

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

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

Taxpayer	Fiscal Year 2008			Fiscal Year 1999		
	Taxable Assessed Value	Rank	Percentage of total Co Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of total Co Taxable Assessed Value
JR Simplot Co.	\$ 119,356,825	1	1.22%	\$ 114,578,855	3	2.64%
Micron Technology (1)	108,982,494	2	1.11%	154,075,207	1	3.55%
Idaho Power	73,638,677	3	0.75%	50,247,919	4	1.16%
Sorrento Lactalis (4)	57,831,922	4	0.59%	16,309,637	10	0.38%
DDR Nampa LLC	50,534,250	5	0.52%	-	-	-
SSI Food Services	48,937,278	6	0.50%	38,634,748	6	0.89%
Walmart	39,777,775	7	0.41%	-	-	-
Quest Corporation (2)	39,359,570	8	0.40%	46,799,506	5	0.74%
Dyver Development	30,071,336	9	0.31%	-	-	-
Nestle Food Co.	27,602,220	10	0.28%	28,157,527	8	0.65%
Amalgamated Sugar	-	-	-	30,628,029	7	0.71%
Union Pacific	-	-	-	20,075,914	9	0.30%
Zilog, Inc (3)	-	-	-	116,760,968	2	2.69%
Total	\$ 596,092,347		6.09%	\$ 616,268,310		13.71%

Notes: (1) In 1998 Micron Technology was known as Micron Computer -Company downsized
(2) In 1998 Quest was known as US West
(3) Zilog went out of business in 2003
(4) In 1999 Sorrento Lactalis Inc was know as Swiss Village Cheese

Source: Canyon County Assessor's office

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

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	\$ 19,028,596	\$ 16,214,324	8.5%	\$ 550,180	\$ 16,764,504	8.8%
2000	20,716,127	17,433,210	8.4%	462,419	17,895,629	8.6%
2001	22,348,604	18,807,055	8.4%	637,818	19,444,873	8.7%
2002	23,859,869	19,795,338	8.3%	763,848	20,559,186	8.6%
2003	25,703,819	21,726,992	8.5%	834,839	22,561,831	8.8%
2004	26,759,066	22,406,819	8.4%	892,035	23,298,854	8.7%
2005	29,651,996	25,191,194	8.5%	509,761	25,700,955	8.7%
2006	30,812,201	28,875,138	9.4%	702,233	29,577,371	9.6%
2007	32,745,792	30,292,790	9.3%	715,393	31,008,183	9.3%
2008	35,900,208	33,497,406	9.3%	-	33,497,406	9.3%

Source: Canyon County property tax rolls

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

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less Amounts Restricted to Repaying Principal</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of property</u>	<u>Per Capita Income</u> (1)	<u>Capital Leases</u>
1999	\$ 4,585,000	\$ 123,455	\$ 4,461,545	0.10%	\$ 18,271	-
2000	5,640,000	149,360	5,490,640	0.12%	18,271	-
2001	4,740,000	194,011	4,545,989	0.09%	18,271	-
2002	3,800,000	423,116	3,376,884	0.06%	18,271	-
2003	2,820,000	674,256	2,145,744	0.04%	18,690	-
2004	1,800,000	669,433	1,130,567	0.02%	19,432	1,258,833
2005	900,000	448,231	451,769	0.01%	19,432	1,164,482
2006	-	-	-	-	-	1,065,472
2007	-	-	-	-	-	961,571
2008	-	-	-	-	-	852,537

Note: Bond was paid off in August of 2006
Source: (1) Idaho department of commerce and labor

**STATE OF IDAHO
CANYON COUNTY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2008**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Caldwell	\$ 11,930,000	15.23%	\$ 1,816,939
Nampa	<u>32,355,000</u>	44.09%	<u>14,265,320</u>
Total cities	<u>44,285,000</u>		<u>16,082,259</u>
Fire Districts:			
Melba	40,000	1.28%	512
Kuna	454,041	0.71%	3,224
Middleton	<u>1,265,000</u>	8.35%	<u>105,628</u>
Total fire districts	<u>1,759,041</u>		<u>109,363</u>
School Districts:			
Meridian #2	209,810,000	1.03%	2,161,043
Kuna #3	45,335,000	1.89%	856,832
Nampa #131	159,090,000	45.55%	72,465,495
Caldwell #132	42,070,000	12.59%	5,296,613
Wilder #133	8,190,000	1.81%	148,239
Middleton #134	9,055,000	10.16%	919,988
Notus #135	1,359,280	0.91%	12,369
Melba #136	4,910,000	1.39%	68,249
Parma #137	5,570,000	2.56%	142,592
Vallivue #139	70,260,000	20.97%	14,733,522
Marsing #363	3,509,618	0.30%	10,529
Homedale #370	<u>2,635,000</u>	0.83%	<u>21,871</u>
Total school districts	<u>561,793,898</u>		<u>96,837,341</u>
Library districts:			
Kuna	760,000	1.89%	14,364
Lizard Butte Library	<u>749,309</u>	1.48%	<u>11,090</u>
Total library districts	<u>1,509,309</u>		<u>25,454</u>
Subtotal, overlapping debt	<u>609,347,248</u>		<u>113,054,417</u>
Total direct debt	<u>-</u>		<u>-</u>
Total direct and overlapping debt	<u>\$ 609,347,248</u>		<u>\$ 113,054,417</u>

