



LATAH COUNTY
BOARD OF COMMISSIONERS
MOTION AND ORDER

P.O. Box 8068 ♦ 522 S. Adams ♦ Moscow, ID 83843
(208) 883-7208 ♦ Fax: (208) 883-2280
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COMMISSIONER Walser MOVES THAT THE BOARD:

Approve the Audited Financial Statements for the Year Ended September 30, 2014 as prepared by Hayden & Ross, P.A., Certified Public Accountants, Moscow, Idaho.

	<u>YES</u>	<u>NO</u>	<u>ABSTAIN</u>
 _____ Richard Walser, Chair District I	<u>✓</u>	_____	_____
 _____ Thomas C. Lamar, Commissioner District II	<u>✓</u>	_____	_____
 _____ David McGraw, Commissioner District III	<u>✓</u>	_____	_____

ATTEST:



Clerk/Deputy Clerk

DATE:

8-3-15

LATAH COUNTY, IDAHO

Moscow, Idaho

Audited Financial Statements
For the Year Ended September 30, 2014

LATAH COUNTY, IDAHO

Moscow, Idaho

**Audited Financial Statements
For the Year Ended September 30, 2014**

LATAH COUNTY, IDAHO
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INTRODUCTORY SECTION

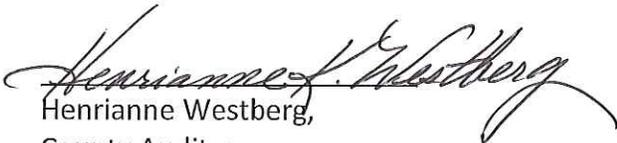
LATAH COUNTY

COUNTY AUDITOR'S CERTIFICATE

For the Fiscal Year Ending September 30, 2014

COUNTY OF LATAH
STATE OF IDAHO

Henrienne Westberg, being first duly sworn, deposes and says that she is the County Auditor of Latah County, Idaho, that the following is a full, true, and correct and complete statement of the financial condition of said county for the year ending September 30, 2014.


Henrienne Westberg,
County Auditor

Subscribed and sworn to before me this 3 day of August, 2015.

Notary Public

Approved by the Board of Commissioners of Latah County, Idaho in regular session this 3rd
day of August, 2015.


Richard Walser, Commissioner


Tom Lamar, Commissioner


Dave McGraw, Commissioner

ATTEST: K Egan, Deputy 8-3-15

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Latah County, Idaho
Moscow, Idaho 83843

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 Latah County, Idaho, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements 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 of 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, based on our audit, 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 Latah County, Idaho, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows, the respective budgetary comparison for the General Fund, Justice Fund, Indigent Fund and the Fair Operations Fund 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 on pages 6-11 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 Latah County's basic financial statements. The introductory section and combining nonmajor fund statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor 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 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 nonmajor fund financial statements are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory section has 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 July 21, 2015, on our consideration of the County of Latah, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Latah County, Idaho's internal control over financial reporting and compliance.

Hayden Ross, PLLC

Moscow, Idaho
July 21, 2015

**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
GOVERNMENTAL AUDITING STANDARDS**

To the County Commissioners
Latah County, Idaho
Moscow, Idaho 83843

We have audited, in accordance with the 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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Latah County, Idaho, as of and for the year ended September 30, 2014 and the related notes to the financial statements, which collectively comprise Latah County, Idaho's, basic financial statements, and have issued our report thereon dated July 21, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Latah County, Idaho'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 Latah County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of the Latah County, Idaho'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 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 Latah County, Idaho'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hayden Ross, PLLC

Moscow, Idaho
July 21, 2015

LATAH COUNTY, IDAHO
Management's Discussion and Analysis
For the Year Ended September 30, 2014

The discussion and analysis of the Latah County's financial performance provides an overview of the County's financial activities for the fiscal year, October 1, 2013 through September 30, 2014. The County implemented the reporting model as adopted by the Governmental Accounting Standards Board (GASB) in their statement. Please read this statement in conjunction with the County's financial statement which immediately follows this section.

Economic Conditions and Outlook

Latah County, primarily, an agricultural and rural residential area, is located in the north central part of Idaho on the Idaho-Washington state border. The agricultural industry and the University of Idaho comprise the main industrial base in the County with retail and service industries as important secondary sources of employment and tax revenue.

Financial Highlights

- The assets of Latah County exceeded its liabilities at the close of the most recent fiscal year by \$8,909,522 (net position). Of this amount, \$5,768,844 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Government's Total Net Position increased by \$60,872. Of this, \$48,454 was from operations and \$12,418 was due to a prior period adjustment as further described in footnote 18.
- As of the close of the current fiscal year, the Latah County governmental funds reported combined ending fund balances of \$4,986,387 an increase of \$215,032 in comparison with the prior year.
- Jury Fees for persons called to provide jury duty service were increased from \$5.00 to \$20.00 for half day service, and from \$10.00 to \$30.00 for full day service.
- Latah County continues to offer a benefits package for employees. The County is a member of PERSI, Public Employee Retirement System of Idaho. Through June 30, 2014, each full time regular and part time regular employee contributes 6.79% Non-law Enforcement and 8.36% Law Enforcement of their salary and the County contributes 11.32% Non-law Enforcement and 11.66% Law Enforcement. PERSI has an Employee Elective 401(k) plan, the county offers an elective Nationwide Retirement 401 (k) plan. The County pays a Major Medical, Dental, APS health care and vision benefit for each full time regular employee, the County funds 11 paid holidays, offers an elective sick bank benefit, monthly flat fringe benefit, a term life insurance policy on each full time regular employee, a supplemental insurance plan for each full time regular employee and covers workers compensation through the State Insurance Plan.

- The Board of Commissioners continues to authorize a VEBA Account for every eligible employee in the amount of \$250.00 per year.

Overview of the Financial Statements: The discussion and analysis is the introduction to Latah County's basic financial statements. Latah County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

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

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

The statement of activities presents information showing how the government'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 related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave.)

Both government-wide financial statements distinguish functions of Latah County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Latah County include general government, public safety, solid waste, planning and zoning, and recreation.

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. The Latah County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. All of the funds of the Latah County can be divided into three categories: governmental funds, proprietary funds (business-type activities) and fiduciary (trust and agency) funds.

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

Because the focus of governmental funds is narrower than that of 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, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Latah County maintains four major and numerous non major 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, justice fund, indigent fund, and fair operations, all of which are considered to be major funds.

Latah County adopts an annual appropriated budget for most funds. A budgetary comparison statement has been provided for all major funds, as required.

The County budget is prepared according to Idaho Code and is developed on the same accounting basis as the fund statements. The most significant budgeted funds are the General Fund and the Justice Fund. During the fiscal year, the County may amend these budgets to reflect financial circumstances encountered throughout the year.

Proprietary Funds: Latah County maintains only one proprietary fund – Solid Waste. Proprietary Funds are used to report business-type activities where user fees and charges are intended to cover the cost of providing a service. Proprietary net position and activities are reported on the Government-wide statements in a separate column.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Latah County's own programs.

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 the fund financial statements.

Component Units: The Latah County Historical Society is a separate organization that derives significant economic benefits from the County, and as such is considered to be a component unit of the county. The Commissioners have determined that the financial information of the Historical Society is not material to the County, so no activity is reported for this entity.

The Statement of Net Position presents information on all of Latah County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the total of assets plus deferred outflows of resources and the total of liabilities plus deferred inflows of resources reported as net position. With this report readers will be able to

determine whether Latah County is better off at the end of the fiscal period than it was at the beginning.

Statement of Net Position

	<u>2012-2013</u>	<u>2013-2014</u>
Assets		
Current and other assets	15,353,918	15,603,780
Capital assets (net of related debt)	<u>3,248,356</u>	<u>3,153,402</u>
Total Assets	<u>18,602,274</u>	<u>18,757,182</u>
 Deferred Outflows of Resources	 _____ -	 _____ -
Liabilities		
Current liabilities	9,461,256	711,717
Non-current liabilities	<u>279,960</u>	<u>323,470</u>
Total Liabilities	<u>9,741,206</u>	<u>1,035,187</u>
 Deferred Inflows of Resources	 _____ -	 <u>8,812,473</u>
Net Position		
Net investment in capital assets	3,248,356	3,153,402
Restricted	(12,695)	(5,468)
Unrestricted	<u>5,625,407</u>	<u>5,761,588</u>
Total Net Position	<u>\$8,861,068</u>	<u>\$8,909,522</u>

At the end of the current fiscal year, the Latah County is able to report positive balances in all two out of three categories of net position, both for government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

Changes in Net Position
Year Ending September 30, 2014

Revenues	<u>2013</u>	<u>2014</u>
General Revenues		
Taxes	8,503,323	8,618,270
Charge for Services	2,248,063	2,585,220
Operating Grants & Contributions (not restricted to specific purpose)	419,654	386,880
Grants & Contributions	199,770	43,074
Federal and State Payments	2,506,715	2,801,450
License & Permits	167,853	299,297
Loss on Disposal of Assets	(2,252)	(10,023)
Miscellaneous	717,995	363,613
Interest & Investment Earnings	<u>3,216</u>	<u>13,962</u>
Total	<u>14,764,337</u>	<u>15,101,743</u>

Expenses**Governmental Activities**

General Government	4,197,190	3,960,988
Public Safety	6,799,940	7,566,829
Culture and Recreation	259,676	342,725
Health and Welfare	703,330	801,888
Agriculture	504,401	523,935
Education	23,834	22,872
Planning and Building	338,849	345,029
Waste Collection	1,004,727	1,409,900
Capital Outlay	-	79,123
Total	<u>13,831,947</u>	<u>15,053,289</u>

Change in Net Position \$932,390 \$48,454

Grants: Grants are funds that do not always follow the fiscal year of the County. The funds are made available by other agencies that are specific as to a purpose and are typically made on an expense reimbursement basis.

Property Taxes: Property taxes raise a substantial amount of money and are in fact, the largest single source of county tax revenue. The assessment of property is completed on a timely basis utilizing the most accurate procedures and in accordance with the standards of the International Association of Assessing Officers. Property tax revenues are no longer sufficient to support all functions of local government.

Capital Assets: Latah County's net investment in capital assets for its governmental type activities as of September 30, 2014, amounts to \$3,153,402 (net of depreciation). This investment in capital assets includes improvements, machinery and equipment, and construction in progress (see Table below).

Changes in Capital Assets

	<u>Balance</u> <u>10/01/2013</u>	<u>Additions</u>	<u>Deletions/ Adjustments</u>	<u>Balance</u> <u>09/30/2014</u>
Buildings & grounds	3,701,159	66,796	-	3,767,955
Equipment	2,018,799	151,004	(18,033)	2,151,770
Vehicles	<u>1,515,743</u>	<u>72,408</u>	<u>(46,471)</u>	<u>1,541,680</u>
Total	<u>7,235,701</u>	<u>290,208</u>	<u>(64,504)</u>	<u>7,461,405</u>
Less: accumulated depreciation				
Buildings & Grounds	1,680,377	82,537	-	1,762,914
Equipment	1,079,045	172,221	(8,010)	1,243,256
Vehicles	<u>1,227,923</u>	<u>120,381</u>	<u>(46,471)</u>	<u>1,301,833</u>
Total	<u>3,987,345</u>	<u>375,139</u>	<u>(54,481)</u>	<u>4,308,003</u>
Government Activities Assets (net)	<u>\$3,248,356</u>	<u>\$(84,931)</u>	<u>\$(10,023)</u>	<u>\$3,153,402</u>

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

- Major equipment purchases included vehicles and equipment for the Sheriff's Office, servers were upgraded and auditor equipment was purchased.
- The courthouse underwent remodels in courthouse 1 Phase 2 and the dispatch center.
- The restrooms were upgraded at the Fairgrounds Exhibition Building.

Long Term Debt: The County has no outstanding bonds. All lease agreements have a clause that if there are no available funds in the budget, lease will be terminated. When an employee leaves employment, any accrued vacation hours are paid, any accrued comp time hours are paid, and any unused sick time is forfeited. The estimate amount of payments for accrued vacation and comp time are recorded as accrued compensated absences in the statement of net position.

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances. Any questions or request for additional information should be directed to the County Clerk, Henrienne Westberg, at the Latah County Courthouse Auditor's Office, 522 South Adams, Moscow, Idaho, 83843, by phone at 208.883.2249 or by email at bocc@latah.id.us or hwestberg@latah.id.us.

