

# **LATAH COUNTY, IDAHO**

**Moscow, Idaho**

**Audited Financial Statements  
For the Year Ended September 30, 2015**

# **LATAH COUNTY, IDAHO**

**Moscow, Idaho**

**Audited Financial Statements  
For the Year Ended September 30, 2015**



**LATAH COUNTY, IDAHO**  
**Moscow, Idaho**

---

**Table of Contents**

	<u>PAGE</u>
<b>INTRODUCTORY SECTION</b>	
County Auditor's Certificate	
<b>FINANCIAL SECTION</b>	
<b>Independent Auditor's Report</b> .....	<b>1-3</b>
<b>Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i></b> .....	<b>4-5</b>
Management's Discussion and Analysis .....	<b>6-12</b>
<b>FINANCIAL STATEMENTS</b>	
Government-wide Financial Statements:	
Statement of Net Position .....	<b>13</b>
Statement of Activities .....	<b>14</b>
Fund Financial Statements:	
Governmental Funds – Balance Sheet .....	<b>15</b>
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	<b>16</b>
Governmental Funds – Statement of Revenues, Expenditures and Changes in Fund Balances .....	<b>17</b>
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities .....	<b>18</b>
Proprietary Fund – Statement of Net Position .....	<b>19</b>
Proprietary Fund – Statement of Revenues, Expenses and Changes in Fund Net Position .....	<b>20</b>
Proprietary Fund – Statement of Cash Flows .....	<b>21</b>

---

Fiduciary Funds – Statement of Net Position .....	<b>22</b>
General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual .....	<b>23</b>
Fair Operations – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual .....	<b>24</b>
Justice Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual .....	<b>25</b>
Indigent Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual .....	<b>26</b>
Notes to the Financial Statements.....	<b>27-47</b>

**SUPPLEMENTAL INFORMATION**

Nonmajor Special Revenue Funds – Combining Balance Sheet.....	<b>48-58</b>
Nonmajor Special Revenue Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balance .....	<b>59-69</b>
Nonmajor Special Revenue Funds – Supplemental Schedule of Revenues and Expenditures – Budget and Actual .....	<b>70</b>



## INTRODUCTORY SECTION



LATAH COUNTY

COUNTY AUDITOR'S CERTIFICATE

For the Fiscal Year Ending September 30, 2015

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, 2015.

\_\_\_\_\_  
Henrienne Westberg,  
County Auditor

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Notary Public

Approved by the Board of Commissioners of Latah County, Idaho in regular session this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Richard Walser, Commissioner

\_\_\_\_\_  
Tom Lamar, Commissioner

\_\_\_\_\_  
Dave McGraw, Commissioner

## 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 the Latah County, Idaho as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Latah County, Idaho, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund, Fair Operations Fund, Justice Fund and Indigent 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 6-12 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, Idaho's basic financial statements. The introductory section and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic 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 May 2, 2016, on our consideration of the Latah County, 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  
May 2, 2016

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commissioners  
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 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, 2015 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 May 2, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 the 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Hayden Ross, PLLC*

Moscow, Idaho  
May 2, 2016

**LATAH COUNTY, IDAHO**  
**Moscow, Idaho**

---

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2015**

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, 2014 through September 30, 2015. 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. We encourage readers to consider the information presented here, focusing on the significant financial issues provided in this review of the County's financial activity, and the identification of individual fund issues or concerns.

**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 and deferred outflows of resources of Latah County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$6,169,287 (net position). Of this amount, \$3,134,930 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Government's Total Net Position decreased by \$2,740,235. Of this, \$1,219,663 was an increase from operations and \$3,959,898 was due to a prior period adjustment as further described in footnotes 8 and 17.
- As of the close of the current fiscal year, the Latah County governmental funds reported combined ending fund balances of \$6,233,521 an increase of \$1,247,134 in comparison with the prior year.
- The County implemented GASB Statement 68 as of September 30, 2015. This requires the County to recognize a net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension items for their participation in the Public Employees Retirement System of Idaho. Note 8 presents extensive disclosures as of June 30, 2015 and provides information regarding the County's retirement plans. The adoption of this statement has resulted in a prior period adjustment to the County's net position which reflects this change in accounting principles.

- Latah County continues to offer a benefits package for employees. The County is a member of PERSI, Public Employee Retirement System of Idaho. Through September 30, 2015, 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, culture and recreation, health and welfare, agriculture, education and planning and building.

**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. 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 Latah County can be divided into three categories: governmental funds, proprietary funds (enterprise) 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 nonmajor 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.

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 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 Unit:** 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**

	<b><u>2014-2015</u></b>	<b><u>2013-2014</u></b>
Assets		
Current and other assets	17,020,632	15,603,780
Capital assets (net of related debt)	<u>3,027,053</u>	<u>3,153,402</u>
Total Assets	<u>20,047,685</u>	<u>18,757,182</u>
Deferred Outflows of Resources	<u>1,461,775</u>	<u>                  -</u>
Liabilities		
Current liabilities	668,838	711,717
Non-current liabilities	<u>3,519,636</u>	<u>323,470</u>
Total Liabilities	<u>4,188,474</u>	<u>1,035,187</u>
Deferred Inflows of Resources	<u>11,151,699</u>	<u>8,812,473</u>
Net Position		
Net investment in capital assets	3,027,053	3,153,402
Restricted	7,304	(5,468)
Unrestricted	<u>3,134,930</u>	<u>5,761,588</u>
Total Net Position	<u>\$6,169,287</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 three categories of net position, both for government as a whole, as well as for its separate governmental and business-type activities.

**Changes in Net Position**  
**Year Ending September 30, 2015**

<b>Revenues</b>	<b><u>2015</u></b>	<b><u>2014</u></b>
PROGRAM REVENUES:		
Charge for Services	2,752,825	2,585,220
Operating Grants & Contributions (not restricted to specific purpose)	233,938	386,880

Grants & Contributions	<u>10,880</u>	<u>43,074</u>
Total program revenues	<u>2,997,643</u>	<u>3,015,174</u>
<b>GENERAL REVENUES:</b>		
Taxes	8,900,941	8,618,270
Intergovernmental	3,016,601	2,801,450
License & Permits	259,582	299,297
Loss on Disposal of Assets	(22,741)	(10,023)
Miscellaneous	283,662	363,613
Interest & Investment Earnings	<u>25,430</u>	<u>13,962</u>
Total general revenues	<u>12,463,475</u>	<u>12,086,569</u>
<b>GRAND TOTAL REVENUE</b>	<b><u>\$15,461,360</u></b>	<b><u>\$15,101,743</u></b>
<b>Expenses</b>		
<b>Governmental Activities</b>		
General Government	3,899,225	3,960,988
Public Safety	7,026,264	7,566,829
Culture and Recreation	265,583	342,725
Health and Welfare	632,295	801,888
Agriculture	436,283	523,935
Education	32,389	22,872
Planning and Building	367,920	345,029
Capital Outlay	<u>172,403</u>	<u>79,123</u>
Total governmental activities	<u>12,832,362</u>	<u>13,643,389</u>
<b>Business-type Activities</b>		
Waste Collection	<u>1,409,093</u>	<u>1,409,900</u>
Total expenses	<u>14,241,455</u>	<u>15,053,289</u>
<b>Change in Net Position</b>	<b><u>\$1,219,663</u></b>	<b><u>\$ 48,454</u></b>

**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.

## **Governmental Activities**

Property taxes and Intergovernmental revenues were the largest sources of general revenue, making up 71.4% and 24.2% of total governmental revenues, respectively.

The public safety function accounted for \$7,026,264 of the \$12,832,362, or 54.8% of total expenses for governmental activities. The main component of the expenses under this function are related to salaries and benefits. The next largest function of expenses was general government, accounting for \$3,899,225 and representing 30.4% of total governmental expenses.

## **Business-Type Activities**

Major revenue sources for business-type of activities was charges for services at \$1,506,420 of total revenue at \$1,515,870, or 99.4%.

The category of solid waste expense of \$1,409,093 includes salaries, benefits and repairs and maintenance in addition to collection expense.

**Capital Assets:** Latah County's net investment in capital assets for its governmental activities as of September 30, 2015, amounts to \$3,027,053 (net of depreciation). This investment in capital assets includes buildings and grounds, improvements, machinery and equipment, and vehicles (see Table below).

### **Changes in Capital Assets**

	<b><u>Balance</u></b> <b><u>10/01/2014</u></b>	<b><u>Additions</u></b>	<b><u>Deletions/ Adjustments</u></b>	<b><u>Balance</u></b> <b><u>09/30/2015</u></b>
Land	740,452	-	-	740,452
Buildings & grounds	3,027,503	9,000	(44,186)	2,992,317
Equipment	2,151,770	137,583	(45,507)	2,243,846
Vehicles	<u>1,541,680</u>	<u>122,509</u>	<u>(108,238)</u>	<u>1,555,951</u>
Total	<b><u>7,461,405</u></b>	<b><u>269,092</u></b>	<b><u>(197,931)</u></b>	<b><u>7,532,566</u></b>
Less: accumulated depreciation				
Buildings & Grounds	1,762,914	82,746	(32,413)	1,813,248
Equipment	1,243,256	137,514	(25,995)	1,354,775
Vehicles	<u>1,301,833</u>	<u>143,037</u>	<u>(107,379)</u>	<u>1,337,491</u>
Total	<b><u>4,308,003</u></b>	<b><u>363,297</u></b>	<b><u>(165,787)</u></b>	<b><u>4,505,513</u></b>
Government Activities Assets (net)	<b><u>\$3,153,402</u></b>	<b><u>\$(94,205)</u></b>	<b><u>\$(32,144)</u></b>	<b><u>\$3,027,053</u></b>

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

- Major equipment purchases included vehicles and repeater equipment for the Sheriff's Office, upgrades of IT equipment and elections equipment.
- The County purchased a manufactured home located at Spring Valley Park near Troy, Idaho.