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Assessed value of property	\$ 10,316,824,296	\$ 9,216,981,464	\$ 7,110,473,125	\$ 6,491,068,732	\$ 6,027,348,711	\$ 5,709,027,072	\$ 5,424,937,871	\$ 4,941,672,322	\$ 4,690,271,989	\$ 4,338,244,862
Debt limit										
2% of assessed value	206,336,486	184,339,629	142,209,463	129,821,375	120,546,974	114,180,541	108,498,757	98,833,446	93,805,440	86,764,897
Amount of debt applicable to limit										
General obligation Bonds	-	-	-	900,000	1,800,000	2,820,000	3,800,000	4,740,000	5,640,000	4,585,000
Less: Resources Restricted to paying Principal	-	-	-	(448,231)	(669,433)	(674,256)	(423,116)	(194,011)	(149,360)	(123,455)
Total net debt Applicable to Limit	-	-	-	451,769	1,130,567	2,145,744	3,376,884	4,545,989	5,490,640	4,461,545
Legal debt margin	\$ 206,336,486	\$ 184,339,629	\$ 142,209,463	\$ 129,369,606	\$ 119,416,407	\$ 112,034,797	\$ 105,121,873	\$ 94,287,457	\$ 88,314,800	\$ 82,303,352
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.35%	0.94%	1.88%	3.11%	4.60%	5.85%	5.14%

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

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

<u>Year</u>	<u>Population</u> (1)	<u>Personal Income</u> (thousands of dollars) (1)	<u>Per capita Personal Income</u> (1)	<u>School Enrollment</u> (2)	<u>Unemployment Rate</u> (1)
1999	124,100	2,376,887	19,153	25,699	4.5%
2000	124,100	2,446,632	19,715	27,332	4.2%
2001	131,441	2,554,162	19,432	28,643	4.9%
2002	140,680	2,733,694	19,432	29,781	6.5%
2003	144,983	2,817,310	19,432	30,989	7.0%
2004	151,508	2,944,104	19,432	31,926	6.1%
2005	167,141	3,247,884	19,432	33,043	4.3%
2006	175,781	3,415,776	19,432	34,167	3.5%
2007	175,781	3,464,165	20,397	35,298	3.6%
2008	179,381	3,690,863	21,511	38,634	9.1%

Sources:

- (1) Idaho department of labor
- (2) School districts & private schools in Canyon County
- (3) December 2008 forecast-Idaho dept of labor

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

	2008 Employees	Percentage To total Employees	1999 Employees	Percentage To total Employees
Amalgamated Sugar Co LLC	472	6.23%	500	17.60%
Caldwell School District	850 (2)	11.22%	N/A (1)	0.00%
Canyon County	750	9.90%	533	18.76%
City of Nampa	560	7.39%	262	9.22%
J R Simplot Company	1,050 (2)	13.86%	N/A (1)	0.00%
Mercy Medical Center	750	9.90%	N/A (1)	0.00%
Nampa School District	1,400	18.48%	1,200	42.24%
Vallivue School District	693	9.15%	346	12.18%
Wal-Mart	1,050 (2)	13.86%	N/A (1)	0.00%
West Valley Medical Center	N/A (1)	0.00%	N/A (1)	0.00%
Total	<u>7,575</u>	<u>100.00%</u>	<u>2,841</u>	<u>100.00%</u>

Notes: (1) Information not available

(2) Idaho Department of Labor - the number of employees are given only as ranges ie, 700-800 or 1,000+