Henrienne Westberg
Latah County Clerk/Auditor/Recorder
July 21, 2015

FINANCIAL STATEMENTS

LATAH COUNTY, IDAHO
Moscow, Idaho

STATEMENT OF NET POSITION
September 30, 2014

	PRIMARY GOVERNMENT		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash	4,200,182	738,668	4,938,850
Investments	568,502	182,232	750,734
Receivables, net of allowance for uncollectibles:			
Taxes	294,846	-	294,846
Unbilled taxes	8,812,473	-	8,812,473
Other receivables	-	23,101	23,101
Interest	3,243	20	3,263
Accounts	140,488	-	140,488
Due from other governments	640,025	-	640,025
Total current assets	<u>14,659,759</u>	<u>944,021</u>	<u>15,603,780</u>
Noncurrent assets:			
Non-depreciable assets	740,452	-	740,452
Capital assets	6,720,953	-	6,720,953
Less: accumulated depreciation	(4,308,003)	-	(4,308,003)
Total noncurrent assets	<u>3,153,402</u>	<u>-</u>	<u>3,153,402</u>
Total assets	<u>17,813,161</u>	<u>944,021</u>	<u>18,757,182</u>
DEFERRED OUTFLOWS OF RESOURCES			
	-	-	-
LIABILITIES			
Current liabilities:			
Warrants payable	267,973	1,822	269,795
Vouchers payable	334,642	107,280	441,922
Total current liabilities	<u>602,615</u>	<u>109,102</u>	<u>711,717</u>
Noncurrent liabilities:			
Compensated absences, due after one year	315,710	7,760	323,470
Total liabilities	<u>918,325</u>	<u>116,862</u>	<u>1,035,187</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable tax revenue	<u>8,812,473</u>	<u>-</u>	<u>8,812,473</u>
NET POSITION			
Net investment in capital assets	3,153,402	-	3,153,402
Restricted for:			
Grant programs	(5,468)	-	(5,468)
Unrestricted	<u>4,934,429</u>	<u>827,159</u>	<u>5,761,588</u>
Total net position	<u>\$ 8,082,363</u>	<u>\$ 827,159</u>	<u>\$ 8,909,522</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2014

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total
FUNCTIONS/PROGRAMS							
Governmental activities:							
General government	3,960,988	409,642	75,886	-	(3,475,460)	-	(3,475,460)
Public safety	7,566,829	726,520	197,236	43,074	(6,599,999)	-	(6,599,999)
Culture and recreation	342,725	59,180	4,200	-	(279,345)	-	(279,345)
Health and welfare	801,888	-	-	-	(801,888)	-	(801,888)
Agriculture	523,935	4,431	109,558	-	(409,946)	-	(409,946)
Education	22,872	-	-	-	(22,872)	-	(22,872)
Planning and building	345,029	-	-	-	(345,029)	-	(345,029)
Capital outlay	79,123	-	-	-	(79,123)	-	(79,123)
Loss on disposal of asset	10,023	-	-	-	(10,023)	-	(10,023)
Total governmental activities	<u>13,653,412</u>	<u>1,199,773</u>	<u>386,880</u>	<u>43,074</u>	<u>(12,023,685)</u>	<u>-</u>	<u>(12,023,685)</u>
Business-type activities:							
Solid Waste	1,409,900	1,385,447	-	-	-	(24,453)	(24,453)
Total business-type activities	<u>1,409,900</u>	<u>1,385,447</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,453)</u>	<u>(24,453)</u>
Total primary government	<u>\$ 15,063,312</u>	<u>\$ 2,585,220</u>	<u>\$ 386,880</u>	<u>\$ 43,074</u>	<u>(12,023,685)</u>	<u>(24,453)</u>	<u>(12,048,138)</u>

General Revenues

Taxes						
Property taxes, levied for general purposes				8,618,270	-	8,618,270
Intergovernmental revenues				2,801,450	-	2,801,450
Licenses and permits				299,297	-	299,297
Fines				580	-	580
Miscellaneous				363,033	-	363,033
Interest and investment earnings				16,569	(2,607)	13,962
Total general revenue				<u>12,099,199</u>	<u>(2,607)</u>	<u>12,096,592</u>
Change in net position				<u>75,514</u>	<u>(27,060)</u>	<u>48,454</u>
Total net position, beginning of year				<u>7,994,431</u>	<u>854,219</u>	<u>8,848,650</u>
Prior-period adjustment				<u>12,418</u>	<u>-</u>	<u>12,418</u>
Adjusted net position, beginning of year				<u>8,006,849</u>	<u>854,219</u>	<u>8,861,068</u>
Total net position, end of year				<u>\$ 8,082,363</u>	<u>\$ 827,159</u>	<u>\$ 8,909,522</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

**GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2014**

	General	Justice Fund	Indigent Fund	Fair Operations	Nonmajor Governmental	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	1,190,877	460,857	602,003	190,253	1,756,192	4,200,182
Investments	165,434	403,068	-	-	-	568,502
Receivables, net of allowance for uncollectibles:						
Taxes	90,573	136,461	19,899	5,543	42,370	294,846
Unbilled taxes	2,861,666	4,128,654	351,442	184,091	1,286,620	8,812,473
Interest	1,012	2,221	-	-	10	3,243
Accounts	52,533	21,416	713	5,067	60,759	140,488
Due from other governments	228,942	373,797	3,622	825	32,839	640,025
Interfund receivable	95	-	-	-	-	95
Total assets	<u>4,591,132</u>	<u>5,526,474</u>	<u>977,679</u>	<u>385,779</u>	<u>3,178,790</u>	<u>14,659,854</u>
Deferred outflows of resources	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 4,591,132</u>	<u>\$ 5,526,474</u>	<u>\$ 977,679</u>	<u>\$ 385,779</u>	<u>\$ 3,178,790</u>	<u>\$ 14,659,854</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities						
Warrants payable	71,987	103,342	1,710	19,856	71,078	267,973
Vouchers payable	87,726	132,953	39,137	8,567	66,259	334,642
Interfund payable	-	-	-	-	95	95
Total liabilities	<u>159,713</u>	<u>236,295</u>	<u>40,847</u>	<u>28,423</u>	<u>137,432</u>	<u>602,710</u>
Deferred inflows of resources						
Deferred revenue	79,162	119,595	17,463	4,876	37,188	258,284
Unavailable tax revenue	2,861,666	4,128,654	351,442	184,091	1,286,620	8,812,473
Total deferred inflows of resources	<u>2,940,828</u>	<u>4,248,249</u>	<u>368,905</u>	<u>188,967</u>	<u>1,323,808</u>	<u>9,070,757</u>
Fund Balances						
Assigned for:						
General government	-	-	-	-	579,178	579,178
Public safety	-	1,041,930	-	-	814,513	1,856,443
Culture and recreation	-	-	-	-	180,831	180,831
Health and welfare	-	-	567,927	-	3,081	571,008
Agriculture	-	-	-	168,389	37,845	206,234
Education	-	-	-	-	107,570	107,570
Restricted for:						
Grants	-	-	-	-	(5,468)	(5,468)
Unassigned:	1,490,591	-	-	-	-	1,490,591
Total fund balance	<u>1,490,591</u>	<u>1,041,930</u>	<u>567,927</u>	<u>168,389</u>	<u>1,717,550</u>	<u>4,986,387</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 4,591,132</u>	<u>\$ 5,526,474</u>	<u>\$ 977,679</u>	<u>\$ 385,779</u>	<u>\$ 3,178,790</u>	<u>\$ 14,659,854</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES**
For the Year Ended September 30, 2014

Total fund balances - governmental funds		4,986,387
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 as assets in governmental funds		
Non-depreciable assets:		
Land	740,452	
Depreciable assets:		
Cost of capital assets	6,720,953	
Accumulated depreciation	<u>(4,308,003)</u>	
		3,153,402
Assets that are not available to pay for current period expenditures are not considered earned in the governmental funds:		
Property Taxes		258,284
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Compensated absences, due after one year		<u>(315,710)</u>
Total net position - governmental activities		<u>8,082,363</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2014

Net change in fund balances - governmental funds		202,614
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, in the statement of activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital additions	290,208	
Loss on disposal of assets	(10,023)	
Depreciation expense	<u>(375,139)</u>	(94,954)
Some governmental funds revenues are deferred because they are not collected soon enough after year end to pay liabilities of the current period. Accordingly, they are recorded as deferred property taxes in the governmental funds. For governmental activities, those revenues are recognized regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting, the following have been deferred:		
Deferred property taxes		6,279
Accrued compensation time and vacation pay not payable from current sources is not reflected in the governmental funds, however, an increase in this liability increases expenditures in the statement of activities.		<u>(38,425)</u>
Change in net position, as reflected on the statement of activities		<u>\$ 75,514</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

PROPRIETARY FUNDS
SOLID WASTE FUND
STATEMENT OF NET POSITION
September 30, 2014

ASSETS

Current assets:

Cash	738,668
Investments	182,232
Receivables, net of allowance for uncollectibles:	
Interest	20
Other receivables	23,101

Total current assets 944,021

DEFERRED OUTFLOW OF RESOURCES

-

LIABILITIES

Warrants payable	1,822
Vouchers payable (accounts payable)	107,280
Accrued compensated absences	7,760

Total liabilities 116,862

DEFERRED INFLOW OF RESOURCES

-

NET POSITION

Unrestricted 827,159

Total net position \$ 827,159

LATAH COUNTY, IDAHO
Moscow, Idaho

PROPRIETARY FUNDS
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
For the Year Ended September 30, 2014

Operating revenues:		
Charges for services	1,385,447	
Total operating revenues	<u>1,385,447</u>	<u>1,385,447</u>
Operating expenses:		
Salaries	64,888	
Payroll and benefits	10,903	
Collection expense	1,334,109	
Total operating expenses	<u>1,409,900</u>	<u>1,409,900</u>
Operating income (loss)		(24,453)
Nonoperating revenues (expenses):		
Interest income	233	
Net increase (decrease) in the fair value of investments	<u>(2,840)</u>	
Total nonoperating revenues (expenses)		<u>(2,607)</u>
Change in net position		(27,060)
Net position, beginning of year		<u>854,219</u>
Net position, end of year		<u>\$ 827,159</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

PROPRIETARY FUNDS
SOLID WASTE FUND
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2014

Cash flows from operating activities:		
Cash received from customers	1,385,447	
Cash paid to suppliers	(1,362,820)	
Cash paid for salaries and benefits	<u>(75,791)</u>	
Net cash used in operating activities		(53,164)
Cash flows from noncapital financing activities:		
Net cash used by noncapital financing activities		-
Cash flows from capital financing and related financing activities:		
Net cash used by capital financing activities		-
Cash flows from investing activities:		
Investment expenses	<u>(2,627)</u>	
Net cash used in investment activities		<u>(2,627)</u>
Net increase (decrease) in cash		(55,791)
Cash and investments- beginning of year		<u>976,691</u>
Cash and investments- end of year		<u><u>920,900</u></u>
Reconciliation of operating income (loss) to net cash used in operating activities:		
Change in operating income (loss)		(24,453)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Decrease (increase) in assets:		
Receivables	(20,488)	
Increase (decrease) in liabilities:		
Vouchers and warrants payable	(13,308)	
Accrued compensated absences	<u>5,085</u>	
Total adjustments		<u>(28,711)</u>
Net cash used in operating activities		<u><u>\$ (53,164)</u></u>

LATAH COUNTY, IDAHO
Moscow, Idaho

FIDUCIARY FUNDS
STATEMENT OF NET POSITION
September 30, 2014

	<u>Agency Funds</u>
ASSETS	
Current assets:	
Cash	925,302
Investments	<u>35,691</u>
Total assets	<u>960,993</u>
DEFERRED OUTFLOW OF RESOURCES	<u>-</u>
LIABILITIES	
Current liabilities:	
Warrants payable	105,690
Vouchers payable	1,169,009
Due to other governments	<u>(313,706)</u>
Total liabilities	<u>960,993</u>
DEFERRED INFLOW OF RESOURCES	<u>-</u>
NET POSITION	<u><u>\$ -</u></u>

LATAH COUNTY, IDAHO
Moscow, Idaho

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2014

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
Revenues					
Taxes	2,691,164	2,691,164	2,715,310	24,146	24,146
Licenses and permits	100,031	100,031	299,297	199,266	199,266
Intergovernmental	514,000	514,000	713,189	199,189	199,189
Charges for services	298,000	298,000	372,066	74,066	74,066
Fines	500	500	580	80	80
Interest income	2,000	2,000	2,811	811	811
Miscellaneous	57,800	57,800	14,145	(43,655)	(43,655)
Total revenues	3,663,495	3,663,495	4,117,398	453,903	453,903
Expenditures					
General government	3,270,300	3,280,771	3,004,981	265,319	275,790
Public safety	116,882	126,062	117,499	(617)	8,563
Agriculture	91,102	91,102	86,238	4,864	4,864
Planning and building	371,172	371,172	341,077	30,095	30,095
Capital outlay	99,650	99,650	77,336	22,314	22,314
Total expenditures	3,949,106	3,968,757	3,627,131	321,975	341,626
Excess (deficiency) of revenues over/under expenditures	(285,611)	(305,262)	490,267	775,878	795,529
Other financing sources (uses):					
Operating transfers (out)	-	-	(53,000)	(53,000)	(53,000)
Net increase (decrease) in the fair value of investments	-	-	2,445	2,445	2,445
Total other financing sources (uses)	-	-	(50,555)	(50,555)	(50,555)
Net change in fund balance	\$ (285,611)	\$ (305,262)	439,712	\$ 725,323	\$ 744,974
Fund balance, beginning of year			1,066,434		
Prior period adjustment			(15,555)		
Fund balance, end of year			\$ 1,490,591		

