

**STATE OF IDAHO
CANYON COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
September 30, 2017**



CHRIS YAMAMOTO, CANYON COUNTY AUDITOR

**STATE OF IDAHO
CANYON COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
September 30, 2017**



Prepared by Canyon County Auditor's Office

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TABLE OF CONTENTS

INTRODUCTORY SECTION

| | |
|--|---|
| Letter of Transmittal | 1 |
| GFOA Certificate of Achievement | 6 |
| Organizational Chart | 7 |
| Names of Elected Officials and Department Administrators | 8 |

FINANCIAL SECTION

| | |
|--|----|
| Independent Auditor's Report | 10 |
| Management's Discussion and Analysis | 13 |
| Basic Financial Statements | |
| Statement of Net Position | 25 |
| Statement of Activities | 26 |
| Balance Sheet – Governmental Funds | 27 |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position | 28 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds | 29 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 30 |
| Statement of Net Position – Proprietary Funds | 31 |
| Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds | 32 |
| Statement of Cash Flows – Proprietary Funds | 33 |
| Statement of Net Position – Fiduciary Funds | 34 |
| Notes to the Financial Statements | 35 |

Required Supplementary Information

| | |
|--|----|
| Schedule of Employer's Share of Net Pension Liability Schedule of Employer's Contributions | 56 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual General Fund | 57 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Justice Special Revenue Fund | 61 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual District Court Special Revenue Fund | 63 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Indigent Special Revenue Fund | 65 |
| Notes to Required Supplementary Information | 66 |

Combining and Individual Fund Statements and Schedules

| | |
|---------------------------------------|----|
| Special Revenue Funds Narrative | 69 |
|---------------------------------------|----|

| | |
|---|----|
| Combining Balance Sheet – Nonmajor Governmental Funds..... | 71 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds..... | 74 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For Governmental Funds Other Than the General Fund and Major Special Revenue Funds | |
| Weed Control Special Revenue Fund..... | 77 |
| Assessor’s Reappraisal Special Revenue Fund | 78 |
| Health District Special Revenue Fund | 79 |
| County Fair Special Revenue Fund | 80 |
| Parks and Recreation Special Revenue Fund | 81 |
| Historical Society Special Revenue Fund..... | 82 |
| Pest Control Special Revenue Fund..... | 83 |
| Melba Gopher Special Revenue Fund | 84 |
| Court Device Special Revenue Fund..... | 85 |
| Waterways Special Revenue Fund | 86 |
| Court Facilities Special Revenue Fund | 87 |
| Emergency Communications Special Revenue Fund | 88 |
| Problem Solving Courts Special Revenue Fund..... | 89 |
| Consolidated Elections Special Revenue Fund..... | 90 |
| Agency Funds Narrative | 91 |
| Combining Statement of Changes in Fiduciary Assets and Liabilities..... | 92 |

STATISTICAL SECTION

| | |
|---|-----|
| Net Position by Component..... | 95 |
| Changes in Net Position | 97 |
| Fund Balances of Governmental Funds | 99 |
| Changes in Fund Balances of Governmental Funds..... | 101 |
| Assessed Value and Actual Value of Taxable Property | 103 |
| Direct and Overlapping Property Tax Rates..... | 104 |
| Principal Property Taxpayers | 106 |
| Property Tax Levies and Collections | 107 |
| Ratios of Outstanding Debt..... | 108 |
| Direct and Overlapping Governmental Activities Debt..... | 109 |
| Legal Debt Margin Information..... | 110 |
| Demographic and Economic Statistics | 111 |
| Principal Employers..... | 112 |
| Full-Time Equivalent County Government Employees by Function | 113 |
| Operating Indicators by Function | 114 |
| Capital Asset Statistics by Function..... | 115 |
| Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 116 |

INTRODUCTORY SECTION





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



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

January 18, 2018

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

State law requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Canyon County (the County) for the fiscal year ended September 30, 2017.

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

The County's financial statements have been audited by Eide Bailly LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2017 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded that the County's financial statements for the fiscal year ended September 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of Canyon County

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

Caldwell is the county seat and the second largest city in the County with an estimated population of 53,149. Nampa is the largest city in the County and third largest in the state with an estimated population of 91,382. The proximity of these two cities provide residents of the County urban benefits not commonly found in the more sparsely populated Idaho counties. The County's current population is estimated to be 211,698, an increase of 13% since 2010. Canyon County is empowered to levy a property tax on real and personal property located within its boundaries. The County is also empowered by state statute to extend its boundary limits by annexation.

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

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

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

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

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

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

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an annual budget has been adopted. For the general fund, the justice special revenue fund, the district court special revenue fund, and the indigent special revenue fund, the four major governmental funds, this comparison is presented on pages 57-65 as part of the required supplementary information. For governmental funds other than the major funds with annual budgets, this comparison is presented in the governmental funds subsection of this report, which begins on page 77.

Factors Affecting Financial Condition

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

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

As of October 2017, with a civilian labor force of 96,557 the unemployment rate in the County is 3.3%. This represents a slight decrease from last year with an unemployment rate of 4.2% in October 2016. The County has seen increased employment opportunities in the trades, utilities and transportation, government, education and health services and leisure and hospitality. Per capita income in the County continues to lag behind both state and national levels. According to the Idaho Department of Labor, the County's per capita income ranks 42nd out of Idaho's 44 counties at only 74 percent of state per capita income and stands at a meager 60 percent of national per capita income.

Construction activity in the County continues to show signs of improvement. The new Best Western Plus Peppertree Nampa Civic Center Inn opened May 10, 2017. The 82 room inn was constructed at a cost of \$5 million and will employ 15 to 20 people. The Inn is located steps away from the Nampa Civic Center and will be a catalyst to help attract conferences and better serve special occasion events in downtown Nampa.

Construction and expansion for hospital and medical facilities for Saint Alphonsus and St. Lukes in the County continues at a strong pace. Saint Alphonsus has expanded its existing emergency care center in Nampa into a full 100 bed hospital. The five-story, 240,000 square feet, \$80 million Saint Alphonsus Medical Center Nampa – I-84 & Garrity opened in June 2017. The state-of-the-art facility focuses on the physical and emotional needs of patients.

St. Luke's Health System celebrated the grand opening of its new hospital in October 2017. The 87 bed 206,000 square foot hospital represents a \$114 million investment and is staffed with 500 personnel. A neonatal intensive care unit that's designed to keep mothers, babies and families together is a significant feature of the new hospital.

The County's real estate market has stabilized and is showing signs of strength and growth. The median sales price of a County home in October 2017 was \$184,900. This represents a 13.4% increase from October 2016. The number of homes sold in October 2017 was 398, a year-over-year increase of 20.2%.

Long-term financial planning. The County continues to be pro-active in anticipating future needs and planning appropriately to meet future needs. With the rapid population growth in the County transportation needs are a significant matter. Interstate 84 is a national corridor of key importance to the local, regional and national transportation systems. Investments to Interstate 84 will reduce congestion and improve the safety and reliability of transporting goods and people throughout the County and beyond.

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

Relevant financial policies. The County places a high priority on protecting the taxpayer and doing everything within our power to keep the property tax burden as light as possible. To fund the fiscal year 2017 budget, the County had the authority to levy \$51,342,472 in property tax. To keep the property tax burden at a minimum, the County chose to only request \$43,250,293 in property tax to fund the fiscal year 2017 budget thereby leaving \$8,092,179 in the pockets of county taxpayers.

The County is committed to fiscal responsibility and strives to levy the appropriate amount of property taxes to provide mandated services in a professional and cost-effective manner. The county has efficiently used fund balance to finance significant capital projects including the remodel and renovation of the courthouse. Appropriate uses of fund balance have played a critical role in the County's financial planning and leaving tens of millions of dollars in taxpayers' pockets.

Major initiatives. Canyon County is committed to hiring and retaining a capable, knowledgeable and dedicated staff to carry out County functions and responsibilities. The County's self-funded health insurance program has been burdened with significant increases in claims costs the past few years. To maintain an adequate and appropriate level of program funding the Board of County Commissioners approved an 80% increase in the per-employee-per-month employer contribution for health insurance in February 2017.

As a service oriented industry the County understands the importance of our key asset, our personnel. In addition to the increased funding for the health insurance program, the County continues to monitor job market conditions to ensure County personnel are paid a fair and equitable wage consistent with local market conditions. In preparation for the fiscal year 2018 budget the compensation program was updated to reflect relevant changes in competitive wages.

Awards and acknowledgements. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Canyon County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2016. This was the twenty-eighth consecutive year that Canyon County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Sincerely,

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

Chris Yamamoto
Canyon County Auditor



Government Finance Officers Association

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

Presented to

**Canyon County
Idaho**

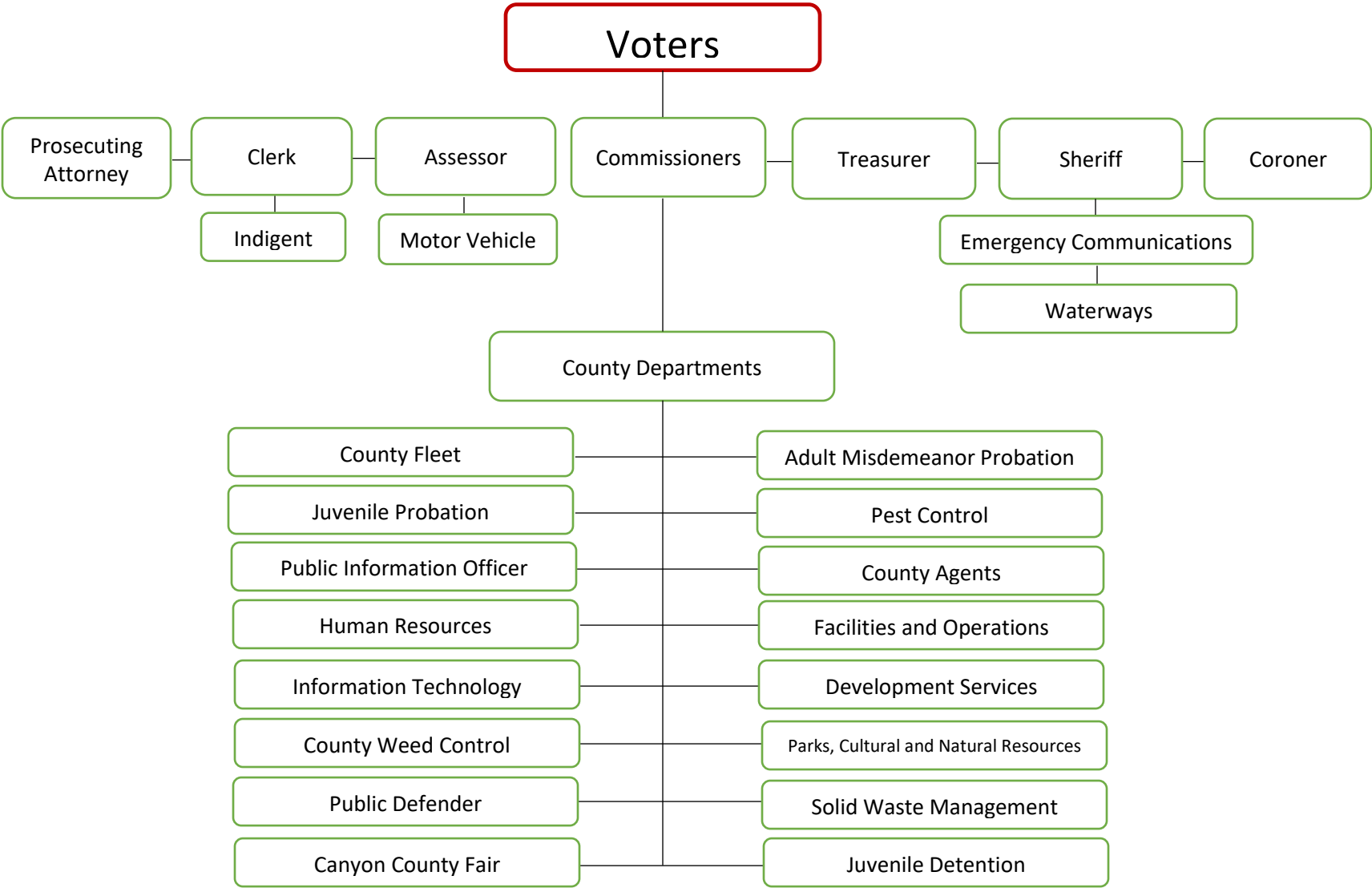
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2016

Christopher P. Morill

Executive Director/CEO

**CANYON COUNTY, IDAHO
ORGANIZATIONAL CHART**



**STATE OF IDAHO
CANYON COUNTY
ELECTED OFFICIALS AND DEPARTMENT ADMINISTRATORS
September 30, 2017**

ELECTED OFFICIALS

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

DEPARTMENT ADMINISTRATORS

| | |
|---|------------------|
| Trial Court Administrator..... | Doug Tyler |
| Development Services Director..... | Tricia Nilsson |
| Information Technology Director..... | Greg Rast |
| Human Resources Director..... | Sue Baumgart |
| Director of Indigency..... | Yvonne Baker |
| Juvenile Probation Director..... | Elda Catalano |
| Juvenile Detention Center Director..... | Steve Jett |
| Misdemeanor Probation Director..... | Jeff Breach |
| Public Defender..... | Aaron Bazzoli |
| Director of Facilities and Operations..... | Paul Navarro |
| Parks, Cultural and Natural Resources Director..... | Nicki Schwend |
| Landfill Director..... | David Loper |
| Weed Control Director..... | James D. Martell |
| County Fleet Management Director..... | Mark Tolman |
| Canyon County Fair Director..... | Diana Sinner |

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

FINANCIAL SECTION





Independent Auditor's Report

To the County Commissioners
Canyon County, Idaho
Caldwell, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County, Idaho (the County), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express 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 from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2017, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2018 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Boise, Idaho
January 18, 2018

Management's Discussion and Analysis

As management of Canyon County (the County), we offer readers of Canyon County's financial statements this narrative overview and analysis of the financial activities of Canyon County for the fiscal year ended September 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets and deferred inflows of Canyon County exceeded its liabilities and deferred outflows at the close of the most recent fiscal year by \$76,696,496 (net position). Of this amount \$20,466,366 (unrestricted net position) may be used to meet Canyon County's ongoing obligations to citizens and creditors.
- Canyon County's total net position increased by \$583,292 during fiscal year 2017. Total revenue increased \$7,723,029 compared to the prior fiscal year due to an increase in the amount of property tax levied and an increase in sales tax revenue remitted from the State of Idaho to the County. Total expenses increased \$2,194,063 from last year due increased compensation expenses and increased indigent medical claims and involuntary mental holds activity.
- As of the close of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$29,105,985, a decrease of \$1,230,314 from the previous fiscal year. The decrease is a result of increased spending for medical indigent claims and involuntary mental holds and increased employer contributions to the County's self-funded health insurance program. The total fund balance consists of: \$15,444,394 in the general fund, \$7,610,111 in the justice special revenue fund, \$2,523,640 in the district court special revenue fund, \$304,006 in the indigent special revenue fund and \$3,223,834 in the other governmental funds.

Overview of the financial statements

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

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

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

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

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

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

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

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

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

Canyon County maintains eighteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the justice special revenue fund, the district court special revenue fund and the indigent special revenue fund all of which are considered to be major funds. Data from the other fourteen 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 and also for the solid waste management enterprise fund. A budgetary comparison schedule has been provided for the governmental funds to demonstrate compliance with the budget.

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

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

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

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

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

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

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

Other information. In addition to the basic financial statements and the accompanying notes, this report also presents certain *required supplementary information* which can be found on pages 56-67 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 71-90 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial situation. In the case of Canyon County, assets and deferred outflows exceeded liabilities and deferred inflows by \$76,696,496 at the close of the most recent fiscal year.

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

Canyon County's Net Position

| | Governmental Activities | | Business-type Activities | | Totals | |
|--|------------------------------------|----------------------|-------------------------------------|----------------------|----------------------|----------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Current and other assets | \$ 84,121,163 | \$ 79,561,359 | \$ 16,328,443 | \$ 16,240,828 | \$ 100,449,606 | \$ 95,802,187 |
| Capital assets | <u>44,700,331</u> | <u>45,737,995</u> | <u>9,687,253</u> | <u>9,446,622</u> | <u>54,387,584</u> | <u>55,184,617</u> |
| Total assets | <u>128,821,494</u> | <u>125,299,354</u> | <u>26,015,696</u> | <u>25,687,450</u> | <u>154,837,190</u> | <u>150,986,804</u> |
| Deferred outflows of resources | | | | | | |
| Deferred outflows of resources - pensions | <u>5,250,867</u> | <u>8,728,026</u> | <u>131,341</u> | <u>219,689</u> | <u>5,382,208</u> | <u>8,947,715</u> |
| Long term liabilities outstanding | 20,905,442 | 25,571,060 | 8,904,331 | 8,584,517 | 29,809,773 | 34,155,577 |
| Other liabilities | <u>3,500,884</u> | <u>3,759,802</u> | <u>172,304</u> | <u>280,315</u> | <u>3,673,188</u> | <u>4,040,117</u> |
| Total liabilities | <u>24,406,326</u> | <u>29,330,862</u> | <u>9,076,635</u> | <u>8,864,832</u> | <u>33,482,961</u> | <u>38,195,694</u> |
| Deferred inflows of resources | | | | | | |
| Property tax unavailable | 47,193,917 | 43,250,293 | - | - | 47,193,917 | 43,250,293 |
| Deferred inflows of resources - pensions | <u>2,783,481</u> | <u>2,318,318</u> | <u>62,543</u> | <u>57,010</u> | <u>2,846,024</u> | <u>2,375,328</u> |
| Total deferred inflows of resources | <u>49,977,398</u> | <u>45,568,611</u> | <u>62,543</u> | <u>57,010</u> | <u>50,039,941</u> | <u>45,625,621</u> |
| Net position | | | | | | |
| Investment in capital assets | 44,700,331 | 45,737,995 | 9,687,253 | 9,446,622 | 54,387,584 | 55,184,617 |
| Restricted | 1,842,546 | 2,251,804 | - | - | 1,842,546 | 2,251,804 |
| Unrestricted | <u>13,145,760</u> | <u>11,138,108</u> | <u>7,320,606</u> | <u>7,538,675</u> | <u>20,466,366</u> | <u>18,676,783</u> |
| Total net position | <u>\$ 59,688,637</u> | <u>\$ 59,127,907</u> | <u>\$ 17,007,859</u> | <u>\$ 16,985,297</u> | <u>\$ 76,696,496</u> | <u>\$ 76,113,204</u> |

Canyon County's balance of unrestricted net position \$20,466,366 may be used to meet the County's ongoing obligation to citizens and creditors.

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

For the year ended September 30, 2017, the County's net overall position increased \$583,292. The business-type activities of the County increased net position by \$22,562 while the governmental activities increased the County's net position by \$560,730. Changes to both are displayed in the following chart.

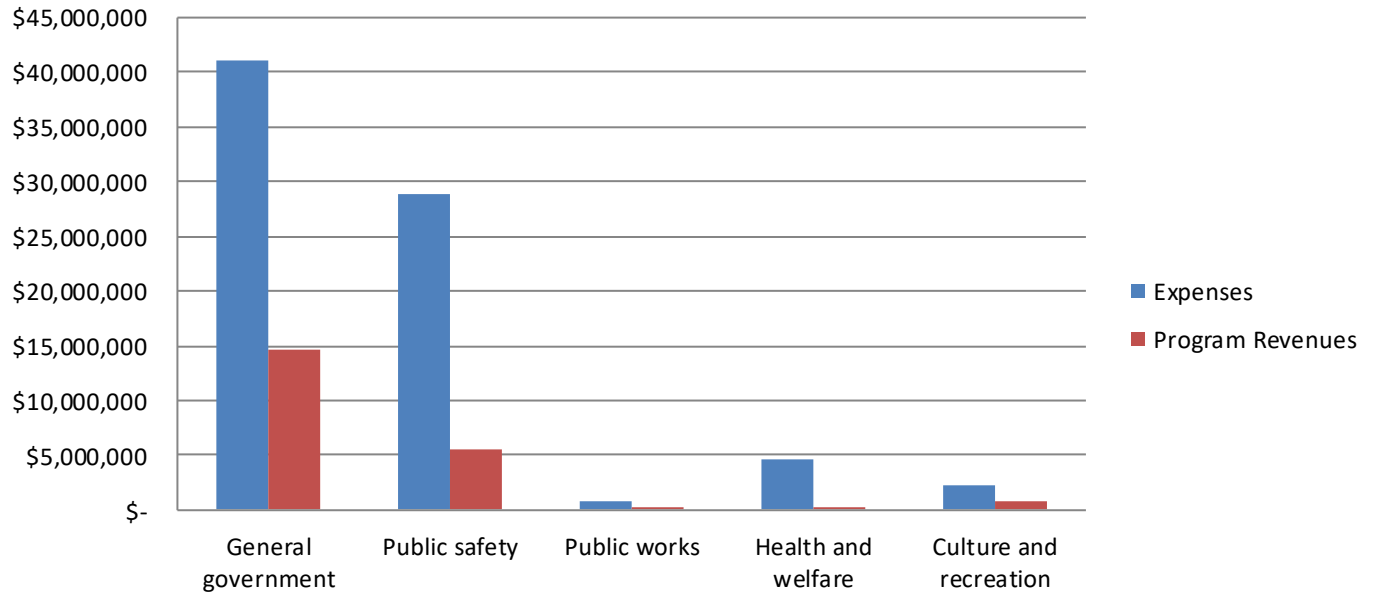
Canyon County's Changes in Net Position

| | Governmental Activities | | Business-type Activities | | Total | |
|------------------------------------|----------------------------|----------------------|-----------------------------|----------------------|----------------------|----------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 18,744,492 | \$ 16,508,477 | \$ 4,169,503 | \$ 3,842,441 | \$ 22,913,995 | \$ 20,350,918 |
| Operating grants and contributions | 2,500,508 | 2,538,292 | - | - | 2,500,508 | 2,538,292 |
| Capital grants and contributions | 57,148 | 33,440 | - | - | 57,148 | 33,440 |
| General revenues: | | | | | | |
| Property taxes | 44,745,626 | 39,958,900 | - | - | 44,745,626 | 39,958,900 |
| Other taxes | 11,187,396 | 10,463,288 | - | - | 11,187,396 | 10,463,288 |
| Interest and investment earnings | 212,242 | 474,369 | 115,651 | 184,503 | 327,893 | 658,872 |
| Miscellaneous | 634,843 | 607,050 | 6,122 | 23,165 | 640,965 | 630,215 |
| Total revenues | <u>78,082,255</u> | <u>70,583,816</u> | <u>4,291,276</u> | <u>4,050,109</u> | <u>82,373,531</u> | <u>74,633,925</u> |
| Expenses: | | | | | | |
| General government | 40,978,995 | 40,535,726 | - | - | 40,978,995 | 40,535,726 |
| Public safety | 28,846,467 | 27,465,586 | - | - | 28,846,467 | 27,465,586 |
| Public works | 766,300 | 866,727 | - | - | 766,300 | 866,727 |
| Health and welfare | 4,687,035 | 4,021,491 | - | - | 4,687,035 | 4,021,491 |
| Culture and recreation | 2,242,728 | 2,479,021 | - | - | 2,242,728 | 2,479,021 |
| Interest on long-term debt | - | - | - | - | - | - |
| Sanitary landfill | - | - | 4,268,714 | 4,211,048 | 4,268,714 | 4,211,048 |
| Total expenses | <u>77,521,525</u> | <u>75,368,551</u> | <u>4,268,714</u> | <u>4,211,048</u> | <u>81,790,239</u> | <u>79,579,599</u> |
| Change in net position | 560,730 | (4,784,735) | 22,562 | (160,939) | 583,292 | (4,945,674) |
| Net position - beginning | <u>59,127,907</u> | <u>63,912,642</u> | <u>16,985,297</u> | <u>17,146,236</u> | <u>76,113,204</u> | <u>81,058,878</u> |
| Net position - ending | <u>\$ 59,688,637</u> | <u>\$ 59,127,907</u> | <u>\$ 17,007,859</u> | <u>\$ 16,985,297</u> | <u>\$ 76,696,496</u> | <u>\$ 76,113,204</u> |