**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. In addition, if an employee is in retirement status, 50% of vacation and 10% of sick leave is paid to an HRA/VEBA. 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](mailto:bocc@latah.id.us) or [hwestberg@latah.id.us](mailto:hwestberg@latah.id.us).

## FINANCIAL STATEMENTS



**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**STATEMENT OF NET POSITION**  
September 30, 2015

	PRIMARY GOVERNMENT		Total
	Governmental Activities	Business-Type Activities	
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and investments	5,869,397	958,792	6,828,189
Receivables, net of allowance for uncollectibles:			
Taxes	226,351	-	226,351
Unbilled taxes	8,917,170	-	8,917,170
Interest	23	3,128	3,151
Accounts	65,151	133,289	198,440
Prepaid expenses	45,892	-	45,892
Due from other governments	801,439	-	801,439
Total current assets	<u>15,925,423</u>	<u>1,095,209</u>	<u>17,020,632</u>
<b>Noncurrent assets:</b>			
Non-depreciable assets	740,452	-	740,452
Capital assets	6,792,114	-	6,792,114
Less: accumulated depreciation	<u>(4,505,513)</u>	<u>-</u>	<u>(4,505,513)</u>
Total noncurrent assets	<u>3,027,053</u>	<u>-</u>	<u>3,027,053</u>
Total assets	<u>18,952,476</u>	<u>1,095,209</u>	<u>20,047,685</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related items	<u>1,446,243</u>	<u>15,532</u>	<u>1,461,775</u>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Warrants payable	541,623	111,360	652,983
Vouchers payable	3,875	-	3,875
Compensated absences, due within one year	11,980	-	11,980
Total current liabilities	<u>557,478</u>	<u>111,360</u>	<u>668,838</u>
<b>Noncurrent liabilities:</b>			
Compensated absences, due after one year	364,274	8,549	372,823
Net pension liability	3,113,378	33,435	3,146,813
Total noncurrent liabilities	<u>3,477,652</u>	<u>41,984</u>	<u>3,519,636</u>
Total liabilities	<u>4,035,130</u>	<u>153,344</u>	<u>4,188,474</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	-	204,790	204,790
Unavailable tax revenue	8,917,170	-	8,917,170
Pension related items	2,008,173	21,566	2,029,739
Total deferred inflows of resources	<u>10,925,343</u>	<u>226,356</u>	<u>11,151,699</u>
<b>NET POSITION</b>			
Net investment in capital assets	3,027,053	-	3,027,053
Restricted for:			
Grant programs	7,304	-	7,304
Unrestricted	<u>2,403,889</u>	<u>731,041</u>	<u>3,134,930</u>
Total net position	<u>\$ 5,438,246</u>	<u>\$ 731,041</u>	<u>\$ 6,169,287</u>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**STATEMENT OF ACTIVITIES**  
For the Year Ended September 30, 2015

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>FUNCTIONS/PROGRAMS</b>							
Governmental activities:							
General government	3,899,225	452,066	31,703	-	(3,415,456)	-	(3,415,456)
Public safety	7,026,264	742,691	200,830	10,880	(6,071,863)	-	(6,071,863)
Culture and recreation	265,583	46,100	1,405	-	(218,078)	-	(218,078)
Health and welfare	632,295	-	-	-	(632,295)	-	(632,295)
Agriculture	436,283	5,548	-	-	(430,735)	-	(430,735)
Education	32,389	-	-	-	(32,389)	-	(32,389)
Planning and building	367,920	-	-	-	(367,920)	-	(367,920)
Capital outlay	172,403	-	-	-	(172,403)	-	(172,403)
Total governmental activities	<u>12,832,362</u>	<u>1,246,405</u>	<u>233,938</u>	<u>10,880</u>	<u>(11,341,139)</u>	<u>-</u>	<u>(11,341,139)</u>
Business-type activities:							
Solid Waste	1,409,093	1,506,420	-	-	-	97,327	97,327
Total business-type activities	<u>1,409,093</u>	<u>1,506,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,327</u>	<u>97,327</u>
Total primary government	<u>\$ 14,241,455</u>	<u>\$ 2,752,825</u>	<u>\$ 233,938</u>	<u>\$ 10,880</u>	<u>(11,341,139)</u>	<u>97,327</u>	<u>(11,243,812)</u>
<b>General Revenues</b>							
Taxes							
Property taxes, levied for general purposes					8,900,941	-	8,900,941
Intergovernmental revenues					3,016,601	-	3,016,601
Licenses and permits					259,582	-	259,582
Fines					740	-	740
Miscellaneous					282,371	-	282,371
Interest and investment earnings					15,980	9,450	25,430
Gain (loss) on disposal of fixed assets					(22,741)	-	(22,741)
Proceeds from sale of fixed assets					551	-	551
Total general revenue					<u>12,454,025</u>	<u>9,450</u>	<u>12,463,475</u>
Change in net position					1,112,886	106,777	1,219,663
Total net position, beginning of year					8,082,363	827,159	8,909,522
Prior-period adjustment (see note 8 and 17)					<u>(3,757,003)</u>	<u>(202,895)</u>	<u>(3,959,898)</u>
Total net position, end of year					<u>\$ 5,438,246</u>	<u>\$ 731,041</u>	<u>\$ 6,169,287</u>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
September 30, 2015

	General	Fair Operations	Justice Fund	Indigent Fund	Nonmajor Governmental	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash and investments	2,127,598	235,208	1,176,651	653,159	1,676,781	5,869,397
Receivables, net of allowance for uncollectibles:						
Taxes	72,386	4,589	105,571	11,138	32,667	226,351
Unbilled taxes	2,995,714	199,834	4,097,613	268,703	1,355,306	8,917,170
Interest	-	-	-	-	23	23
Accounts	13,556	10,062	20,936	268	20,329	65,151
Prepaid expenses	16,075	500	17,183	63	12,071	45,892
Due from other governments	166,635	-	488,705	-	146,099	801,439
Due from other funds	54,078	-	-	-	-	54,078
Total assets	<u>5,446,042</u>	<u>450,193</u>	<u>5,906,659</u>	<u>933,331</u>	<u>3,243,276</u>	<u>15,979,501</u>
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 5,446,042</b>	<b>\$ 450,193</b>	<b>\$ 5,906,659</b>	<b>\$ 933,331</b>	<b>\$ 3,243,276</b>	<b>\$ 15,979,501</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
Liabilities						
Warrants payable	136,719	33,188	189,963	16,217	165,536	541,623
Vouchers payable	3,875	-	-	-	-	3,875
Accrued compensated absences	-	2,619	9,361	-	-	11,980
Due to other funds	-	-	-	-	54,078	54,078
Total liabilities	<u>140,594</u>	<u>35,807</u>	<u>199,324</u>	<u>16,217</u>	<u>219,614</u>	<u>611,556</u>
Deferred inflows of resources						
Deferred revenue	64,136	4,091	110,330	9,710	28,987	217,254
Unavailable tax revenue	2,995,714	199,834	4,097,613	268,703	1,355,306	8,917,170
Total deferred inflows of resources	<u>3,059,850</u>	<u>203,925</u>	<u>4,207,943</u>	<u>278,413</u>	<u>1,384,293</u>	<u>9,134,424</u>
Fund Balances						
Nonspendable:	16,075	500	17,183	63	12,071	45,892
Committed for:						
Capital projects	100,000	-	-	-	-	100,000
Assigned for:						
General government	-	-	-	-	653,261	653,261
Public safety	-	-	1,482,209	-	582,885	2,065,094
Culture and recreation	-	-	-	-	251,770	251,770
Health and welfare	-	-	-	638,638	719	639,357
Agriculture	-	209,961	-	-	42,731	252,692
Education	-	-	-	-	88,628	88,628
Grants	-	-	-	-	7,304	7,304
Unassigned:	2,129,523	-	-	-	-	2,129,523
Total fund balance	<u>2,245,598</u>	<u>210,461</u>	<u>1,499,392</u>	<u>638,701</u>	<u>1,639,369</u>	<u>6,233,521</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 5,446,042</b>	<b>\$ 450,193</b>	<b>\$ 5,906,659</b>	<b>\$ 933,331</b>	<b>\$ 3,243,276</b>	<b>\$ 15,979,501</b>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

---

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2015**

Total fund balances - governmental funds		6,233,521
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	6,792,114	
Accumulated depreciation	<u>(4,505,513)</u>	
		3,027,053
Assets that are not available to pay for current period expenditures are not considered earned in the governmental funds:		
Property Taxes		217,254
Certain pension related items are recorded as deferred outflow or inflow of resources and recognized in future periods for governmental activities (see note 8)		
Deferred outflow of resources		1,446,243
Deferred inflow of resources		(2,008,173)
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	(364,274)	
Net pension liability	<u>(3,113,378)</u>	
		<u>(3,477,652)</u>
Total net position - governmental activities		<u>\$ 5,438,246</u>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Year Ended September 30, 2015