LATAH COUNTY, IDAHO
Moscow, Idaho

JUSTICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2014

	Original Budget	Amended Budget	Actual	Variances	
				Favorable Original to Actual	(Unfavorable) Amended to Actual
Revenues					
Taxes	4,000,151	4,000,151	4,000,245	94	94
Intergovernmental	1,605,313	1,605,313	1,796,505	191,192	191,192
Charges for services	232,000	232,000	245,056	13,056	13,056
Interest income	14,000	14,000	5,181	(8,819)	(8,819)
Miscellaneous	46,500	46,500	48,244	1,744	1,744
Total revenues	5,897,964	5,897,964	6,095,231	197,267	197,267
Expenditures					
Public safety	6,269,927	6,590,271	6,392,548	(122,621)	197,723
Capital outlay	88,600	88,600	59,975	28,625	28,625
Total expenditures	6,358,527	6,678,871	6,452,523	(93,996)	226,348
Excess (deficiency) of revenue: over/under expenditures	(460,563)	(780,907)	(357,292)	103,271	423,615
Other financing sources (uses)					
Net increase (decrease) in the fair value of investment	-	-	5,956	5,956	5,956
Total other financing sources (uses)	-	-	5,956	5,956	5,956
Net change in fund balance	\$ (460,563)	\$ (780,907)	(351,336)	\$ 109,227	\$ 429,571
Fund balance, beginning of year			1,374,717		
Prior period adjustment			18,549		
Fund balance, end of year			\$ 1,041,930		

LATAH COUNTY, IDAHO
Moscow, Idaho

INDIGENT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2014

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
Revenues					
Taxes	503,982	503,982	506,598	2,616	2,616
Miscellaneous	108,000	108,000	113,193	5,193	5,193
Total revenues	<u>611,982</u>	<u>611,982</u>	<u>619,791</u>	<u>7,809</u>	<u>7,809</u>
Expenditures					
Health and welfare	636,242	636,242	548,404	87,838	87,838
Capital outlay	750	750	-	750	750
Total expenditures	<u>636,992</u>	<u>636,992</u>	<u>548,404</u>	<u>88,588</u>	<u>88,588</u>
Net change in fund balance	<u>\$ (25,010)</u>	<u>\$ (25,010)</u>	71,387	<u>\$ 96,397</u>	<u>\$ 96,397</u>
Fund balance, beginning of year			493,659		
Prior period adjustment			<u>2,881</u>		
Fund balance, end of year			<u>\$ 567,927</u>		

LATAH COUNTY, IDAHO
Moscow, Idaho

FAIR OPERATIONS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2014

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
Revenues					
Taxes	171,144	171,144	170,544	(600)	(600)
Miscellaneous	79,625	79,625	96,673	17,048	17,048
Total revenues	<u>250,769</u>	<u>250,769</u>	<u>267,217</u>	<u>16,448</u>	<u>16,448</u>
Expenditures					
Agriculture	232,769	232,769	227,817	4,952	4,952
Capital outlay	64,000	64,000	8,739	55,261	55,261
Total expenditures	<u>296,769</u>	<u>296,769</u>	<u>236,556</u>	<u>60,213</u>	<u>60,213</u>
Net change in fund balance	<u>\$ (46,000)</u>	<u>\$ (46,000)</u>	30,661	<u>\$ 76,661</u>	<u>\$ 76,661</u>
Fund balance, beginning of year			137,080		
Prior period adjustment			648		
Fund balance, end of year			<u>\$ 168,389</u>		

LATAH COUNTY, IDAHO
Notes to the Financial Statements
September 30, 2014

NOTE 1 Summary of Significant Accounting Policies

Latah County was formed May 14, 1888 by an act of the Congress of the United States. The County provides the following services as provided by law: tax assessment and collection, public safety, sanitation, licensing, agriculture support, cultural and educational support, planning and health and welfare.

The financial statements of Latah County, Idaho have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below:

Reporting Entity - Latah County, Idaho is the basic level of government, which has financial accountability, and control over all activities related to county government in Latah County. The County receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the County is not included in any other governmental "reporting entity" as defined by GASB pronouncements, since Board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and have primary financial accountability for fiscal matters.

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basis—but not the only criterion—for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operation, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of

special financing relationship, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

Latah County Historical Society - The facilities used as a museum by the Latah County Historical Society are owned by the County. One County Commissioner is on the Historical Society Board and approximately 30% of the revenue comes from County sources. The Commissioners have determined that the financial information of the Historical Society is not material to the County, so no activity is reported for this entity.

Basis of Presentation, Fund Accounting Government-wide statements - The statement of net position and the statement of activities display information about the financial activities of the overall County government, except for fiduciary activities. Both governmental activities, which are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues, and business-type activities, which are financed in whole or in part by fees charged to external parties for goods or services, are included.

The statement of activities presents a comparison between direct expenses and program revenues for each different function of the County's governmental and business-type activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable with a particular function.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state transfers, are presented as general revenues.

Fund Financial Statements – The fund financial statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category - governmental, proprietary and fiduciary are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

General Fund. This 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.

Justice Fund. This fund accounts for the operation of the departments of the prosecuting attorney, court clerk, juvenile probation and sheriff.

Indigent Fund. This fund accounts for the provision of indigent assistance to county residents.

Fair Operations. This fund accounts for the operations of the annual fair and fairgrounds.

Proprietary fund operating revenues and expenses are related to providing solid waste disposal services to county residents. Operating revenues are comprised of all activities other than investing and capital related.

The County reports the following fiduciary fund types:

Agency funds. These funds report resources held for other governmental agencies, taxing districts and special purpose trusts on a short-term basis in a purely custodial capacity.

Basis of Accounting - The government-wide, proprietary and fiduciary fund financial statements (except agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. State support and grant revenues are susceptible to accrual.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenue available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Claims, judgments, and compensated absences are recognized as expenditures only to the extent they are normally expected to be paid from existing unrestricted fund balance. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted fund balance available to finance the program. It is

the County's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

All business-type activities and proprietary funds of the County have elected to apply, as other accounting literature, GASB No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, and post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements.

Budgets - Budgets are adopted on a basis consistent with governmental accounting principles. Annual appropriated budgets are adopted for the general, special revenue and debt service funds. All annual appropriations lapse at year-end. The budget may be amended after a public hearing is held.

The County Commission follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the first Monday in August, the County Auditor submits to the County Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures only. It is published publicly on or before the third week in August.
2. Public hearings are conducted at the Courthouse to obtain taxpayer comments.
3. Prior to the first Tuesday after the first Monday of September, the budget is legally adopted by the Commission.

Expenditures may not legally exceed budgeted appropriations at the activity level. The level at which expenditures may not exceed appropriations for each budget is as follows:

General Fund	3,968,757
Justice Fund	6,678,871
Indigent Fund	636,992
Fair Operations	296,769

Cash and Investments- Cash includes amounts in demand deposits and short-term investments. State statute and commission investment policy authorizes the County to invest in obligations of the U.S. Treasury, the State of Idaho or county, city or other taxing districts of the State of Idaho. Commercial paper, corporate bonds, repurchase agreements, and investments are stated at cost. Interest income is defined as non-operating revenue.

For the purposes of the statement of cash flows, all proprietary funds are considered highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Encumbrances - The County does not follow the practice of encumbering funds at year-end.

Inventory – Latah County, Idaho - Inventory is valued at zero. All costs of expendable supplies are expensed when the supplies are purchased.

Short-Term Inter-fund Receivables/Payables - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the governmental funds balance sheet. They have been eliminated on the statement of net position. Short-term inter-fund loans are classified as "interfund receivables/payables."

Capital Assets - Capital assets are reported at actual or estimated historical cost based on appraisals of deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

The Board of Commissioners has set a capitalization threshold of \$5,000. All purchases and improvement to facilities that are not considered repairs are capitalized and depreciated using the straight-line method in the governmental and proprietary funds. Lives for buildings and improvements are 30 to 40 years. Lives for equipment range from 8 to 15 years. Vehicles and motor-driven equipment have estimated lives of 3 to 15 years.

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

Vacation and Sick Leave - County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days up to a maximum of 240 hours for employees. Employees are not reimbursed for sick leave not used. The balance of accumulated vacation payable is reported on the statement of net position as accrued compensated absences.

Long Term Obligations - Long-term debt includes lease obligations, where, by intent, the County intends to take possession of the leased property at the end of the lease term, usually by payment of a nominal sum. The amount of the lease obligation due within one year is shown as a current liability.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain

reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Restricted Resources - The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Deferred Revenue - Deferred revenue in the governmental funds represents property taxes receivable recorded but not collected within 60 days of the end of the accounting period.

Unavailable Tax Revenue - Unavailable tax revenue represents the property taxes levied for 2014 that are measurable but unavailable to the County, therefore recorded as a deferred inflow of resources in both governmental fund and government-wide financial statements.

Subsequent Events - Management has evaluated subsequent events through the date of the audit report. This is the date the financial statements were available to be issued. Management has concluded that no material subsequent events have occurred.

Fund Balance - In the funds statements, *non-spendable* fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers (grants) or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (Commissioners). Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, *assigned* fund balances represent the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

NOTE 2 Property Tax

The County's property tax is levied each October on the value listed as of the prior January 1 for all real and personal property located in the County. A revaluation of all property is required to be completed no less than every five years. The market value for the list of January 1, 2013, upon which the 2013 levy was based, was \$2,057,858,745, after the homeowner's exemption.

Various sections of the Idaho Code limit the amount that may be levied for general and other fund purposes, including Idaho Code Section 63-802, which places overall limitations on the amount of budget requests. The 2013 levy for the County was 0.4239188% of market valuation for the general and certain special revenue funds. The total tax levy for the year ended September 30, 2014 was \$8,660,907, with total tax collections being \$8,497,942.

Taxes are due in two equal installments on December 20th and June 20th following the levy date. Interest and penalty charges begin to accrue following the installment due date. Current tax collections for the year ended September 30, 2014 were 98.12% of the levy.

Property taxes levied for 2013 and prior years and uncollected as of September 30, 2014 are shown as taxes receivable. To the extent that they are not collected by the County by November 30, 2014, a deferred revenue account in that amount is established in the governmental funds.

Total taxes receivable as of September 30, 2014	294,846
Less: Taxes collected by November 30, 2014	<u>(36,562)</u>
Total deferred tax revenue	<u>\$258,284</u>

In accordance with GASB 33, *Accounting and Financial Reporting for Nonexchange Transactions*, the County has recognized the 2014 property tax levy as a receivable. This levy is an enforceable legal claim created during the fiscal year. The 2014 property tax levy funds are considered unavailable as of September 30, 2014. The total property tax levy for 2014 of \$8,812,473 is considered unavailable at September 30, 2014 and is recorded as a deferred inflow of resources.

NOTE 3 Cash Deposits and Investments

Cash On Hand - Cash on hand totaled \$1,650 at September 30, 2014.

Deposit Accounts and Custodial Credit Risk

A total of \$5,864,152 is reported in deposit accounts with corresponding bank balances totaling \$5,737,782. Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not be recovered. The County does not have a deposit policy for custodial credit risk. As of September 30, 2014, \$4,785,732 of the County's bank balances was exposed to custodial credit risk as follows:

Uninsured and collateralized with securities held by the pledging financial institution	4,785,732
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Investment Accounts, Interest Rate Risk and Concentration of Credit Risk

Amounts reported as investments consist of the following:

	<u>Recorded Cost</u>	<u>Market Value</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
Federal National Mortgage Association - Treasurer	410,000	415,994	0.75%	8/16/2017
Idaho Housing and Finance Association Bond	5,000	5,191	5.25%	7/15/15
Bingham and Bonneville SD Bonds	45,330	43,273	4.25%	Various
Nez Perce SD GO Bond	114,072	104,044	5.00%	8/15/2015
Federal National Mortgage Association – Solid Waste	185,072	182,232	0.75%	8/16/2017
Retirement Solutions – Custodial	<u>35,691</u>	<u>35,691</u>	n/a	n/a
Total	<u>\$795,165</u>	<u>\$786,425</u>		

Except for specific investments held in proprietary accounts, the County reports amounts held as investments at 29.1% in the General fund and 70.9% in the Justice fund, with interest earning credited to those funds in that proportion. All amounts held as investments are uninsured and uncollateralized.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. Custodial credit risk for investments is the risk that in the event of the failure of the counter party (e.g. broker-dealer) to a transaction, the County will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County's policy is that deposit accounts will be covered by FDIC or NCUA insurance, except for highly-liquid accounts.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization such as Moody's or Standard & Poor's. At year-end, the County did not hold any investments and is not subject to this risk.

Interest rate risk is the risk that changes in market interest rates will adversely impact the fair value of an investment. Investments that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rate. The County's policy is to hold investments covered by the FDIC or to invest in US Government-backed securities. In addition, it is the intent of management to hold the securities to maturity thereby reducing the interest rate risk.

Concentration of credit risk is the risk that concentration of investments with one issuer represents heightened risk of potential loss. No specific percentage identifies when concentration risk is present. The Governmental Accounting

Standards Board has adopted a principal that governments should provide note disclosure when five percent of the total investments of the entity are concentrated in any one issuer. Investments in obligations specifically guaranteed by the U.S. government, mutual funds, and other pooled investments are exempt from disclosure. The County has no policy limiting the amount it may invest in any one issuer.

The County's investments have been classified into the following three categories of credit risk:

- 1) Insured or registered, or securities held by the County or its agent in the County's name.
- 2) Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- 3) Uninsured and unregistered, with securities held by the counterparty or by the counterparty's trust department or agent, but not in the County's name.

As identified above, the County has experienced a market loss of \$8,740 based on market value compared to original cost at year-end. It is the intent of management is to hold the securities to maturity, however, the market value loss has been recorded in accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. None of these investments are collateralized or rated.

The County sponsors a deferred compensation plan with \$35,691 held in a custodial account for the benefit of participating employees.