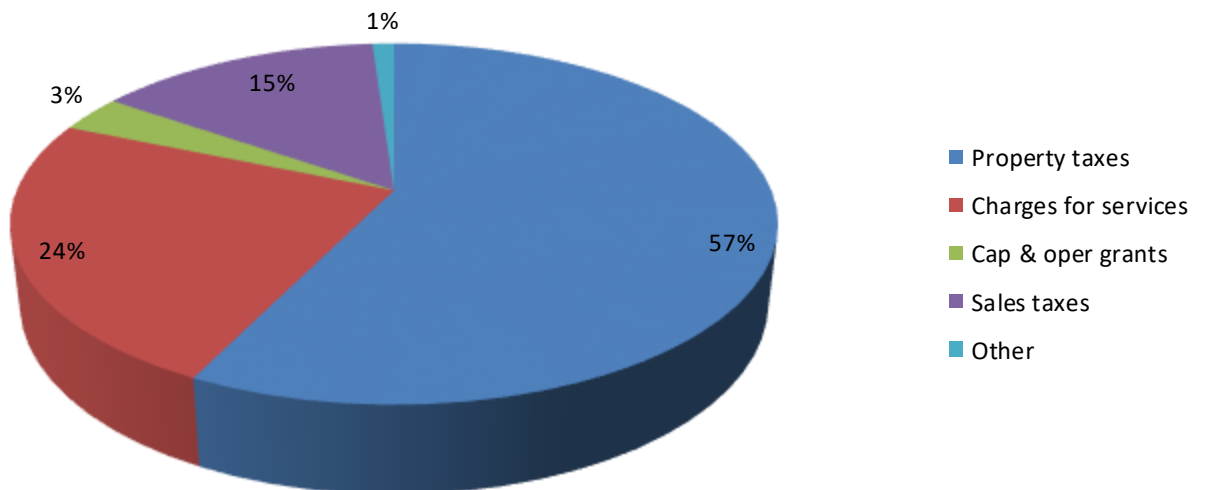
Governmental activities. Total net position for governmental activities increased \$560,730 during fiscal year 2017, key features include:

- Charges for services revenue for governmental activities increased \$2,236,015 from the prior fiscal year, the increase is due to increased recording and passport activity, an increase in development and construction activity and an increase in County services provided for solid waste management.
- Grants and contributions decreased \$14,076 from last year due to certain grants that were specific to fiscal year 2016 activities and did not carry over into fiscal year 2017.
- Property taxes increased \$4,786,726 from last year. After multiple years of property tax cuts from fiscal year 2013 – 2015, the County has been forced to increase property taxes levied for indigent medical care and assistance costs. Other taxes including sales and liquor tax increased \$724,108 due to an increase in sales and economic activity. Overall, the revenue increase from fiscal year 2016 for governmental activities totaled \$7,498,439.
- Total expenses increased \$2,152,974 due to increases in employee compensation and increased indigent medical care and assistance costs.

Expenses and Program Revenues - Governmental Activities

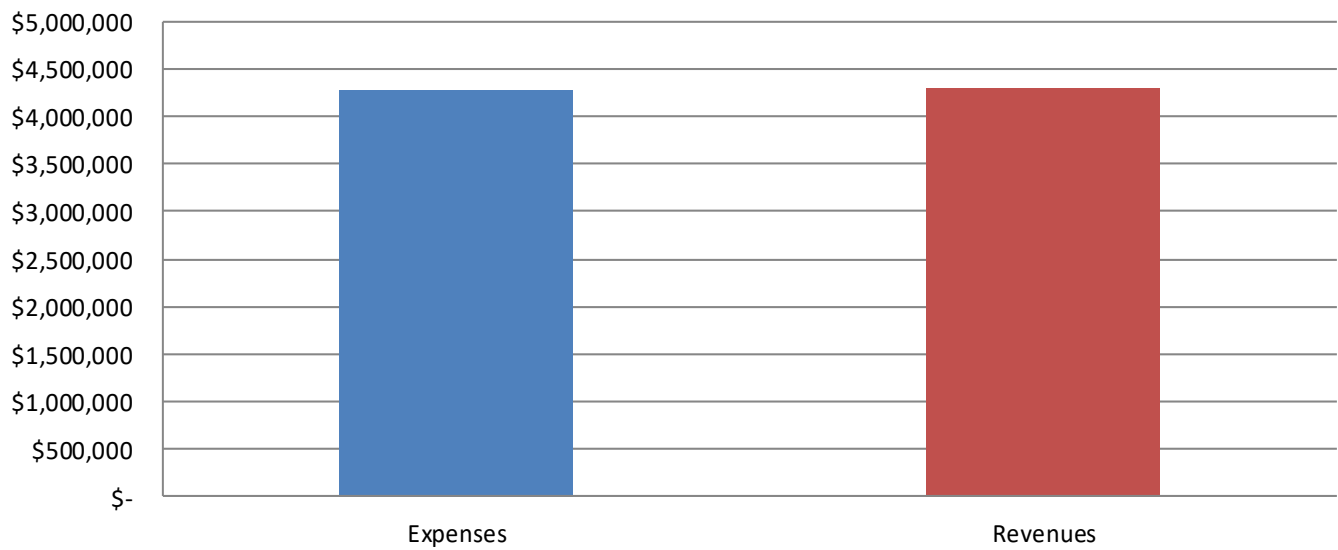


Revenues by Source - Governmental Activities

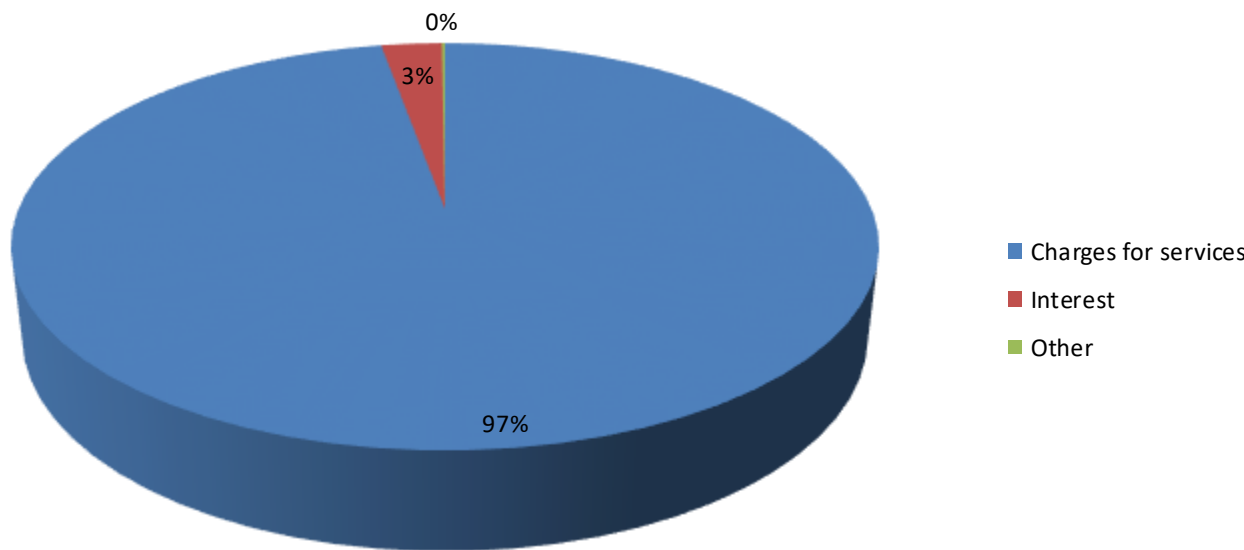


Business-type activities. Business-type activity (solid waste management) net position increased \$22,562 during the fiscal year. Charges for services revenue increased \$327,062 or 9% as a result of increased construction and economic activity. Total expenses increased \$57,666 due to increases in employee compensation.

Expenses and Program Revenues - Business-Type Activities



Revenue by Source - Business-Type Activities



Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, Canyon County's governmental funds reported combined ending fund balances of \$29,105,985, a decrease of \$1,230,314 from the prior year. After decreasing property taxes by a total of \$3,721,694 from fiscal year 2013 to fiscal year 2015, the County has been compelled to increase property taxes to cover rising costs related to indigent medical care and assistance. An additional \$4,711,673 was levied in property tax from fiscal year 2016 to fiscal year 2017.

Total governmental funds revenue increased \$5,888,723 from the previous fiscal year. A significant portion of the increase is due to the increase in property taxes levied. The County has seen an increase in revenue in multiple areas including: recording and passports, development services, motor vehicle licensing and sales taxes remitted by the State of Idaho.

Expenditures in the governmental funds increased by \$6,237,973 from the prior fiscal year. Increased expenditures were the result of increased employer funding for the county's self-funded health insurance plan, additional full-time county personnel and increased expenditures for involuntary mental holds and other indigent medical care and assistance.

At the close of the fiscal year the general fund reports \$3,218,387 of fund balance assigned for capital outlay and \$11,784,196 of unassigned fund balance. The other governmental funds report a total of \$11,645,761 of assigned fund balance. The amount reported as restricted fund balance by enabling legislation is \$1,842,546 and \$615,095 of fund balance is reported as nonspendable due to prepaid items.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the general fund reported total fund balances of \$15,444,394 with \$11,784,196 unassigned. As a measure of the general fund's liquidity, it may be helpful to express the unassigned fund balance as a percentage of total fund expenditures. For fiscal year 2017 the unassigned fund balance represents 46% of the general funds total annual expenditures.

Unassigned fund balance in the general fund increased \$4,395,103 from the prior fiscal year. The Board of County Commissioners has assigned \$3,218,387 of general fund balance for the purpose of future capital outlay.

The justice special revenue fund reports total fund balances of \$7,610,111 with \$7,586,626 assigned as of the close of the fiscal year. The assigned fund balance represents 28% of the fund's fiscal year 2017 expenditures. Fund expenditures increased \$2,811,665 from the prior year due to increased employer contributions to the self-funded health insurance program. Assigned fund balance decreased \$83,184 from fiscal year 2016.

At the end of the fiscal year the district court special revenue fund reported total fund balances of \$2,523,640 with \$2,518,307 of the fund balance assigned. The assigned fund balance equates to 31% of the fund's fiscal year 2017 expenditures. The assigned fund balance decreased \$167,896 from the prior year due to increased salary and benefits expenditures.

The indigent special revenue fund ended fiscal year 2017 with total fund balances of \$304,006 with all of the fund balance reported as assigned. The County has experienced a surge in state mandated expenditures related to involuntary mental holds and indigent medical care and assistance. Indigent medical care and assistance expenditures for fiscal year 2017 increased 21% from fiscal year 2016 resulting in an \$894,425 decrease in assigned fund balance. The assigned fund balance represents 8% of the fund's fiscal year 2017 expenditures.

Proprietary funds. Canyon County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position in the solid waste management enterprise fund at the end of the year was \$7,320,606. Factors concerning solid waste management have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

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

- Due to an unexpected and an unprecedented snow fall during the winter months the County experienced a breach in the Boise River as the snow melted and the river level rose. \$75,000 was added to the emergency management budget to cover the cost of an emergency repair of the Boise River breach.
- A total of \$70,000 was added to the budgets of the County Treasurer and Clerk for technology upgrades to the servers supporting the County's property tax system.
- \$15,000 was added to the County facilities and operations department budget for additional personnel to assist with maintenance of County owned buildings and properties.
- County offices and departments budgets in the general fund were increased a total of \$1,316,792 for additional employer contributions to the self-funded health insurance program.
- \$8,000 was transferred from the amount budgeted for unanticipated events in the general department to the County Coroner's budget for professional forensic services.

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

- \$369,045 unspent in the Clerk's budget is the result of vacant positions and a budgeted scanning project not completed during the fiscal year.
- The Board of County Commissioners appropriated \$6,782,951 in the fiscal year 2017 budget in the facilities and operations department for possible jail expansion/construction. The expansion project did not come to fruition resulting in \$6,290,996 unspent in the facilities and operations budget.
- Lower than anticipated expenditures for personnel, professional services and tax deed functions were the cause of \$123,976 unspent in the Treasurer's budget.
- Holdbacks on technology purchases and lower than anticipated postage expenditures resulted in \$110,186 unspent in the motor vehicles office budget.

- \$289,334 unspent in the Prosecuting Attorney's office budget was the result of personnel savings and holdbacks on computer purchases.
- Holdbacks on spending for computer equipment, software and networks resulted in \$184,506 unspent in the information technologies budget.
- \$104,039 unspent in the human resources budget was the result of a vacant position and lower than anticipated professional services expenditures.
- The County set aside \$150,000 in the insurance department budget for unforeseen contingencies which was not needed during the fiscal year resulting in an under budget amount of \$170,320 for the insurance department.
- In the juvenile detention center, \$211,041 unspent budgeted funds were largely caused by vacant positions not filled during the fiscal year.

Capital Asset and Capital Lease Administration

Capital assets. Canyon County's investment in capital assets for its governmental and business-type activities as of September 30, 2017 amounted \$54,387,584 (net of accumulated depreciation). The investment in capital assets includes land, buildings, improvements other than buildings, construction in progress and machinery and equipment. The County's net investment in capital assets decreased \$797,033 during fiscal year 2017.

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

- In the information technologies department, \$65,400 was invested to improve connectivity with off-campus county facilities and \$119,366 was spent on improvements to securely store county data.
- \$288,417 was invested in public safety vehicles and \$123,251 worth of vehicles for other county departments were acquired.
- Capital construction and improvement projects in and around the courthouse campus include \$78,737 worth of improvements to the county fairgrounds office and exhibition building, \$203,419 invested in parking lot construction, and \$134,945 to secure and solidify POD 5 of the Canyon County Jail to house minimum to medium security inmates.
- At the landfill, \$931,472 was invested in a compactor, \$27,734 was invested in a new truck, \$26,962 was invested in GPS equipment to assist with properly locating and filling waste and \$41,785 was invested in technology improvements related to connectivity with the County Courthouse.
- In the Canyon County Dispatch Center, \$663,170 was invested in dispatch console technology upgrades that will assist with response coordination and communication of mission-critical intelligence.

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

| | Governmental Activities | | Business-type Activities | | Totals | |
|-----------------------------------|------------------------------------|----------------------|-------------------------------------|---------------------|----------------------|----------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Land | \$ 8,140,742 | \$ 8,216,842 | \$ 4,528,723 | \$ 4,528,723 | \$ 12,669,465 | \$ 12,745,565 |
| Building | 27,552,976 | 29,078,349 | 643,412 | 697,600 | 28,196,388 | 29,775,949 |
| Improvements other than buildings | 1,476,794 | 1,231,247 | 2,383,780 | 2,461,143 | 3,860,574 | 3,692,390 |
| Machinery and equipment | 7,290,771 | 7,116,495 | 2,089,553 | 1,759,156 | 9,380,324 | 8,875,651 |
| Construction in progress | <u>239,048</u> | <u>95,062</u> | <u>41,785</u> | <u>-</u> | <u>280,833</u> | <u>95,062</u> |
| Total | <u>\$ 44,700,331</u> | <u>\$ 45,737,995</u> | <u>\$ 9,687,253</u> | <u>\$ 9,446,622</u> | <u>\$ 54,387,584</u> | <u>\$ 55,184,617</u> |

Additional information on Canyon County's capital assets can be found in Note 7 on page 46.

Economic Factors and Next Year's Budgets and Rates

Economic conditions in the County have stabilized and continue to improve with the unemployment rate in Canyon County at 3.3% as of October 2017, down from 4.2% in October 2016. Property values have steadied throughout the County and are showing signs of improvement and increase in multiple locations. Year-over-year comparisons show that the median sales price of homes in October 2017 increased 13.4% and the number of homes sold increased 20.2%.

The County Commissioners adopted a fiscal year 2018 expenditure budget in the amount of \$89,350,778 with \$46,978,570 of revenue provided by property tax. The property tax levy rate for fiscal year 2018 is 0.004151936, a 2.1% decrease from the prior year.

Requests for Information

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

BASIC FINANCIAL STATEMENTS



**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET POSITION
September 30, 2017**

| | Primary Government | | |
|--|---------------------------|----------------------|----------------------|
| | Governmental | Business-type | |
| | Activities | Activities | Total |
| ASSETS | | | |
| Cash and investments | \$ 30,633,549 | \$ 16,006,554 | \$ 46,640,103 |
| Accounts receivable | 558,962 | 293,867 | 852,829 |
| Property tax receivable | 48,846,722 | - | 48,846,722 |
| Intergovernmental receivable | 3,315,563 | - | 3,315,563 |
| Interest receivable | 52,040 | 28,022 | 80,062 |
| Other assets | 714,327 | - | 714,327 |
| Capital assets not being depreciated: | | | |
| Land | 8,140,742 | 4,528,723 | 12,669,465 |
| Construction in progress | 239,048 | 41,785 | 280,833 |
| Capital assets, net of accumulated depreciation: | | | |
| Buildings | 27,552,976 | 643,412 | 28,196,388 |
| Improvements other than buildings | 1,476,794 | 2,383,780 | 3,860,574 |
| Machinery and equipment | 7,290,771 | 2,089,553 | 9,380,324 |
| Total assets | <u>128,821,494</u> | <u>26,015,696</u> | <u>154,837,190</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflow - pensions | <u>5,250,867</u> | <u>131,341</u> | <u>5,382,208</u> |
| LIABILITIES | | | |
| Accounts payable | 1,767,750 | 141,449 | 1,909,199 |
| Accrued wages payable | 1,067,311 | 26,705 | 1,094,016 |
| Incurred claims payable | 547,605 | - | 547,605 |
| Compensatory time payable | 57,499 | 4,150 | 61,649 |
| Advanced revenue | 60,719 | - | 60,719 |
| Noncurrent liabilities: | | | |
| Due within one year | 1,795,497 | 47,393 | 1,842,890 |
| Due in more than one year | 598,499 | 15,798 | 614,297 |
| Landfill closure/post-closure costs | - | 8,379,810 | 8,379,810 |
| Net pension liability | <u>18,511,446</u> | <u>461,330</u> | <u>18,972,776</u> |
| Total liabilities | <u>24,406,326</u> | <u>9,076,635</u> | <u>33,482,961</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred property tax revenue | 47,193,917 | - | 47,193,917 |
| Deferred inflow - pensions | <u>2,783,481</u> | <u>62,543</u> | <u>2,846,024</u> |
| Total deferred inflows of resources | <u>49,977,398</u> | <u>62,543</u> | <u>50,039,941</u> |
| NET POSITION | | | |
| Investment in capital assets | 44,700,331 | 9,687,253 | 54,387,584 |
| Restricted for: | | | |
| Court functions | 117,370 | - | 117,370 |
| Consolidated elections | 149,036 | - | 149,036 |
| Public safety | 1,097,290 | - | 1,097,290 |
| Weed and pest abatement | 287,656 | - | 287,656 |
| Welfare and public health | 184,732 | - | 184,732 |
| Historical societies | 6,462 | - | 6,462 |
| Unrestricted | <u>13,145,760</u> | <u>7,320,606</u> | <u>20,466,366</u> |
| Total net position | <u>\$ 59,688,637</u> | <u>\$ 17,007,859</u> | <u>\$ 76,696,496</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, 2017

| Functions/Programs | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | |
|----------------------------------|----------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|----------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | |
| | | | | | Governmental Activities | Business-type Activities | Total |
| Primary government: | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | \$ 40,978,995 | \$ 13,404,727 | \$ 1,172,123 | \$ - | \$ (26,402,145) | \$ - | \$ (26,402,145) |
| Public safety | 28,846,467 | 4,352,519 | 1,259,259 | - | (23,234,689) | - | (23,234,689) |
| Public works | 766,300 | 92,762 | 268 | - | (673,270) | - | (673,270) |
| Health and welfare | 4,687,035 | 184,726 | 33,806 | - | (4,468,503) | - | (4,468,503) |
| Culture and recreation | 2,242,728 | 709,758 | 35,052 | 57,148 | (1,440,770) | - | (1,440,770) |
| Total governmental activities | <u>77,521,525</u> | <u>18,744,492</u> | <u>2,500,508</u> | <u>57,148</u> | <u>(56,219,377)</u> | <u>-</u> | <u>(56,219,377)</u> |
| Business-type activities: | | | | | | | |
| Sanitary landfill | 4,268,714 | 4,169,503 | - | - | - | (99,211) | (99,211) |
| Total business-type activities | <u>4,268,714</u> | <u>4,169,503</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(99,211)</u> | <u>(99,211)</u> |
| Total primary government | <u>\$ 81,790,239</u> | <u>\$ 22,913,995</u> | <u>\$ 2,500,508</u> | <u>\$ 57,148</u> | <u>(56,219,377)</u> | <u>(99,211)</u> | <u>(56,318,588)</u> |
| General revenues: | | | | | | | |
| Property taxes | | | | | 44,745,626 | - | 44,745,626 |
| Sales taxes | | | | | 11,187,396 | - | 11,187,396 |
| Interest and investment earnings | | | | | 212,242 | 115,651 | 327,893 |
| Miscellaneous | | | | | 634,843 | 6,122 | 640,965 |
| Total general revenues | | | | | <u>56,780,107</u> | <u>121,773</u> | <u>56,901,880</u> |
| Change in net position | | | | | 560,730 | 22,562 | 583,292 |
| Net position - beginning | | | | | 59,127,907 | 16,985,297 | 76,113,204 |
| Net position - ending | | | | | <u>\$ 59,688,637</u> | <u>\$ 17,007,859</u> | <u>\$ 76,696,496</u> |