	General	Fair Operations	Justice Fund	Indigent Fund	Nonmajor Governmental	Total Governmental Funds
<b>REVENUES</b>						
Taxes	2,896,672	183,640	4,211,181	359,545	1,290,933	8,941,971
Licenses and permits	259,582	-	-	-	-	259,582
Intergovernmental	722,622	-	2,007,232	-	531,565	3,261,419
Charges for services	406,290	-	290,742	-	549,373	1,246,405
Fines	700	-	40	-	-	740
Interest income	2,723	-	5,363	-	166	8,252
Miscellaneous	17,485	88,391	14,806	95,165	66,524	282,371
Total revenues	<u>4,306,074</u>	<u>272,031</u>	<u>6,529,364</u>	<u>454,710</u>	<u>2,438,561</u>	<u>14,000,740</u>
<b>EXPENDITURES</b>						
General government	2,951,886	-	-	-	895,031	3,846,917
Public safety	112,089	-	6,131,359	-	655,863	6,899,311
Culture and recreation	-	-	-	-	227,871	227,871
Health and welfare	-	-	-	383,936	256,207	640,143
Agriculture	90,724	226,457	-	-	102,012	419,193
Education	-	-	-	-	32,389	32,389
Planning and building	367,920	-	-	-	-	367,920
Capital outlay	157,875	3,502	106,022	-	166,096	433,495
Total expenditures	<u>3,680,494</u>	<u>229,959</u>	<u>6,237,381</u>	<u>383,936</u>	<u>2,335,469</u>	<u>12,867,239</u>
Excess of revenues over expenditures	<u>625,580</u>	<u>42,072</u>	<u>291,983</u>	<u>70,774</u>	<u>103,092</u>	<u>1,133,501</u>
Other financing sources (uses):						
Operating transfers (out)	72,689	-	160,000	-	(232,689)	-
Net increase (decrease) in the fair value of investments	2,249	-	5,479	-	-	7,728
Proceeds from sale of fixed assets	551	-	-	-	-	551
Total other financing sources (uses)	<u>75,489</u>	<u>-</u>	<u>165,479</u>	<u>-</u>	<u>(232,689)</u>	<u>8,279</u>
Net change in fund balance	701,069	42,072	457,462	70,774	(129,597)	1,141,780
Fund balances, beginning of year	1,490,591	168,389	1,041,930	567,927	1,717,550	4,986,387
Prior period adjustment	53,938	-	-	-	51,416	105,354
Fund balances, end of year	<u>\$ 2,245,598</u>	<u>\$ 210,461</u>	<u>\$ 1,499,392</u>	<u>\$ 638,701</u>	<u>\$ 1,639,369</u>	<u>\$ 6,233,521</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, 2015**

Net change in fund balances - governmental funds 1,141,780

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	261,092	
Depreciation expense	<u>(364,700)</u>	
		(103,608)

In the Statement of Activities, a loss on disposal of an asset is recognized, whereas, in the governmental funds assets are not capitalized. Therefore, upon the disposal of an asset, no loss is recognized. (22,741)

Some property taxes will not be collected for several months after the County's fiscal year end, and are not considered as "available" revenues in the governmental funds. Instead, they are recorded as deferred revenues. They are however, recorded as revenues in the Statement of Activities. (41,030)

Employer PERSI contributions made after the net pension liability measurement date are expenditures in the governmental funds but are recorded as deferred outflows of resources for governmental activities. 187,049

Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This is the amount by which compensated absences incurred exceeded the amount paid during the year. (48,564)

Change in net position, as reflected on the statement of activities \$ 1,112,886

**LATAH COUNTY, IDAHO**  
**Moscow, Idaho**

---

**PROPRIETARY FUND**  
**SOLID WASTE FUND**  
**STATEMENT OF NET POSITION**  
**September 30, 2015**

**ASSETS**

Current assets		
Cash and investments	958,792	
Receivables, net of allowance for uncollectibles:		
Accounts	133,289	
Interest	3,128	
	<u>                    </u>	
Total current assets		<u>1,095,209</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension related items		<u>15,532</u>
-----------------------	--	---------------

**LIABILITIES**

Current liabilities		
Warrants payable	111,360	
Accrued compensated absences	8,549	
	<u>                    </u>	
Total current liabilities	119,909	
Noncurrent liabilities		
Net pension liability	33,435	
	<u>                    </u>	
Total liabilities		<u>153,344</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Revenue	204,790	
Pension related items	21,566	
	<u>                    </u>	
Total deferred inflows of resources		<u>226,356</u>

**NET POSITION**

Unrestricted	731,041	
	<u>                    </u>	
Total net position		<u><u>\$ 731,041</u></u>

**LATAH COUNTY, IDAHO**  
**Moscow, Idaho**

---

**PROPRIETARY FUND**  
**SOLID WASTE FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**For the Year Ended September 30, 2015**

<b>OPERATING REVENUES</b>		
Charges for services		<u>1,506,420</u>
<b>OPERATING EXPENSES</b>		
Salaries	71,816	
Payroll and benefits	25,683	
Collection expense	<u>1,311,594</u>	
Total operating expenses		<u>1,409,093</u>
Operating income		97,327
<b>NON-OPERATING REVENUES</b>		
Interest income	3,372	
Net increase in the fair value of investments	<u>6,078</u>	
		<u>9,450</u>
Change in net position		106,777
Net position, beginning of year		827,159
Prior period adjustment (see note 8 and 17)		<u>(202,895)</u>
Net position, end of year		<u><u>\$ 731,041</u></u>

**LATAH COUNTY, IDAHO**  
**Moscow, Idaho**

---

**PROPRIETARY FUND**  
**SOLID WASTE FUND**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended September 30, 2015**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	1,436,497	
Cash paid to suppliers	(1,309,336)	
Cash paid for salaries and benefits	(98,719)	
Net cash provided by operating activities		28,442
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest income	3,372	
Gain on investments	6,078	
Net cash provided by investment activities		9,450
<b>CASH FLOWS FROM CAPITAL FINANCING AND RELATED FINANCING ACTIVITIES</b>		
		-
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
		-
<b>NET INCREASE IN CASH</b>		
		37,892
<b>CASH AND INVESTMENTS - BEGINNING OF YEAR</b>		
		920,900
<b>CASH AND INVESTMENTS - END OF YEAR</b>		
		<u>\$ 958,792</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED</b>		
<b>BY OPERATING ACTIVITIES:</b>		
Operating income		97,327
Pension contributions made after measurement date	(2,009)	
Adjustments to reconcile operating income to net cash provided by operating activities:		
Decrease (increase) in assets:		
Receivables	(113,296)	
Increase (decrease) in liabilities:		
Warrants payable	2,258	
Accrued compensated absences	789	
Deferred revenue	43,373	
Total adjustments		<u>(68,885)</u>
Net cash provided by operating activities		<u>\$ 28,442</u>

**LATAH COUNTY, IDAHO**  
**Moscow, Idaho**

---

**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**  
**September 30, 2015**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Current assets:	
Cash and investments	<u>808,774</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>-</u>
<b>LIABILITIES</b>	
Current liabilities:	
Warrants payable	475,090
Due to other governments	<u>333,684</u>
Total current liabilities	<u>808,774</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>
<b>NET POSITION</b>	<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, 2015

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
<b>Revenues</b>					
Taxes	2,808,921	2,808,921	2,896,672	87,751	87,751
Licenses and permits	-	-	259,582	259,582	259,582
Intergovernmental	502,074	502,074	722,622	220,548	220,548
Charges for services	445,000	445,000	406,290	(38,710)	(38,710)
Fines	-	-	700	700	700
Interest income	2,000	2,000	2,723	723	723
Miscellaneous	9,000	9,000	17,485	8,485	8,485
Total revenues	<u>3,766,995</u>	<u>3,766,995</u>	<u>4,306,074</u>	<u>539,079</u>	<u>539,079</u>
<b>Expenditures</b>					
General government	3,201,472	3,203,472	2,951,886	249,586	251,586
Public safety	123,191	123,191	112,089	11,102	11,102
Agriculture	93,673	93,673	90,724	2,949	2,949
Planning and building	383,660	383,660	367,920	15,740	15,740
Capital outlay	270,610	270,610	157,875	112,735	112,735
Total expenditures	<u>4,072,606</u>	<u>4,074,606</u>	<u>3,680,494</u>	<u>392,112</u>	<u>394,112</u>
Excess (deficiency) of revenues over/under expenditures	<u>(305,611)</u>	<u>(307,611)</u>	<u>625,580</u>	<u>931,191</u>	<u>933,191</u>
Other financing sources:					
Operating transfers in	-	-	72,689	72,689	72,689
Net increase (decrease) in the fair value of investments	-	-	2,249	2,249	2,249
Proceeds from sale of fixed assets	-	-	551	551	551
Total other financing sources	<u>-</u>	<u>-</u>	<u>75,489</u>	<u>75,489</u>	<u>75,489</u>
Net change in fund balance	<u>\$ (305,611)</u>	<u>\$ (307,611)</u>	701,069	<u>\$ 1,006,680</u>	<u>\$ 1,008,680</u>
Fund balance, beginning of year			1,490,591		
Prior period adjustment			<u>53,938</u>		
Fund balance, end of year			<u>\$ 2,245,598</u>		