NOTE 4 Changes in Capital Assets

	<u>Balance</u> <u>10/1/2013</u>	<u>Additions</u>	<u>Deletions and</u> <u>Adjustments</u>	<u>Balance</u> <u>9/30/2014</u>
Non-depreciable assets				
Land	740,542	-	-	740,452
Construction in process	<u>41,207</u>	<u>-</u>	<u>(41,207)</u>	<u>-</u>
Total non-depreciable assets	<u>781,659</u>	<u>-</u>	<u>(41,207)</u>	<u>740,452</u>
Depreciable assets				
Building & Grounds	2,919,500	66,796	41,207	3,027,503
Equipment	2,018,799	151,004	(18,033)	2,151,770
Vehicles	<u>1,515,743</u>	<u>72,408</u>	<u>(46,471)</u>	<u>1,541,680</u>
Total depreciable assets	<u>6,454,042</u>	<u>290,208</u>	<u>(23,297)</u>	<u>6,720,953</u>
Total assets	<u>7,235,701</u>	<u>290,208</u>	<u>(64,504)</u>	<u>7,461,405</u>

	Balance		Deletions	
	10/1/2013	Additions	and	Balance
			Adjustments	9/30/2014
Less: accumulated depreciation	1,680,377	82,537	-	1,762,914
Building & Grounds	1,079,045	172,221	(8,010)	1,243,256
Equipment	<u>1,227,923</u>	<u>120,381</u>	<u>(46,471)</u>	<u>1,301,833</u>
Vehicles				
Total accumulated depreciation	<u>3,987,345</u>	<u>375,139</u>	<u>(54,481)</u>	<u>4,308,003</u>
Government Activities Assets (net)	<u>\$3,248,356</u>	<u>\$(84,931)</u>	<u>\$(10,023)</u>	<u>\$3,153,402</u>

During 2014, depreciation was charged as follows:

General government	105,680
Public safety	204,237
Culture and recreation	51,474
Health and welfare	2,526
Agriculture	<u>11,222</u>
Total governmental activities depreciation expense	<u>\$375,139</u>

NOTE 5 Long-Term Debt

The County's legal debt margin is calculated at 10% of the fair market value of property located within the County.

Market value at January 1, 2013	2,057,858,745
Percentage allowed	<u>10%</u>
Legal debt margin	<u>\$205,785,874</u>

Long-term debt at September 30, 2014 consisted of the following:

Governmental activities – compensated absences	
Beginning balance	277,285
Additions(reductions)	<u>38,425</u>
Ending balance	<u>\$315,710</u>
Business-type activities – compensated absences	
Beginning balance	2,675
Additions(reductions)	<u>5,085</u>
Ending balance	<u>\$7,760</u>

NOTE 6 Operating and Capital Leases

The County has entered into several operating leases, consisting of the lease of several parcels of land upon which several radio transmitter-

receiver stations are located, a shop building, office space, and office equipment.

Annual required payments are as follows:

2015	96,770
2016	51,404
2017	43,286
2018	22,279
2019	21,379
Thereafter	-
Total	<u>\$235,119</u>

There are no capital leases outstanding at September 30, 2014.

NOTE 7 Contingent Liabilities

The County participates in several federal financial assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives. There is then the possibility of potential County liability as determined by a sponsoring organization audit, if such an audit would occur.

NOTE 8 Defined Benefit Pension Plan

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

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. Effective June 30, 2000, the annual service retirement allowance for each month of credited service was changed to 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

The contribution requirements of the County and its employees are established and may be amended by the PERSI Board of Trustees. Effective July 1, 2013, the required contribution rate as a percentage of covered payroll for members was 6.79% for general members and 8.36% for law enforcement. The employer rate

as a percentage of covered payroll was 11.32% for general members and 11.66% for law enforcement members. The contributions required and paid were \$740,970, \$670,968, and \$636,212 for the three years ended September 30, 2014, 2013 and 2012, respectively.

NOTE 9 **Litigation**

There are several lawsuits in which the County is involved. The County Attorney estimates that the potential claims against the County not covered by insurance resulting from such litigation would not materially affect the financial statements of the County.

NOTE 10 **Excess of Actual Expenditures over Budget in Individual Funds**

There were no funds that had an excess of expenditures over the amended budget for the year ended September 30, 2014.

NOTE 11 **Deferred Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Twenty-four employees of the County currently participate in this plan.

NOTE 12 **Receivable From/Payable to Funds**

During the course of normal operations, certain transactions generate receivables and corresponding payables between funds. A balance of \$95 due to the general fund from the judgement distribution fund existed at September 30, 2014.

NOTE 13 Segment Information – Enterprise Funds

Latah County financial reports include one enterprise fund that is intended to be self-supporting through user fees charged to the public. The Solid Waste Fund, which accounts for the provision of solid waste services to County residents, is maintained by Latah County. Financial segment information as of and for the year ended September 30, 2014 is presented below:

	<u>Solid Waste</u>
Operating revenues	1,385,447
Operating income	(24,453)
Change in net position	(27,060)
Net working capital	827,159
Total assets	944,021
Total current liabilities	116,862
Beginning net position	854,219
End net position	827,159
Cash used in operating activities	(53,164)
Cash used in investing activities	(2,627)
Beginning cash and cash equivalents	976,691
Ending cash and cash equivalents	920,900

NOTE 14 Deficit Fund Balance

The following funds had deficit balances at September 30, 2014:

Drug Free Community Support	6,774
2013 Traffic Enforcement ITD	11,745
2013 Homeland Security	<u>14,137</u>
Total	<u>\$32,656</u>

The County expects that reimbursement funding of these three projects will eliminate the deficit balance.

NOTE 15 Risk Management

The County purchases commercial insurance to cover the risk of property loss and legal liability. Management feels the level of coverage is adequate to cover any risk of loss.

NOTE 16 Landfill Closure and Post-Closure Care

The County operated a Municipal Solid Waste (MSW) landfill for a number of years, and met existing federal regulations upon closure. The county now contracts for non-MSW and MSW disposal.

NOTE 17 Prior Period Adjustment

The County adjusted the financial statements for three separate accounting items, leading to a net increase in the government-wide net position and governmental fund balance in the amount of \$12,418. The three corrections of errors are listed below:

1. Previously unrecognized tax revenue from certain yield and deferred taxes collected prior to September 30, 2013 were recognized. As a result, the beginning net position and fund balance was increased in the amount of \$39,599.
2. An internal balancing item in existence as of September 30, 2013 was reconciled during the year. As a result, the beginning net position and fund balance was decreased in the amount of \$110,841.
3. Previously unrecognized accounts receivable balances due from various districts of September 30, 2013 were recognized. As a result, the beginning net position and fund balance was increased in the amount of \$83,660.

SUPPLEMENTAL INFORMATION



LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2014

	Judgement Distribution	District Court	Health District	Historical Museum	Junior College	Parks and Recreation
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	95	267,013	682	2,104	107,570	63,896
Receivables, net of allowance for uncollectibles						
Taxes	-	-	8,265	1,782	-	4,344
Unbilled taxes	-	-	245,340	55,604	-	130,867
Interest	-	-	-	-	-	-
Accounts	-	16,649	-	-	-	873
Due from other governments	-	-	1,386	291	-	730
Total assets	95	283,662	255,673	59,781	107,570	200,710
Deferred outflows of resources:	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	\$ 95	\$ 283,662	\$ 255,673	\$ 59,781	\$ 107,570	\$ 200,710
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	-	3,490	-	1,420	-	1,404
Vouchers payable	-	19,596	-	-	-	19,390
Interfund payable	95	-	-	-	-	-
Total liabilities	95	23,086	-	1,420	-	20,794
Deferred inflows of resource:						
Deferred revenue	-	-	7,252	1,569	-	3,814
Unavailable tax revenue	-	-	245,340	55,604	-	130,867
Total deferred inflows of resource:	-	-	252,592	57,173	-	134,681
Fund balances						
Assigned for:						
General government	-	-	-	-	-	-
Public safety	-	260,576	-	-	-	-
Culture and recreation	-	-	-	1,188	-	45,235
Health and welfare	-	-	3,081	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	107,570	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	-	260,576	3,081	1,188	107,570	45,235
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 95	\$ 283,662	\$ 255,673	\$ 59,781	\$ 107,570	\$ 200,710

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Revaluation	Tort	Noxious Weeds	Election Consolidation	Sheriff Drug Enforcement	Sheriff Community Policing
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	190,296	12,852	23,295	94,889	6,833	41,826
Receivables, net of allowance for uncollectibles:						
Taxes	20,209	5,030	2,554	-	-	-
Unbilled taxes	619,431	149,459	80,282	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	156	-	9	4,752
Due from other governments	3,271	892	501	-	-	-
Total assets	<u>833,207</u>	<u>168,233</u>	<u>106,788</u>	<u>94,889</u>	<u>6,842</u>	<u>46,578</u>
Deferred outflows of resources						
	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 833,207</u>	<u>\$ 168,233</u>	<u>\$ 106,788</u>	<u>\$ 94,889</u>	<u>\$ 6,842</u>	<u>\$ 46,578</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	14,966	860	898	92	-	-
Vouchers payable	409	-	956	525	-	-
Interfund payable	-	-	-	-	-	-
Total liabilities	<u>15,375</u>	<u>860</u>	<u>1,854</u>	<u>617</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources						
Deferred revenue	17,742	4,408	2,238	-	-	-
Unavailable tax revenue	619,431	149,459	80,282	-	-	-
Total deferred inflows of resources	<u>637,173</u>	<u>153,867</u>	<u>82,520</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Assigned for:						
General government	180,659	13,506	-	94,272	-	-
Public safety	-	-	-	-	6,842	46,578
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	22,414	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	<u>180,659</u>	<u>13,506</u>	<u>22,414</u>	<u>94,272</u>	<u>6,842</u>	<u>46,578</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 833,207</u>	<u>\$ 168,233</u>	<u>\$ 106,788</u>	<u>\$ 94,889</u>	<u>\$ 6,842</u>	<u>\$ 46,578</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Emergency 911	Wireless Emergency 911	Snowmobile	Waterways	Emergency Medical Service	Courthouse Expansion
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	100,885	-	50,537	23,707	9,358	42,726
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	10	-	-	-	-	-
Accounts	22,010	-	918	1,161	690	-
Due from other governments	-	-	-	-	-	-
Total assets	122,905	-	51,455	24,868	10,048	42,726
Deferred outflows of resources	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 122,905	\$ -	\$ 51,455	\$ 24,868	\$ 10,048	\$ 42,726
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	6,518	-	-	-	-	-
Vouchers payable	2,811	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Total liabilities	9,329	-	-	-	-	-
Deferred inflows of resources						
Deferred revenue	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Assigned for:						
General government	-	-	-	-	-	42,726
Public safety	113,576	-	-	-	10,048	-
Culture and recreation	-	-	51,455	24,868	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	113,576	-	51,455	24,868	10,048	42,726
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 122,905	\$ -	\$ 51,455	\$ 24,868	\$ 10,048	\$ 42,726

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Veterans' Memorial	Juvenile Justice Lottery Tax	Phillips Farm	Latah Trail Project	Foster Homes Finder Contract	Youth Services Cigarette Tax
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	3,011	3,388	7,474	44,549	-	88,344
Receivables, net of allowance for uncollectibles						
Taxes	186	-	-	-	-	-
Unbilled taxes	5,637	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	-	5,000	-	-
Due from other governments	32	-	-	-	-	21,536
Total assets	<u>8,866</u>	<u>3,388</u>	<u>7,474</u>	<u>49,549</u>	<u>-</u>	<u>109,880</u>
Deferred outflows of resource:	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	\$ 8,866	\$ 3,388	\$ 7,474	\$ 49,549	\$ -	\$ 109,880
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	-	50	10	-	-	1,661
Vouchers payable	-	268	109	-	-	1,591
Interfund payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>318</u>	<u>119</u>	<u>-</u>	<u>-</u>	<u>3,252</u>
Deferred inflows of resource:						
Deferred revenue	165	-	-	-	-	-
Unavailable tax revenue	5,637	-	-	-	-	-
Total deferred inflows of resource:	<u>5,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Assigned for:						
General government	3,064	-	-	-	-	-
Public safety	-	3,070	-	-	-	106,628
Culture and recreation	-	-	7,355	49,549	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit):	<u>3,064</u>	<u>3,070</u>	<u>7,355</u>	<u>49,549</u>	<u>-</u>	<u>106,628</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCE AND FUND BALANCE	\$ 8,866	\$ 3,388	\$ 7,474	\$ 49,549	\$ -	\$ 109,880

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Forest Service Patrol	Historic Preservation Grant	Interlock Device	Court Facilities	Domestic Abuse Evaluation	Misdemeanor Probation
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	24,990	471	5,852	55,663	10,372	88,342
Receivables, net of allowance for uncollectibles						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	90	690	-	1,745
Due from other governments	-	4,200	-	-	-	-
Total assets	<u>24,990</u>	<u>4,671</u>	<u>5,942</u>	<u>56,353</u>	<u>10,372</u>	<u>90,087</u>
Deferred outflows of resource:	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	\$ 24,990	\$ 4,671	\$ 5,942	\$ 56,353	\$ 10,372	\$ 90,087
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	72	3,595	-	-	-	-
Vouchers payable	125	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Total liabilities	<u>197</u>	<u>3,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources						
Deferred revenue	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-
Total deferred inflows of resource:	-	-	-	-	-	-
Fund balances						
Assigned for:						
General government	-	-	-	-	-	-
Public safety	24,793	-	5,942	56,353	10,372	90,087
Culture and recreation	-	1,076	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	<u>24,793</u>	<u>1,076</u>	<u>5,942</u>	<u>56,353</u>	<u>10,372</u>	<u>90,087</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 24,990	\$ 4,671	\$ 5,942	\$ 56,353	\$ 10,372	\$ 90,087