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

**STATE OF IDAHO
CANYON COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2017**

| ASSETS | Major Special Revenue Funds | | | | | Total |
|---|------------------------------------|----------------------|-----------------------|----------------------|---------------------|----------------------|
| | General Fund | Justice | District Court | Indigent | Other Funds | |
| Cash and investments | \$ 13,424,625 | \$ 7,811,041 | \$ 2,425,300 | \$ 655,715 | \$ 3,295,401 | \$ 27,612,082 |
| Accounts receivable | 92,130 | 80,116 | - | - | 147,581 | 319,827 |
| Property tax receivable | 11,775,274 | 17,157,355 | 4,199,531 | 9,525,776 | 6,188,787 | 48,846,723 |
| Intergovernmental receivable | 2,365,562 | 602,899 | 329,047 | 12,690 | 5,364 | 3,315,562 |
| Interest receivable | 26,020 | 13,611 | 4,804 | 2,162 | 4,083 | 50,680 |
| Other assets | 441,811 | 23,485 | 5,333 | - | 144,466 | 615,095 |
| Total assets | \$ 28,125,422 | \$ 25,688,507 | \$ 6,964,015 | \$ 10,196,343 | \$ 9,785,682 | \$ 80,759,969 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$ 563,941 | \$ 453,261 | \$ 89,168 | \$ 359,059 | \$ 302,321 | \$ 1,767,750 |
| Accrued wages payable | 369,401 | 446,137 | 159,116 | 11,810 | 80,847 | 1,067,311 |
| Advanced revenue | - | 60,719 | - | - | - | 60,719 |
| Total liabilities | 933,342 | 960,117 | 248,284 | 370,869 | 383,168 | 2,895,780 |
| Deferred inflows of resources: | | | | | | |
| Property taxes - unavailable | 11,747,686 | 17,118,279 | 4,192,091 | 9,521,468 | 6,178,680 | 48,758,204 |
| Fund balances: | | | | | | |
| Nonspendable | 441,811 | 23,485 | 5,333 | - | 144,466 | 615,095 |
| Restricted for: | | | | | | |
| Enabling legislation | | | | | | |
| Control of noxious weeds | - | - | - | - | 64,218 | 64,218 |
| Southwest health district | - | - | - | - | 184,732 | 184,732 |
| Historical societies | - | - | - | - | 6,462 | 6,462 |
| Pest control | - | - | - | - | 223,438 | 223,438 |
| Emergency communications | - | - | - | - | 1,097,290 | 1,097,290 |
| Problem solving courts | - | - | - | - | 117,370 | 117,370 |
| Consolidated elections | - | - | - | - | 149,036 | 149,036 |
| Assigned for: | | | | | | |
| General government | | | | | | |
| Appraisal | - | - | - | - | 537,182 | 537,182 |
| Capital outlay | 3,218,387 | - | - | - | - | 3,218,387 |
| Public safety | | | | | | |
| Sheriff | - | 7,586,626 | - | - | - | 7,586,626 |
| Juvenile probation | - | - | 48,037 | - | - | 48,037 |
| Culture and recreation | | | | | | |
| Parks and waterways | - | - | - | - | 370,308 | 370,308 |
| County fair | - | - | - | - | 48,522 | 48,522 |
| Health and welfare | | | | | | |
| Indigent services | - | - | - | 304,006 | - | 304,006 |
| Judicial services | | | | | | |
| District court | - | - | 2,470,270 | - | 280,810 | 2,751,080 |
| Unassigned | 11,784,196 | - | - | - | - | 11,784,196 |
| Total fund balances | 15,444,394 | 7,610,111 | 2,523,640 | 304,006 | 3,223,834 | 29,105,985 |
| Total liabilities, deferred inflows of resources and fund balances | | | | | | |
| | \$ 28,125,422 | \$ 25,688,507 | \$ 6,964,015 | \$ 10,196,343 | \$ 9,785,682 | \$ 80,759,969 |

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

**STATE OF IDAHO
CANYON COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2017**

| | |
|--|-----------------------------|
| Total Fund Balances - Governmental Funds | \$ 29,105,985 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds. | 44,700,331 |
| Other long-term assets are not available to pay current period expenditures and therefore are unavailable in the funds. Delinquent property tax is considered unavailable. | 1,564,287 |
| An internal service fund is used by management to charge the cost of health insurance to individual funds and is reported separately from governmental funds in the fund statements. The assets and liabilities of the fund is included in governmental activities in the Statement of Net Position. | 2,813,589 |
| Long-term liabilities, including compensated absences, comptime payable and net pension liability are not due and payable in the current period and therefore not included in the funds. | (20,962,941) |
| Balances at September 30, 2017 are: | |
| Deferred outflows of resources related to pensions | 4,036,086 |
| Deferred outflow of 2017 employer contributions related to pensions | 1,214,781 |
| Deferred inflows of resources related to pensions | <u>(2,783,481)</u> |
| Net position of governmental activities | <u><u>\$ 59,688,637</u></u> |

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

**STATE OF IDAHO
CANYON COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2017**

| | | | | | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------|---------------------|-------------------|--------------------------------|--------------------------------|
| | General | Justice | District Court | Indigent | | |
| REVENUES | | | | | | |
| Property taxes | \$ 13,347,093 | \$ 20,172,647 | \$ 4,423,154 | \$ 2,126,047 | \$ 4,588,916 | \$ 44,657,857 |
| Licenses and permits | 1,910,453 | 388,635 | - | - | 93,207 | 2,392,295 |
| Intergovernmental | 6,310,452 | 3,675,789 | 2,526,602 | 528,806 | 638,966 | 13,680,615 |
| Charges for services | 4,352,280 | 2,151,587 | 561,863 | 184,726 | 2,318,588 | 9,569,044 |
| Fines and forfeits | - | 90,286 | 556,446 | - | - | 646,732 |
| Investment earnings | 104,852 | 56,174 | 19,826 | 8,922 | 16,852 | 206,626 |
| Miscellaneous | 382,432 | 321,749 | 12,764 | 3,606 | 1,870 | 722,421 |
| Total revenues | <u>26,407,562</u> | <u>26,856,867</u> | <u>8,100,655</u> | <u>2,852,107</u> | <u>7,658,399</u> | <u>71,875,590</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | 22,136,870 | 4,322,445 | 6,426,093 | - | 3,213,792 | 36,099,200 |
| Public safety | 2,564,037 | 22,396,349 | 1,816,053 | - | 1,042,891 | 27,819,330 |
| Public works | 200,000 | - | - | - | 491,868 | 691,868 |
| Health | - | - | - | - | 941,746 | 941,746 |
| Welfare | - | - | - | 3,746,592 | - | 3,746,592 |
| Culture and recreation | - | - | - | - | 2,169,080 | 2,169,080 |
| Capital outlay | 696,991 | 288,417 | 21,072 | - | 954,120 | 1,960,600 |
| Total expenditures | <u>25,597,898</u> | <u>27,007,211</u> | <u>8,263,218</u> | <u>3,746,592</u> | <u>8,813,497</u> | <u>73,428,416</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>809,664</u> | <u>(150,344)</u> | <u>(162,563)</u> | <u>(894,485)</u> | <u>(1,155,098)</u> | <u>(1,552,826)</u> |
| Other financing sources | | | | | | |
| Proceeds from sale of capital assets | <u>322,512</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>322,512</u> |
| Net change in fund balances | 1,132,176 | (150,344) | (162,563) | (894,485) | (1,155,098) | (1,230,314) |
| Fund balances - beginning | <u>14,312,218</u> | <u>7,760,455</u> | <u>2,686,203</u> | <u>1,198,491</u> | <u>4,378,932</u> | <u>30,336,299</u> |
| Fund balances - ending | <u>\$ 15,444,394</u> | <u>\$ 7,610,111</u> | <u>\$ 2,523,640</u> | <u>\$ 304,006</u> | <u>\$ 3,223,834</u> | <u>\$ 29,105,985</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, 2017**

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

| | |
|--|--------------------------|
| Net change in fund balances - total governmental funds (page 29) | \$ (1,230,314) |
| 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 depreciation exceeded capital outlay in the current period. | (712,858) |
| Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources. | 28,648 |
| The statement of activities reports losses arising from the trade-in of existing capital assets to acquire new capital assets and deleted capital assets. Conversely, governmental funds do not report any loss on trade-in or deleted capital assets. | (353,454) |
| 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. | (106,547) |
| An internal service fund is used by management to charge the costs of health insurance benefits to individual funds. The net revenue of the internal service fund is included in governmental activities in the statement of activities. | 2,037,283 |
| Other long-term assets are not available to pay for current period expenditures, and, therefore, are deferred in the funds. | 87,769 |
| Pension expense related to net pension liability. | (404,578) |
| Pension contributions subsequent to June 30, 2017. | <u>1,214,781</u> |
| Change in net position of governmental activities (page 26) | <u><u>\$ 560,730</u></u> |

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2017

| | Business-type Activities - Enterprise Fund Solid Waste Management | Governmental Activities - Internal Service Fund Self-funded Health Insurance |
|--|---|--|
| ASSETS | | |
| Current assets: | | |
| Cash and investments | \$ 16,006,554 | \$ 3,021,466 |
| Accounts receivable | 293,867 | 239,135 |
| Interest receivable | 28,022 | 1,361 |
| Prepays | <u>-</u> | <u>99,232</u> |
| Total current assets | <u>16,328,443</u> | <u>3,361,194</u> |
| Noncurrent assets: | | |
| Capital assets: | | |
| Capital assets (net of accumulated depreciation) | <u>9,687,253</u> | <u>-</u> |
| Total assets | <u>26,015,696</u> | <u>3,361,194</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred outflow - pensions | <u>131,341</u> | <u>-</u> |
| LIABILITIES | | |
| Current liabilities: | | |
| Accounts payable | 141,449 | - |
| Incurred claims payable | - | 547,605 |
| Accrued wages payable | 26,705 | - |
| Compensatory time payable | 4,150 | - |
| Compensated absences payable | <u>47,393</u> | <u>-</u> |
| Total current liabilities | <u>219,697</u> | <u>547,605</u> |
| Noncurrent liabilities: | | |
| Compensated absences payable | 15,798 | - |
| Landfill closure/post-closure costs | 8,379,810 | - |
| Net pension liability | <u>461,330</u> | <u>-</u> |
| Total noncurrent liabilities | <u>8,856,938</u> | <u>-</u> |
| Total liabilities | <u>9,076,635</u> | <u>547,605</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred inflow - pensions | <u>62,543</u> | <u>-</u> |
| NET POSITION | | |
| Investment in capital assets | 9,687,253 | - |
| Unrestricted | <u>7,320,606</u> | <u>2,813,589</u> |
| Total net position | <u>\$ 17,007,859</u> | <u>\$ 2,813,589</u> |

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2017

| | Business-type Activities - Enterprise Fund Solid Waste Management | Governmental Activities - Internal Service Fund Self-funded Health Insurance |
|---|---|--|
| Operating revenues: | | |
| Charges for services | \$ 4,169,503 | \$ 10,336,736 |
| Miscellaneous | <u>6,122</u> | <u>369,730</u> |
| Total operating revenues | <u>4,175,625</u> | <u>10,706,466</u> |
| Operating expenses: | | |
| Administration | 1,371,897 | 1,670,680 |
| Costs of sales and services | 1,771,319 | - |
| Claims | - | 7,004,120 |
| Depreciation | 700,746 | - |
| Landfill closure and post-closure costs | <u>424,752</u> | <u>-</u> |
| Total operating expenses | <u>4,268,714</u> | <u>8,674,800</u> |
| Operating gain (loss) | <u>(93,089)</u> | <u>2,031,666</u> |
| Nonoperating revenues: | | |
| Interest and investment revenue | <u>115,651</u> | <u>5,617</u> |
| Total nonoperating revenues | <u>115,651</u> | <u>5,617</u> |
| Change in net position | 22,562 | 2,037,283 |
| Net position - beginning | <u>16,985,297</u> | <u>776,306</u> |
| Net position - ending | <u>\$ 17,007,859</u> | <u>\$ 2,813,589</u> |

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended September 30, 2017

| | Business-type Activities- Enterprise Fund Solid Waste Management | Governmental Activities Internal Service Fund Self-funded Health Insurance |
|--|--|--|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Receipts from customers | \$ 4,163,406 | \$ 10,731,972 |
| Payments for goods and services | (1,861,115) | (8,950,090) |
| Payments to employees | (1,384,593) | - |
| Other operating revenues | 6,122 | - |
| Net cash provided by operating activities | <u>923,820</u> | <u>1,781,882</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Proceeds from sale of capital assets | 70,000 | - |
| Acquisition of capital assets | <u>(1,027,953)</u> | <u>-</u> |
| Net cash used by capital and related financing activities | <u>(957,953)</u> | <u>-</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Investment income | <u>103,274</u> | <u>8,726</u> |
| Net cash provided by investing activities | <u>103,274</u> | <u>8,726</u> |
| Net increase in cash | 69,141 | 1,790,608 |
| Cash, October 1 | <u>15,937,413</u> | <u>1,230,858</u> |
| Cash, September 30 | <u><u>\$ 16,006,554</u></u> | <u><u>\$ 3,021,466</u></u> |
| Reconciliation of operating loss to net cash provided (used) by operating activities: | | |
| Operating income (loss) | <u>\$ (93,089)</u> | <u>\$ 2,031,666</u> |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities | | |
| Depreciation expense | 700,746 | - |
| Landfill closure expense | 424,752 | - |
| Loss on capital assets | 16,577 | - |
| Pension contribution adjustment | (19,295) | - |
| (Increase) decrease in accounts receivable | (6,097) | 25,506 |
| (Increase) decrease in prepaids | - | (80,727) |
| Increase (decrease) in accounts payable | (106,373) | - |
| Increase (decrease) in claims payable | - | (194,563) |
| Increase (decrease) in accrued wages payable | 131 | - |
| Increase (decrease) in comp time payable | (1,770) | - |
| Increase (decrease) in comp absences payable | 8,238 | - |
| Total adjustments | <u>1,016,909</u> | <u>(249,784)</u> |
| Net cash provided by operating activities | <u><u>\$ 923,820</u></u> | <u><u>\$ 1,781,882</u></u> |

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

STATE OF IDAHO
CANYON COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2017

| | <u>Agency Funds</u> |
|-------------------------------|----------------------|
| ASSETS | |
| Cash | \$ 3,438,045 |
| Property tax receivable | 5,373,284 |
| Accounts receivable, net | <u>3,816,290</u> |
| Total assets | <u>\$ 12,627,619</u> |
| LIABILITIES | |
| Accounts payable | \$ 5,739,140 |
| Due to other taxing districts | 5,741,009 |
| Due to other agencies | <u>1,147,470</u> |
| Total liabilities | <u>\$ 12,627,619</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, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Government-wide and Fund Financial Statements

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

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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

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.

The County reports the following major governmental funds:

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

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

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

The *Indigent Special Revenue Fund* accounts for the statutory indigent medical care and assistance responsibilities placed upon the County. Resources for the fund are provided primarily by property tax with additional financial support from repayments and intergovernmental revenues.

The County reports the following major proprietary fund:

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

The County reports the following internal service fund:

The *Self-Funded Health Insurance Internal Service Fund* accounts for the activities of the County's self-funded health insurance program. Resources for the fund are derived from employees and County departments through payroll as a premium for the service. The fund pays the administrative

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

costs and claims in a manner similar to a regular insurance company. Premium contributions and claims activities are monitored on an on-going basis and are adjusted as needed.

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

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

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

Deposits and Investments

The cash balances of substantially all funds are pooled and either deposited or invested by the County Treasurer for the purpose of increasing earnings through these activities. The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments maturing within three months of fiscal year end. Cash, cash equivalents and investments have been pooled in the County's financial statements, specific details regarding cash and investments can be found in Note 3.

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

Pooled deposits stated at amortized cost include the balance deposited in the State of Idaho Local Government Investment Pool. Pooled investments stated at fair value include balances invested in the State of Idaho Diversified Bond Fund, which are based on the investments' net asset value.

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

The pooled investments are measured and recorded using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted price for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

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

Property Taxes Receivable

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

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

Prepays

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

Capital Assets

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

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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

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

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

Compensated Absences

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

Compensatory Time

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

Long-term Obligations

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

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods, so will not be recognized as an inflow of resources (revenue) until that time. The pension items associated with the calculation of net

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

pension liability qualify for reporting in this category. These items are the result of changes in assumptions or other inputs in the actuarial calculation of the County's net pension liability. On the fund level financial statements, the County has one item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, deferred property tax revenue is reported in the governmental funds and government-wide balance sheet. The governmental funds report property taxes not yet available. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Fund Balance

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

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

Estimates

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

Pensions

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

Inventories

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

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

Recently Issued Accounting Pronouncements

GASB Statement No. 77

GASB Statement No. 77, *Tax Abatement Disclosures*. The stated objective of GASB Statement No. 77, *Tax Abatement Disclosures* is to provide financial statement users with essential information concerning the substance and magnitude of reduction in tax revenues as a direct result of tax abatement programs. The County experienced no reduction in tax revenues resulting from tax abatement programs and therefore has no obligation or information for disclosure corresponding to GASB Statement No. 77.

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

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

The governmental funds balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$20,962,941 difference are as follows:

| | |
|--|----------------------|
| Compensated absences payable | \$ 2,393,996 |
| Compensatory time payable | 57,499 |
| Net pension liability payable | <u>18,511,446</u> |
| Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities | <u>\$ 20,962,941</u> |

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

The governmental funds statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$(712,858) difference are as follows:

| | |
|---|---------------------|
| Capital outlay | \$ 1,960,601 |
| Depreciation expense | <u>(2,673,459)</u> |
| Net adjustment to decrease net changes in fund balances -total governmental funds to arrive at changes in net position of governmental activities | <u>\$ (712,858)</u> |

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

Another element of that reconciliation states that “some expenses reported in that statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this \$(106,547) difference are as follows:

| | |
|---|----------------------------|
| 2016 compensated absences | \$ 2,307,089 |
| 2016 compensatory time | 37,859 |
| 2017 compensated absences | (2,393,996) |
| 2017 compensatory time | <u>(57,499)</u> |
| Net adjustment to net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities | <u><u>\$ (106,547)</u></u> |

NOTE 3: DEPOSITS AND INVESTMENTS

At September 30, 2017, cash and investments were invested as follows:

| | |
|---|-----------------------------|
| Cash and cash equivalents | \$ 21,102,868 |
| Investments | <u>25,537,235</u> |
| Total | <u><u>\$ 46,640,103</u></u> |
| Investments | |
| Investments carried at fair value | |
| U.S. Government and Agency Securities | \$ 15,704,904 |
| State of Idaho Diversified Bond Fund | <u>8,834,194</u> |
| Total investments carried at fair value | <u>24,539,098</u> |
| Investments carried at amortized cost | |
| Time Certificates of Deposit | <u>998,137</u> |
| Total investments | <u><u>\$ 25,537,235</u></u> |

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

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

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the Statement of Net Position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets;

Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Canyon County's investments' fair value measurements at September 30, 2017 are as follows:

| Investments | Fair Value | Fair Value Measurement Using | | |
|---|----------------------|------------------------------|----------------|----------------|
| | | Level 1 Inputs | Level 2 Inputs | Level 3 Inputs |
| Debt Securities | | | | |
| US Government and Agencies | \$ 15,704,904 | \$ - | \$ 15,704,904 | \$ - |
| Investments measured at the net asset value (NAV) | | | | |
| State of Idaho Diversified Bond Fund (DBF) | <u>8,834,194</u> | | | |
| Total investments measured at fair value | <u>\$ 24,539,098</u> | | | |

Level 2 inputs for the investments above are based on a matrix pricing model. Investments valued using the net asset value (NAV) per share generally do not have readily obtainable fair values and are instead valued based on the County's pro-rata share of the pool's net position. Canyon County values these investments based on the information provided by the State of Idaho Treasurer's Office. The following table presents the unfunded commitments, redemption frequency and the redemption notice period for Canyon County's investments measured at NAV:

| Investments Measured at the NAV | | | | |
|---------------------------------|--------------|----------------------|----------------------|--------------------------|
| | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
| Diversified Bond Fund | \$ 8,834,194 | None | Monthly | 5-25 days |

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

Concentration of Credit Risk. The County's investment policy states that not more than 50% of the investment portfolio may consist of securities from the same issuer and not more than 50% may come from the same class. As of September 30, 2017, the following issuers hold more than 5% of Canyon County's investment portfolio. State of Idaho Treasurer Diversified Bond Fund – 35%, Federal Home Loan Bank – 17%, Federal National Mortgage Association – 17%, Federal Farm Credit Bank– 14%, and Federal Home Loan Mortgage Corporation – 12%.

Custodial Credit Risk – Deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires all bank deposits to be FDIC insured or collateralized to secure deposits against possible bank depository default for failure. As of September 30, 2017, \$1,162 of the County's deposits were uninsured and uncollateralized.