LATAH COUNTY, IDAHO

Moscow, Idaho

FAIR OPERATIONS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For the Year Ended September 30, 2015

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
<b>Revenues</b>					
Taxes	180,690	180,690	183,640	2,950	2,950
Miscellaneous	84,446	84,446	88,391	3,945	3,945
Total revenues	<u>265,136</u>	<u>265,136</u>	<u>272,031</u>	<u>6,895</u>	<u>6,895</u>
<b>Expenditures</b>					
Agriculture	243,036	243,036	226,457	16,579	16,579
Capital outlay	91,100	91,100	3,502	87,598	87,598
Total expenditures	<u>334,136</u>	<u>334,136</u>	<u>229,959</u>	<u>104,177</u>	<u>104,177</u>
Net change in fund balance	<u>\$ (69,000)</u>	<u>\$ (69,000)</u>	42,072	<u>\$ 111,072</u>	<u>\$ 111,072</u>
Fund balance, beginning of year			<u>168,389</u>		
Fund balance, end of year			<u>\$ 210,461</u>		

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, 2015

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
<b>Revenues</b>					
Taxes	4,299,448	4,299,448	4,211,181	(88,267)	(88,267)
Intergovernmental	1,900,674	1,900,674	2,007,232	106,558	106,558
Charges for services	514,212	514,212	290,742	(223,470)	(223,470)
Fines	-	-	40	40	40
Interest income	10,000	10,000	5,363	(4,637)	(4,637)
Miscellaneous	14,000	14,000	14,806	806	806
Total revenues	<u>6,738,334</u>	<u>6,738,334</u>	<u>6,529,364</u>	<u>(208,970)</u>	<u>(208,970)</u>
<b>Expenditures</b>					
Public safety	6,681,530	6,683,042	6,131,359	550,171	551,683
Capital outlay	149,100	149,100	106,022	43,078	43,078
Total expenditures	<u>6,830,630</u>	<u>6,832,142</u>	<u>6,237,381</u>	<u>593,249</u>	<u>594,761</u>
Excess (deficiency) of revenues over/under expenditures	<u>(92,296)</u>	<u>(93,808)</u>	<u>291,983</u>	<u>384,279</u>	<u>385,791</u>
Other financing sources:					
Operating transfers in	-	-	160,000	160,000	160,000
Net increase (decrease) in the fair value of investments	-	-	5,479	5,479	5,479
Total other financing sources	<u>-</u>	<u>-</u>	<u>165,479</u>	<u>165,479</u>	<u>165,479</u>
Net change in fund balance	<u>\$ (92,296)</u>	<u>\$ (93,808)</u>	457,462	<u>\$ 549,758</u>	<u>\$ 551,270</u>
Fund balance, beginning of year			<u>1,041,930</u>		
Fund balance, end of year			<u>\$ 1,499,392</u>		

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, 2015

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
<b>Revenues</b>					
Taxes	345,000	345,000	359,545	14,545	14,545
Miscellaneous	110,000	110,000	95,165	(14,835)	(14,835)
Total revenues	<u>455,000</u>	<u>455,000</u>	<u>454,710</u>	<u>(290)</u>	<u>(290)</u>
<b>Expenditures</b>					
Health and welfare	624,092	624,092	383,936	240,156	240,156
Capital outlay	750	750	-	750	750
Total expenditures	<u>624,842</u>	<u>624,842</u>	<u>383,936</u>	<u>240,906</u>	<u>240,906</u>
Net change in fund balance	<u>\$ (169,842)</u>	<u>\$ (169,842)</u>	70,774	<u>\$ 240,616</u>	<u>\$ 240,616</u>
Fund balance, beginning of year			<u>567,927</u>		
Fund balance, end of year			<u>\$ 638,701</u>		

**LATAH COUNTY, IDAHO**  
**Moscow, Idaho**

---

**Notes to the Financial Statements**  
**September 30, 2015**

**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**

#### **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 net position presents the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in three categories:

*Net investment in capital assets* consists of capital assets, net of accumulated depreciation.

*Restricted net position* consists of net position that has constraints in place on its use externally by grant provisions or law. Assigned net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted.

*Unrestricted net position* consists of net position that does not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources that are imposed by management, but can be removed or modified.

The statement of activities demonstrates the degree to which the direct expenses of a given function (governmental activities) or identifiable activity (business-type activities) is offset by program revenues.

- 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 (1) charges paid by the recipients of goods or services offered by the programs and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported, instead, 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.
- Fair Operations Fund. This fund accounts for the operations of the annual fair and fairgrounds.
- 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.

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.

Additionally, 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 restricted resources to such programs, followed by unrestricted resources.

**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	4,074,606
Justice Fund	6,832,142
Indigent Fund	624,842
Fair Operations	334,136

**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**

Inventory is valued at zero. All costs of expendable supplies are expensed when the supplies are purchased.

**Short-Term Interfund 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. These balances have been eliminated on the statement of net position. Short-term interfund loans are classified as "interfund receivables/payables." As a general rule, the effect of interfund activity has been eliminated from the government-wide statements.

**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.

### **Compensated absences**

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. If an employee is in "retirement status" and separates from the County, 50% of vacation balance (120 hours maximum) and 10% of sick leave is paid to an HRA/VEBA account in the separating employee's name. 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 (capital), usually by payment of a nominal sum. The amount of the lease obligation due within one year is shown as a current liability. The County had no capital leases as of September 30, 2015.

### **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.

### **Allowance for Uncollectible Amounts**

No allowance for uncollectible amounts has been deemed necessary as of September 30, 2015.

## **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 2015 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. On November 23, 2015 the County adopted, signed and filed Resolution 2015-30 to increase the budget appropriations to the Courthouse Expansion by \$550,000 for the purchase and construction related to 112/114/200 S. Almon Street property in Moscow, Idaho. Management has concluded that no other 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 lenders) 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. 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. The Board of Commissioners are the body authorized to assign amounts to a specific purpose, and typically do so when a specific revenue source is received and a special revenue fund is thereby established. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

## Pensions

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

## 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 as of January 1, 2014, upon which the 2014 levy was based, was \$2,026,311,076.

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 2014 levy for the County was 0.4268906% of market valuation for the general and certain special revenue funds.

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. The total 2014 tax levy was \$8,812,473, of which 98.53% was collected and \$129,538 remains unpaid as of September 30, 2015.

Property taxes levied for 2014 and prior years and uncollected as of September 30, 2015 are shown as taxes receivable. To the extent that they are not collected by the County by November 30, 2015, a deferred revenue account in that amount is established in the governmental funds.

Total taxes receivable as of September 30, 2015	226,351
Less: Taxes collected by November 30, 2015	(9,097)
Total deferred tax revenue	<u>\$ 217,254</u>

In accordance with GASB 33, *Accounting and Financial Reporting for Nonexchange Transactions*, the County has recognized the 2015 property tax levy as a receivable. This levy is an enforceable legal claim created during the fiscal year. The total property tax levy for 2015 of \$8,812,473 is considered unavailable at September 30, 2015 and is recorded as a deferred inflow of resources.

### NOTE 3 Cash Deposits and Investments

#### Deposits

##### Cash On Hand

Cash on hand totaled \$1,650 at September 30, 2015.

##### Deposit Accounts

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Checking and Savings Accounts	<u>\$7,562,074</u>	<u>\$7,638,434</u>

Checking and savings accounts were held at various banking institutions. At each bank, \$250,000 is covered by Federal Deposit Insurance. The balances of \$1,426 at Latah Federal Credit Union, \$5,204,636 at Wells Fargo Bank, and \$1,289,085 at Zions Bank are in excess of the FDIC insured limit and are uncollateralized.

#### Investments

Amounts reported as investments consist of the following:

	<u>Recorded Cost</u>	<u>Market Value</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
Bingham and Bonneville SD Bonds	40,000	41,828	4.25%	Various
Retirement Solutions – Custodial	<u>31,411</u>	<u>31,411</u>	n/a	n/a
Total	<u>\$71,411</u>	<u>\$73,239</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 gain of \$1,828 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 \$31,411 held in a custodial account for the benefit of participating employees.

## NOTE 4 Changes in Capital Assets

	<u>Balance 9/30/2014</u>	<u>Additions</u>	<u>Disposals</u>	<u>Adjustments</u>	<u>Balance 9/30/2015</u>
<b>Capital assets, depreciated:</b>					
Buildings and grounds	3,027,503	9,000	(44,186)	-	2,992,317
Equipment	2,151,770	137,583	(45,507)	-	2,243,846
Vehicles	1,541,680	122,509	(108,238)	-	1,555,951
<b>Total capital assets, depreciated</b>	<u>6,720,953</u>	<u>269,092</u>	<u>(197,931)</u>	<u>-</u>	<u>6,792,114</u>
<b>Less: accumulated depreciation</b>					
Buildings and grounds	(1,762,914)	(82,746)	32,078	335	(1,813,247)
Equipment	(1,243,256)	(137,514)	26,874	(879)	(1,354,775)
Vehicles	(1,301,833)	(143,037)	108,238	(859)	(1,337,491)
<b>Total accumulated depreciation</b>	<u>(4,308,003)</u>	<u>(363,297)</u>	<u>167,190</u>	<u>(1,403)</u>	<u>(4,505,513)</u>
<b>Net capital assets, depreciated</b>	2,412,950	(94,205)	(30,741)	(1,403)	2,286,601
<b>Capital assets, not depreciated</b>					
Land	740,452	-	-	-	740,452
<b>Total capital assets, net</b>	<u>\$ 3,153,402</u>	<u>\$ (94,205)</u>	<u>\$ (30,741)</u>	<u>\$ (1,403)</u>	<u>\$ 3,027,053</u>

During 2015, depreciation was charged as follows:

General government	102,493
Public safety	199,714
Culture and recreation	39,094
Health and welfare	286
Agriculture	<u>23,113</u>
Total governmental activities depreciation expense	<u>\$364,700</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, 2014	2,057,858,745
Percentage allowed	<u>10%</u>
Legal debt margin	<u>\$205,785,874</u>

Long-term debt at September 30, 2015 consisted of the following:

Governmental activities – compensated absences, due after one year	
Beginning balance	315,710
Additions(reductions)	<u>48,564</u>
Ending balance	<u>\$364,274</u>

At September 30, 2015, the County had four employees in retirement status expecting to retire within the next fiscal year. As such, \$11,980 of governmental activities compensated absences has been reported as due within one year.