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Drug Court Fund	Juvenile Corrections Act 2013	Sheriff Youth Programs	Mental Health Court Fund	Juvenile Corrections Act 2013	Off-highway Vehicle Law Enforcement	Rotary Club Ice Rink Lease
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
Assets							
Cash	19,844	-	3,570	915	22,208	2,771	10,000
Receivables, net of allowance for uncollectibles:							
Taxes	-	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Accounts	190	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Total assets	<u>20,034</u>	<u>-</u>	<u>3,570</u>	<u>915</u>	<u>22,208</u>	<u>2,771</u>	<u>10,000</u>
Deferred outflows of resources	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 20,034	\$ -	\$ 3,570	\$ 915	\$ 22,208	\$ 2,771	\$ 10,000
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Warrants payable	-	-	-	22	1,050	-	-
Vouchers payable	1,671	-	-	-	518	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>1,671</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>1,568</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources							
Deferred revenue	-	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances							
Assigned for:							
General government	18,363	-	3,570	893	20,640	2,771	10,000
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Restricted for:							
Grants	-	-	-	-	-	-	-
Total fund balance (deficit)	<u>18,363</u>	<u>-</u>	<u>3,570</u>	<u>893</u>	<u>20,640</u>	<u>2,771</u>	<u>10,000</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 20,034	\$ -	\$ 3,570	\$ 915	\$ 22,208	\$ 2,771	\$ 10,000

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Misdemeanor Probation Revolving Account	Recording - Archival Records	Cooperative Extension 4H Revolving	Master Gardeners Program	Potlatch Garden Grant	ICF LCF 4H Grant
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	7,352	167,407	7,963	20	105	576
Receivables, net of allowance for uncollectibles						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	60	91	475	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>7,412</u>	<u>167,498</u>	<u>8,438</u>	<u>20</u>	<u>105</u>	<u>576</u>
Deferred outflows of resource:	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	\$ 7,412	\$ 167,498	\$ 8,438	\$ 20	\$ 105	\$ 576
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	331	2,870	85	20	-	-
Vouchers payable	133	16,423	742	-	-	-
Interfund payable	-	-	-	-	-	-
Total liabilities	<u>464</u>	<u>19,293</u>	<u>827</u>	<u>20</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Deferred revenue	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-
Total deferred inflows of resource:	-	-	-	-	-	-
Fund balance						
Assigned for:						
General government	-	148,205	-	-	-	-
Public safety	6,948	-	-	-	-	-
Culture and recreation	-	-	-	-	105	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	7,611	-	-	576
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	<u>6,948</u>	<u>148,205</u>	<u>7,611</u>	<u>-</u>	<u>105</u>	<u>576</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 7,412	\$ 167,498	\$ 8,438	\$ 20	\$ 105	\$ 576

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Fairgrounds Donation Fund	NCDHD GIS Planning Grant	Federal Forest Community	Help America Vote Act	Youth Advocacy Council	Drug Free Community Support
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	4,044	49,596	2,975	22,359	31,252	-
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	3,200	-	-	2,000	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>7,244</u>	<u>49,596</u>	<u>2,975</u>	<u>24,359</u>	<u>31,252</u>	<u>-</u>
Deferred outflows of resources	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>7,244</u>	<u>49,596</u>	<u>2,975</u>	<u>24,359</u>	<u>31,252</u>	<u>-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	-	-	-	-	-	6,351
Vouchers payable	-	-	-	-	-	423
Interfund payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,774</u>
Deferred inflows of resources						
Deferred revenue	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance						
Nonspendable:						
Assigned for:						
General government	-	-	-	24,359	-	-
Public safety	-	49,596	2,975	-	31,252	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	7,244	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	(6,774)
Total fund balance (deficit)	<u>7,244</u>	<u>49,596</u>	<u>2,975</u>	<u>24,359</u>	<u>31,252</u>	<u>(6,774)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 7,244</u>	<u>\$ 49,596</u>	<u>\$ 2,975</u>	<u>\$ 24,359</u>	<u>\$ 31,252</u>	<u>\$ -</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	YS ID Supreme Court Millennium	Juvenile Justice CIP Grant	Justice Assistance Grant	Energy Efficiency Conservation Grant	P A Multidisciplinary Team	FHWA Latah Trail Seal Coat
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	10,965	93	3,213	70	176	172
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>10,965</u>	<u>93</u>	<u>3,213</u>	<u>70</u>	<u>176</u>	<u>172</u>
Deferred outflows of resources	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 10,965	\$ 93	\$ 3,213	\$ 70	\$ 176	\$ 172
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	-	-	-	-	-	-
Vouchers payable	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources						
Deferred revenue	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance						
Assigned for:						
General government	-	-	-	-	-	-
Public safety	10,965	93	3,213	-	176	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	70	-	172
Total fund balance (deficit)	<u>10,965</u>	<u>93</u>	<u>3,213</u>	<u>70</u>	<u>176</u>	<u>172</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 10,965	\$ 93	\$ 3,213	\$ 70	\$ 176	\$ 172

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Rural EC Development Professional	Fuels Reduction Grant	2010 State Homeland Security	2011 State Homeland Security	Bullet Proof Vest Partnership	2013 Traffic Enforcement ITD Grant
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	-	-	160	787	312	-
Receivables, net of allowance for uncollectibles						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>-</u>	<u>-</u>	<u>160</u>	<u>787</u>	<u>312</u>	<u>-</u>
Deferred outflows of resource:	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCE	\$ -	\$ -	\$ 160	\$ 787	\$ 312	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCE: AND FUND BALANCES						
Liabilities						
Warrants payable	-	-	-	-	-	11,745
Vouchers payable	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,745</u>
Deferred inflows of resource:						
Deferred revenue	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-
Total deferred inflows of resource:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance						
Assigned for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	312	(11,745)
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	160	787	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>160</u>	<u>787</u>	<u>312</u>	<u>(11,745)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCE: AND FUND BALANCE	\$ -	\$ -	\$ 160	\$ 787	\$ 312	\$ -

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2014

	Troy Genesee Culvert Replacement	2012 State Homeland Security	FHWA Latah Trail Repairs	2013 State Homeland Security	CAO Expansion District II	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
Cash	-	117	-	-	16,150	1,756,192
Receivables, net of allowance for uncollectibles						
Taxes	-	-	-	-	-	42,370
Unbilled taxes	-	-	-	-	-	1,286,620
Interest	-	-	-	-	-	10
Accounts	-	-	-	-	-	60,759
Due from other governments	-	-	-	-	-	32,839
Total assets	-	117	-	-	16,150	3,178,790
Deferred outflows of resource:	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCE:	\$ -	\$ 117	\$ -	\$ -	\$ 16,150	\$ 3,178,790
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Warrants payable	-	-	-	13,568	-	71,078
Vouchers payable	-	-	-	569	-	66,259
Interfund payable	-	-	-	-	-	95
Total liabilities	-	-	-	14,137	-	137,432
Deferred inflows of resource:						
Deferred revenue	-	-	-	-	-	37,188
Unavailable tax revenue	-	-	-	-	-	1,286,620
Total deferred inflows of resource:	-	-	-	-	-	1,323,808
Fund balance						
Assigned for:						
General government	-	-	-	-	16,150	579,178
Public safety	-	-	-	(14,137)	-	814,513
Culture and recreation	-	-	-	-	-	180,831
Health and welfare	-	-	-	-	-	3,081
Agriculture	-	-	-	-	-	37,845
Education	-	-	-	-	-	107,570
Restricted for:						
Grants	-	117	-	-	-	(5,468)
Total fund balance (deficit)	-	117	-	(14,137)	16,150	1,717,550
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCE AND FUND BALANCE	\$ -	\$ 117	\$ -	\$ -	\$ 16,150	\$ 3,178,790

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2014

	<u>Judgement Distribution</u>	<u>District Court</u>	<u>Health District</u>	<u>Historical Museum</u>	<u>Junior College</u>	<u>Parks and Recreation</u>
Revenues						
Taxes	-	-	239,853	53,800	-	126,795
Intergovernmental	-	-	-	-	44,441	-
Charges for services	-	174,707	-	-	-	12,648
Interest income	-	-	-	-	-	-
Miscellaneous	-	2,078	-	-	-	148
Total revenues	<u>-</u>	<u>176,785</u>	<u>239,853</u>	<u>53,800</u>	<u>44,441</u>	<u>139,591</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	-	179,585	-	-	-	-
Culture and recreation	-	-	-	60,349	-	127,945
Health and welfare	-	-	248,833	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	22,872	-
Capital outlay	-	2,294	-	-	-	11,996
Total expenditures	<u>-</u>	<u>181,879</u>	<u>248,833</u>	<u>60,349</u>	<u>22,872</u>	<u>139,941</u>
Excess (deficiency) of revenues: over/under expenditures	<u>-</u>	<u>(5,094)</u>	<u>(8,980)</u>	<u>(6,549)</u>	<u>21,569</u>	<u>(350)</u>
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(5,094)</u>	<u>(8,980)</u>	<u>(6,549)</u>	<u>21,569</u>	<u>(350)</u>
Fund balances, beginning of year	<u>-</u>	<u>265,670</u>	<u>10,898</u>	<u>7,499</u>	<u>86,001</u>	<u>45,001</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>1,163</u>	<u>238</u>	<u>-</u>	<u>584</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 260,576</u>	<u>\$ 3,081</u>	<u>\$ 1,188</u>	<u>\$ 107,570</u>	<u>\$ 45,235</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	Revaluation	Tort	Noxious Weeds	Election Consolidation	Sheriff Drug Enforcement	Sheriff Community Policing
Revenues						
Taxes	569,939	148,434	74,969	-	-	-
Intergovernmental	-	-	-	76,519	-	-
Charges for services	350	-	614	-	561	48,544
Fines	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	366	-	212	-
Total revenues	<u>570,289</u>	<u>148,434</u>	<u>75,949</u>	<u>76,519</u>	<u>773</u>	<u>48,544</u>
Expenditures						
General government	553,453	147,097	-	95,518	-	-
Public safety	-	-	-	-	76	4,982
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	76,091	-	-	-
Education	-	-	-	-	-	-
Capital outlay	1,000	-	-	-	-	41,602
Total expenditures	<u>554,453</u>	<u>147,097</u>	<u>76,091</u>	<u>95,518</u>	<u>76</u>	<u>46,584</u>
Excess (deficiency) of revenue:						
over/under expenditures	<u>15,836</u>	<u>1,337</u>	<u>(142)</u>	<u>(18,999)</u>	<u>697</u>	<u>1,960</u>
Other financing sources (uses):						
Operating transfers in (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>15,836</u>	<u>1,337</u>	<u>(142)</u>	<u>(18,999)</u>	<u>697</u>	<u>1,960</u>
Fund balances, beginning of year	161,992	11,466	22,205	113,271	6,145	44,618
Prior period adjustment	<u>2,831</u>	<u>703</u>	<u>351</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 180,659</u>	<u>\$ 13,506</u>	<u>\$ 22,414</u>	<u>\$ 94,272</u>	<u>\$ 6,842</u>	<u>\$ 46,578</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	Emergency 911	Wireless Emergency 911	Snowmobile	Waterways	Emergency Medical Service	Courthouse Expansion
Revenues						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	199,459	22	11,929	29,461	10,473	-
Interest income	169	-	-	-	-	-
Miscellaneous	21,702	-	-	-	-	-
Total revenues	<u>221,330</u>	<u>22</u>	<u>11,929</u>	<u>29,461</u>	<u>10,473</u>	<u>-</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	208,581	-	-	-	9,613	-
Culture and recreation	-	-	9,352	58,340	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	84,093	-	-	-	-	15,982
Total expenditures	<u>292,674</u>	<u>-</u>	<u>9,352</u>	<u>58,340</u>	<u>9,613</u>	<u>15,982</u>
Excess (deficiency) of revenues over/under expenditures	<u>(71,344)</u>	<u>22</u>	<u>2,577</u>	<u>(28,879)</u>	<u>860</u>	<u>(15,982)</u>
Other financing sources (uses):						
Operating transfers in (out)	157,424	(157,424)	-	-	-	53,000
Total other financing sources (uses):	<u>157,424</u>	<u>(157,424)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,000</u>
Net change in fund balance	<u>86,080</u>	<u>(157,402)</u>	<u>2,577</u>	<u>(28,879)</u>	<u>860</u>	<u>37,018</u>
Fund balances, beginning of year	<u>27,496</u>	<u>157,402</u>	<u>48,878</u>	<u>53,747</u>	<u>9,188</u>	<u>5,708</u>
Prior period adjustment	-	-	-	-	-	-
Fund balances, end of year	<u>\$ 113,576</u>	<u>\$ -</u>	<u>\$ 51,455</u>	<u>\$ 24,868</u>	<u>\$ 10,048</u>	<u>\$ 42,726</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	Veterans' Memorial	Juvenile Justice Lottery Tax	Phillips Farm	Latah Trail Project	Foster Homes Finder Contract	Youth Services Cigarette Tax
Revenues						
Taxes	5,504	-	-	-	-	-
Intergovernmental	-	11,982	-	-	-	99,519
Charges for services	-	-	142	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	5,005	10,000	-	-
Total revenues	<u>5,504</u>	<u>11,982</u>	<u>5,147</u>	<u>10,000</u>	<u>-</u>	<u>99,519</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	-	53,748	-	-	-	92,328
Culture and recreation	-	-	3,139	5,405	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	2,750	-	-	-	-	-
Total expenditures	<u>2,750</u>	<u>53,748</u>	<u>3,139</u>	<u>5,405</u>	<u>-</u>	<u>92,328</u>
Excess (deficiency) of revenue: over/under expenditures	<u>2,754</u>	<u>(41,766)</u>	<u>2,008</u>	<u>4,595</u>	<u>-</u>	<u>7,191</u>
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,754</u>	<u>(41,766)</u>	<u>2,008</u>	<u>4,595</u>	<u>-</u>	<u>7,191</u>
Fund balances, beginning of year	285	44,836	5,347	44,954	-	99,437
Prior period adjustment	25	-	-	-	-	-
Fund balances, end of year	<u>\$ 3,064</u>	<u>\$ 3,070</u>	<u>\$ 7,355</u>	<u>\$ 49,549</u>	<u>\$ -</u>	<u>\$ 106,628</u>