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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

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

Investments and maturity rates at September 30, 2017, were as follows:

| Investment type | Rating | Total | Remaining maturity (in years) | | |
|---------------------------------------|---------|----------------------|-------------------------------|----------------------|---------------------|
| | | | Less than 1 year | 1-5 years | Over 5 years |
| Time certificates of deposit | Unrated | \$ 998,137 | \$ 250,000 | \$ 748,137 | \$ - |
| State of Idaho diversified bond fund | Unrated | 8,834,194 | 8,834,194 | - | - |
| U.S. government and agency securities | Unrated | 366,564 | - | 366,564 | - |
| U.S. government and agency securities | AA+ | 15,097,281 | - | 10,068,488 | 5,028,793 |
| U.S. government and agency securities | AA- | 241,059 | - | 241,059 | - |
| Total | | <u>\$ 25,537,235</u> | <u>\$ 9,084,194</u> | <u>\$ 11,424,248</u> | <u>\$ 5,028,793</u> |

NOTE 4: RECEIVABLES

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

| | <u>General</u> | <u>Other governmental funds</u> | <u>Proprietary</u> | <u>Total</u> |
|-------------------------------|----------------------|---|--------------------|----------------------|
| Accounts receivable: | | | | |
| Property taxes | \$ 11,775,274 | \$ 37,071,449 | \$ - | \$ 48,846,723 |
| General accounts | 92,130 | 227,697 | 533,002 | 852,829 |
| Intergovernmental: | | | | |
| State shared taxes | 2,310,750 | 947,101 | - | 3,257,851 |
| Federal grants | 54,812 | 2,899 | - | 57,711 |
| Interest | 26,020 | 24,660 | 29,383 | 80,063 |
| Net total accounts receivable | <u>\$ 14,258,986</u> | <u>\$ 38,273,806</u> | <u>\$ 562,385</u> | <u>\$ 53,095,177</u> |

Governmental funds report deferred inflows of resources and advanced revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

At the end of the current fiscal year, the various components of deferred inflows of resources and advanced revenue reported in the governmental funds were as follows:

Deferred inflows of resources:

| | |
|--|-----------------------------|
| Taxes levied for subsequent period | \$ 47,193,917 |
| Current year delinquent property taxes receivable | 922,240 |
| Prior years' delinquent property taxes receivable | <u>642,047</u> |
| Total deferred inflows of resources for governmental funds | <u><u>\$ 48,758,204</u></u> |

Unavailable/advanced revenue:

| | |
|--|-------------------------|
| Advanced school resource officer revenue | <u><u>\$ 60,719</u></u> |
|--|-------------------------|

NOTE 5: OPERATING LEASES

The County has several operating leases for buildings. Lease expenditures for the year ended September 30, 2017 amounted to \$63,300.

Future minimum lease payments for fiscal year 2018 are \$63,300. The County has no operating lease obligations past fiscal year 2018.

NOTE 6: LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2017, 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: | | | | | |
| Compensated absences | <u>\$ 2,307,089</u> | <u>\$ 304,466</u> | <u>\$ 217,559</u> | <u>\$ 2,393,996</u> | <u>\$ 1,795,497</u> |
| Governmental activity | | | | | |
| Long-term liabilities | <u><u>\$ 2,307,089</u></u> | <u><u>\$ 304,466</u></u> | <u><u>\$ 217,559</u></u> | <u><u>\$ 2,393,996</u></u> | <u><u>\$ 1,795,497</u></u> |
| Business-type activities: | | | | | |
| Compensated absences | \$ 54,953 | \$ 13,985 | \$ 5,747 | \$ 63,191 | \$ 47,393 |
| Landfill closure/post closure | <u>7,955,058</u> | <u>424,752</u> | <u>-</u> | <u>8,379,810</u> | <u>-</u> |
| Business-type activity | | | | | |
| Long-term liabilities | <u><u>\$ 8,010,011</u></u> | <u><u>\$ 438,737</u></u> | <u><u>\$ 5,747</u></u> | <u><u>\$ 8,443,001</u></u> | <u><u>\$ 47,393</u></u> |

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

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

NOTE 7: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2017, was as follows:

| | <u>Beginning</u> <u>Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Transfers</u> | <u>Ending</u> <u>Balance</u> |
|--|------------------------------------|---------------------|-------------------|--------------------|---------------------------------|
| Primary Government | | | | | |
| Governmental activities: | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 8,216,842 | \$ - | \$ 76,100 | \$ - | \$ 8,140,742 |
| Construction in progress | 95,062 | 1,306,088 | 14,896 | (1,147,206) | 239,048 |
| Total capital assets, not being depreciated | <u>8,311,904</u> | <u>1,306,088</u> | <u>90,996</u> | <u>(1,147,206)</u> | <u>8,379,790</u> |
| Capital assets, being depreciated: | | | | | |
| Buildings | 50,496,912 | - | 426,638 | - | 50,070,274 |
| Improvements other than buildings | 2,182,007 | - | - | 338,364 | 2,520,371 |
| Machinery and equipment | 19,831,774 | 683,161 | 239,563 | 808,842 | 21,084,214 |
| Total capital assets being depreciated | <u>72,510,693</u> | <u>683,161</u> | <u>666,201</u> | <u>1,147,206</u> | <u>73,674,859</u> |
| Less accumulated depreciation for: | | | | | |
| Buildings | (21,418,563) | (1,300,336) | 201,601 | - | (22,517,298) |
| Improvements other than buildings | (950,760) | (92,817) | - | - | (1,043,577) |
| Machinery and equipment | <u>(12,715,279)</u> | <u>(1,280,306)</u> | <u>202,142</u> | <u>-</u> | <u>(13,793,443)</u> |
| Total accumulated depreciation | <u>(35,084,602)</u> | <u>(2,673,459)</u> | <u>403,743</u> | <u>-</u> | <u>(37,354,318)</u> |
| Total capital assets, being depreciated, net | <u>37,426,091</u> | <u>(1,990,298)</u> | <u>262,458</u> | <u>1,147,206</u> | <u>36,320,541</u> |
| Governmental activities capital assets, net | <u>\$ 45,737,995</u> | <u>\$ (684,210)</u> | <u>\$ 353,454</u> | <u>\$ -</u> | <u>\$ 44,700,331</u> |
| Business-type activities: | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 4,528,723 | \$ - | \$ - | \$ - | \$ 4,528,723 |
| Construction in progress | - | 41,785 | - | - | 41,785 |
| Total capital assets not being depreciated | <u>4,528,723</u> | <u>41,785</u> | <u>-</u> | <u>-</u> | <u>4,570,508</u> |
| Capital assets, being depreciated: | | | | | |
| Buildings | 1,625,295 | - | - | - | 1,625,295 |
| Improvements other than buildings | 3,316,824 | - | - | - | 3,316,824 |
| Machinery and equipment | 5,290,657 | 986,169 | 661,131 | - | 5,615,695 |
| Total capital assets being depreciated | <u>10,232,776</u> | <u>986,169</u> | <u>661,131</u> | <u>-</u> | <u>10,557,814</u> |
| Less accumulated depreciation for: | | | | | |
| Buildings | (927,695) | (54,188) | - | - | (981,883) |
| Improvements other than buildings | (855,681) | (77,363) | - | - | (933,044) |
| Machinery and equipment | <u>(3,531,501)</u> | <u>(569,195)</u> | <u>574,554</u> | <u>-</u> | <u>(3,526,142)</u> |
| Total accumulated depreciation | <u>(5,314,877)</u> | <u>(700,746)</u> | <u>574,554</u> | <u>-</u> | <u>(5,441,069)</u> |
| Total capital assets, being depreciated, net | <u>4,917,899</u> | <u>285,423</u> | <u>86,577</u> | <u>-</u> | <u>5,116,745</u> |
| Business-type activities capital assets, net | <u>\$ 9,446,622</u> | <u>\$ 327,208</u> | <u>\$ 86,577</u> | <u>\$ -</u> | <u>\$ 9,687,253</u> |

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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

| | |
|--|---------------------|
| Governmental activities: | |
| General government | \$ 1,257,861 |
| Public safety | 1,246,079 |
| Public works | 76,566 |
| Culture and recreation | <u>92,953</u> |
| Total depreciation expense - governmental activities | <u>\$ 2,673,459</u> |
| Business-type activities: | |
| Pickles Butte Sanitary Landfill | <u>\$ 700,746</u> |

NOTE 8: FUND BALANCE

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

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

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

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

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

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

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

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

NOTE 9: RISK MANAGEMENT

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

The 2016-2017 Canyon County ICRMP policy provides coverage up to a limit of \$500,000 for any single claim (brought pursuant to Idaho Code, Title 6 Chapter 9). For any other type of liability claim, the policy limit is \$3,000,000 per claim with an aggregate amount for all liability claims of \$5,000,000. Earthquake and flood losses are covered up to \$50,000,000 in the aggregate annually for all ICRMP participants.

NOTE 10: CONTINGENT LIABILITIES

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

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

NOTE 11: LANDFILL CLOSURE AND POST-CLOSURE CARE COST

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

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

\$8,379,810 reported as landfill closure and post-closure care liability at September 30, 2017, represents the cumulative amount reported to date based on the coverage of 80.85 acres at the landfill. The current liability reflects an increase of \$424,752 from the previous year based on the current year calculation.

The amount currently reported as landfill closure and post-closure care liability represents the cost associated with a four-foot thick monolithic soil cover constructed with on-site soils. Over the course of the past few years, County landfill staff have worked closely with the engineering firm Tetra Tech to update the landfill status report and gain formal approval for the monolithic soil cover.

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

In accordance with the provisions of the Idaho Solid Waste Facilities Act, the State of Idaho Department of Environmental Quality has evaluated the final cover design submittal and the approval recommendation from the Southwest District Health Department and finds that the monolithic cover design complies with the applicable standards of the Idaho Solid Waste Facilities Act.

The County will recognize the remaining estimated cost of closure and post-closure care of \$4,121,926 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 2017. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

The estimated remaining life of the presently approved landfill footprint is 19 years. The County expects future inflation costs to be paid from interest earnings, however, if interest earnings are inadequate or additional post-closure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue. The County has demonstrated closure and post-closure financial assurance by satisfying the financial ratio method prescribed by Title 40, Part 258.74 of the Code of Federal Regulations.

NOTE 12: PENSION PLAN

Plan Description

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

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

Pension Benefits

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

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2017 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percentage of covered payroll is set by the Retirement Board and was 11.32% general employees and 11.66% for police and firefighters. The County's contributions were \$4,243,889 for the year ended June 30, 2017.

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

At September 30, 2017, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2017, the County's proportion was 1.2070515%.

For the year ended September 30, 2017, the County recognized pension expense of \$3,462,473. At September 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 2,628,328 | \$ 1,709,287 |
| Changes in assumptions or other inputs | 350,858 | - |
| Net difference between projected and actual earnings on pension plan investments | - | 1,136,737 |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | 1,153,767 | - |
| County contributions subsequent to the measurement date | 1,249,255 | - |
| Total | <u>\$ 5,382,208</u> | <u>\$ 2,846,024</u> |

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

The \$1,249,255 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2018.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2016 the beginning of the measurement period ended June 30, 2017 is 4.9 years and 5.5 years for the measurement period ended June 30, 2016.

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

| Year ended June 30 | |
|--------------------|--------------|
| 2018 | \$ (634,260) |
| 2019 | 2,179,664 |
| 2020 | 770,496 |
| 2021 | (1,028,971) |

Actuarial Assumptions

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

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

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

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

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

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

An experience study was performed for the period July 1, 2007 through June 30, 2013 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2017 is based on the results of an actuarial valuation date July 1, 2017.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

| Asset Class | Expected Return* | Expected Risk | Strategic Normal | Strategic Ranges |
|-----------------------|-------------------------|----------------------|-------------------------|-------------------------|
| Equities | | | 70.00% | 66%-77% |
| Broad Domestic Equity | 9.15% | 19.00% | 55.00% | 50%-65% |
| International | 9.25% | 20.20% | 15.00% | 10%-20% |
| Fixed Income | 3.05% | 3.75% | 30.00% | 23%-33% |
| Cash | 2.25% | 0.90% | 0.00% | 0%-5% |

| Total Fund | Expected Return* | Expected Inflation | Expected Real Return | Expected Risk |
|-------------------|-------------------------|---------------------------|-----------------------------|----------------------|
| Actuary | 7.00% | 3.25% | 3.75% | N/A |
| Portfolio | 6.58% | 2.25% | 4.33% | 12.67% |

*Expected arithmetic return net of fees and expenses

Actuarial Assumptions

| | |
|--|--------------|
| Assumed Inflation - Mean | 3.25% |
| Assumed Inflation - Standard Deviation | 2.00% |
| Portfolio Arithmetic Mean Return | 8.42% |
| Portfolio Long-Term Expected Geometric Rate of Return | 7.50% |
| Assumed Investment Expenses | 0.40% |
| Long-Term Expected Geometric Rate of Return, Net of Investment Expenses | 7.10% |

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

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

| | 1% Decrease (6.10%) | Current Discount Rate (7.10%) | 1% Increase (8.10%) |
|--|------------------------|-------------------------------------|------------------------|
| Employer's proportionate share of the net pension liability (asset) | <u>\$ 44,096,635</u> | <u>\$ 18,972,776</u> | <u>\$ (1,905,817)</u> |

Pension plan fiduciary net position

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

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

Payables to the pension plan

At September 30, 2017, the County reported no payables to the defined benefit pension plan for legally required employer contributions and for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

STATE OF IDAHO
CANYON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

NOTE 13: HEALTH INSURANCE PROGRAM

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

As of September 30, 2017, the net position of the fund is \$2,813,589. Liabilities for claims are recorded if information indicates that it is probable that liabilities have been incurred at the date of the financial statements and the amount of the liability can be reasonably estimated. Claim liabilities are calculated based on the projected cost of settling the claim, recent claim settlement trends, and the overall claim activity during the fiscal year.

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

| | Self-Funded Health Insurance | |
|---|------------------------------|-------------------|
| | Fiscal Year | |
| | <u>2017</u> | <u>2016</u> |
| Unpaid claims as of October 1 | \$ 742,168 | \$ 458,682 |
| Total incurred claims (including IBNRs) and prior period changes in claim estimates | 7,031,193 | 7,518,612 |
| Total payments | <u>7,226,296</u> | <u>7,235,126</u> |
| Unpaid claims as of September 30 | <u>\$ 547,065</u> | <u>\$ 742,168</u> |

**REQUIRED SUPPLEMENTARY
INFORMATION**



**STATE OF IDAHO
CANYON COUNTY
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
For the fiscal year ended September 30, 2017**

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

| | 2017 | 2016 | 2015 | 2014 |
|--|---------------|---------------|---------------|---------------|
| Employer's portion of the net pension liability | 1.2070515% | 1.1759581% | 1.1694367% | 1.0814171% |
| Employer's proportionate share of the net pension liability | \$ 18,972,776 | \$ 23,838,477 | \$ 15,399,579 | \$ 7,960,922 |
| Employer's covered payroll | \$ 37,362,288 | \$ 34,332,858 | \$ 32,579,286 | \$ 29,225,697 |
| Employer's proportionate share of the net pension liability as a percentage of its covered payroll | 50.78% | 69.43% | 47.27% | 27.24% |
| Plan fiduciary net position as a percentage of the total pension liability | 90.68% | 87.26% | 91.38% | 94.95% |

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

Data reported is measured as of June 30 (measurement date).

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

| | 2017 | 2016 | 2015 | 2014 |
|--|---------------|---------------|---------------|---------------|
| Contractually required contribution | \$ 4,289,281 | \$ 4,044,997 | \$ 3,744,110 | \$ 3,410,599 |
| Contributions in relation to the contractually required contribution | \$ 4,289,281 | \$ 4,044,997 | \$ 3,744,110 | \$ 3,410,599 |
| Contribution (deficiency) excess | \$ - | \$ - | \$ - | \$ - |
| Employer's covered payroll | \$ 37,785,384 | \$ 35,633,884 | \$ 32,978,029 | \$ 29,918,819 |
| Contributions as a percentage of the covered payroll | 11.35% | 11.35% | 11.35% | 11.40% |

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

Data reported is measured as of September 30.

**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, 2017**

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|-----------------------------------|-------------------------|---------------------|-------------------|---|
| REVENUES | Original | Final | Amounts | |
| Property taxes | \$ 13,429,402 | \$ 13,429,402 | \$ 13,347,093 | \$ (82,309) |
| Licenses and permits | 1,159,627 | 1,159,627 | 1,910,453 | 750,826 |
| Intergovernmental | 6,408,628 | 6,408,628 | 6,310,452 | (98,176) |
| Charges for services | 3,984,017 | 3,984,017 | 4,352,280 | 368,263 |
| Investment earnings | 70,000 | 70,000 | 104,852 | 34,852 |
| Miscellaneous | 325,300 | 325,300 | 382,432 | 57,132 |
| Total general fund revenue | 25,376,974 | 25,376,974 | 26,407,562 | 1,030,588 |
| EXPENDITURES | | | | |
| General government: | | | | |
| Clerk: | | | | |
| Personal services | 1,147,581 | 1,238,079 | 1,036,915 | 201,164 |
| Other charges and services | 480,451 | 480,451 | 308,679 | 171,772 |
| Capital outlay | - | 35,000 | 38,891 | (3,891) |
| Total Clerk | 1,628,032 | 1,753,530 | 1,384,485 | 369,045 |
| Commissioners: | | | | |
| Personal services | 511,147 | 542,107 | 507,781 | 34,326 |
| Other charges and services | 43,750 | 43,750 | 32,462 | 11,288 |
| Total Commissioners | 554,897 | 585,857 | 540,243 | 45,614 |
| Treasurer: | | | | |
| Personal services | 514,056 | 551,962 | 477,511 | 74,451 |
| Other charges and services | 193,900 | 193,900 | 140,484 | 53,416 |
| Capital outlay | - | 35,000 | 38,891 | (3,891) |
| Total Treasurer | 707,956 | 780,862 | 656,886 | 123,976 |
| Motor Vehicle: | | | | |
| Personal services | 809,337 | 903,805 | 888,759 | 15,046 |
| Other charges and services | 144,400 | 144,400 | 49,260 | 95,140 |
| Total Motor Vehicle | \$ 953,737 | \$ 1,048,205 | \$ 938,019 | \$ 110,186 |

Continued:

See Notes to Required Supplementary Information.

**STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017**

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|---------------------------------|-------------------------|---------------------|---------------------|---|
| | Original | Final | Amounts | |
| Prosecuting Attorney: | | | | |
| Personal services | \$ 6,234,562 | \$ 6,616,401 | \$ 6,389,170 | \$ 227,231 |
| Other charges and services | 329,100 | 329,100 | 279,497 | 49,603 |
| Capital outlay | 12,500 | 12,500 | - | 12,500 |
| Total Prosecuting Attorney | <u>6,576,162</u> | <u>6,958,001</u> | <u>6,668,667</u> | <u>289,334</u> |
| Coroner: | | | | |
| Personal services | 469,226 | 495,026 | 492,571 | 2,455 |
| Other charges and services | 46,500 | 54,500 | 53,150 | 1,350 |
| Total coroner | <u>515,726</u> | <u>549,526</u> | <u>545,721</u> | <u>3,805</u> |
| General: | | | | |
| Other charges and services | <u>826,042</u> | <u>818,042</u> | <u>746,615</u> | <u>71,427</u> |
| Facilities and operations: | | | | |
| Personal services | 1,618,472 | 1,788,272 | 1,737,626 | 50,646 |
| Other charges and services | 1,491,100 | 1,491,100 | 1,717,636 | (226,536) |
| Capital outlay | <u>6,817,951</u> | <u>6,817,951</u> | <u>351,065</u> | <u>6,466,886</u> |
| Total facilities and operations | <u>9,927,523</u> | <u>10,097,323</u> | <u>3,806,327</u> | <u>6,290,996</u> |
| Development services: | | | | |
| Personal services | 1,262,001 | 1,360,041 | 1,327,358 | 32,683 |
| Other charges and services | 176,550 | 176,550 | 107,306 | 69,244 |
| Capital outlay | - | - | 29,154 | (29,154) |
| Total development services | <u>1,438,551</u> | <u>1,536,591</u> | <u>1,463,818</u> | <u>72,773</u> |
| Information technology: | | | | |
| Personal services | 2,448,597 | 2,598,237 | 2,551,996 | 46,241 |
| Other charges and services | 1,081,234 | 1,081,234 | 1,050,218 | 31,016 |
| Capital outlay | <u>316,000</u> | <u>316,000</u> | <u>208,751</u> | <u>107,249</u> |
| Total information technology | <u>\$ 3,845,831</u> | <u>\$ 3,995,471</u> | <u>\$ 3,810,965</u> | <u>\$ 184,506</u> |

Continued:

See Notes to Required Supplementary Information.

STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|---|------------------|--------------|--------------|---|
| | Original | Final | Amounts | |
| County fleet: | | | | |
| Personal services | \$ 374,630 | \$ 405,590 | \$ 391,777 | \$ 13,813 |
| Other charges and services | 669,600 | 669,600 | 524,987 | 144,613 |
| Capital outlay | 30,000 | 30,000 | 30,239 | (239) |
| Total county fleet | 1,074,230 | 1,105,190 | 947,003 | 158,187 |
| Insurance: | | | | |
| Other charges and services | 830,000 | 830,000 | 659,680 | 170,320 |
| Human resources: | | | | |
| Personal services | 541,202 | 572,162 | 496,286 | 75,876 |
| Other charges and services | 109,711 | 109,711 | 81,548 | 28,163 |
| Total human resources | 650,913 | 681,873 | 577,834 | 104,039 |
| Public information officer: | | | | |
| Personal services | 83,090 | 88,250 | 87,080 | 1,170 |
| Other charges and services | 1,000 | 1,000 | 518 | 482 |
| Total public information officer | 84,090 | 89,250 | 87,598 | 1,652 |
| Total general government (including capital outlays) | 29,613,690 | 30,829,721 | 22,833,861 | 7,995,860 |
| Less: capital outlays | 7,176,451 | 7,246,451 | 696,991 | 6,549,460 |
| Total general government (excluding capital outlays) | 22,437,239 | 23,583,270 | 22,136,870 | 1,446,400 |
| Public Safety: | | | | |
| Emergency management | | | | |
| Personal services | 108,872 | 114,032 | 112,070 | 1,962 |
| Other charges and services | 13,050 | 88,050 | 60,820 | 27,230 |
| Total emergency management | 121,922 | 202,082 | 172,890 | 29,192 |
| Juvenile detention center: | | | | |
| Personal services | 2,234,578 | 2,415,178 | 2,225,060 | 190,118 |
| Other charges and services | 187,010 | 187,010 | 166,087 | 20,923 |
| Total juvenile detention center | 2,421,588 | 2,602,188 | 2,391,147 | 211,041 |
| Total public safety | \$ 2,543,510 | \$ 2,804,270 | \$ 2,564,037 | \$ 240,233 |

Continued:

See Notes to Required Supplementary Information.