Business-type activities – compensated absences, due after one year	
Beginning balance	7,760
Additions(reductions)	<u>789</u>
Ending balance	<u>\$8,549</u>

**NOTE 6      Operating 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:

2016	50,624
2017	35,818
2018	22,306
2019	20,639
2020	1,860
Thereafter	<u>-</u>
Total	<u>\$131,247</u>

There are no capital leases outstanding at September 30, 2015.

**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**

In accordance with GASB 68, *Accounting and Financial Reporting for Pensions*, which became effective for the year ended September 30, 2015, the financial reporting and note disclosures are based off the most recent audited financial statements of PERSI, which was completed for the period ended June 30, 2015. All amounts are as of June 30, 2015 unless otherwise noted.

*Plan Description*

The County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the

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

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

#### *Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months. Amounts in parenthesis represent police/firefighters. The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

#### *Member and Employer Contributions*

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

The contribution rates for employees are set by statute at 60% (72%) of the employer rate. As of September 30, 2015 it was 6.79% (8.36%). The employer contribution rate is set by the Retirement Board and was 11.32% (11.66%) of covered compensation. Latah County's employer contributions required and paid were \$759,696, \$740,970 and \$670,968, for the years ended September 30,

2015, 2014 and 2013, respectively.

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

At September 30, 2015, the County reported a liability for its proportionate share of the net pension liability as of June 30, 2015. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2015, the County's proportion was 0.2389675 percent.

The County's pension expense (revenue) is calculated and made available as part of PERSI's annual audit. The pension expense (revenue) for the year ending June 30, 2015 was calculated at \$627,078.

At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	-	377,235
Changes in assumptions or other inputs	114,602	-
Net difference between projected and actual earning on pension plan investments	1,158,115	1,652,504
Employer contributions subsequent to the measurement date	<u>189,058</u>	<u>-</u>
Total	<b><u>\$1,461,775</u></b>	<b><u>\$2,029,739</u></b>

\$189,058 reported as deferred outflow of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2016.

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

<b><u>For the Year</u></b> <b><u>Ending June 30:</u></b>	<b><u>Amount to be</u></b> <b><u>Recognized</u></b>
2016	(322,797)
2017	(322,797)
2018	(322,797)
2019	234,294
2020	(22,926)

#### *Actuarial Assumptions*

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increases	4.5 – 10.00%
Salary Inflation	3.75%
Investment rate of return	7.10% net of investment expenses
Cost-of-living adjustments	1%

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

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

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

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

latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

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

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Core Fixed Income	Barclays Aggregate Wilshire	30.00%	0.80%
Broad US Equities	5000/Russell 3000	55.00%	6.9%
Developed Foreign Equities	MSCI EAFE	15.00%	7.55%
Assumed Inflation Mean			3.25%
Assumed Inflation Standard Deviation			2.00%
Portfolio Arithmetic Mean Return			8.42%
Portfolio Long-Term Expected Rate of Return			7.50%
Assumed Investment Expenses			.40%
Long-Term Expected Rate of Return, Net Investment Expenses			7.10%

#### *Discount Rate*

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

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

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

	<b>1% Decrease (<u>6.10%</u>)</b>	<b>Current Discount Rate (<u>7.10%</u>)</b>	<b>1% Increase (<u>8.10%</u>)</b>
Employer's proportionate share of the net pension liability (asset)	\$7,664,494	\$3,146,813	\$(609,039)

*Pension plan fiduciary net position*

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

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

*Payables to the pension plan*

At June 30, 2015, the County reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

*Required Supplementary Information*

**Schedule of the County's Share of Net Pension Liability\***

**PERSI – Base Plan**

**As of June 30th**

	<b><u>2015</u></b>
Employer's portion of the net pension liability	0.2389675%
Employer's proportionate share of the net pension liability	\$3,146,813
Employer's covered employee payroll	\$6,634,248
Employer's proportional share of the net pension liability as a percentage of its covered employee payroll	47.43%
Plan fiduciary net position as a percentage of the total	91.38%

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

Data reported is measured as of June 30, 2015 (measurement date).

**Schedule of County Contributions\***  
**PERSI – Base Plan**  
**As of June 30th**

	<u><b>2015</b></u>
Statutorily required contribution – Class 1 Employees	528,015
Statutorily required contribution – Class 2 Employees	<u>229,681</u>
Total statutorily required contribution – All employees	757,696
Contributions in relation to the statutorily required contribution	(757,696)
Contribution (deficiency) excess	-
Employer’s covered employee payroll – Class 1 Employees	4,664,439
Employer’s covered employee payroll - Class 2 Employees	1,969,809
Contributions as a percentage of covered employee payroll – Class 1	11.32%
Contributions as a percentage of covered employee payroll – Class 2	11.66%

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

Data is reported is measured as of June 30, 2015.

*Notes to the Required Supplementary Information*

Change of Assumptions. Amounts reported as of June 30, 2015 reflect an adjustment of the investment rate of return to 7.10 percent, net of pension plan investment expense.

**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**

The following funds had an excess of actual expenditures over budget for the year ended September 30, 2015:

<u><b>Fund</b></u>	<u><b>Excess</b></u>
2013 State Homeland Security Grant	\$1,461

These funds had a beginning fund balance sufficient to cover the additional expenditures in the current year.

**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    Transfers between Funds**

Operating transfers between funds occurred as follows:

<u>Fund</u>	<u>To</u>	<u>From</u>
General Fund	72,689	-
District Court	-	75,000
Justice Fund	160,000	-
Health District	7,566	-
Historical Museum	1	-
Misdemeanor Probation	-	85,000
Recording-Archival Records	-	30,000
NCDHD GIS Planning Grant	-	49,596
2010 State Homeland Security Grant	-	160
2011 State Homeland Security Grant	-	787
2012 State Homeland Security Grant	-	117
2013 State Homeland Security Grant	<u>404</u>	<u>-</u>
Total	<u>\$240,660</u>	<u>\$240,660</u>

**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, 2015 is presented below:

	<u>Solid Waste</u>
Operating revenues	1,506,420
Operating income	97,327
Change in net position	106,777
Net working capital	975,300
Total assets	1,095,209
Total current liabilities	119,909
Beginning net position	827,159
Prior period adjustment	(202,895)
End net position	731,041
Cash provided by operating activities	28,442
Cash provided by investing activities	9,450
Beginning cash and cash equivalents	920,900
Ending cash and cash equivalents	958,792

**NOTE 14 Deficit Fund Balance**

The following funds had deficit balances at September 30, 2015:

Historic Preservation Grant	<u>1,715</u>
Total	<u>\$1,715</u>

The County expects that reimbursement funding of this project 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**

In addition to the prior period adjustment related to the implementation of GASB Statement No. 68 (see note 8), the County adjusted the financial statements for five separate accounting items, leading to a net increase in the government-wide net position for governmental activities and governmental fund balance in the amount of \$105,354, and a decrease in business-type activities net position of \$161,417. The five corrections of errors are listed below:

Previously unrecognized intergovernmental revenue from the County's portion of the state liquor allocation was recognized. As a result, the beginning net position and fund balance for increased in the amount of \$26,015.

Previously unrecognized intergovernmental revenue from the County's portion of the state election consolidation allocation was recognized. As a result, the beginning net position and fund balance increased in the amount of \$25,967.

Previously unrecognized revenue related to treasurer's fees collected in fiscal year ending September 30, 2013 and 2014 but not deposited until fiscal year ending September 30, 2015 were recognized. As a result, the beginning net position and fund balance increased in the amount of \$27,923.

Previously unrecognized intergovernmental revenues related to federal grants were recognized. As a result, the beginning net position and fund balance increased in the amount of \$25,449.

Previously unrecognized prepaid solid waste collection fees were recognized. As a result, the beginning net position for business-type activities and the enterprise fund decreased in the amount of \$161,417.