LATAH COUNTY, IDAHO

Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
 For the Year Ended September 30, 2014

	Forest Service Patrol	Historic Preservation Grant	Interlock Device	Court Facilities	Domestic Abuse Evaluation	Misdemeanor Probation
Revenues						
Taxes	-	-	-	-	-	-
Intergovernmental	27,982	4,200	-	-	-	-
Charges for services	-	-	1,375	10,360	734	22,069
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>27,982</u>	<u>4,200</u>	<u>1,375</u>	<u>10,360</u>	<u>734</u>	<u>22,069</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	17,782	-	300	-	2,910	-
Culture and recreation	-	3,954	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	25,906	-	-
Total expenditures	<u>17,782</u>	<u>3,954</u>	<u>300</u>	<u>25,906</u>	<u>2,910</u>	<u>-</u>
Excess (deficiency) of revenue: over/under expenditures	<u>10,200</u>	<u>246</u>	<u>1,075</u>	<u>(15,546)</u>	<u>(2,176)</u>	<u>22,069</u>
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>10,200</u>	<u>246</u>	<u>1,075</u>	<u>(15,546)</u>	<u>(2,176)</u>	<u>22,069</u>
Fund balances, beginning of year	14,593	830	4,867	71,899	12,548	68,018
Prior period adjustment	-	-	-	-	-	-
Fund balances, end of year	<u>\$ 24,793</u>	<u>\$ 1,076</u>	<u>\$ 5,942</u>	<u>\$ 56,353</u>	<u>\$ 10,372</u>	<u>\$ 90,087</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	Drug Court Fund	Juvenile Corrections Act 2013	Sheriff Youth Programs	Mental Health Court Fund	Juvenile Corrections Act 2013	Off-highway Vehicle Law Enforcement	Rotary Club Ice Rink Lease
Revenues							
Taxes	-	-	-	-	-	-	-
Intergovernmental	17,404	-	-	-	54,158	-	-
Charges for services	4,916	-	190	-	-	8,054	5,000
Interest income	-	-	-	-	-	-	-
Miscellaneous	12,000	-	-	-	-	-	-
Total revenues	34,320	-	190	-	54,158	8,054	5,000
Expenditures							
General government	-	-	-	-	-	-	-
Public safety	21,510	-	2,000	107	35,246	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,850	-
Total expenditures	21,510	-	2,000	107	35,246	7,850	-
Excess (deficiency) of revenues over/under expenditures	12,810	-	(1,810)	(107)	18,912	204	5,000
Other financing sources (uses):							
Operating transfers in (out)	-	(1,728)	-	-	1,728	-	-
Total other financing sources (uses)	-	(1,728)	-	-	1,728	-	-
Net change in fund balance	12,810	(1,728)	(1,810)	(107)	20,640	204	5,000
Fund balances, beginning of year	5,553	1,728	5,380	1,000	-	2,567	5,000
Prior period adjustment	-	-	-	-	-	-	-
Fund balances, end of year	\$ 18,363	\$ -	\$ 3,570	\$ 893	\$ 20,640	\$ 2,771	\$ 10,000

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	Misdemeanor Probation Revolving Account	Recording - Archival Records	Cooperative Extension 4H Revolving	Master Gardeners Program	Potlatch Garden Grant	ICF LCF 4H Grant
Revenues						
Taxes	-	-	-	-	-	-
Intergovernmental	8,893	-	13,674	-	-	-
Charges for services	-	37,226	3,817	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	96	-	-	-	-	1,000
Total revenues	8,989	37,226	17,491	-	-	1,000
Expenditures						
General government	-	19,965	-	-	-	-
Public safety	2,716	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	13,810	-	-	526
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	2,716	19,965	13,810	-	-	526
Excess (deficiency) of revenues over/under expenditures	6,273	17,261	3,681	-	-	474
Other financing sources (uses):						
Operating transfers in (out)	-	-	1,164	(1,164)	-	-
Total other financing sources (uses)	-	-	1,164	(1,164)	-	-
Net change in fund balance	6,273	17,261	4,845	(1,164)	-	474
Fund balances, beginning of year	675	130,944	2,766	1,164	105	102
Prior period adjustment	-	-	-	-	-	-
Fund balances, end of year	\$ 6,948	\$ 148,205	\$ 7,611	\$ -	\$ 105	\$ 576

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	Fairgrounds Donation Fund	NCDHD GIS Planning Grant	Federal Forest Community	Help America Vote Act	Youth Advocacy Council	Drug Free Community Support
Revenues						
Taxes	-	-	-	-	-	-
Intergovernmental	-	11,000	-	-	-	131,745
Charges for services	-	-	-	-	-	-
Interest income	-	-	7	-	-	-
Miscellaneous	6,821	-	-	2,000	13,200	-
Total revenues	<u>6,821</u>	<u>11,000</u>	<u>7</u>	<u>2,000</u>	<u>13,200</u>	<u>131,745</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	-	-	9,183	-	3,650	121,517
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>9,183</u>	<u>-</u>	<u>3,650</u>	<u>121,517</u>
Excess (deficiency) of revenue: over/under expenditures	<u>6,821</u>	<u>11,000</u>	<u>(9,176)</u>	<u>2,000</u>	<u>9,550</u>	<u>10,228</u>
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>6,821</u>	<u>11,000</u>	<u>(9,176)</u>	<u>2,000</u>	<u>9,550</u>	<u>10,228</u>
Fund balances, beginning of year	423	38,596	12,151	22,359	21,702	(17,002)
Prior period adjustment	-	-	-	-	-	-
Fund balances, end of year	<u>\$ 7,244</u>	<u>\$ 49,596</u>	<u>\$ 2,975</u>	<u>\$ 24,359</u>	<u>\$ 31,252</u>	<u>\$ (6,774)</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	YS ID Supreme Court Millennium	Juvenile Justice CIP Grant	Justice Assistance Grant	Energy Efficiency Conservation Grant	P A Multidisciplinary Team	FHWA Latah Trail Seal Coat
Revenues						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
Expenditures						
General government	-	-	-	-	-	-
Public safety	1,054	(1)	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	1,054	(1)	-	-	-	-
Excess (deficiency) of revenue: over/under expenditures	(1,054)	1	-	-	-	-
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(1,054)	1	-	-	-	-
Fund balances, beginning of year	12,019	92	3,213	70	176	172
Prior period adjustment	-	-	-	-	-	-
Fund balances, end of year	\$ 10,965	\$ 93	\$ 3,213	\$ 70	\$ 176	\$ 172

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	Rural EC Development Professional	Fuels Reduction Grant	2010 State Homeland Security	2011 State Homeland Security	Bullet Proof Vest Partnership	2013 Traffic Enforcement ITD Grant
Revenues						
Taxes	-	-	-	-	-	-
Intergovernmental	30,000	109,558	-	5,335	-	25,594
Charges for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>30,000</u>	<u>109,558</u>	<u>-</u>	<u>5,335</u>	<u>-</u>	<u>25,594</u>
Expenditures						
General government	30,000	-	-	-	-	-
Public safety	-	-	-	5,255	-	28,261
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	109,558	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,610
Total expenditures	<u>30,000</u>	<u>109,558</u>	<u>-</u>	<u>5,255</u>	<u>-</u>	<u>39,871</u>
Excess (deficiency) of revenues over/under expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>-</u>	<u>(14,277)</u>
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>-</u>	<u>(14,277)</u>
Fund balances, beginning of year	-	-	160	707	312	2,532
Prior period adjustment	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160</u>	<u>\$ 787</u>	<u>\$ 312</u>	<u>\$ (11,745)</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2014

	Troy Genesee Culvert Replacement	2012 State Homeland Security	FHWA Latah Trail Repairs	2013 State Homeland Security	CAO Expansion District II	Total
Revenues						
Taxes	-	-	-	-	-	1,219,294
Intergovernmental	22,978	6,443	20,096	189	-	721,710
Charges for services	-	-	-	-	-	582,651
Interest income	-	-	-	-	-	176
Miscellaneous	-	-	-	-	16,150	90,778
Total revenues	<u>22,978</u>	<u>6,443</u>	<u>20,096</u>	<u>189</u>	<u>16,150</u>	<u>2,614,609</u>
Expenditures						
General government	-	-	-	-	-	846,033
Public safety	4,780	6,326	-	14,326	-	825,835
Culture and recreation	-	-	20,096	-	-	288,580
Health and welfare	-	-	-	-	-	248,833
Agriculture	-	-	-	-	-	199,985
Education	-	-	-	-	-	22,872
Capital outlay	18,198	-	-	-	-	223,281
Total expenditures	<u>22,978</u>	<u>6,326</u>	<u>20,096</u>	<u>14,326</u>	<u>-</u>	<u>2,655,419</u>
Excess (deficiency) of revenues over/under expenditures	-	117	-	(14,137)	16,150	(40,810)
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	-	53,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,000</u>
Net change in fund balance	<u>-</u>	<u>117</u>	<u>-</u>	<u>(14,137)</u>	<u>16,150</u>	<u>12,190</u>
Fund balances, beginning of year	-	-	-	-	-	1,699,465
Prior period adjustment	-	-	-	-	-	5,895
Fund balances, end of year	<u>\$ -</u>	<u>\$ 117</u>	<u>\$ -</u>	<u>\$ (14,137)</u>	<u>\$ 16,150</u>	<u>\$ 1,717,550</u>

LATAH COUNTY, IDAHO
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
SUPPLEMENTAL SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the Year Ended September 30, 2014