STATE OF IDAHO
CANYON COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|-----------------------|----------------------|-----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget -</u> |
| | | | | <u>Positive</u> |
| | | | | <u>(Negative)</u> |
| Public works: | | | | |
| Animal shelter: | | | | |
| Other charges and services | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ - |
| Total general fund expenditures (excluding capital outlay) | 25,180,749 | 26,587,540 | 24,900,907 | 1,686,633 |
| Add: capital outlay | <u>7,176,451</u> | <u>7,246,451</u> | <u>696,991</u> | <u>6,549,460</u> |
| Total general fund expenditures (including capital outlay) | <u>32,357,200</u> | <u>33,833,991</u> | <u>25,597,898</u> | <u>8,236,093</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(6,980,226)</u> | <u>(8,457,017)</u> | <u>809,664</u> | <u>9,266,681</u> |
| Other financing sources | | | | |
| Proceeds from sale of assets | <u>-</u> | <u>-</u> | <u>322,512</u> | <u>322,512</u> |
| Net change in fund balance | <u>\$ (6,980,226)</u> | <u>\$ (8,457,017)</u> | 1,132,176 | <u>\$ 9,589,193</u> |
| Fund balance - beginning | | | <u>14,312,218</u> | |
| Fund balance - ending | | | <u>\$ 15,444,394</u> | |

See Notes to Required Supplementary Information.

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017**

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|-------------------------|-------------------|-------------------|---|
| REVENUES | Original | Final | Amounts | |
| Property taxes | \$ 20,345,000 | \$ 20,345,000 | \$ 20,172,647 | \$ (172,353) |
| Licenses and permits | 382,500 | 382,500 | 388,635 | 6,135 |
| Intergovernmental | 3,991,545 | 3,991,545 | 3,675,789 | (315,756) |
| Charges for services | 2,150,313 | 2,150,313 | 2,151,587 | 1,274 |
| Fines and forfeits | 105,000 | 105,000 | 90,286 | (14,714) |
| Investment earnings | 100,000 | 100,000 | 56,174 | (43,826) |
| Miscellaneous | 248,000 | 248,000 | 321,749 | 73,749 |
| Total justice fund revenue | <u>27,322,358</u> | <u>27,322,358</u> | <u>26,856,867</u> | <u>(465,491)</u> |
| EXPENDITURES | | | | |
| General Government: | | | | |
| Public defender | | | | |
| Personal services | 3,651,933 | 3,827,853 | 3,519,014 | 308,839 |
| Other charges and services | 782,810 | 797,810 | 803,431 | (5,621) |
| Capital outlay | <u>7,500</u> | <u>7,500</u> | <u>-</u> | <u>7,500</u> |
| Total public defender | <u>4,442,243</u> | <u>4,633,163</u> | <u>4,322,445</u> | <u>310,718</u> |
| Contingent | | | | |
| Other charges and services | <u>250,000</u> | <u>250,000</u> | <u>-</u> | <u>250,000</u> |
| Total general government (including capital outlay) | <u>4,692,243</u> | <u>4,883,163</u> | <u>4,322,445</u> | <u>560,718</u> |
| Less: capital outlay | <u>7,500</u> | <u>7,500</u> | <u>-</u> | <u>7,500</u> |
| Total general government (excluding capital outlay) | <u>4,684,743</u> | <u>4,875,663</u> | <u>4,322,445</u> | <u>553,218</u> |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Personal services | 20,326,637 | 21,750,797 | 19,519,306 | 2,231,491 |
| Other charges and services | 2,486,350 | 2,486,350 | 2,048,919 | 437,431 |
| Capital outlay | <u>375,000</u> | <u>375,000</u> | <u>288,417</u> | <u>86,583</u> |
| Total sheriff | <u>23,187,987</u> | <u>24,612,147</u> | <u>21,856,642</u> | <u>2,755,505</u> |
| CCNU: | | | | |
| Other charges and services | <u>\$ 88,100</u> | <u>\$ 88,100</u> | <u>\$ 53,954</u> | <u>\$ 34,146</u> |

Continued:

See Notes to Required Supplementary Information.

**STATE OF IDAHO
CANYON COUNTY
JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017**

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|---------------------------------|-------------------------|-----------------------|---------------------|---|
| | Original | Final | Amounts | |
| Misdemeanor Probation | | | | |
| Personal services | \$ 709,954 | \$ 771,874 | \$ 756,356 | \$ 15,518 |
| Other charges and services | <u>37,302</u> | <u>37,302</u> | <u>17,814</u> | <u>19,488</u> |
| Total misdemeanor probation | <u>747,256</u> | <u>809,176</u> | <u>774,170</u> | <u>35,006</u> |
| Total public safety | | | | |
| (including capital outlay) | 24,023,343 | 25,509,423 | 22,684,766 | 2,824,657 |
| Less: capital outlay | <u>375,000</u> | <u>375,000</u> | <u>288,417</u> | <u>86,583</u> |
| Total public safety | | | | |
| (excluding capital outlay) | <u>23,648,343</u> | <u>25,134,423</u> | <u>22,396,349</u> | <u>2,738,074</u> |
| Total justice fund expenditures | | | | |
| (excluding capital outlay) | 28,333,086 | 30,010,086 | 26,718,794 | 3,291,292 |
| Add: capital outlay | <u>382,500</u> | <u>382,500</u> | <u>288,417</u> | <u>94,083</u> |
| Total justice fund expenditures | | | | |
| (including capital outlay) | <u>28,715,586</u> | <u>30,392,586</u> | <u>27,007,211</u> | <u>3,385,375</u> |
| Excess (deficiency) of revenues | | | | |
| over (under) expenditures | <u>(1,393,228)</u> | <u>(3,070,228)</u> | <u>(150,344)</u> | <u>2,919,884</u> |
| Net change in fund balance | <u>\$ (1,393,228)</u> | <u>\$ (3,070,228)</u> | (150,344) | <u>\$ 2,919,884</u> |
| Fund balance - beginning | | | <u>7,760,455</u> | |
| Fund balance - ending | | | <u>\$ 7,610,111</u> | |

See Notes to Required Supplementary Information.

STATE OF IDAHO
CANYON COUNTY
DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|-----------------------------------|---------------------|---------------------|---------------------|---|
| REVENUES | Original | Final | Amounts | |
| Property taxes | \$ 4,441,070 | \$ 4,441,070 | \$ 4,423,154 | \$ (17,916) |
| Intergovernmental | 2,484,934 | 2,484,934 | 2,526,602 | 41,668 |
| Charges for services | 484,013 | 484,013 | 561,863 | 77,850 |
| Fines and forfeits | 470,000 | 470,000 | 556,446 | 86,446 |
| Investment earnings | 25,000 | 25,000 | 19,826 | (5,174) |
| Miscellaneous | 10,000 | 10,000 | 12,764 | 2,764 |
| Total district court fund revenue | <u>7,915,017</u> | <u>7,915,017</u> | <u>8,100,655</u> | <u>185,638</u> |
| EXPENDITURES | | | | |
| General government: | | | | |
| Trial Court Administrator | | | | |
| Personal services | 1,814,231 | 1,938,071 | 1,777,044 | 161,027 |
| Other charges and services | 487,165 | 487,165 | 365,317 | 121,848 |
| Capital outlay | <u>15,000</u> | <u>15,000</u> | <u>-</u> | <u>15,000</u> |
| Total Trial Court Administrator | <u>2,316,396</u> | <u>2,440,236</u> | <u>2,142,361</u> | <u>297,875</u> |
| Clerk of the Court | | | | |
| Personal services | 3,909,547 | 4,270,747 | 4,109,842 | 160,905 |
| Other charges and services | <u>322,800</u> | <u>322,800</u> | <u>173,890</u> | <u>148,910</u> |
| Total Clerk of the Court | <u>4,232,347</u> | <u>4,593,547</u> | <u>4,283,732</u> | <u>309,815</u> |
| Total general government | | | | |
| (including capital outlay) | 6,548,743 | 7,033,783 | 6,426,093 | 607,690 |
| Less: capital outlay | <u>15,000</u> | <u>15,000</u> | <u>-</u> | <u>15,000</u> |
| Total general government | <u>6,533,743</u> | <u>7,018,783</u> | <u>6,426,093</u> | <u>592,690</u> |
| Public safety: | | | | |
| Juvenile probation | | | | |
| Personal services | 1,550,054 | 1,679,054 | 1,592,374 | 86,680 |
| Other charges and services | 283,870 | 283,870 | 223,679 | 60,191 |
| Capital outlay | <u>-</u> | <u>-</u> | <u>21,072</u> | <u>(21,072)</u> |
| Total juvenile probation | <u>1,833,924</u> | <u>1,962,924</u> | <u>1,837,125</u> | <u>125,799</u> |
| Total public safety | | | | |
| (including capital outlay) | 1,833,924 | 1,962,924 | 1,837,125 | 125,799 |
| Less: capital outlay | <u>-</u> | <u>-</u> | <u>21,072</u> | <u>(21,072)</u> |
| Total public safety | <u>\$ 1,833,924</u> | <u>\$ 1,962,924</u> | <u>\$ 1,816,053</u> | <u>\$ 146,871</u> |

Continued:

See Notes to Required Supplementary Information.

STATE OF IDAHO
CANYON COUNTY
DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|-------------------------|-----------------------|---------------------|---|
| | Original | Final | Amounts | |
| Total district court fund expenditures (excluding capital outlay) | \$ 8,367,667 | \$ 8,981,707 | \$ 8,242,146 | \$ 739,561 |
| Add: capital outlay | <u>15,000</u> | <u>15,000</u> | <u>21,072</u> | <u>(6,072)</u> |
| Total district court fund expenditures (including capital outlay) | <u>8,382,667</u> | <u>8,996,707</u> | <u>8,263,218</u> | <u>733,489</u> |
| Net change in fund balance | <u>\$ (467,650)</u> | <u>\$ (1,081,690)</u> | (162,563) | <u>\$ 919,127</u> |
| Fund balance - beginning | | | <u>2,686,203</u> | |
| Fund balance - ending | | | <u>\$ 2,523,640</u> | |

See Notes to Required Supplementary Information.

STATE OF IDAHO
CANYON COUNTY
INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--------------------------------------|---------------------|-----------------------|-------------------|---|
| REVENUES | Original | Final | Amounts | |
| Property taxes | \$ 2,125,000 | \$ 2,125,000 | \$ 2,126,047 | \$ 1,047 |
| Intergovernmental | 30,000 | 30,000 | 528,806 | 498,806 |
| Charges for services | 270,000 | 270,000 | 184,726 | (85,274) |
| Investment earnings | 20,000 | 20,000 | 8,922 | (11,078) |
| Miscellaneous | - | - | 3,606 | 3,606 |
| Total district court fund revenue | <u>2,445,000</u> | <u>2,445,000</u> | <u>2,852,107</u> | <u>407,107</u> |
| EXPENDITURES | | | | |
| Welfare: | | | | |
| Indigent Medical Care and Assistance | | | | |
| Personal services | 604,816 | 666,736 | 605,612 | 61,124 |
| Other charges and services | <u>2,549,390</u> | <u>3,499,390</u> | <u>3,140,980</u> | <u>358,410</u> |
| Total Indigent Fund Expenditures | <u>3,154,206</u> | <u>4,166,126</u> | <u>3,746,592</u> | <u>419,534</u> |
| Net change in fund balance | <u>\$ (709,206)</u> | <u>\$ (1,721,126)</u> | (894,485) | <u>\$ 826,641</u> |
| Fund balance - beginning | | | <u>1,198,491</u> | |
| Fund balance - ending | | | <u>\$ 304,006</u> | |

See Notes to Required Supplementary Information.

**STATE OF IDAHO
CANYON COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2017**

I. Stewardship, Compliance, and Accountability

A. Budgetary Information

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

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

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

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

During the fiscal year, 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 there shall be no increase in anticipated property taxes. During fiscal year 2017 the annual expenditure budget increased \$5,458,159.

**STATE OF IDAHO
CANYON COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2017**

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 2017, \$80,000 of appropriations was amended within departments.

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

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2017

| | Special Revenue | | | | |
|---|-------------------|---------------------------|---------------------|---------------------|-------------------------|
| | Weed Control | Assessor's Reappraisal | Health District | County Fair | Parks and Recreation |
| ASSETS | | | | | |
| Cash and investments | \$ 105,738 | \$ 592,327 | \$ 182,791 | \$ 62,059 | \$ 326,913 |
| Accounts receivable | - | - | - | 12,300 | - |
| Property tax receivable | 303,980 | 2,734,942 | 967,442 | 1,037,846 | 826,158 |
| Intergovernmental receivable | - | - | - | - | - |
| Interest receivable | - | 1,441 | - | - | - |
| Other assets | - | 48,198 | - | - | - |
| Total assets | <u>\$ 409,718</u> | <u>\$ 3,376,908</u> | <u>\$ 1,150,233</u> | <u>\$ 1,112,205</u> | <u>\$ 1,153,071</u> |
| LIABILITIES | | | | | |
| Accounts payable | \$ 37,739 | \$ 17,264 | \$ - | \$ 20,594 | \$ 11,143 |
| Accrued wages payable | 4,130 | 44,043 | - | 6,317 | 13,777 |
| Total liabilities | <u>41,869</u> | <u>61,307</u> | <u>-</u> | <u>26,911</u> | <u>24,920</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred property tax revenue | <u>303,631</u> | <u>2,730,221</u> | <u>965,501</u> | <u>1,036,772</u> | <u>824,851</u> |
| FUND BALANCES | | | | | |
| Nonspendable | - | 48,198 | - | - | - |
| Restricted for: | | | | | |
| Enabling legislation | 64,218 | - | 184,732 | - | - |
| Assigned for: | | | | | |
| General government | - | 537,182 | - | - | - |
| Culture and recreation | - | - | - | 48,522 | 303,300 |
| Health and welfare | - | - | - | - | - |
| Judicial services | - | - | - | - | - |
| Total fund balances | <u>64,218</u> | <u>585,380</u> | <u>184,732</u> | <u>48,522</u> | <u>303,300</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 409,718</u> | <u>\$ 3,376,908</u> | <u>\$ 1,150,233</u> | <u>\$ 1,112,205</u> | <u>\$ 1,153,071</u> |

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2017

| | Special Revenue | | | | | |
|---|-----------------------|-------------------|------------------|------------------|------------------|---------------------|
| Continued: | Historical Society | Pest Control | Melba Gopher | Court Device | Waterways | Court Facilities |
| ASSETS | | | | | | |
| Cash and investments | \$ 6,315 | \$ 222,899 | \$ 3,867 | \$ 96,685 | \$ 72,246 | \$ 242,875 |
| Accounts receivable | - | - | - | - | - | - |
| Property tax receivable | 93,126 | 212,862 | 12,431 | - | - | - |
| Intergovernmental receivable | - | 5,146 | 218 | - | - | - |
| Interest receivable | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - |
| Total assets | <u>\$ 99,441</u> | <u>\$ 440,907</u> | <u>\$ 16,516</u> | <u>\$ 96,685</u> | <u>\$ 72,246</u> | <u>\$ 242,875</u> |
| LIABILITIES | | | | | | |
| Accounts payable | \$ - | \$ 7,128 | \$ - | \$ - | \$ 3,005 | \$ 58,750 |
| Accrued wages payable | - | 2,132 | - | - | 2,233 | - |
| Total liabilities | <u>-</u> | <u>9,260</u> | <u>-</u> | <u>-</u> | <u>5,238</u> | <u>58,750</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Deferred property tax revenue | <u>92,979</u> | <u>212,294</u> | <u>12,431</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Enabling legislation | 6,462 | 219,353 | 4,085 | - | - | - |
| Assigned for: | | | | | | |
| General government | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | 67,008 | - |
| Health and welfare | - | - | - | - | - | - |
| Judicial services | - | - | - | 96,685 | - | 184,125 |
| Total fund balances | <u>6,462</u> | <u>219,353</u> | <u>4,085</u> | <u>96,685</u> | <u>67,008</u> | <u>184,125</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 99,441</u> | <u>\$ 440,907</u> | <u>\$ 16,516</u> | <u>\$ 96,685</u> | <u>\$ 72,246</u> | <u>\$ 242,875</u> |

Continued:

STATE OF IDAHO
CANYON COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2017

| | Special Revenue | | | |
|-------------------------------------|---------------------|-------------------|-------------------|---------------------|
| | Emergency | Problem | | |
| | Communications | Solving | Consolidated | Total Nonmajor |
| Continued: | Center | Courts | Elections | Governmental |
| ASSETS | | | | |
| Cash and investments | \$ 1,094,718 | \$ 134,576 | \$ 151,392 | \$ 3,295,401 |
| Accounts receivable | 135,281 | - | - | 147,581 |
| Property tax receivable | - | - | - | 6,188,787 |
| Intergovernmental receivable | - | - | - | 5,364 |
| Interest receivable | 2,642 | - | - | 4,083 |
| Other assets | 54,707 | - | 41,561 | 144,466 |
| Total assets | <u>\$ 1,287,348</u> | <u>\$ 134,576</u> | <u>\$ 192,953</u> | <u>\$ 9,785,682</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 132,098 | \$ 14,159 | \$ 441 | \$ 302,321 |
| Accrued wages payable | 3,253 | 3,047 | 1,915 | 80,847 |
| Total liabilities | <u>135,351</u> | <u>17,206</u> | <u>2,356</u> | <u>383,168</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred property tax revenue | - | - | - | 6,178,680 |
| FUND BALANCES | | | | |
| Nonspendable | 54,707 | - | 41,561 | 144,466 |
| Restricted for: | | | | |
| Enabling legislation | 1,097,290 | 117,370 | 149,036 | 1,842,546 |
| Assigned for: | | | | |
| General government | - | - | - | 537,182 |
| Culture and recreation | - | - | - | 418,830 |
| Health and welfare | - | - | - | - |
| Judicial services | - | - | - | 280,810 |
| Total fund balances | <u>1,151,997</u> | <u>117,370</u> | <u>190,597</u> | <u>3,223,834</u> |
| Total liabilities, deferred inflows | | | | |
| of resources and fund balances | <u>\$ 1,287,348</u> | <u>\$ 134,576</u> | <u>\$ 192,953</u> | <u>\$ 9,785,682</u> |

STATE OF IDAHO
CANYON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2017

| | <u>Special Revenue</u> | | | | |
|---------------------------------|------------------------|-----------------------------------|------------------------|--------------------|---------------------------------|
| | <u>Weed Control</u> | <u>Assessor's Reappraisal</u> | <u>Health District</u> | <u>County Fair</u> | <u>Parks and Recreation</u> |
| REVENUES | | | | | |
| Property taxes | \$ 159,653 | \$ 2,229,408 | \$ 906,502 | \$ 400,779 | \$ 564,593 |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 28,500 |
| Charges for services | 84,283 | 32,830 | - | 577,212 | 39,339 |
| Investment earnings | - | 5,948 | - | - | - |
| Miscellaneous | <u>12</u> | <u>888</u> | <u>-</u> | <u>970</u> | <u>-</u> |
| Total revenues | <u>243,948</u> | <u>2,269,074</u> | <u>906,502</u> | <u>978,961</u> | <u>632,432</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | 2,460,726 | - | - | - |
| Public safety | - | - | - | - | - |
| Public works | 306,498 | - | - | - | - |
| Health | - | - | 941,746 | - | - |
| Culture and recreation | - | - | - | 1,214,554 | 699,961 |
| Capital outlay | <u>-</u> | <u>38,891</u> | <u>-</u> | <u>110,886</u> | <u>46,263</u> |
| Total expenditures | <u>306,498</u> | <u>2,499,617</u> | <u>941,746</u> | <u>1,325,440</u> | <u>746,224</u> |
| Excess (deficiency) of revenues | | | | | |
| over (under) expenditures | (62,550) | (230,543) | (35,244) | (346,479) | (113,792) |
| Fund balances, October 1 | <u>126,768</u> | <u>815,923</u> | <u>219,976</u> | <u>395,001</u> | <u>417,092</u> |
| Fund balances, September 30 | <u>\$ 64,218</u> | <u>\$ 585,380</u> | <u>\$ 184,732</u> | <u>\$ 48,522</u> | <u>\$ 303,300</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, 2017

| | Special Revenue | | | | | |
|--|-------------------------------|---------------------|-------------------------|-------------------------|------------------|-----------------------------|
| Continued: | Historical Society | Pest Control | Melba Gopher | Court Device | Waterways | Court Facilities |
| REVENUES | | | | | | |
| Property taxes | \$ 50,960 | \$ 265,154 | \$ 11,867 | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | 93,207 | - |
| Intergovernmental | - | 20,302 | 795 | - | 35,052 | - |
| Charges for services | - | 8,467 | - | 14,928 | - | 103,084 |
| Investment earnings | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total revenues | <u>50,960</u> | <u>293,923</u> | <u>12,662</u> | <u>14,928</u> | <u>128,259</u> | <u>103,084</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | 17,873 |
| Public safety | - | - | - | 100 | - | - |
| Public works | - | 173,370 | 12,000 | - | - | - |
| Health | - | - | - | - | - | - |
| Culture and recreation | 86,138 | - | - | - | 168,427 | - |
| Capital outlay | - | - | - | - | - | 94,910 |
| Total expenditures | <u>86,138</u> | <u>173,370</u> | <u>12,000</u> | <u>100</u> | <u>168,427</u> | <u>112,783</u> |
| Excess (deficiency) of revenues over (under) expenditures | (35,178) | 120,553 | 662 | 14,828 | (40,168) | (9,699) |
| Fund balances, October 1 | <u>41,640</u> | <u>98,800</u> | <u>3,423</u> | <u>81,857</u> | <u>107,176</u> | <u>193,824</u> |
| Fund balances, September 30 | <u>\$ 6,462</u> | <u>\$ 219,353</u> | <u>\$ 4,085</u> | <u>\$ 96,685</u> | <u>\$ 67,008</u> | <u>\$ 184,125</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, 2017

| | Special Revenue | | | Total Nonmajor Governmental |
|--|---------------------------------------|------------------------------|---------------------------|-----------------------------------|
| | Emergency Communications Center | Problem Solving Courts | Consolidated Elections | |
| Continued: | | | | |
| REVENUES | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 4,588,916 |
| Licenses and permits | - | - | - | 93,207 |
| Intergovernmental | - | 212,272 | 342,045 | 638,966 |
| Charges for services | 1,339,518 | 118,927 | - | 2,318,588 |
| Investment earnings | 10,904 | - | - | 16,852 |
| Miscellaneous | - | - | - | 1,870 |
| Total revenues | <u>1,350,422</u> | <u>331,199</u> | <u>342,045</u> | <u>7,658,399</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | - | 313,534 | 421,659 | 3,213,792 |
| Public safety | 1,042,791 | - | - | 1,042,891 |
| Public works | - | - | - | 491,868 |
| Health | - | - | - | 941,746 |
| Culture and recreation | - | - | - | 2,169,080 |
| Capital outlay | <u>663,170</u> | <u>-</u> | <u>-</u> | <u>954,120</u> |
| Total expenditures | <u>1,705,961</u> | <u>313,534</u> | <u>421,659</u> | <u>8,813,497</u> |
| Excess (deficiency) of revenues over (under) expenditures | (355,539) | 17,665 | (79,614) | (1,155,098) |
| Fund balances, October 1 | <u>1,507,536</u> | <u>99,705</u> | <u>270,211</u> | <u>4,378,932</u> |
| Fund balances, September 30 | <u>\$ 1,151,997</u> | <u>\$ 117,370</u> | <u>\$ 190,597</u> | <u>\$ 3,223,834</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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|--------------------|--------------------|------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Property taxes | \$ 152,000 | \$ 152,000 | \$ 159,653 | \$ 7,653 |
| Charges for services | 100,000 | 100,000 | 84,283 | (15,717) |
| Miscellaneous | - | - | 12 | 12 |
| Total revenues | <u>252,000</u> | <u>252,000</u> | <u>243,948</u> | <u>(8,052)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public works: | | | | |
| Personal services | 224,550 | 240,030 | 218,028 | 22,002 |
| Other charges & services | 79,250 | 79,250 | 88,470 | (9,220) |
| Capital outlay | <u>15,000</u> | <u>15,000</u> | <u>-</u> | <u>15,000</u> |
| Total expenditures | <u>318,800</u> | <u>334,280</u> | <u>306,498</u> | <u>27,782</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (66,800)</u> | <u>\$ (82,280)</u> | (62,550) | <u>\$ 19,730</u> |
| Fund balance - beginning | | | <u>126,768</u> | |
| Fund balance - ending | | | <u>\$ 64,218</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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|-------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Property taxes | \$ 2,235,000 | \$ 2,235,000 | \$ 2,229,408 | \$ (5,592) |
| Charges for services | 40,000 | 40,000 | 32,830 | (7,170) |
| Investment earnings | 10,000 | 10,000 | 5,948 | (4,052) |
| Miscellaneous | - | - | 888 | 888 |
| Total revenues | <u>2,285,000</u> | <u>2,285,000</u> | <u>2,269,074</u> | <u>(15,926)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Personal services | 2,317,955 | 2,514,233 | 2,237,074 | 277,159 |
| Other charges & services | 294,100 | 294,100 | 223,652 | 70,448 |
| Capital outlay | - | 35,000 | 38,891 | (3,891) |
| Total expenditures | <u>2,612,055</u> | <u>2,843,333</u> | <u>2,499,617</u> | <u>343,716</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (327,055)</u> | <u>\$ (558,333)</u> | (230,543) | <u>\$ 327,790</u> |
| Fund balance - beginning | | | <u>815,923</u> | |
| Fund balance - ending | | | <u>\$ 585,380</u> | |