## **SUPPLEMENTAL INFORMATION**



**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
September 30, 2015

	<u>District Court</u>	<u>Health District</u>	<u>Historical Museum</u>	<u>Junior College Tuition</u>	<u>Parks and Recreation</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets					
Cash	177,518	64,062	1,315	89,918	49,611
Receivables, net of allowance for uncollectibles:					
Taxes	-	6,300	1,412	-	3,343
Unbilled taxes	-	262,973	62,093	-	142,323
Interest	-	-	-	-	-
Accounts	-	-	-	98	626
Prepaid expenses	3,645	-	30	-	500
Due from other governments	-	-	-	-	-
Total assets	<u>181,163</u>	<u>333,335</u>	<u>64,850</u>	<u>90,016</u>	<u>196,403</u>
Deferred outflows of resources	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>\$ 181,163</u></b>	<b><u>\$ 333,335</u></b>	<b><u>\$ 64,850</u></b>	<b><u>\$ 90,016</u></b>	<b><u>\$ 196,403</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities					
Warrants payable	4,199	64,052	1,313	1,388	3,163
Due to other funds	-	-	-	-	-
Total liabilities	<u>4,199</u>	<u>64,052</u>	<u>1,313</u>	<u>1,388</u>	<u>3,163</u>
Deferred inflows of resources					
Deferred revenue	-	5,591	1,255	-	2,968
Unavailable tax revenue	-	262,973	62,093	-	142,323
Total deferred inflows of resources	<u>-</u>	<u>268,564</u>	<u>63,348</u>	<u>-</u>	<u>145,291</u>
Fund balances					
Nonspendable:	3,645	-	30	-	500
Assigned for:					
General government	-	-	-	-	-
Public safety	173,319	-	-	-	-
Culture and recreation	-	-	159	-	47,449
Health and welfare	-	719	-	-	-
Agriculture	-	-	-	-	-
Education	-	-	-	88,628	-
Restricted for:					
Grants	-	-	-	-	-
Total fund balance (deficit)	<u>176,964</u>	<u>719</u>	<u>189</u>	<u>88,628</u>	<u>47,949</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b><u>\$ 181,163</u></b>	<b><u>\$ 333,335</u></b>	<b><u>\$ 64,850</u></b>	<b><u>\$ 90,016</u></b>	<b><u>\$ 196,403</u></b>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
September 30, 2015

	<u>Revaluation</u>	<u>Tort</u>	<u>Noxious Weeds</u>	<u>Election Consolidation</u>	<u>Sheriff Drug Enforcement</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets					
Cash	221,997	12,635	28,364	90,145	8,356
Receivables, net of allowance for uncollectibles:					
Taxes	15,620	3,842	2,007	-	-
Unbilled taxes	655,303	146,503	80,631	-	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Prepaid expenses	550	3	75	6,769	-
Due from other governments	-	-	-	25,944	-
Total assets	<u>893,470</u>	<u>162,983</u>	<u>111,077</u>	<u>122,858</u>	<u>8,356</u>
Deferred outflows of resources	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 893,470</u>	<u>\$ 162,983</u>	<u>\$ 111,077</u>	<u>\$ 122,858</u>	<u>\$ 8,356</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities					
Warrants payable	18,085	-	1,890	2,736	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>18,085</u>	<u>-</u>	<u>1,890</u>	<u>2,736</u>	<u>-</u>
Deferred inflows of resources					
Deferred revenue	13,845	3,415	1,787	-	-
Unavailable tax revenue	655,303	146,503	80,631	-	-
Total deferred inflows of resources	<u>669,148</u>	<u>149,918</u>	<u>82,418</u>	<u>-</u>	<u>-</u>
Fund balances					
Nonspendable:	550	3	75	6,769	-
Assigned for:					
General government	205,687	13,062	-	113,353	-
Public safety	-	-	-	-	8,356
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Agriculture	-	-	26,694	-	-
Education	-	-	-	-	-
Restricted for:					
Grants	-	-	-	-	-
Total fund balance (deficit)	<u>206,237</u>	<u>13,065</u>	<u>26,769</u>	<u>120,122</u>	<u>8,356</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 893,470</u>	<u>\$ 162,983</u>	<u>\$ 111,077</u>	<u>\$ 122,858</u>	<u>\$ 8,356</u>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
September 30, 2015

	<u>Sheriff Community Policing</u>	<u>Emergency 911</u>	<u>Snowmobile</u>	<u>Waterways</u>	<u>Emergency Medical Services</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets					
Cash	55,976	127,107	57,455	23,836	11,168
Receivables, net of allowance for uncollectibles:					
Taxes	-	-	-	-	-
Unbilled taxes	-	-	-	-	-
Interest	-	23	-	-	-
Accounts	-	15,542	-	606	-
Prepaid expenses	-	-	-	-	-
Due from other governments	4,128	3,690	-	-	-
Total assets	<u>60,104</u>	<u>146,362</u>	<u>57,455</u>	<u>24,442</u>	<u>11,168</u>
Deferred outflows of resources	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>\$ 60,104</u></b>	<b><u>\$ 146,362</u></b>	<b><u>\$ 57,455</u></b>	<b><u>\$ 24,442</u></b>	<b><u>\$ 11,168</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities					
Warrants payable	-	20,394	-	-	239
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>20,394</u>	<u>-</u>	<u>-</u>	<u>239</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>
Fund balances					
Nonspendable:	-	-	-	-	-
Assigned for:					
General government	-	-	-	-	-
Public safety	60,104	125,968	-	-	10,929
Culture and recreation	-	-	57,455	24,442	-
Health and welfare	-	-	-	-	-
Agriculture	-	-	-	-	-
Education	-	-	-	-	-
Restricted for:					
Grants	-	-	-	-	-
Total fund balance (deficit)	<u>60,104</u>	<u>125,968</u>	<u>57,455</u>	<u>24,442</u>	<u>10,929</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b><u>\$ 60,104</u></b>	<b><u>\$ 146,362</u></b>	<b><u>\$ 57,455</u></b>	<b><u>\$ 24,442</u></b>	<b><u>\$ 11,168</u></b>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
September 30, 2015

	Courthouse Expansion	Veterans' Memorial	Juvenile Justice Lottery Tax	Phillips Farm	Latah Trail Project	Youth Services State Cigarette Tax
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash	42,726	448	10,964	9,965	58,897	99,308
Receivables, net of allowance for uncollectibles:						
Taxes	-	143	-	-	-	-
Unbilled taxes	-	5,480	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	250
Due from other governments	-	-	-	-	-	21,258
Total assets	<u>42,726</u>	<u>6,071</u>	<u>10,964</u>	<u>9,965</u>	<u>58,897</u>	<u>120,816</u>
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 42,726</u>	<u>\$ 6,071</u>	<u>\$ 10,964</u>	<u>\$ 9,965</u>	<u>\$ 58,897</u>	<u>\$ 120,816</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Warrants payable	-	-	-	120	-	2,259
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>2,259</u>
Deferred inflows of resources						
Deferred revenue	-	126	-	-	-	-
Unavailable tax revenue	-	5,480	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>5,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Nonspendable:	-	-	-	-	-	250
Assigned for:						
General government	42,726	-	-	-	-	118,307
Public safety	-	-	10,964	-	-	-
Culture and recreation	-	465	-	-	58,897	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	9,845	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	<u>42,726</u>	<u>465</u>	<u>10,964</u>	<u>9,845</u>	<u>58,897</u>	<u>118,557</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 42,726</u>	<u>\$ 6,071</u>	<u>\$ 10,964</u>	<u>\$ 9,965</u>	<u>\$ 58,897</u>	<u>\$ 120,816</u>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
September 30, 2015

	Forest Service Patrol	Historic Preservation Grant	Juvenile Incentive Block Grant	Interlock Electronic Monitor	Court Facilities	Domestic Abuse Evaluation
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash	19,197	-	-	6,697	65,943	7,562
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other governments	-	1,405	-	-	-	-
Total assets	<u>19,197</u>	<u>1,405</u>	<u>-</u>	<u>6,697</u>	<u>65,943</u>	<u>7,562</u>
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 19,197</b>	<b>\$ 1,405</b>	<b>\$ -</b>	<b>\$ 6,697</b>	<b>\$ 65,943</b>	<b>\$ 7,562</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Warrants payable	192	-	-	-	-	360
Due to other funds	-	3,120	-	-	-	-
Total liabilities	<u>192</u>	<u>3,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360</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 balances						
Nonspendable:						
Assigned for:						
General government	-	-	-	-	-	-
Public safety	19,005	-	-	6,697	65,943	7,202
Culture and recreation	-	(1,715)	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	<u>19,005</u>	<u>(1,715)</u>	<u>-</u>	<u>6,697</u>	<u>65,943</u>	<u>7,202</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 19,197</b>	<b>\$ 1,405</b>	<b>\$ -</b>	<b>\$ 6,697</b>	<b>\$ 65,943</b>	<b>\$ 7,562</b>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
September 30, 2015

	Misdemeanor Probation	Drug Court	Sheriff Youth Programs	Mental Health Court	Juvenile Corrections Act	Off-highway Vehicle Law Enforcement
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash	24,655	23,537	1,810	776	33,695	6,578
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other governments	-	40	-	-	-	-
Total assets	<u>24,655</u>	<u>23,577</u>	<u>1,810</u>	<u>776</u>	<u>33,695</u>	<u>6,578</u>
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 24,655</b>	<b>\$ 23,577</b>	<b>\$ 1,810</b>	<b>\$ 776</b>	<b>\$ 33,695</b>	<b>\$ 6,578</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Warrants payable	-	4,213	-	-	3,800	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>4,213</u>	<u>-</u>	<u>-</u>	<u>3,800</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 balances						
Nonspendable:	-	-	-	-	-	-
Assigned for:						
General government	-	-	-	-	-	-
Public safety	24,655	19,364	1,810	776	29,895	6,578
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	<u>24,655</u>	<u>19,364</u>	<u>1,810</u>	<u>776</u>	<u>29,895</u>	<u>6,578</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 24,655</b>	<b>\$ 23,577</b>	<b>\$ 1,810</b>	<b>\$ 776</b>	<b>\$ 33,695</b>	<b>\$ 6,578</b>