	Budgeted Revenue	Actual Revenue	Budgeted Expenditures	Actual Expenditures	Operating Transfers	Beginning Fund Balance	Prior Period Adjustment	Ending Fund Balance
Judgement Distribution	27,718	-	27,718	-	-	-	-	-
District Court	194,519	176,785	288,171	181,879	-	265,670	-	260,576
Health Dist	238,834	239,853	248,834	248,833	-	10,898	1,163	3,081
Hist Museum	53,800	53,800	60,394	60,349	-	7,499	238	1,188
Jr College	50,000	44,441	50,000	22,872	-	86,001	-	107,570
Parks	138,331	139,591	143,731	139,941	-	45,001	584	45,235
Reval	567,218	570,289	587,218	554,453	-	161,992	2,831	180,659
Friends Unlimited	-	-	-	-	-	-	-	-
Tort	147,824	148,434	147,824	147,097	-	11,466	703	13,506
Noxious Weed	75,430	75,949	79,430	76,091	-	22,205	351	22,414
Election Consolidation	107,235	76,519	105,235	95,518	-	113,271	-	94,272
Sheriff Drug Enforce	8,000	773	8,000	76	-	6,145	-	6,842
Sheriff Comm Pol	40,000	48,544	65,958	46,584	-	44,618	-	46,578
Emergency 911	70,000	221,330	301,445	292,674	157,424	27,496	-	113,576
Wireless Emergency 911	100,000	22	-	-	(157,424)	157,402	-	-
Snowmobile	12,000	11,929	17,000	9,352	-	48,878	-	51,455
Waterways	25,000	29,461	58,350	58,340	-	53,747	-	24,868
Emerg Med	-	10,473	30,000	9,613	-	9,188	-	10,048
Courthouse Expansion	-	-	53,000	15,982	53,000	5,708	-	42,726
Veterans Memorial	5,500	5,504	5,500	2,750	-	285	25	3,064
Juvenile Justice Lottery Tax	38,500	11,982	83,500	53,748	-	44,836	-	3,070
Phillips Farm	5,000	5,147	7,900	3,139	-	5,347	-	7,355
Latah Trail Foundation Project	10,000	10,000	22,500	5,405	-	44,954	-	49,549
Foster Home Finders	-	-	-	-	-	-	-	-
YS State Cigarette Tax	67,810	99,519	97,810	92,328	-	99,437	-	106,628
Forest Service	17,379	27,982	32,379	17,782	-	14,593	-	24,793
Historic Preservation Grant	5,000	4,200	5,000	3,954	-	830	-	1,076
Interlock	800	1,375	3,800	300	-	4,867	-	5,942
Court Facilities	10,000	10,360	77,500	25,906	-	71,899	-	56,353
Domestic Abuse Evaluation	1,000	734	11,000	2,910	-	12,548	-	10,372
Misdemeanor Probation Fund	17,000	22,069	47,000	-	-	68,018	-	90,087
Drug Court fund	14,270	34,320	21,870	21,510	-	5,553	-	18,363
Juvenile corrections act 2013	-	-	-	-	(1,728)	1,728	-	-
Sheriff Youth Programs	100	190	23,300	2,000	-	5,380	-	3,570
Mental Health Court Fund	-	-	1,000	107	-	1,000	-	893
Juv Correction ACT Funds	55,298	54,158	57,026	35,246	1,728	-	-	20,640
Off Highway	6,000	8,054	8,500	7,850	-	2,567	-	2,771
Rotary Club Ice Rink	5,000	5,000	10,000	-	-	5,000	-	10,000
Misdemeanor Probation Revolving	4,000	8,989	4,000	2,716	-	675	-	6,948
Archival Records	30,000	37,226	90,000	19,965	-	130,944	-	148,205
Cooperative Extension Revolving	23,000	17,491	23,000	13,810	1,164	2,766	-	7,611
Master Gardeners	-	-	-	-	(1,164)	1,164	-	-
Potlatch Garden	2,000	-	2,000	-	-	105	-	105
ICF 4H	-	1,000	588	526	-	102	-	576
Fairgrounds Donations	-	6,821	800	-	-	423	-	7,244
NCDHD GIS Planning	-	11,000	38,595	-	-	38,596	-	49,596
Fed Forest Comm Forest	-	7	9,636	9,183	-	12,151	-	2,975
Help America Vote	-	2,000	30,000	-	-	22,359	-	24,359
Youth Advocacy	5,000	13,200	25,000	3,650	-	21,702	-	31,252
Drug Free Communities Support	124,089	131,745	124,089	121,517	-	(17,002)	-	(6,774)
YS ID Supreme Court Millennium	1,000	-	13,000	1,054	-	12,019	-	10,965
Juv Justice CIP	5,000	-	5,000	(1)	-	92	-	93
Justice Assistance	-	-	-	-	-	3,213	-	3,213
Emergency Efficiency Conservation	-	-	-	-	-	70	-	70
PA Multidisciplinary Team	-	-	175	-	-	176	-	176
FHWA Latah Trail Sealcoat	-	-	-	-	-	172	-	172
Rural Development	-	30,000	30,000	30,000	-	-	-	-
Fuels Reduction Grant	153,086	109,558	153,086	109,558	-	-	-	-
2010 State Homeland Security	-	-	-	-	-	160	-	160
2011 Homeland Security Grant	31,775	5,335	31,775	5,255	-	707	-	787
Bullet Proof Vest Partnership	-	-	4,500	-	-	312	-	312
2013 Traffic Enforcement ITD	-	25,594	41,214	39,871	-	2,532	-	(11,745)
Troy Genesee Culvert Replace	-	22,978	23,186	22,978	-	-	-	-
2012 State Homeland Security	-	6,443	7,000	6,326	-	-	-	117
FHWA Latah Trail Repairs	-	20,096	20,096	20,096	-	-	-	-
2013 Homeland Security Grant	-	189	29,400	14,326	-	-	-	(14,137)
CAO Expansion District II	-	16,150	-	-	-	-	-	16,150
Total	\$ 2,493,516	\$ 2,614,609	\$ 3,494,033	\$ 2,655,419	\$ 53,000	\$ 1,699,465	\$ 5,895	\$ 1,717,550