STATE OF IDAHO
CANYON COUNTY
HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|------------------|-------------|------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Property taxes | \$ 906,000 | \$ 906,000 | \$ 906,502 | \$ 502 |
| Total revenues | 906,000 | 906,000 | 906,502 | 502 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health: | | | | |
| Other charges & services | 941,746 | 941,746 | 941,746 | - |
| Total expenditures | 941,746 | 941,746 | 941,746 | - |
| Excess (deficiency) of revenues over (under) expenditures | \$ (35,746) | \$ (35,746) | (35,244) | \$ 502 |
| Fund balance - beginning | | | 219,976 | |
| Fund balance - ending | | | \$ 184,732 | |

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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Property taxes | \$ 400,000 | \$ 400,000 | \$ 400,779 | \$ 779 |
| Charges for services | 519,415 | 519,415 | 577,212 | 57,797 |
| Investment earnings | <u>7,638</u> | <u>7,638</u> | <u>970</u> | <u>(6,668)</u> |
| Total revenues | <u>927,053</u> | <u>927,053</u> | <u>978,961</u> | <u>51,908</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture & recreation: | | | | |
| Personal services | 449,590 | 450,870 | 416,825 | 34,045 |
| Other charges & services | 807,266 | 847,266 | 797,729 | 49,537 |
| Capital outlay | <u>1,500</u> | <u>76,500</u> | <u>110,886</u> | <u>(34,386)</u> |
| Total expenditures | <u>1,258,356</u> | <u>1,374,636</u> | <u>1,325,440</u> | <u>49,196</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (331,303)</u> | <u>\$ (447,583)</u> | (346,479) | <u>\$ 101,104</u> |
| Fund balance - beginning | | | <u>395,001</u> | |
| Fund balance - ending | | | <u>\$ 48,522</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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|-------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Property taxes | \$ 565,000 | \$ 565,000 | \$ 564,593 | \$ (407) |
| Intergovernmental | - | - | 28,500 | 28,500 |
| Miscellaneous | 39,000 | 39,000 | 39,339 | 339 |
| Total revenues | 604,000 | 604,000 | 632,432 | 28,432 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture & recreation: | | | | |
| Personal services | 630,045 | 666,165 | 622,930 | 43,235 |
| Other charges & services | 102,550 | 102,550 | 77,031 | 25,519 |
| Capital outlay | 40,000 | 40,000 | 46,263 | (6,263) |
| Total expenditures | 772,595 | 808,715 | 746,224 | 62,491 |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (168,595)</u> | <u>\$ (204,715)</u> | (113,792) | <u>\$ 90,923</u> |
| Fund balance - beginning | | | <u>417,092</u> | |
| Fund balance - ending | | | <u>\$ 303,300</u> | |

STATE OF IDAHO
CANYON COUNTY
HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|------------------|-------------|-----------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Property taxes | \$ 50,500 | \$ 50,500 | \$ 50,960 | \$ 460 |
| Total revenues | 50,500 | 50,500 | 50,960 | 460 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture & recreation | | | | |
| Other charges & services | 90,500 | 90,500 | 86,138 | 4,362 |
| Total expenditures | 90,500 | 90,500 | 86,138 | 4,362 |
| Excess (deficiency) of revenues over (under) expenditures | \$ (40,000) | \$ (40,000) | (35,178) | \$ 4,822 |
| Fund balance - beginning | | | 41,640 | |
| Fund balance - ending | | | \$ 6,462 | |

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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|------------------|------------------|-------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Property taxes | \$ 267,207 | \$ 267,207 | \$ 265,154 | \$ (2,053) |
| Intergovernmental | 19,000 | 19,000 | 20,302 | 1,302 |
| Charges for services | - | - | 8,467 | 8,467 |
| Total revenues | <u>286,207</u> | <u>286,207</u> | <u>293,923</u> | <u>7,716</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public works: | | | | |
| Personal services | 124,451 | 134,771 | 115,547 | 19,224 |
| Other charges & services | <u>88,750</u> | <u>88,750</u> | <u>57,823</u> | <u>30,927</u> |
| Total expenditures | <u>213,201</u> | <u>223,521</u> | <u>173,370</u> | <u>50,151</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 73,006</u> | <u>\$ 62,686</u> | 120,553 | <u>\$ 57,867</u> |
| Fund balance - beginning | | | <u>98,800</u> | |
| Fund balance - ending | | | <u>\$ 219,353</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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|------------------|---------------|-----------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Property taxes | \$ 11,819 | \$ 11,819 | \$ 11,867 | \$ 48 |
| Intergovernmental | <u>750</u> | <u>750</u> | <u>795</u> | <u>45</u> |
| Total revenues | <u>12,569</u> | <u>12,569</u> | <u>12,662</u> | <u>93</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public works: | | | | |
| Other charges & services | <u>12,000</u> | <u>12,000</u> | <u>12,000</u> | <u>-</u> |
| Total expenditures | <u>12,000</u> | <u>12,000</u> | <u>12,000</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 569</u> | <u>\$ 569</u> | 662 | <u>\$ 93</u> |
| Fund balance - beginning | | | <u>3,423</u> | |
| Fund balance - ending | | | <u>\$ 4,085</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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|------------------|-------------|-----------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Charges for services | \$ 14,300 | \$ 14,300 | \$ 14,928 | \$ 628 |
| Total revenues | 14,300 | 14,300 | 14,928 | 628 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Personal services | 31,100 | 26,100 | - | 26,100 |
| Other charges & services | - | 5,000 | 100 | 4,900 |
| Total expenditures | 31,100 | 31,100 | 100 | 31,000 |
| Excess (deficiency) of revenues over (under) expenditures | \$ (16,800) | \$ (16,800) | 14,828 | \$ 31,628 |
| Fund balance - beginning | | | 81,857 | |
| Fund balance - ending | | | \$ 96,685 | |

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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|--------------------|--------------------|------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Licenses and permits | \$ 100,000 | \$ 100,000 | \$ 93,207 | \$ (6,793) |
| Intergovernmental | 40,000 | 40,000 | 35,052 | (4,948) |
| Total revenues | 140,000 | 140,000 | 128,259 | (11,741) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture & recreation: | | | | |
| Personal services | 148,998 | 164,158 | 162,053 | 2,105 |
| Other charges & services | 18,000 | 18,000 | 6,374 | 11,626 |
| Capital outlay | 3,000 | 3,000 | - | 3,000 |
| Total expenditures | 169,998 | 185,158 | 168,427 | 16,731 |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (29,998)</u> | <u>\$ (45,158)</u> | (40,168) | <u>\$ 4,990</u> |
| Fund balance - beginning | | | 107,176 | |
| Fund balance - ending | | | <u>\$ 67,008</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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|-------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Charges for services | \$ 85,000 | \$ 85,000 | \$ 103,084 | \$ 18,084 |
| Total revenues | <u>85,000</u> | <u>85,000</u> | <u>103,084</u> | <u>18,084</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Other charges & services | 215,000 | 215,000 | 17,873 | 197,127 |
| Capital outlay | <u>-</u> | <u>-</u> | <u>94,910</u> | <u>(94,910)</u> |
| Total expenditures | <u>215,000</u> | <u>215,000</u> | <u>112,783</u> | <u>102,217</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (130,000)</u> | <u>\$ (130,000)</u> | (9,699) | <u>\$ 120,301</u> |
| Fund balance - beginning | | | <u>193,824</u> | |
| Fund balance - ending | | | <u>\$ 184,125</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, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Charges for services | \$ 1,207,000 | \$ 1,207,000 | \$ 1,339,518 | \$ 132,518 |
| Investment earnings | 10,000 | 10,000 | 10,904 | 904 |
| Total revenues | <u>1,217,000</u> | <u>1,217,000</u> | <u>1,350,422</u> | <u>133,422</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Personal services | 230,903 | 246,383 | 181,304 | 65,079 |
| Other charges & services | 1,021,500 | 1,021,500 | 861,487 | 160,013 |
| Capital outlay | <u>810,000</u> | <u>810,000</u> | <u>663,170</u> | <u>146,830</u> |
| Total expenditures | <u>2,062,403</u> | <u>2,077,883</u> | <u>1,705,961</u> | <u>371,922</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (845,403)</u> | <u>\$ (860,883)</u> | (355,539) | <u>\$ 505,344</u> |
| Fund balance - beginning | | | <u>1,507,536</u> | |
| Fund balance - ending | | | <u>\$ 1,151,997</u> | |

STATE OF IDAHO
CANYON COUNTY
PROBLEM SOLVING COURTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|------------------|--------------------|-------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Intergovernmental | \$ 202,677 | \$ 202,677 | \$ 212,272 | \$ 9,595 |
| Charges for services | 101,000 | 101,000 | 118,927 | 17,927 |
| Miscellaneous | <u>500</u> | <u>500</u> | <u>-</u> | <u>(500)</u> |
| Total revenues | <u>304,177</u> | <u>304,177</u> | <u>331,199</u> | <u>27,022</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Personal services | 198,132 | 201,612 | 182,707 | 18,905 |
| Other charges & services | <u>100,545</u> | <u>132,545</u> | <u>130,827</u> | <u>1,718</u> |
| Total expenditures | <u>298,677</u> | <u>334,157</u> | <u>313,534</u> | <u>20,623</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 5,500</u> | <u>\$ (29,980)</u> | 17,665 | <u>\$ 47,645</u> |
| Fund balance - beginning | | | <u>99,705</u> | |
| Fund balance - ending | | | <u>\$ 117,370</u> | |

STATE OF IDAHO
CANYON COUNTY
CONSOLIDATED ELECTIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--|--------------------|---------------------|-------------------|---|
| | Original | Final | Amounts | |
| REVENUES | | | | |
| Intergovernmental | \$ 335,000 | \$ 335,000 | \$ 342,045 | \$ 7,045 |
| Total revenues | <u>335,000</u> | <u>335,000</u> | <u>342,045</u> | <u>7,045</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Personal services | 154,807 | 224,096 | 219,591 | 4,505 |
| Other charges & services | <u>212,950</u> | <u>232,950</u> | <u>202,068</u> | <u>30,882</u> |
| Total expenditures | <u>367,757</u> | <u>457,046</u> | <u>421,659</u> | <u>35,387</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (32,757)</u> | <u>\$ (122,046)</u> | (79,614) | <u>\$ 42,432</u> |
| Fund balance - beginning | | | <u>270,211</u> | |
| Fund balance - ending | | | <u>\$ 190,597</u> | |

Agency Funds Narrative

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

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

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

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

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

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

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

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

STATE OF IDAHO
CANYON COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
For the Fiscal Year Ended September 30, 2017

| FUND | Balance 10/01/16 | Additions | Deductions | Balance 09/30/17 |
|--------------------------------|-----------------------------|-----------------------|-----------------------|-----------------------------|
| <u>TAXING DISTRICTS</u> | | | | |
| Assets | | | | |
| Cash | \$ 333,701 | \$ 155,026,608 | \$ 154,992,584 | \$ 367,725 |
| Property tax receivable | <u>5,233,836</u> | <u>5,373,284</u> | <u>5,233,836</u> | <u>5,373,284</u> |
| Total Assets | <u>\$ 5,567,537</u> | <u>\$ 160,399,892</u> | <u>\$ 160,226,420</u> | <u>\$ 5,741,009</u> |
| Liabilities | | | | |
| Due to other taxing districts | <u>\$ 5,567,537</u> | <u>\$ 160,399,892</u> | <u>\$ 160,226,420</u> | <u>\$ 5,741,009</u> |
| <u>COURT</u> | | | | |
| Assets | | | | |
| Cash | \$ 483,945 | \$ 6,911,783 | \$ 7,197,186 | \$ 198,542 |
| Accounts receivable, net | <u>3,029,986</u> | <u>3,816,290</u> | <u>3,029,986</u> | <u>3,816,290</u> |
| Total Assets | <u>\$ 3,513,931</u> | <u>\$ 10,728,073</u> | <u>\$ 10,227,172</u> | <u>\$ 4,014,832</u> |
| Liabilities | | | | |
| Accounts payable | <u>\$ 3,513,931</u> | <u>\$ 10,728,073</u> | <u>\$ 10,227,172</u> | <u>\$ 4,014,832</u> |
| <u>SHERIFF</u> | | | | |
| Assets | | | | |
| Cash | <u>\$ 258,367</u> | <u>\$ 5,179,208</u> | <u>\$ 5,093,773</u> | <u>\$ 343,802</u> |
| Liabilities | | | | |
| Accounts payable | <u>\$ 258,367</u> | <u>\$ 5,179,208</u> | <u>\$ 5,093,773</u> | <u>\$ 343,802</u> |
| <u>MOTOR VEHICLE</u> | | | | |
| Assets | | | | |
| Cash | <u>\$ 276,333</u> | <u>\$ 16,707,145</u> | <u>\$ 16,681,588</u> | <u>\$ 301,890</u> |
| Liabilities | | | | |
| Accounts payable | <u>\$ 276,333</u> | <u>\$ 16,707,145</u> | <u>\$ 16,681,588</u> | <u>\$ 301,890</u> |
| <u>STATE OF IDAHO</u> | | | | |
| Assets | | | | |
| Cash | <u>\$ 1,225,979</u> | <u>\$ 15,563,165</u> | <u>\$ 15,641,674</u> | <u>\$ 1,147,470</u> |
| Liabilities | | | | |
| Due to other agencies | <u>\$ 1,225,979</u> | <u>\$ 15,563,165</u> | <u>\$ 15,641,674</u> | <u>\$ 1,147,470</u> |

STATE OF IDAHO
CANYON COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
For the Fiscal Year Ended September 30, 2017

| | Balance 10/01/16 | Additions | Deductions | Balance 09/30/17 |
|----------------------------------|----------------------|-----------------------|-----------------------|----------------------|
| <u>UNAPPORTIONED - OTHER</u> | | | | |
| Assets | | | | |
| Cash | \$ 1,090,396 | \$ 10,348,092 | \$ 10,561,379 | \$ 877,109 |
| Liabilities | | | | |
| Accounts payable | \$ 1,090,396 | \$ 10,348,092 | \$ 10,561,379 | \$ 877,109 |
| <u>CCNU</u> | | | | |
| Assets | | | | |
| Cash | \$ 227,072 | \$ 56,992 | \$ 82,557 | \$ 201,507 |
| Liabilities | | | | |
| Accounts payable | \$ 227,072 | \$ 56,992 | \$ 82,557 | \$ 201,507 |
| <u>TOTAL AGENCY FUNDS</u> | | | | |
| Assets | | | | |
| Cash | \$ 3,895,793 | \$ 209,792,993 | \$ 210,250,741 | \$ 3,438,045 |
| Property tax receivable | 5,233,836 | 5,373,284 | 5,233,836 | 5,373,284 |
| Accounts receivable, net | 3,029,986 | 3,816,290 | 3,029,986 | 3,816,290 |
| Total assets | <u>\$ 12,159,615</u> | <u>\$ 218,982,567</u> | <u>\$ 218,514,563</u> | <u>\$ 12,627,619</u> |
| Liabilities | | | | |
| Accounts payable | \$ 5,366,099 | \$ 43,019,510 | \$ 42,646,469 | \$ 5,739,140 |
| Due to taxing districts | 5,567,537 | 160,399,892 | 160,226,420 | 5,741,009 |
| Due to other agencies | 1,225,979 | 15,563,165 | 15,641,674 | 1,147,470 |
| Total liabilities | <u>\$ 12,159,615</u> | <u>\$ 218,982,567</u> | <u>\$ 218,514,563</u> | <u>\$ 12,627,619</u> |

STATISTICAL SECTION

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

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

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

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

| | Fiscal Year | | | |
|---|----------------------|----------------------|----------------------|-----------------------|
| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
| Governmental activities | | | | |
| Net investment in capital assets | \$ 44,700,331 | \$ 45,737,995 | \$ 46,777,298 | \$ 44,700,311 |
| Restricted | 1,842,546 | 2,251,804 | 2,031,549 | 2,031,903 |
| Unrestricted | <u>13,145,760</u> | <u>11,138,108</u> | <u>15,103,795</u> | <u>36,963,144</u> |
| Total governmental activities net position | <u>\$ 59,688,637</u> | <u>\$ 59,127,907</u> | <u>\$ 63,912,642</u> | <u>\$ 83,695,358</u> |
| Business-type activities | | | | |
| Net investment in capital assets | \$ 9,687,253 | \$ 9,446,622 | \$ 9,917,596 | \$ 9,871,132 |
| Restricted | - | - | - | - |
| Unrestricted | <u>7,320,606</u> | <u>7,538,675</u> | <u>7,228,640</u> | <u>8,051,663</u> |
| Total business-type activities net position | <u>\$ 17,007,859</u> | <u>\$ 16,985,297</u> | <u>\$ 17,146,236</u> | <u>\$ 17,922,795</u> |
| Primary government | | | | |
| Net investment in capital assets | \$ 54,387,584 | \$ 55,184,617 | \$ 56,694,894 | \$ 54,571,443 |
| Restricted | 1,842,546 | 2,251,804 | 2,031,549 | 2,031,903 |
| Unrestricted | <u>20,466,366</u> | <u>18,676,783</u> | <u>22,332,435</u> | <u>45,014,807</u> |
| Total primary government net position | <u>\$ 76,696,496</u> | <u>\$ 76,113,204</u> | <u>\$ 81,058,878</u> | <u>\$ 101,618,153</u> |

Note: Canyon County began to report net position in accordance with the implementation of GASB 68 in fiscal year 2015.

| Fiscal Year | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| \$ 36,533,132 | \$ 37,383,686 | \$ 38,469,585 | \$ 38,291,934 | \$ 35,096,290 | \$ 29,752,579 |
| - | - | - | 19,646 | 19,543 | 9,010,223 |
| <u>39,336,358</u> | <u>38,203,189</u> | <u>35,023,303</u> | <u>33,033,130</u> | <u>35,061,389</u> | <u>24,801,583</u> |
| <u>\$ 75,869,490</u> | <u>\$ 75,586,875</u> | <u>\$ 73,492,888</u> | <u>\$ 71,344,710</u> | <u>\$ 70,177,222</u> | <u>\$ 63,564,385</u> |
| \$ 9,679,506 | \$ 9,956,687 | \$ 10,217,081 | \$ 9,116,762 | \$ 9,109,534 | \$ 9,153,741 |
| - | 2,198,759 | 2,436,600 | 2,444,840 | 2,382,387 | 2,375,770 |
| <u>8,075,653</u> | <u>5,828,168</u> | <u>5,322,597</u> | <u>6,616,948</u> | <u>6,305,702</u> | <u>5,990,436</u> |
| <u>\$ 17,755,159</u> | <u>\$ 17,983,614</u> | <u>\$ 17,976,278</u> | <u>\$ 18,178,550</u> | <u>\$ 17,797,623</u> | <u>\$ 17,519,947</u> |
| \$ 46,212,638 | \$ 47,340,373 | \$ 48,686,666 | \$ 47,408,696 | \$ 44,205,824 | \$ 38,906,320 |
| - | 2,198,759 | 2,436,600 | 2,464,486 | 2,401,930 | 11,385,993 |
| <u>47,412,011</u> | <u>44,031,357</u> | <u>40,345,900</u> | <u>39,650,078</u> | <u>41,367,091</u> | <u>30,792,019</u> |
| <u>\$ 93,624,649</u> | <u>\$ 93,570,489</u> | <u>\$ 91,469,166</u> | <u>\$ 89,523,260</u> | <u>\$ 87,974,845</u> | <u>\$ 81,084,332</u> |