LATAH COUNTY, IDAHO  
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
September 30, 2015

	Rotary Club Ice Rink Lease	Misdemeanor Probation	Recording - Archival Records	Cooperative Extension	Master Gardeners Program	Potlatch Garden Grant
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash	15,000	9,408	110,894	6,664	20	105
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	40	217	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>15,000</u>	<u>9,448</u>	<u>111,111</u>	<u>6,664</u>	<u>20</u>	<u>105</u>
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 15,000</b>	<b>\$ 9,448</b>	<b>\$ 111,111</b>	<b>\$ 6,664</b>	<b>\$ 20</b>	<b>\$ 105</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Warrants payable	-	676	-	577	20	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>676</u>	<u>-</u>	<u>577</u>	<u>20</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						
Nonspendable:	-	-	-	-	-	-
Assigned for:						
General government	-	-	111,111	-	-	-
Public safety	-	8,772	-	-	-	-
Culture and recreation	15,000	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	6,087	-	105
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	-
Total fund balance (deficit)	<u>15,000</u>	<u>8,772</u>	<u>111,111</u>	<u>6,087</u>	<u>-</u>	<u>105</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 15,000</b>	<b>\$ 9,448</b>	<b>\$ 111,111</b>	<b>\$ 6,664</b>	<b>\$ 20</b>	<b>\$ 105</b>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
September 30, 2015

	ICF LCF 4H Grant	Fairground Donations	NCDHD GIS Planning Grant	Federal Forest Community	Help America Vote Act	Youth Advocacy Council
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash	1,286	4,616	-	1,442	13,374	50,822
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	3,200	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>1,286</u>	<u>7,816</u>	<u>-</u>	<u>1,442</u>	<u>13,374</u>	<u>50,822</u>
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,286</b>	<b>\$ 7,816</b>	<b>\$ -</b>	<b>\$ 1,442</b>	<b>\$ 13,374</b>	<b>\$ 50,822</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Warrants payable	-	-	-	-	13,374	9,020
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,374</u>	<u>9,020</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	-	-	-	1,442	-	-
Public safety	-	-	-	-	-	-
Culture and recreation	-	7,816	-	-	-	41,802
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	1,286	-	-	-	-	-
Total fund balance (deficit)	<u>1,286</u>	<u>7,816</u>	<u>-</u>	<u>1,442</u>	<u>-</u>	<u>41,802</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 1,286</b>	<b>\$ 7,816</b>	<b>\$ -</b>	<b>\$ 1,442</b>	<b>\$ 13,374</b>	<b>\$ 50,822</b>

LATAH COUNTY, IDAHO  
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
September 30, 2015

	Drug Free Community Support	YS ID Supreme Court Millennium	Juvenile Justice CIP Grant	Justice Assistance Grant	Energy Efficiency Conservation Grant	P A Multidisciplinary Team
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash	-	9,755	-	3,213	-	176
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Prepaid expenses	249	-	-	-	-	-
Due from other governments	44,026	-	-	-	-	-
Total assets	<u>44,275</u>	<u>9,755</u>	<u>-</u>	<u>3,213</u>	<u>-</u>	<u>176</u>
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>\$ 44,275</u></b>	<b><u>\$ 9,755</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,213</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 176</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Warrants payable	12,870	420	-	-	-	-
Due to other funds	8,331	-	-	-	-	-
Total liabilities	<u>21,201</u>	<u>420</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						
Nonspendable:	249	-	-	-	-	-
Assigned for:						
General government	22,825	9,335	-	-	-	-
Public safety	-	-	-	-	-	176
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	3,213	-	-
Total fund balance (deficit)	<u>23,074</u>	<u>9,335</u>	<u>-</u>	<u>3,213</u>	<u>-</u>	<u>176</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b><u>\$ 44,275</u></b>	<b><u>\$ 9,755</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,213</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 176</u></b>

LATAH COUNTY, IDAHO  
Moscow, Idaho

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
September 30, 2015

	FHWA Latah Trail Seal Coat	Rural EC Development Professional Program	2010 State Homeland Security Grant	2011 State Homeland Security Grant	Bullet Proof Vest Partnership	2013 Traffic Enforcement ITD Grant
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash	-	-	-	-	2,372	-
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	16,791
Total assets	-	-	-	-	2,372	16,791
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,372</b>	<b>\$ 16,791</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Warrants payable	-	-	-	-	-	176
Due to other funds	-	-	-	-	-	13,810
Total liabilities	-	-	-	-	-	13,986
Deferred inflows of resources						
Deferred revenue	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balance						
Nonspendable:						
Assigned for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	2,372	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Restricted for:						
Grants	-	-	-	-	-	2,805
Total fund balance (deficit)	-	-	-	-	2,372	2,805
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,372</b>	<b>\$ 16,791</b>

**LATAH COUNTY, IDAHO**  
Moscow, Idaho

**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
September 30, 2015

	2012 State Homeland Security Grant	2013 State Homeland Security Grant	CAO Expansion District II	2014 State Homeland Security Grant	Latah Trail Repairs Project	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets						
Cash	-	-	15,413	-	-	1,676,781
Receivables, net of allowance for uncollectibles:						
Taxes	-	-	-	-	-	32,667
Unbilled taxes	-	-	-	-	-	1,355,306
Interest	-	-	-	-	-	23
Accounts	-	-	-	-	-	20,329
Prepaid expenses	-	-	-	-	-	12,071
Due from other governments	-	-	-	28,817	-	146,099
Total assets	<u>-</u>	<u>-</u>	<u>15,413</u>	<u>28,817</u>	<u>-</u>	<u>3,243,276</u>
Deferred outflows of resources	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,413</b>	<b>\$ 28,817</b>	<b>\$ -</b>	<b>\$ 3,243,276</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Warrants payable	-	-	-	-	-	165,536
Due to other funds	-	-	-	28,817	-	54,078
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,817</u>	<u>-</u>	<u>219,614</u>
Deferred inflows of resources						
Deferred revenue	-	-	-	-	-	28,987
Unavailable tax revenue	-	-	-	-	-	1,355,306
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,384,293</u>
Fund balance						
Nonspendable:						
Assigned for:						
General government	-	-	15,413	-	-	653,261
Public safety	-	-	-	-	-	582,885
Culture and recreation	-	-	-	-	-	251,770
Health and welfare	-	-	-	-	-	719
Agriculture	-	-	-	-	-	42,731
Education	-	-	-	-	-	88,628
Restricted for:						
Grants	-	-	-	-	-	7,304
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>15,413</u>	<u>-</u>	<u>-</u>	<u>1,639,369</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,413</b>	<b>\$ 28,817</b>	<b>\$ -</b>	<b>\$ 3,243,276</b>

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, 2015

	<u>District Court</u>	<u>Health District</u>	<u>Historical Museum</u>	<u>Junior College Tuition</u>	<u>Parks and Recreation</u>
<b>Revenues</b>					
Taxes	-	246,279	55,730	-	131,317
Intergovernmental	-	-	-	9,498	-
Charges for services	163,961	-	-	-	13,305
Interest income	-	-	-	-	-
Miscellaneous	3,207	-	3,560	3,949	3,849
Total revenues	<u>167,168</u>	<u>246,279</u>	<u>59,290</u>	<u>13,447</u>	<u>148,471</u>
<b>Expenditures</b>					
General government	-	-	-	-	-
Public safety	175,651	-	-	-	-
Culture and recreation	-	-	60,290	-	132,830
Health and welfare	-	256,207	-	-	-
Agriculture	-	-	-	-	-
Education	-	-	-	32,389	-
Capital outlay	129	-	-	-	12,927
Total expenditures	<u>175,780</u>	<u>256,207</u>	<u>60,290</u>	<u>32,389</u>	<u>145,757</u>
Excess (deficiency) of revenues over/under expenditures	<u>(8,612)</u>	<u>(9,928)</u>	<u>(1,000)</u>	<u>(18,942)</u>	<u>2,714</u>
Other financing sources (uses):					
Operating transfers in (out)	<u>(75,000)</u>	<u>7,566</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(75,000)</u>	<u>7,566</u>	<u>1</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(83,612)	(2,362)	(999)	(18,942)	2,714
Fund balances, beginning of year	260,576	3,081	1,188	107,570	45,235
Prior period adjustment	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ 176,964</u>	<u>\$ 719</u>	<u>\$ 189</u>	<u>\$ 88,628</u>	<u>\$ 47,949</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, 2015