LATAH COUNTY, IDAHO

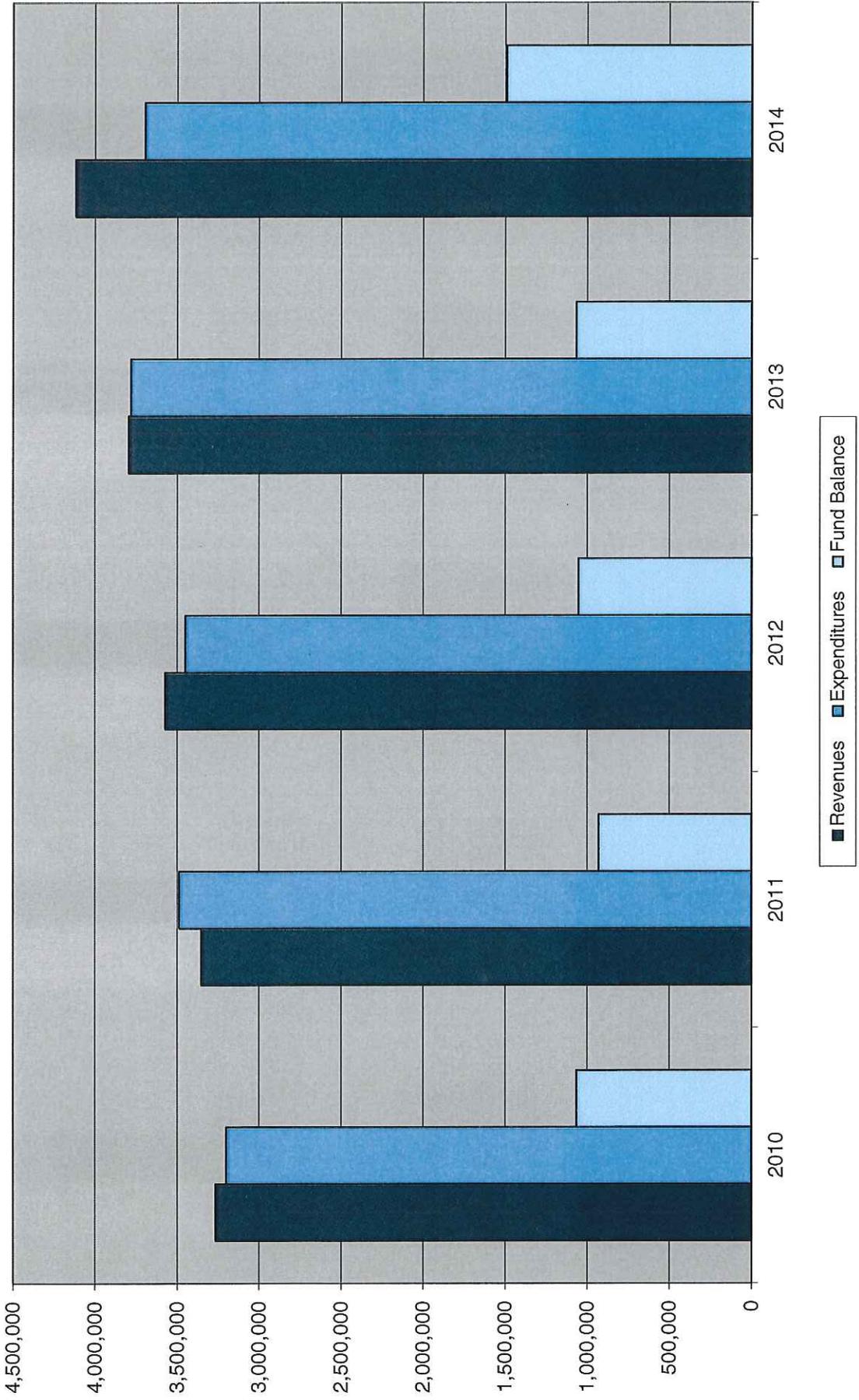
Moscow, Idaho

Graphs

For the Year Ended September 30, 2014

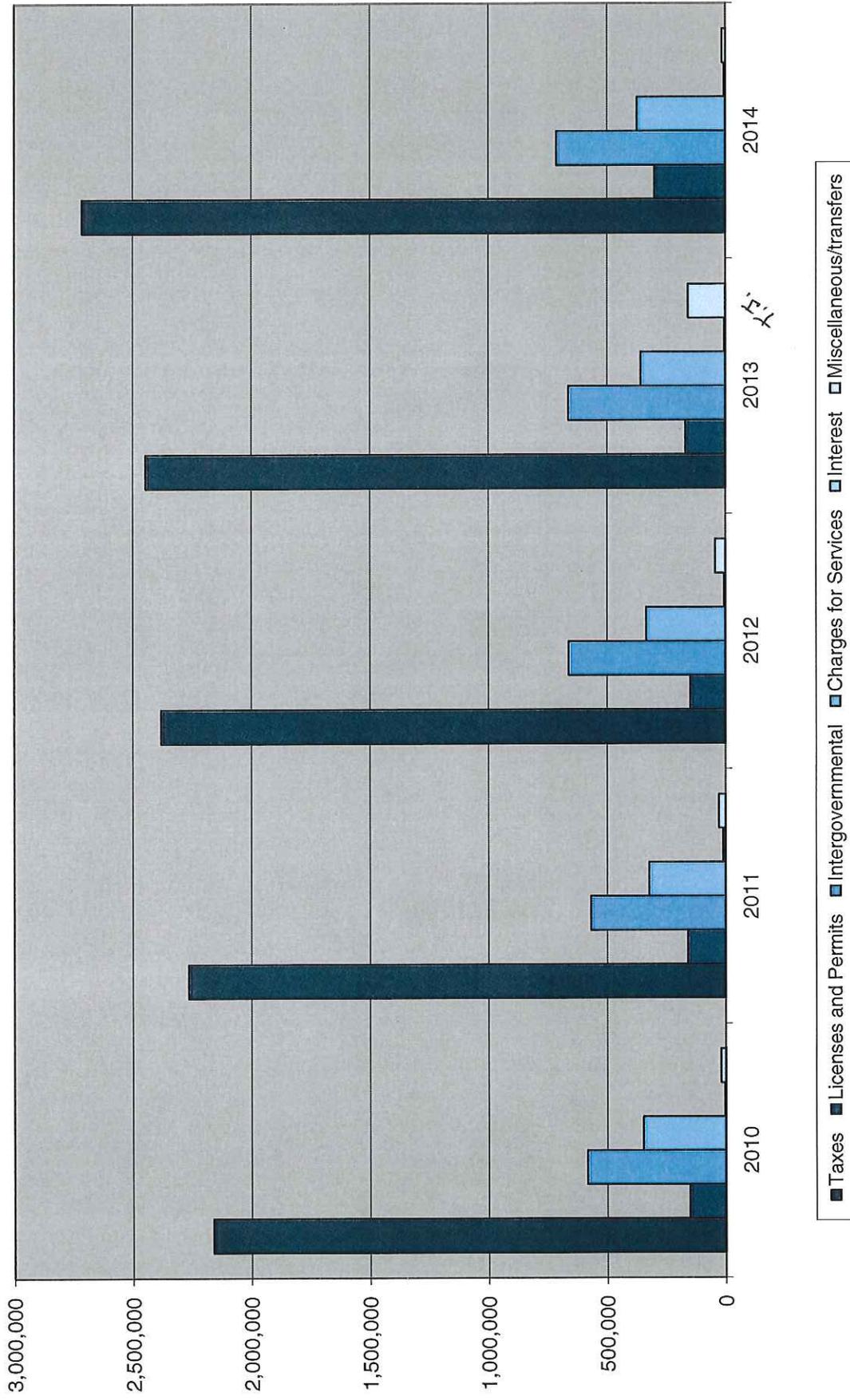


LATAH COUNTY, IDAHO General Fund



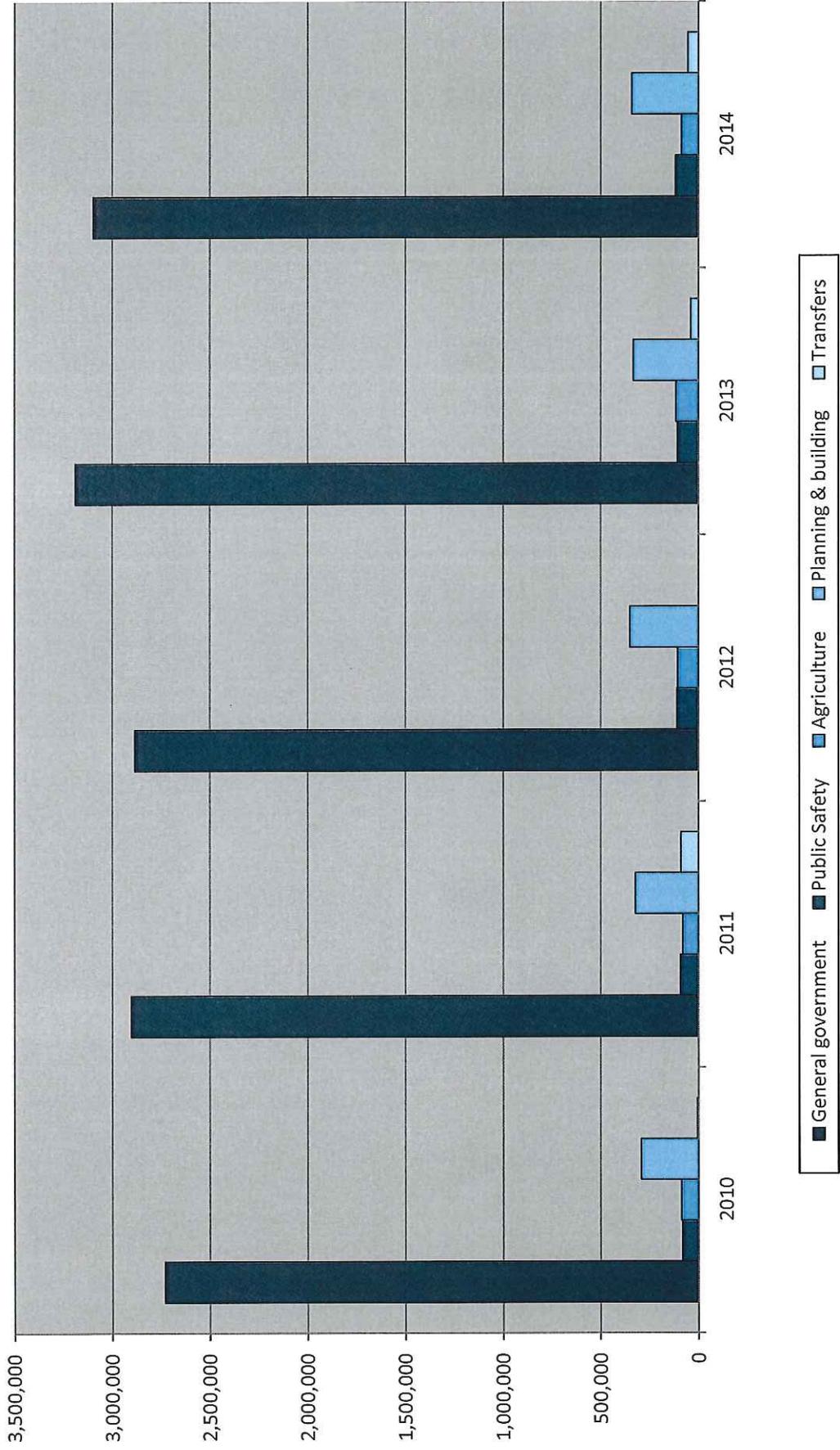
LATAH COUNTY, IDAHO

General fund Revenues



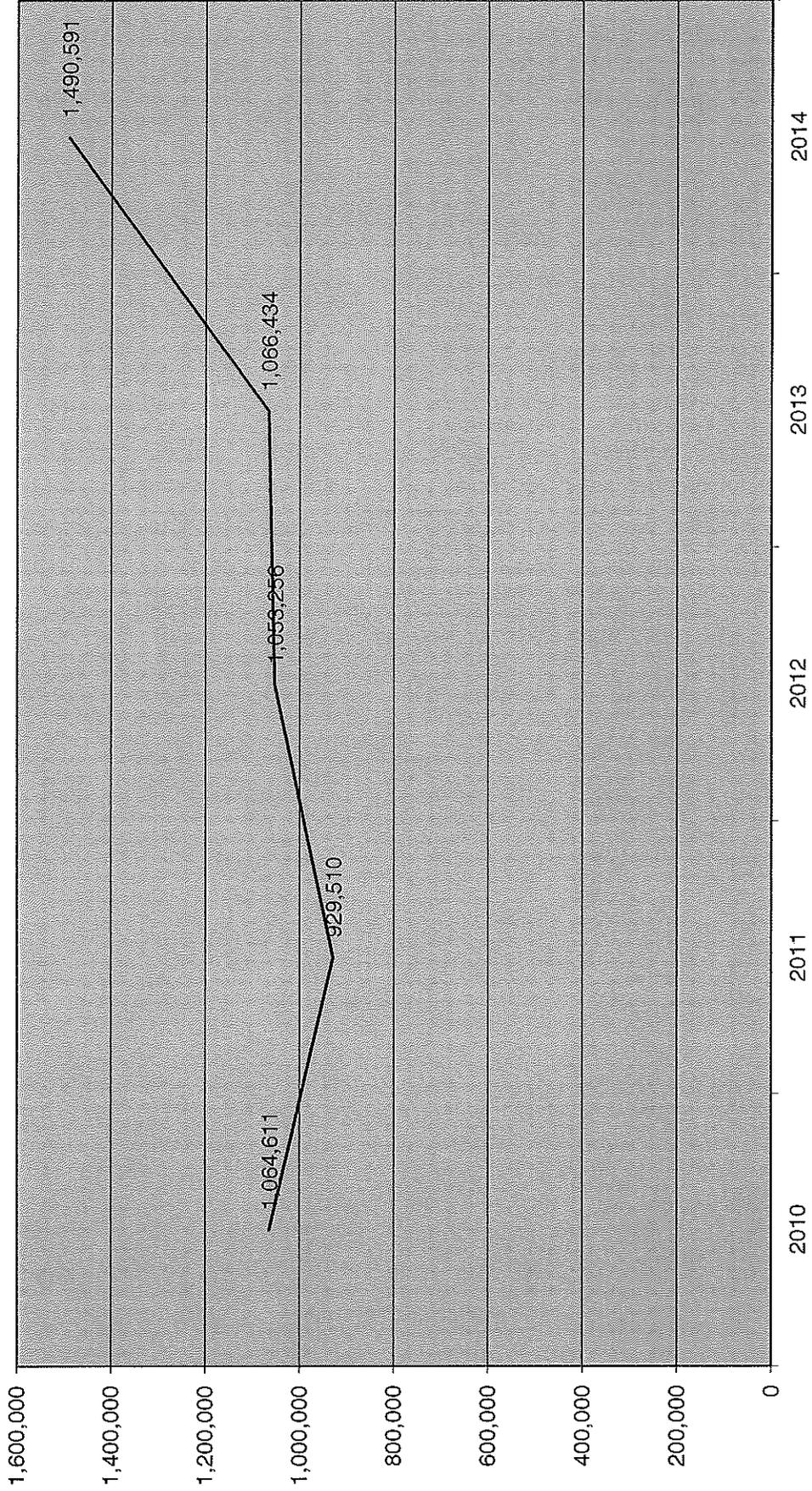
LATAH COUNTY, IDAHO

General fund Expenditures



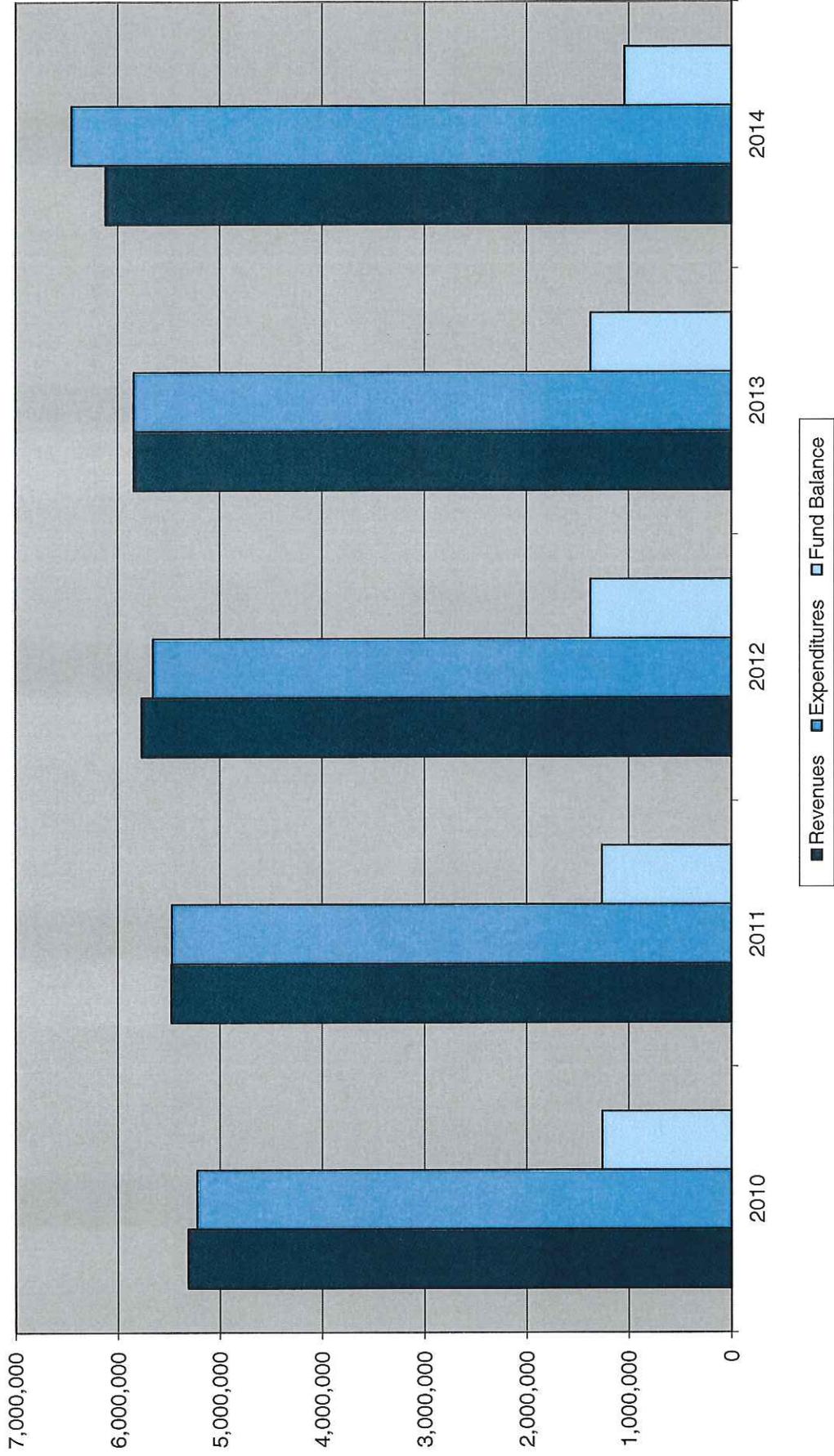
LATAH COUNTY, IDAHO

General Fund Balance



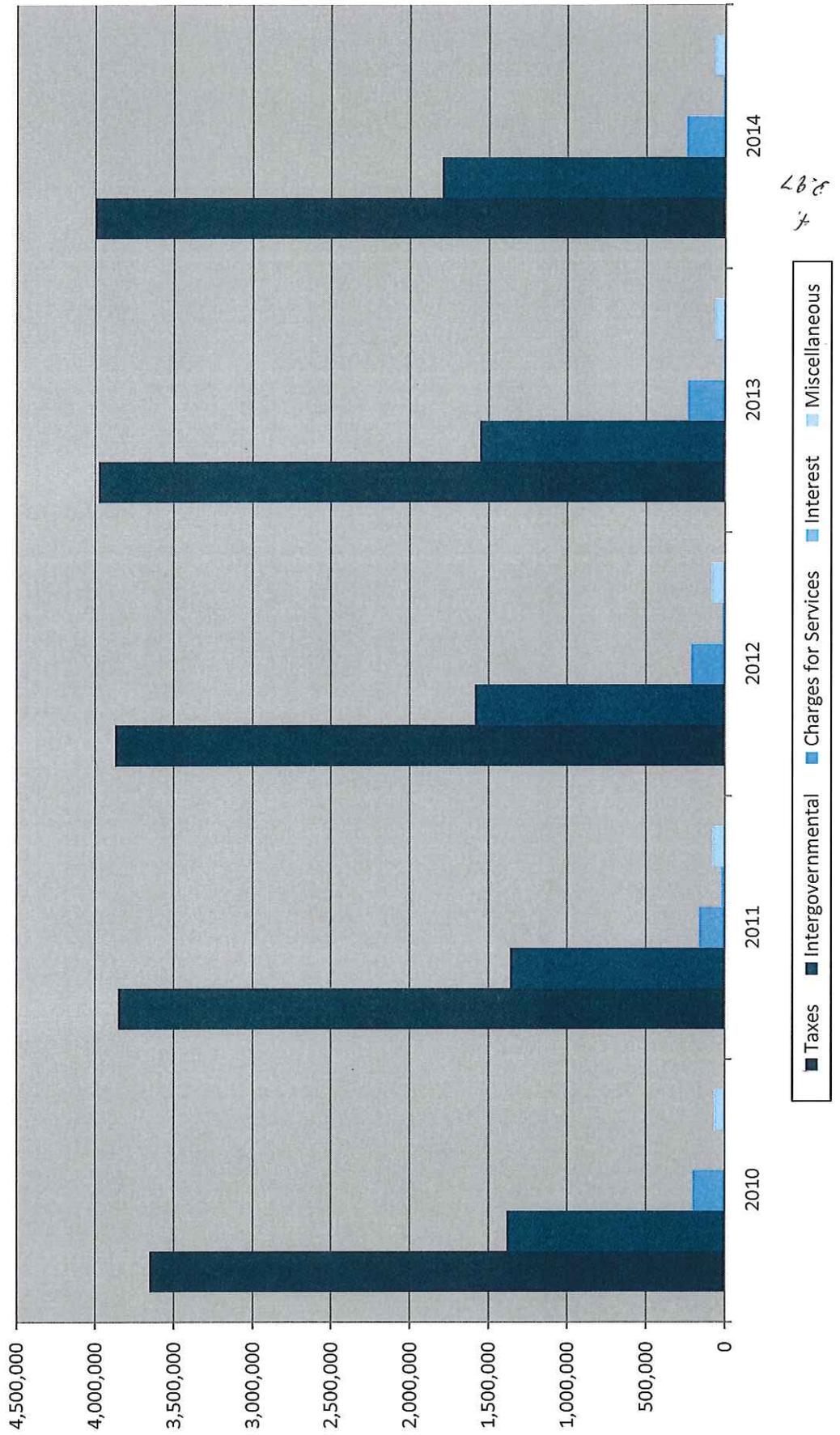
LATAH COUNTY, IDAHO

Justice Fund



LATAH COUNTY, IDAHO

Justice Fund Revenues



LATAH COUNTY, IDAHO

Justice Fund Balance