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

| Expenses | Fiscal Year | | | |
|---|------------------------|------------------------|------------------------|------------------------|
| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
| Governmental activities: | | | | |
| General government | \$ 40,978,995 | \$ 40,535,726 | \$ 35,293,637 | \$ 35,314,258 |
| Public safety | 28,846,467 | 27,465,586 | 26,078,452 | 25,096,890 |
| Public works | 766,300 | 866,727 | 876,068 | 830,234 |
| Health and welfare | 4,687,035 | 4,021,491 | 3,654,735 | 3,500,163 |
| Culture and recreation | 2,242,728 | 2,479,021 | 2,091,283 | 2,110,038 |
| Education | - | - | - | - |
| Interest on long-term debt | - | - | 814 | 7,017 |
| Total governmental activities expenses | <u>77,521,525</u> | <u>75,368,551</u> | <u>67,994,989</u> | <u>66,858,600</u> |
| Business-type activities: | | | | |
| Sanitary landfill | 4,268,714 | 4,211,048 | 3,963,821 | 3,382,110 |
| Total business-type activities expenses | <u>4,268,714</u> | <u>4,211,048</u> | <u>3,963,821</u> | <u>3,382,110</u> |
| Total primary government expenses | <u>\$ 81,790,239</u> | <u>\$ 79,579,599</u> | <u>\$ 71,958,810</u> | <u>\$ 70,240,710</u> |
| Program revenues | | | | |
| Governmental activities: | | | | |
| Charges for services: | | | | |
| General government | \$ 13,404,727 | \$ 10,881,104 | \$ 10,879,973 | \$ 10,199,960 |
| Public safety | 4,352,519 | 4,418,002 | 4,131,809 | 4,449,096 |
| Public works | 92,762 | 106,449 | 87,250 | 90,327 |
| Health and welfare | 184,726 | 404,648 | 235,676 | 331,267 |
| Culture and recreation | 709,758 | 698,274 | 730,582 | 663,809 |
| Operating grants and contributions | 2,500,508 | 2,538,292 | 2,085,735 | 2,707,442 |
| Capital grants and contributions | 57,148 | 33,440 | 214,902 | 8,354,649 |
| Total governmental activities program revenues | <u>21,302,148</u> | <u>19,080,209</u> | <u>18,365,927</u> | <u>26,796,550</u> |
| Business-type activities: | | | | |
| Charges for services: | | | | |
| Landfill fees | 4,169,503 | 3,842,441 | 3,375,307 | 3,332,712 |
| Total business-type activities program revenues | <u>4,169,503</u> | <u>3,842,441</u> | <u>3,375,307</u> | <u>3,332,712</u> |
| Total primary government program revenues | <u>\$ 25,471,651</u> | <u>\$ 22,922,650</u> | <u>\$ 21,741,234</u> | <u>\$ 30,129,262</u> |
| Net (expense)/Revenue | | | | |
| Governmental activities | <u>\$ (56,219,377)</u> | <u>\$ (56,288,342)</u> | <u>\$ (49,629,062)</u> | <u>\$ (40,062,050)</u> |
| Business-type activities | <u>(99,211)</u> | <u>(368,607)</u> | <u>(588,514)</u> | <u>(49,398)</u> |
| Total primary government net expense | <u>\$ (56,318,588)</u> | <u>\$ (56,656,949)</u> | <u>\$ (50,217,576)</u> | <u>\$ (40,111,448)</u> |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental activities: | | | | |
| Property taxes | \$ 44,745,626 | \$ 39,958,900 | \$ 35,882,987 | \$ 37,694,157 |
| Intergovernmental | 11,187,396 | 10,463,288 | 9,657,426 | 8,973,809 |
| Investment earnings (loss) | 212,242 | 474,369 | 531,161 | 482,618 |
| Miscellaneous | 634,843 | 607,050 | 611,035 | 737,334 |
| Gain (loss) on assets | - | - | - | - |
| Total governmental activities | <u>56,780,107</u> | <u>51,503,607</u> | <u>46,682,609</u> | <u>47,887,918</u> |
| Business-type activities: | | | | |
| Investment earnings (loss) | 115,651 | 184,503 | 206,342 | 187,146 |
| Miscellaneous | 6,122 | 23,165 | 16,668 | 29,888 |
| Total business-type activities | <u>121,773</u> | <u>207,668</u> | <u>223,010</u> | <u>217,034</u> |
| Total primary government | <u>\$ 56,901,880</u> | <u>\$ 51,711,275</u> | <u>\$ 46,905,619</u> | <u>\$ 48,104,952</u> |
| Change in Net Position | | | | |
| Governmental activities | \$ 560,730 | \$ (4,784,735) | \$ (2,946,453) | \$ 7,825,868 |
| Business-type activities | 22,562 | (160,939) | (365,504) | 167,636 |
| Total primary government | <u>\$ 583,292</u> | <u>\$ (4,945,674)</u> | <u>\$ (3,311,957)</u> | <u>\$ 7,993,504</u> |

| Fiscal Year | | | | | |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| \$ 33,685,089 | \$ 32,565,283 | \$ 31,381,459 | \$ 31,250,266 | \$ 28,700,368 | \$ 30,628,992 |
| 25,630,036 | 24,901,991 | 24,641,245 | 24,560,568 | 24,270,127 | 25,914,836 |
| 822,108 | 758,201 | 1,394,046 | 1,524,743 | 1,598,490 | 1,609,574 |
| 4,052,197 | 3,815,217 | 3,649,490 | 3,404,811 | 3,307,658 | 2,843,036 |
| 2,001,598 | 1,939,529 | 1,942,736 | 1,757,661 | 1,796,288 | 1,860,171 |
| - | - | - | - | - | 38,541 |
| 13,921 | 20,326 | 27,535 | 34,127 | 39,057 | 43,862 |
| <u>66,204,949</u> | <u>64,000,547</u> | <u>63,036,511</u> | <u>62,532,176</u> | <u>59,711,988</u> | <u>62,939,012</u> |
| | | | | | |
| 3,183,135 | 2,926,577 | 3,091,482 | 2,562,794 | 2,720,110 | 2,697,219 |
| 3,183,135 | 2,926,577 | 3,091,482 | 2,562,794 | 2,720,110 | 2,697,219 |
| <u>\$ 69,388,084</u> | <u>\$ 66,927,124</u> | <u>\$ 66,127,993</u> | <u>\$ 65,094,970</u> | <u>\$ 62,432,098</u> | <u>\$ 65,636,231</u> |
| | | | | | |
| \$ 11,050,115 | \$ 10,454,905 | \$ 9,578,365 | \$ 9,382,482 | \$ 7,699,922 | \$ 8,711,472 |
| 3,851,059 | 4,070,343 | 3,913,160 | 3,607,161 | 4,413,874 | 4,991,949 |
| 68,777 | 91,278 | 421,854 | 484,709 | 440,117 | 452,285 |
| 278,677 | 251,649 | 269,281 | - | - | - |
| 719,003 | 756,915 | 679,175 | 614,655 | 682,427 | 703,461 |
| 2,436,378 | 2,863,892 | 3,052,028 | 1,753,582 | 1,855,751 | 1,969,065 |
| 1,280,197 | 214,742 | 618,816 | 1,489,478 | 2,701,734 | 740,236 |
| <u>19,684,206</u> | <u>18,703,724</u> | <u>18,532,679</u> | <u>17,332,067</u> | <u>17,793,825</u> | <u>17,568,468</u> |
| | | | | | |
| 2,985,577 | 2,753,555 | 2,622,142 | 2,747,526 | 2,716,487 | 3,136,680 |
| 2,985,577 | 2,753,555 | 2,622,142 | 2,747,526 | 2,716,487 | 3,136,680 |
| <u>\$ 22,669,783</u> | <u>\$ 21,457,279</u> | <u>\$ 21,154,821</u> | <u>\$ 20,079,593</u> | <u>\$ 20,510,312</u> | <u>\$ 20,705,148</u> |
| | | | | | |
| <u>\$ (46,520,743)</u> | <u>\$ (45,296,823)</u> | <u>\$ (44,503,832)</u> | <u>\$ (45,200,109)</u> | <u>\$ (41,918,163)</u> | <u>\$ (45,370,544)</u> |
| <u>(197,558)</u> | <u>(173,022)</u> | <u>(469,340)</u> | <u>184,732</u> | <u>(3,623)</u> | <u>439,461</u> |
| <u>\$ (46,718,301)</u> | <u>\$ (45,469,845)</u> | <u>\$ (44,973,172)</u> | <u>\$ (45,015,377)</u> | <u>\$ (41,921,786)</u> | <u>\$ (44,931,083)</u> |
| | | | | | |
| \$ 39,146,580 | \$ 38,596,396 | \$ 38,041,455 | \$ 38,094,820 | \$ 39,719,187 | \$ 36,754,510 |
| 8,483,660 | 7,879,155 | 7,336,955 | 7,066,150 | 7,259,264 | 8,155,246 |
| (512,862) | 439,761 | 359,466 | 378,518 | 766,455 | 1,441,447 |
| 70,796 | 475,498 | 914,134 | 828,109 | 783,455 | 781,755 |
| - | - | - | - | 2,638 | 871,853 |
| <u>47,188,174</u> | <u>47,390,810</u> | <u>46,652,010</u> | <u>46,367,597</u> | <u>48,530,999</u> | <u>48,004,811</u> |
| | | | | | |
| (36,487) | 178,041 | 264,194 | 185,694 | 281,259 | 440,351 |
| 5,590 | 2,317 | 2,874 | 10,501 | 40 | 23,115 |
| (30,897) | 180,358 | 267,068 | 196,195 | 281,299 | 463,466 |
| <u>\$ 47,157,277</u> | <u>\$ 47,571,168</u> | <u>\$ 46,919,078</u> | <u>\$ 46,563,792</u> | <u>\$ 48,812,298</u> | <u>\$ 48,468,277</u> |
| | | | | | |
| \$ 667,431 | \$ 2,093,987 | \$ 2,148,178 | \$ 1,167,488 | \$ 6,612,836 | \$ 2,634,267 |
| (228,455) | 7,336 | (202,272) | 380,927 | 277,676 | 902,927 |
| <u>\$ 438,976</u> | <u>\$ 2,101,323</u> | <u>\$ 1,945,906</u> | <u>\$ 1,548,415</u> | <u>\$ 6,890,512</u> | <u>\$ 3,537,194</u> |

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

| | Fiscal Year | | | |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
| General fund | | | | |
| Nondisposable | \$ 441,811 | \$ 704,738 | \$ 460,390 | \$ 351,900 |
| Committed | - | - | - | - |
| Assigned | 3,218,387 | 6,218,387 | - | - |
| Unassigned | <u>11,784,196</u> | <u>7,389,093</u> | <u>12,983,356</u> | <u>16,851,737</u> |
| Total general fund | <u>\$ 15,444,394</u> | <u>\$ 14,312,218</u> | <u>\$ 13,443,746</u> | <u>\$ 17,203,637</u> |
| | | | | |
| All other governmental funds | | | | |
| Nondisposable | \$ 173,284 | \$ 248,211 | \$ 269,707 | \$ 190,667 |
| Restricted | 1,842,546 | 2,251,804 | 2,031,549 | 2,031,903 |
| Assigned, reported in | | | | |
| Special revenue funds | <u>11,645,761</u> | <u>13,524,066</u> | <u>15,472,361</u> | <u>17,151,847</u> |
| Total all other government funds | <u>\$ 13,661,591</u> | <u>\$ 16,024,081</u> | <u>\$ 17,773,617</u> | <u>\$ 19,374,417</u> |

| Fiscal Year | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| \$ 227,088 | \$ 463,078 | \$ 347,178 | \$ 222,263 | \$ 185,207 | \$ 123,117 |
| - | 5,524,808 | - | - | - | - |
| - | - | 6,285,665 | 6,957,717 | - | - |
| <u>14,774,910</u> | <u>11,823,440</u> | <u>9,768,722</u> | <u>9,857,199</u> | <u>18,336,978</u> | <u>19,123,918</u> |
| <u>\$ 15,001,998</u> | <u>\$ 17,811,326</u> | <u>\$ 16,401,565</u> | <u>\$ 17,037,179</u> | <u>\$ 18,522,185</u> | <u>\$ 19,247,035</u> |
| | | | | | |
| \$ 80,422 | \$ 159,438 | \$ 92,348 | \$ 90,625 | \$ 1,618,354 | \$ 114,585 |
| - | - | - | 19,646 | - | - |
| <u>19,715,442</u> | <u>18,990,810</u> | <u>17,052,629</u> | <u>13,955,245</u> | <u>13,093,017</u> | <u>13,799,796</u> |
| <u>\$ 19,795,864</u> | <u>\$ 19,150,248</u> | <u>\$ 17,144,977</u> | <u>\$ 14,065,516</u> | <u>\$ 14,711,371</u> | <u>\$ 13,914,381</u> |

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

| | Fiscal Year | | | |
|--|-----------------------|---------------------|-----------------------|---------------------|
| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
| Revenues | | | | |
| Taxes | \$ 44,657,857 | 40,047,853 | \$ 36,063,562 | \$ 38,048,386 |
| Licenses & permits | 2,392,295 | 1,930,926 | 1,726,144 | 1,715,559 |
| Intergovernmental | 13,680,615 | 12,950,440 | 11,813,675 | 12,853,977 |
| Charges for services | 9,569,044 | 8,988,900 | 8,303,601 | 8,752,733 |
| Fines and forfeits | 646,732 | 619,488 | 606,608 | 521,147 |
| Miscellaneous | <u>929,047</u> | <u>1,771,772</u> | <u>2,066,541</u> | <u>1,905,154</u> |
| Total revenues | <u>71,875,590</u> | <u>66,309,379</u> | <u>60,580,131</u> | <u>63,796,956</u> |
| Expenditures | | | | |
| General government | 36,099,200 | 31,335,564 | 29,801,895 | 27,725,994 |
| Public safety | 27,819,330 | 25,619,484 | 24,669,618 | 24,149,204 |
| Public works | 691,868 | 784,371 | 802,509 | 749,715 |
| Health and welfare | 4,688,338 | 4,018,928 | 3,658,618 | 3,501,412 |
| Culture & recreation | 2,169,080 | 1,971,534 | 2,006,091 | 2,075,062 |
| Education | - | - | - | - |
| Capital outlay | 1,960,600 | 3,460,562 | 4,925,239 | 3,661,672 |
| Debt service: | | | | |
| Principal | - | - | 76,039 | 138,752 |
| Interest | <u>-</u> | <u>-</u> | <u>814</u> | <u>14,953</u> |
| Total expenditures | <u>73,428,416</u> | <u>67,190,443</u> | <u>65,940,823</u> | <u>62,016,764</u> |
| Excess (deficiency) of revenues over(under)expenditures | <u>(1,552,826)</u> | <u>(881,064)</u> | <u>(5,360,692)</u> | <u>1,780,192</u> |
| Other financing sources(uses) | | | | |
| Sale of capital assets | 322,512 | - | - | - |
| Transfers in | - | - | - | 131,369 |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> | <u>(131,369)</u> |
| Total other financing sources(uses) | <u>322,512</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>\$ (1,230,314)</u> | <u>\$ (881,064)</u> | <u>\$ (5,360,692)</u> | <u>\$ 1,780,192</u> |
| Debt service as a percentage of noncapital expenditures | 0.00% | 0.00% | 0.13% | 0.26% |

| Fiscal Year | | | | | |
|-----------------------|---------------------|---------------------|-----------------------|-------------------|--------------------|
| <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| \$ 39,455,624 | \$ 39,189,189 | \$ 38,658,660 | \$ 37,953,330 | \$ 38,647,113 | \$ 35,509,034 |
| 1,623,882 | 1,410,173 | 1,054,039 | 1,080,923 | 1,222,581 | 1,584,497 |
| 11,568,137 | 10,564,570 | 10,159,199 | 9,582,198 | 10,961,076 | 10,592,375 |
| 8,382,150 | 12,146,787 | 12,410,797 | 11,780,144 | 11,302,389 | 12,027,630 |
| 637,264 | 619,701 | 614,127 | 802,858 | 794,335 | 725,589 |
| 1,098,684 | 2,422,491 | 2,019,038 | 1,646,531 | 2,045,002 | 2,639,344 |
| <u>62,765,741</u> | <u>66,352,911</u> | <u>64,915,860</u> | <u>62,845,984</u> | <u>64,972,496</u> | <u>63,078,469</u> |
| 27,396,051 | 32,174,289 | 33,194,423 | 32,995,291 | 33,205,819 | 36,395,834 |
| 23,111,414 | 23,948,561 | 22,140,085 | 23,518,304 | 24,948,713 | 23,522,185 |
| 736,904 | 741,771 | 1,388,498 | 1,476,729 | 1,528,496 | 1,588,589 |
| 4,061,872 | 3,814,823 | 3,647,926 | 3,402,831 | 3,310,958 | 2,837,674 |
| 1,922,259 | 1,988,785 | 1,945,727 | 3,411,336 | 1,764,334 | 1,839,531 |
| - | - | - | - | - | 38,541 |
| 2,022,440 | - | - | - | - | - |
| 138,752 | 144,824 | 143,873 | 137,326 | 121,675 | - |
| 14,953 | 21,646 | 28,481 | 35,028 | 39,886 | - |
| <u>59,404,645</u> | <u>62,834,699</u> | <u>62,489,013</u> | <u>64,976,845</u> | <u>64,919,881</u> | <u>66,222,354</u> |
| <u>3,361,096</u> | <u>3,518,212</u> | <u>2,426,847</u> | <u>(2,130,861)</u> | <u>52,615</u> | <u>(3,143,885)</u> |
| - | 281,636 | 17,000 | - | 19,602 | 3,421,853 |
| - | 333,775 | 307,575 | 46,678 | 16,031 | - |
| <u>(5,524,808)</u> | <u>(333,775)</u> | <u>(307,575)</u> | <u>(46,678)</u> | <u>(16,031)</u> | <u>-</u> |
| <u>(5,524,808)</u> | <u>281,636</u> | <u>17,000</u> | <u>-</u> | <u>19,602</u> | <u>3,421,853</u> |
| <u>\$ (2,163,712)</u> | <u>\$ 3,799,848</u> | <u>\$ 2,443,847</u> | <u>\$ (2,130,861)</u> | <u>\$ 72,217</u> | <u>\$ 277,968</u> |
| 0.27% | 0.27% | 0.28% | 0.27% | 0.25% | 0.00% |

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

| <u>Fiscal</u> | | | | | <u>Less tax</u> | | |
|---------------|----------------------|------------------|------------------|-----------------------|------------------------|--------------------------|---------------------|
| <u>Year</u> | <u>Real Property</u> | <u>Personal</u> | <u>Operating</u> | <u>Total Assessed</u> | <u>exemptions and</u> | <u>Net Taxable Value</u> | <u>Total direct</u> |
| | | <u>Property</u> | <u>Property</u> | <u>Valuation</u> | <u>urban increment</u> | | <u>tax rate (2)</u> |
| | | | | | <u>value</u> | | |
| 2017 | \$ 14,938,015,514 | \$ 1,104,917,704 | \$ 244,818,356 | \$ 16,287,751,574 | \$ 6,158,213,906 | \$ 10,129,537,668 | 4.24 |
| 2016 | 13,405,963,385 | 1,077,641,336 | 265,213,895 | 14,748,818,616 | 5,450,648,889 | 9,298,169,727 | 4.12 |
| 2015 | 12,110,647,362 | 746,348,250 | 239,169,944 | 13,096,165,556 | 4,365,200,462 | 8,730,965,094 | 3.93 |
| 2014 | 9,883,917,476 | 678,559,231 | 232,197,043 | 10,794,673,750 | 3,539,499,363 | 7,255,174,387 | 5.01 |
| 2013 | 9,143,096,794 | 682,449,408 | 231,666,343 | 10,057,212,545 | 3,423,679,556 | 6,633,532,989 | 5.71 |
| 2012 | 9,700,805,840 | 684,130,722 | 226,178,529 | 10,611,115,091 | 3,770,409,581 | 6,840,705,510 | 5.43 |
| 2011 | 10,719,055,835 | 696,731,835 | 203,651,796 | 11,619,439,466 | 4,229,866,688 | 7,389,572,778 | 4.96 |
| 2010 | 12,118,592,676 | 745,847,812 | 187,115,298 | 13,051,555,786 | 4,466,549,399 | 8,585,006,387 | 4.25 |
| 2009 | 14,082,523,886 | 895,277,796 | 179,808,626 | 15,157,610,308 | 4,840,786,012 | 10,316,824,296 | 3.86 |
| 2008 | 12,041,557,451 | 797,665,288 | 179,808,637 | 13,019,031,376 | 3,802,049,912 | 9,216,981,464 | 3.93 |