Sources: Individual companies

Idaho Department of Commerce and Labor

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

<u>Function/Program</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Public Safety	361	367	351	339	308	296	293	292	277	253
Health and Welfare	10	9	8	7	7	6	6	5	5	5
Culture and Recreation	13	11	11	10	10	9	9	8	8	8
Public Works	26	26	26	25	24	23	23	15	13	13
General Government	<u>320</u>	<u>317</u>	<u>287</u>	<u>265</u>	<u>240</u>	<u>229</u>	<u>224</u>	<u>220</u>	<u>222</u>	<u>219</u>
Total Governmental Activities	<u>730</u>	<u>710</u>	<u>665</u>	<u>630</u>	<u>573</u>	<u>547</u>	<u>539</u>	<u>527</u>	<u>514</u>	<u>487</u>
Business Type Activities (1)										
Sanitary Landfill	<u>20</u>	<u>20</u>	<u>18</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>13</u>	<u>11</u>	<u>11</u>
Grand Total	<u>750</u>	<u>730</u>	<u>683</u>	<u>646</u>	<u>589</u>	<u>563</u>	<u>555</u>	<u>540</u>	<u>525</u>	<u>498</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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Public Safety										
Jail bookings	12,184	12,504	12,869	10,723	9,840	8,522	7,768	8,075	7,534	7,678
Average daily population	630	826	585	583	489	471	439	456	426	434
General Government										
Building permits issued										
Commercial	47	58	40	55	89	141	125	148	136	37
Residential	415	648	898	882	788	661	663	691	684	969
Agricultural	145	225	254	258	154	205	189	77	97	89
Total	607	931	1,192	1,195	1,031	1,007	977	916	917	1,095
Number of recorded Documents	68,227	83,487	102,741	87,727	71,522	79,798	62,387	55,363	45,525	50,579
Culture and Recreation										
Annual boat stickers	4,050	4,071	4,077	3,927	3,777	3,659	3,604	3,302	3,227	3,146
Sanitation										
Refuse collected daily/tons	653	710	729	625	571	541	498	477	449	421
Refuse collected/annually tons	204,433	222,475	228,320	195,572	178,582	169,182	155,874	149,424	140,418	131,723

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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Public Safety										
Patrol units	65	58	58	58	58	58	58	58	58	58
Detention centers	4	4	4	4	3	3	3	3	3	3
Culture and Recreation										
Number of county parks	5	4	4	4	4	4	3	3	3	3
Acreage of parks	1579	759	759	759	759	759	754	754	754	754
Sanitation										
Number of trash compactors	2	2	2	2	2	2	2	2	2	2

Sources: County departments
 County Auditor's office

SINGLE AUDIT SECTION

**STATE OF IDAHO
CANYON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2008**

<u>Federal Grantor/ Pass-through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Disbursements/ Expenditures</u>
<u>US Department of Agriculture</u>		
Passed through Idaho Department of Education:		
School Breakfast Program	10.553	\$ 32,942
National School Lunch Program	10.555	50,723
		83,665
<u>US Department of Housing and Urban Development</u>		
Passed through Idaho Department of Commerce and Labor:		
Community Development Block Grant	14.228	5,000
<u>US Department of Justice</u>		
State Criminal Alien Assistance (SCAAP)	16.606	206,325
DEA overtime	N/A	10,825
Justice overtime	N/A	3,369
Equitable sharing	N/A	26,315
Passed through City of Boise		
Public Safety Partnership & Community Policing Grants (COPS Technology)	16.710	541,938
Passed through Idaho State Police:		
Edward Byrne Memorial Justice Assistance Grant	16.738	8,100
		796,872
<u>US Department of Transportation</u>		
Passed through Idaho Transportation Department:		
Highway Planning and Construction	20.205	1,644
State & Community Highway Safety	20.600	13,650
Alcohol Traffic Safety & Drunk Driving Prevention	20.601	1,253
Safety Incentive Grant for Use of Seatbelts	20.604	61
Interagency Hazardous Material Public Sector Training & Planning Grant	20.703	3,045
		19,653
<u>US Election Assistance Commission</u>		
Passed through Idaho Secretary of State:		
Help America Vote Act (HAVA)	90.401	357,331
<u>US Department of Homeland Security</u>		
Passed through Idaho Department of Parks and Recreation:		
Boating Safety Financial Assistance	97.012	36,061
Passed through Idaho Military Division:		
State domestic preparedness equip support	97.004	52,889
Emergency Management Performance Grant	97.042	19,579
Homeland Security Grant Program	97.067	356,617
		465,146
Total federal awards		\$ 1,727,667

**STATE OF IDAHO
CANYON COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2008**

Note 1: Basis of Presentation

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

**CANYON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

I. Summary of Auditor's Results

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

<u>Program Name</u>	<u>CFDA#</u>
COPS Technology	16.710
Help America Vote Act (HAVA)	90.401
Homeland Security Grant Program	97.067

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

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

Board of County Commissioners
Canyon County
Caldwell, Idaho

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County as of and for the year ended September 30, 2008, which collectively comprise Canyon County's basic financial statements, and have issued our report thereon dated April 30, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Canyon County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Canyon County's financial statements that is more than inconsequential will not be prevented or detected by Canyon County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Canyon County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of Canyon County in a separate letter dated April 30, 2009

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

Gibbons, Scott & Dean LLP

GIBBONS, SCOTT & DEAN LLP
Certified Public Accountants

April 30, 2009

Gibbons, Scott & Dean LLP

Certified Public Accountants

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

Board of County Commissioners
Canyon County
Caldwell, Idaho

Compliance

We have audited the compliance of Canyon County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2008. Canyon County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Canyon County's management. Our responsibility is to express an opinion on Canyon County's compliance based on our audit.

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

In our opinion, Canyon County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2008.

Internal Control Over Compliance

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

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


GIBBONS, SCOTT & DEAN LLP
Certified Public Accountants

April 30, 2009