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

Source: Property values from Canyon County property tax rolls

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

| | Year Taxes Are Payable | | | | | | | | | |
|---------------------------------|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| County Direct Rates | | | | | | | | | | |
| Operating rate | 4.24 | 4.12 | 3.93 | 5.01 | 5.71 | 5.43 | 4.96 | 4.25 | 3.86 | 3.93 |
| Debt service rate | - | - | - | - | - | - | - | - | - | - |
| Total county direct rate | <u>4.24</u> | <u>4.12</u> | <u>3.93</u> | <u>5.01</u> | <u>5.71</u> | <u>5.43</u> | <u>4.96</u> | <u>4.25</u> | <u>3.86</u> | <u>3.93</u> |
| City Rates | | | | | | | | | | |
| Caldwell | 9.94 | 10.69 | 10.81 | 12.25 | 12.81 | 11.89 | 11.04 | 9.29 | 8.22 | 8.92 |
| Nampa | 9.03 | 9.31 | 9.49 | 11.03 | 11.58 | 11.12 | 10.16 | 8.28 | 7.11 | 7.21 |
| Melba | 6.25 | 7.07 | 6.84 | 7.65 | 7.38 | 6.44 | 5.96 | 4.44 | 3.84 | 4.08 |
| Middleton | 5.43 | 5.69 | 5.97 | 7.10 | 7.84 | 7.12 | 5.90 | 4.57 | 3.43 | 3.70 |
| Notus | 4.75 | 5.34 | 5.36 | 6.00 | 4.54 | 5.36 | 4.70 | 3.91 | 3.17 | 3.68 |
| Parma | 8.97 | 9.55 | 10.10 | 11.02 | 10.83 | 10.07 | 9.15 | 8.02 | 6.98 | 7.99 |
| Wilder | 11.18 | 13.23 | 13.54 | 16.27 | 13.74 | 9.00 | 9.00 | 8.59 | 8.04 | 8.13 |
| Greenleaf | 2.90 | 3.38 | 3.48 | 4.10 | 3.91 | 3.40 | 2.81 | 2.27 | 1.85 | 1.92 |
| Star | 1.91 | 2.19 | 2.51 | 3.00 | 3.49 | 3.58 | 3.16 | 2.73 | 2.04 | - |
| School District Rates | | | | | | | | | | |
| West Ada #2 | 4.02 | 4.22 | 4.09 | 4.64 | 4.60 | 3.40 | 3.49 | 3.51 | 3.58 | 3.65 |
| Kuna #3 | 5.00 | 6.17 | 6.65 | 7.41 | 7.86 | 4.79 | 5.03 | 4.63 | 3.33 | 3.32 |
| Nampa #131 | 4.48 | 4.35 | 4.23 | 3.87 | 3.89 | 3.51 | 3.77 | 3.30 | 3.73 | 3.40 |
| Caldwell #132 | 4.19 | 4.19 | 4.60 | 4.92 | 4.92 | 5.45 | 5.34 | 3.71 | 3.95 | 4.48 |
| Wilder #133 | 4.42 | 5.73 | 6.25 | 7.23 | 8.14 | 7.19 | 5.94 | 5.06 | 4.94 | 4.33 |
| Middleton #134 | 4.95 | 5.25 | 5.25 | 5.25 | 4.95 | 4.95 | 4.45 | 4.45 | 4.45 | 4.45 |
| Notus #135 | 5.18 | 4.98 | 4.78 | 4.84 | 2.02 | 4.69 | 4.79 | 3.96 | 2.19 | 2.76 |
| Melba #136 | 3.02 | 3.02 | 3.08 | 2.85 | 4.46 | 5.51 | 5.00 | 4.92 | 5.34 | 5.35 |
| Parma #137 | 5.91 | 5.91 | 6.03 | 6.09 | 5.88 | 5.86 | 5.31 | 5.32 | 5.27 | 5.64 |
| Vallivue #139 | 5.82 | 5.82 | 5.82 | 5.72 | 5.45 | 5.19 | 5.05 | 5.10 | 5.16 | 5.23 |
| Marsing #363 | 4.19 | 4.08 | 3.49 | 3.39 | 3.24 | 5.91 | 5.37 | 4.14 | 1.10 | 4.19 |
| Homedale #370 | 3.77 | 3.77 | 4.31 | 4.51 | 4.46 | 4.11 | 5.23 | 4.16 | 3.08 | 2.92 |
| Fire District Rates | | | | | | | | | | |
| Caldwell Rural Fire | 1.82 | 1.84 | 1.96 | 2.40 | 2.40 | 2.40 | 2.40 | 2.03 | 1.70 | 1.77 |
| Homedale Rural Fire | 1.24 | 1.21 | 1.38 | 1.03 | 1.43 | 1.44 | 1.26 | 0.90 | 0.84 | 0.79 |
| Kuna Rural Fire | 1.3 | 1.34 | 1.44 | 1.63 | 1.77 | 1.68 | 1.44 | 1.17 | 0.93 | 0.91 |
| Melba Rural Fire | 0.76 | 0.80 | 0.81 | 0.88 | 0.91 | 0.88 | 0.81 | 0.69 | 0.86 | 0.90 |
| Middleton Rural Fire | 2.11 | 2.14 | 1.25 | 2.50 | 2.74 | 2.66 | 2.71 | 2.24 | 1.72 | 0.80 |
| Parma Rural Fire | 1.88 | 1.93 | 1.98 | 2.15 | 2.12 | 1.45 | 1.38 | 1.24 | 1.09 | 1.15 |
| Upper Deer Flat Fire | 0.85 | 0.88 | 0.88 | 1.01 | 1.08 | 1.03 | 0.95 | 0.72 | 0.60 | 0.58 |
| Marsing Rural Fire | 0.23 | 0.23 | 0.25 | 0.25 | 0.27 | 0.26 | 0.22 | 0.17 | 0.15 | 0.15 |
| Star Rural Fire | 2.03 | 1.93 | 2.06 | 2.47 | 2.49 | 2.49 | 2.29 | 1.92 | 1.35 | 1.11 |
| Wilder Rural Fire | 1.67 | 1.78 | 1.85 | 2.00 | 2.03 | 2.02 | 1.73 | 1.41 | 1.16 | 1.08 |
| Nampa Fire | 2.31 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 1.98 | 1.92 |
| Highway District Rates | | | | | | | | | | |
| Nampa Highway District #1 | 1.22 | 1.26 | 1.31 | 1.47 | 1.51 | 1.41 | 1.28 | 1.05 | 0.87 | 0.88 |
| Notus Parma Highway District #2 | 1.89 | 1.98 | 2.03 | 2.23 | 2.28 | 2.21 | 2.07 | 1.80 | 1.54 | 1.65 |
| Golden Gate Highway District #3 | 2.05 | 2.16 | 2.22 | 2.42 | 2.57 | 2.46 | 2.23 | 1.83 | 1.61 | 1.65 |
| Canyon Highway District #4 | 1.45 | 1.51 | 1.54 | 1.88 | 1.97 | 1.83 | 1.60 | 1.31 | 1.06 | 1.10 |

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

| | Year Taxes Are Payable | | | | | | | | | |
|------------------------------|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| Cemetery Districts | | | | | | | | | | |
| Kuna Cemetery | 0.13 | 0.14 | 0.14 | 0.16 | 0.18 | 0.17 | 0.15 | 0.12 | 0.09 | 0.09 |
| Lower Boise Cemetery | 0.23 | 0.24 | 0.25 | 0.28 | 0.28 | 0.28 | 0.27 | 0.23 | 0.20 | 0.22 |
| Melba Cemetery | 0.14 | 0.14 | 0.14 | 0.15 | 0.16 | 0.16 | 0.15 | 0.13 | 0.11 | 0.11 |
| Middleton Cemetery | 0.06 | 0.06 | 0.06 | 0.07 | 0.08 | 0.07 | 0.06 | 0.05 | 0.04 | 0.04 |
| Parma Cemetery | 0.18 | 0.19 | 0.20 | 0.22 | 0.22 | 0.21 | 0.20 | 0.18 | 0.15 | 0.17 |
| Roswell Cemetery | 0.15 | 0.18 | 0.19 | 0.20 | 0.23 | 0.22 | 0.21 | 0.17 | 0.15 | 0.16 |
| Wilder Cemetery | 0.23 | 0.24 | 0.25 | 0.26 | 0.28 | 0.27 | 0.24 | 0.20 | 0.19 | 0.19 |
| Fairview Cemetery | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.06 | 0.05 | 0.05 |
| Greenleaf Cemetery | 0.23 | 0.24 | 0.26 | 0.28 | 0.30 | 0.28 | 0.24 | 0.19 | 0.16 | 0.17 |
| Pleasant Ridge Cemetery | 0.35 | 0.39 | 0.42 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.36 | 0.36 |
| Other Districts | | | | | | | | | | |
| Wilder Library | 0.73 | 0.77 | 0.61 | 0.61 | 0.61 | 0.60 | 0.61 | 0.61 | 0.60 | 0.52 |
| Lizard Butte Library | 0.40 | 0.41 | 0.46 | 0.50 | 0.56 | 0.55 | 0.49 | 0.38 | 0.35 | 0.37 |
| Kuna Library | 0.60 | 0.61 | 0.65 | 0.71 | 0.71 | 0.71 | 0.69 | 0.56 | 0.45 | 0.45 |
| Flood Control #10 | 0.13 | 0.13 | 0.13 | 0.15 | 0.14 | 0.13 | 0.12 | 0.10 | 0.09 | 0.08 |
| Flood Control #11 | 0.45 | 0.48 | 0.48 | 0.52 | 0.52 | 0.50 | 0.47 | 0.41 | 0.40 | 0.42 |
| Ambulance District | 0.24 | 0.24 | 0.22 | 0.26 | 0.28 | 0.27 | 0.23 | 0.20 | 0.17 | 0.18 |
| Mosquito Abatement | 0.16 | 0.16 | 0.15 | 0.15 | 0.15 | 0.13 | 0.12 | 0.11 | 0.15 | 0.38 |
| Pest Control | 0.07 | 0.07 | 0.00 | 0.08 | 0.09 | 0.08 | 0.08 | 0.06 | 0.05 | 0.05 |
| Melba Gopher | 0.15 | 0.16 | 0.16 | 0.18 | 0.19 | 0.18 | 0.17 | 0.15 | 0.12 | 0.13 |
| College of Western Idaho | 0.16 | 0.16 | 0.16 | 0.18 | 0.19 | 0.18 | 0.16 | 0.13 | - | - |
| Greater Middleton Recreation | 0.56 | 0.58 | 0.29 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.46 | 0.42 |
| Ten Davis Recreation | 0.19 | 0.20 | 0.20 | 0.22 | 0.23 | 0.23 | 0.23 | 0.20 | 0.18 | 0.19 |
| Star Sewer and Water | 0.84 | 0.88 | 0.90 | 1.02 | 1.15 | 1.12 | 0.94 | 0.81 | 0.57 | - |

Note: Property tax rates are expressed as \$1,000 per net taxable value.

Source: Canyon County Treasurer's Office

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

| Taxpayer | Fiscal Year 2017 | | | | Fiscal Year 2008 | | | |
|-----------------------------|------------------------------|------|---|--|------------------------------|------|---|--|
| | 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. | \$ 473,585,989 | 1 | 4.63% | | \$ 119,356,825 | 1 | 1.22% | |
| Sorrento Lactalis | 130,654,111 | 2 | 1.28% | | 57,831,922 | 4 | 0.59% | |
| Idaho Power | 113,909,713 | 3 | 1.11% | | 73,638,677 | 3 | 0.75% | |
| Amalgamated Sugar Co LLC | 63,238,780 | 4 | 0.62% | | - | - | 0.23% | |
| SSI Food Services | 62,396,153 | 5 | 0.61% | | 48,937,278 | 6 | 0.50% | |
| Union Pacific Railroad | 49,967,450 | 6 | 0.49% | | - | - | - | |
| DDR Nampa LLC | 37,420,670 | 7 | 0.37% | | 50,534,250 | 5 | 0.52% | |
| WAL-MART | 35,859,877 | 8 | 0.35% | | 39,777,775 | 7 | 0.41% | |
| Caldwell Healthcare Dev LLC | 31,778,343 | 9 | 0.31% | | - | - | - | |
| CenturyLink | 30,657,429 | 10 | 0.30% | | 39,359,570 | 8 | 0.40% | |
| Micron Technology Inc. | - | - | - | | 108,982,494 | 2 | 1.11% | |
| Dyver Development | - | - | - | | 30,071,336 | 9 | 0.31% | |
| Nestle Food Company | - | - | - | | 27,602,220 | 10 | 0.28% | |
| Total | <u>\$ 1,029,468,515</u> | | <u>10.07%</u> | | <u>\$ 596,092,347</u> | | <u>6.32%</u> | |

**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 |
| 2017 | \$ 43,718,172 | \$ 42,658,158 | 97.6% | \$ - | 42,658,158 | 97.6% |
| 2016 | 38,835,832 | 37,981,292 | 97.8% | 427,670 | 38,408,962 | 98.9% |
| 2015 | 34,657,397 | 33,923,481 | 97.9% | 571,230 | 34,494,711 | 99.5% |
| 2014 | 36,456,725 | 35,537,497 | 97.5% | 913,081 | 36,450,578 | 100.0% |
| 2013 | 38,267,022 | 37,268,973 | 97.4% | 997,597 | 38,266,570 | 100.0% |
| 2012 | 37,531,767 | 36,319,684 | 96.8% | 1,189,592 | 37,509,276 | 99.9% |
| 2011 | 36,944,702 | 35,440,938 | 95.9% | 1,392,006 | 36,832,944 | 99.7% |
| 2010 | 36,903,996 | 34,997,184 | 94.8% | 1,752,223 | 36,749,407 | 99.6% |
| 2009 | 38,618,191 | 36,086,011 | 93.4% | 2,357,674 | 38,443,685 | 99.5% |
| 2008 | 36,078,372 | 34,020,954 | 94.3% | 1,755,859 | 35,776,813 | 99.2% |

Source: Canyon County property tax rolls

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

| Fiscal Year | Capital Leases | Percentage of Estimated Actual Taxable Value of property | Total Debt Per Capita | Percentage of Total Debt to Personal Income |
|------------------------|---------------------------|---|----------------------------------|--|
| 2017 | \$ - | 0.00% | - | 0.00% |
| 2016 | - | 0.00% | - | 0.00% |
| 2015 | - | 0.00% | 0.39 | 0.00% |
| 2014 | 75,477 | 0.00% | 1.14 | 0.00% |
| 2013 | 221,082 | 0.01% | 1.88 | 0.01% |
| 2012 | 359,833 | 0.01% | 2.67 | 0.01% |
| 2011 | 504,323 | 0.01% | 3.47 | 0.02% |
| 2010 | 648,197 | 0.01% | 4.27 | 0.02% |
| 2009 | 785,523 | 0.01% | 4.75 | 0.02% |
| 2008 | 852,537 | 0.01% | 5.47 | 0.03% |

**STATE OF IDAHO
CANYON COUNTY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2017**

| <u>Governmental Unit</u> | <u>Debt Outstanding</u> | <u>Estimated Percentage Applicable</u> | <u>Estimated Share of Direct and Overlapping Debt</u> |
|--------------------------|-----------------------------|--|---|
| Cities: | | | |
| Caldwell | \$ 375,000 | 100.00% | \$ 375,000 |
| Nampa | 16,580,000 | 100.00% | 16,580,000 |
| Total cities | <u>16,955,000</u> | | <u>16,955,000</u> |
| Fire Districts: | | | |
| Wilder | 643,793 | 100.00% | 643,793 |
| Middleton | 470,000 | 97.05% | 456,135 |
| Total fire districts | <u>1,113,793</u> | | <u>1,099,928</u> |
| School Districts: | | | |
| West Ada #2 | 170,990,000 | 1.06% | 1,812,494 |
| Kuna #3 | 60,740,000 | 13.78% | 8,369,972 |
| Nampa #131 | 76,990,000 | 100.00% | 76,990,000 |
| Caldwell #132 | 23,085,000 | 100.00% | 23,085,000 |
| Wilder #133 | 5,300,000 | 100.00% | 5,300,000 |
| Middleton #134 | 42,880,000 | 100.00% | 42,880,000 |
| Notus #135 | 4,705,000 | 100.00% | 4,705,000 |
| Melba #136 | 9,940,000 | 62.21% | 6,183,674 |
| Parma #137 | 4,925,000 | 100.00% | 4,925,000 |
| Vallivue #139 | 106,485,000 | 100.00% | 106,485,000 |
| Marsing #363 | 12,445,000 | 12.48% | 1,553,136 |
| Total school districts | <u>518,485,000</u> | | <u>282,289,276</u> |
| Library districts: | | | |
| Kuna | 90,000 | 13.76% | 12,384 |
| Lizard Butte Library | 464,754 | 48.53% | 225,545 |
| Total library districts | <u>554,754</u> | | <u>237,929</u> |
| Total overlapping debt | <u>\$ 537,108,547</u> | | <u>\$ 300,582,133</u> |

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

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

Legal Debt Margin Calculation for Fiscal Year 2017

| | |
|--------------------------------|-------------------|
| Debt Limit | \$ 204,659 |
| Less: Debt applicable to limit | - |
| <u>Legal Debt Margin</u> | <u>\$ 204,659</u> |

| | <u>Fiscal Year</u> | | | | | | | | | |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| Debt limit | <u>\$ 204,659</u> | <u>\$ 185,963</u> | <u>\$ 175,051</u> | <u>\$ 174,619</u> | <u>\$ 145,103</u> | <u>\$ 132,671</u> | <u>\$ 136,814</u> | <u>\$ 147,791</u> | <u>\$ 171,700</u> | <u>\$ 206,336</u> |
| Total net debt applicable to limit | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Legal debt margin | <u>\$ 204,659</u> | <u>\$ 185,963</u> | <u>\$ 175,051</u> | <u>\$ 174,619</u> | <u>\$ 145,103</u> | <u>\$ 132,671</u> | <u>\$ 136,814</u> | <u>\$ 147,791</u> | <u>\$ 171,700</u> | <u>\$ 206,336</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

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

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

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

| <u>Year</u> | <u>Population</u> | <u>Personal Income</u> <u>(thousands of</u> <u>dollars)</u> | <u>Per capita</u> <u>personal</u> <u>income</u> | <u>Unemployment</u> <u>rate</u> |
|-------------|-------------------|---|---|------------------------------------|
| | (1) | (1) | (1) | (1) |
| 2017 | 211,698 | \$ 6,203,810 | \$ 29,305 | 3.3% |
| 2016 | 207,478 | 5,862,913 | 28,258 | 4.2% |
| 2015 | 203,143 | 5,478,360 | 26,968 | 4.6% |
| 2014 | 198,871 | 5,092,291 | 25,606 | 4.7% |
| 2013 | 193,888 | 4,786,707 | 24,688 | 6.5% |
| 2012 | 191,694 | 4,519,099 | 23,575 | 7.5% |
| 2011 | 188,923 | 4,257,624 | 22,815 | 10.3% |
| 2010 | 186,615 | 4,266,614 | 23,173 | 11.9% |
| 2009 | 183,939 | 3,980,637 | 22,278 | 11.8% |
| 2008 | 179,381 | 3,690,863 | 21,511 | 9.1% |

Sources:

(1) Idaho department of labor

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

| | 2017 | Percentage to | 2008 | Percentage to |
|-----------------------------|------------------|----------------------|------------------|----------------------|
| | Employees | total | Employees | total |
| | <u>Employees</u> | <u>employees</u> | <u>Employees</u> | <u>employees</u> |
| | (1) | | (1) | |
| Nampa School District | 1,625 | 1.74% | 1,675 | 2.13% |
| Wal-Mart Associates Inc | 1,275 | 1.37% | 1,375 | 1.75% |
| College of Western Idaho | 1,125 | 1.20% | - | 0.00% |
| J R Simplot Company | 1,075 | 1.15% | 1,225 | 1.56% |
| Plexus Corp | 1,025 | 1.10% | 425 | 0.54% |
| Canyon County | 825 | 0.88% | 775 | 0.99% |
| Vallivue School District | 775 | 0.83% | 775 | 0.99% |
| St Alphonsus Medical Center | 725 | 0.78% | 725 | 0.92% |
| Caldwell School District | 675 | 0.72% | 875 | 1.11% |
| Sorrento Lactalis Inc | <u>675</u> | <u>0.72%</u> | <u>525</u> | <u>0.67%</u> |
| Total | <u>9,800</u> | <u>10.49%</u> | <u>8,375</u> | <u>10.66%</u> |

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

Source: Quarterly report of Employment & Wages, Federal Fiscal Year Average 2017 & 2008
Idaho Department of Labor, Communications & Research Division December 7, 2017.

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

| Function/Program | Full-time Equivalent Employees as of September 30 | | | | | | | | | |
|--------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| <i>Governmental Activities</i> | | | | | | | | | | |
| Public Safety | 381 | 381 | 381 | 342 | 342 | 342 | 339 | 348 | 342 | 361 |
| Health and Welfare | 12 | 12 | 12 | 12 | 13 | 13 | 10 | 10 | 10 | 10 |
| Culture and Recreation | 16 | 16 | 15 | 15 | 12 | 12 | 11 | 11 | 11 | 13 |
| Public Works | 5 | 6 | 6 | 6 | 6 | 6 | 25 | 25 | 25 | 26 |
| General Government | <u>376</u> | <u>361</u> | <u>351</u> | <u>346</u> | <u>341</u> | <u>341</u> | <u>340</u> | <u>340</u> | <u>338</u> | <u>320</u> |
| Total Governmental Activities | <u>790</u> | <u>776</u> | <u>765</u> | <u>721</u> | <u>714</u> | <u>714</u> | <u>725</u> | <u>734</u> | <u>726</u> | <u>730</u> |
| <i>Business-type Activities</i> | | | | | | | | | | |
| Sanitary Landfill | <u>23</u> | <u>22</u> | <u>21</u> | <u>21</u> | <u>21</u> | <u>20</u> | <u>20</u> | <u>20</u> | <u>20</u> | <u>20</u> |
| Grand Total | <u>813</u> | <u>798</u> | <u>786</u> | <u>742</u> | <u>735</u> | <u>734</u> | <u>745</u> | <u>754</u> | <u>746</u> | <u>750</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>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| Public Safety | | | | | | | | | | |
| Jail bookings | 9,887 | 9,781 | 10,136 | 11,423 | 8,568 | 7,787 | 8,248 | 8,544 | 11,542 | 12,184 |
| Average daily population (all facilities) | 389 | 389 | 389 | 388 | 385 | 386 | 396 | 382 | 462 | 630 |
| General Government | | | | | | | | | | |
| Building permits issued | 926 | 796 | 697 | 567 | 546 | 443 | 411 | 403 | 421 | 607 |
| Mechanical permits issued | 1,420 | 1,221 | 1,214 | 1,218 | 1,071 | 639 | 564 | 592 | 425 | 788 |
| Number of recorded documents | 56,396 | 53,009 | 49,855 | 48,309 | 60,604 | 79,815 | 70,884 | 62,701 | 65,520 | 68,227 |
| Culture and Recreation | | | | | | | | | | |
| Annual boat stickers | 3,945 | 4,222 | 4,021 | 4,441 | 3,957 | 4,079 | 3,978 | 4,003 | 4,163 | 4,050 |
| Sanitation | | | | | | | | | | |
| Refuse collected daily/tons | 845 | 788 | 696 | 676 | 602 | 568 | 540 | 572 | 563 | 653 |
| Refuse collected annually/tons | 265,017 | 247,213 | 218,230 | 211,969 | 188,674 | 177,938 | 169,137 | 179,175 | 176,372 | 204,433 |

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>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
| Public Safety | | | | | | | | | | |
| Patrol units | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 |
| Detention centers | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Culture and Recreation | | | | | | | | | | |
| Number of county parks | 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Acreage of parks | 1,579 | 1,579 | 1,579 | 1,579 | 1,579 | 1,579 | 1,579 | 1,579 | 1,579 | 1,579 |
| Sanitation | | | | | | | | | | |
| Number of trash compactors | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

Sources: County departments
County Auditor's office



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

To the County Commissioners
Canyon County, Idaho
Caldwell, Idaho

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Canyon County, Idaho, (the County) as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 18, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

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

Boise, Idaho
January 18, 2018