	<u>Revaluation</u>	<u>Tort</u>	<u>Noxious Weeds</u>	<u>Election Consolidation</u>	<u>Sheriff Drug Enforcement</u>
<b>Revenues</b>					
Taxes	621,484	150,002	80,470	-	-
Intergovernmental	-	-	-	103,708	-
Charges for services	65	-	2,387	-	1,990
Interest income	-	-	-	-	-
Miscellaneous	-	-	-	593	24
Total revenues	<u>621,549</u>	<u>150,002</u>	<u>82,857</u>	<u>104,301</u>	<u>2,014</u>
<b>Expenditures</b>					
General government	594,626	149,943	-	101,920	-
Public safety	-	-	-	-	500
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Agriculture	-	-	78,502	-	-
Education	-	-	-	-	-
Capital outlay	1,345	500	-	2,498	-
Total expenditures	<u>595,971</u>	<u>150,443</u>	<u>78,502</u>	<u>104,418</u>	<u>500</u>
Excess (deficiency) of revenues over/under expenditures	<u>25,578</u>	<u>(441)</u>	<u>4,355</u>	<u>(117)</u>	<u>1,514</u>
Other financing sources (uses):					
Operating transfers in (out)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	25,578	(441)	4,355	(117)	1,514
Fund balances, beginning of year	180,659	13,506	22,414	94,272	6,842
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,967</u>	<u>-</u>
Fund balances (deficits), end of year	<u>\$ 206,237</u>	<u>\$ 13,065</u>	<u>\$ 26,769</u>	<u>\$ 120,122</u>	<u>\$ 8,356</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, 2015

	<b>Sheriff Community Policing</b>	<b>Emergency 911</b>	<b>Snowmobile</b>	<b>Waterways</b>	<b>Emergency Medical Services</b>
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	49,536	177,196	8,729	23,868	8,345
Interest income	-	162	-	-	-
Miscellaneous	-	9	-	-	-
Total revenues	<u>49,536</u>	<u>177,367</u>	<u>8,729</u>	<u>23,868</u>	<u>8,345</u>
<b>Expenditures</b>					
General government	-	-	-	-	-
Public safety	6,419	89,358	-	-	7,464
Culture and recreation	-	-	2,729	24,294	-
Health and welfare	-	-	-	-	-
Agriculture	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	29,591	75,617	-	-	-
Total expenditures	<u>36,010</u>	<u>164,975</u>	<u>2,729</u>	<u>24,294</u>	<u>7,464</u>
Excess (deficiency) of revenues over/under expenditures	<u>13,526</u>	<u>12,392</u>	<u>6,000</u>	<u>(426)</u>	<u>881</u>
Other financing sources (uses):					
Operating transfers in (out)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	13,526	12,392	6,000	(426)	881
Fund balances, beginning of year	46,578	113,576	51,455	24,868	10,048
Prior period adjustment	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ 60,104</u>	<u>\$ 125,968</u>	<u>\$ 57,455</u>	<u>\$ 24,442</u>	<u>\$ 10,929</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, 2015

	Courthouse Expansion	Veterans' Memorial	Juvenile Justice Lottery Tax	Phillips Farm	Latah Trail Project	Youth Services State Cigarette Tax
<b>Revenues</b>						
Taxes	-	5,651	-	-	-	-
Intergovernmental	-	-	12,798	-	-	92,807
Charges for services	-	-	-	198	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	5,000	10,172	-
Total revenues	<u>-</u>	<u>5,651</u>	<u>12,798</u>	<u>5,198</u>	<u>10,172</u>	<u>92,807</u>
<b>Expenditures</b>						
General government	-	-	-	-	-	-
Public safety	-	-	4,904	-	-	80,878
Culture and recreation	-	-	-	2,708	824	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	8,250	-	-	-	-
Total expenditures	<u>-</u>	<u>8,250</u>	<u>4,904</u>	<u>2,708</u>	<u>824</u>	<u>80,878</u>
Excess (deficiency) of revenues over/under expenditures	<u>-</u>	<u>(2,599)</u>	<u>7,894</u>	<u>2,490</u>	<u>9,348</u>	<u>11,929</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	-	(2,599)	7,894	2,490	9,348	11,929
Fund balances, beginning of year	42,726	3,064	3,070	7,355	49,549	106,628
Prior period adjustment	-	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ 42,726</u>	<u>\$ 465</u>	<u>\$ 10,964</u>	<u>\$ 9,845</u>	<u>\$ 58,897</u>	<u>\$ 118,557</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, 2015

	Forest Service Patrol	Historic Preservation Grant	Juvenile Incentive Block Grant	Interlock Electronic Monitor	Court Facilities	Domestic Abuse Evaluation
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	2,688	1,405	622	-	-	-
Charges for services	-	-	-	1,055	9,590	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	40
Total revenues	<u>2,688</u>	<u>1,405</u>	<u>622</u>	<u>1,055</u>	<u>9,590</u>	<u>40</u>
<b>Expenditures</b>						
General government	-	-	-	-	-	-
Public safety	8,476	-	622	300	-	3,210
Culture and recreation	-	4,196	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>8,476</u>	<u>4,196</u>	<u>622</u>	<u>300</u>	<u>-</u>	<u>3,210</u>
Excess (deficiency) of revenues over/under expenditures	<u>(5,788)</u>	<u>(2,791)</u>	<u>-</u>	<u>755</u>	<u>9,590</u>	<u>(3,170)</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	(5,788)	(2,791)	-	755	9,590	(3,170)
Fund balances, beginning of year	24,793	1,076	-	5,942	56,353	10,372
Prior period adjustment	-	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ 19,005</u>	<u>\$ (1,715)</u>	<u>\$ -</u>	<u>\$ 6,697</u>	<u>\$ 65,943</u>	<u>\$ 7,202</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, 2015

	Misdemeanor Probation	Drug Court	Sheriff Youth Programs	Mental Health Court	Juvenile Corrections Act	Off-highway Vehicle Law Enforcement
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	11,689	-	-	54,178	-
Charges for services	19,568	14,525	240	-	-	3,807
Interest income	-	-	-	-	-	-
Miscellaneous	-	330	-	-	-	-
Total revenues	<u>19,568</u>	<u>26,544</u>	<u>240</u>	<u>-</u>	<u>54,178</u>	<u>3,807</u>
<b>Expenditures</b>						
General government	-	-	-	-	-	-
Public safety	-	25,543	2,000	117	44,923	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>25,543</u>	<u>2,000</u>	<u>117</u>	<u>44,923</u>	<u>-</u>
Excess (deficiency) of revenues over/under expenditures	<u>19,568</u>	<u>1,001</u>	<u>(1,760)</u>	<u>(117)</u>	<u>9,255</u>	<u>3,807</u>
Other financing sources (uses):						
Operating transfers in (out)	<u>(85,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(85,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(65,432)	1,001	(1,760)	(117)	9,255	3,807
Fund balances, beginning of year	90,087	18,363	3,570	893	20,640	2,771
Prior period adjustment	-	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ 24,655</u>	<u>\$ 19,364</u>	<u>\$ 1,810</u>	<u>\$ 776</u>	<u>\$ 29,895</u>	<u>\$ 6,578</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, 2015

	Rotary Club Ice Rink Lease	Misdemeanor Probation	Recording - Archival Records	Cooperative Extension	Master Gardeners Program	Potlatch Garden Grant
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	3,295	-	12,268	-	-
Charges for services	5,000	2,136	40,711	3,161	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	1,344	-	-
Total revenues	<u>5,000</u>	<u>5,431</u>	<u>40,711</u>	<u>16,773</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
General government	-	-	47,805	-	-	-
Public safety	-	3,607	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	18,297	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>3,607</u>	<u>47,805</u>	<u>18,297</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over/under expenditures	<u>5,000</u>	<u>1,824</u>	<u>(7,094)</u>	<u>(1,524)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):						
Operating transfers in (out)	-	-	(30,000)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	5,000	1,824	(37,094)	(1,524)	-	-
Fund balances, beginning of year	10,000	6,948	148,205	7,611	-	105
Prior period adjustment	-	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ 15,000</u>	<u>\$ 8,772</u>	<u>\$ 111,111</u>	<u>\$ 6,087</u>	<u>\$ -</u>	<u>\$ 105</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, 2015

	ICF LCF 4H Grant	Fairground Donations	NCDHD GIS Planning Grant	Federal Forest Community	Help America Vote Act	Youth Advocacy Council
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest income	-	-	-	4	-	-
Miscellaneous	1,500	4,995	-	-	-	27,952
<b>Total revenues</b>	<b>1,500</b>	<b>4,995</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>27,952</b>
<b>Expenditures</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	1,537	-	17,402
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	790	4,423	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	24,359	-
<b>Total expenditures</b>	<b>790</b>	<b>4,423</b>	<b>-</b>	<b>1,537</b>	<b>24,359</b>	<b>17,402</b>
Excess (deficiency) of revenues over/under expenditures	710	572	-	(1,533)	(24,359)	10,550
Other financing sources (uses):						
Operating transfers in (out)	-	-	(49,596)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(49,596)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>710</b>	<b>572</b>	<b>(49,596)</b>	<b>(1,533)</b>	<b>(24,359)</b>	<b>10,550</b>
Fund balances, beginning of year	576	7,244	49,596	2,975	24,359	31,252
Prior period adjustment	-	-	-	-	-	-
<b>Fund balances (deficits), end of year</b>	<b>\$ 1,286</b>	<b>\$ 7,816</b>	<b>\$ -</b>	<b>\$ 1,442</b>	<b>\$ -</b>	<b>\$ 41,802</b>

**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, 2015

	<u>Drug Free Community Support</u>	<u>YS ID Supreme Court Millennium</u>	<u>Juvenile Justice CIP Grant</u>	<u>Justice Assistance Grant</u>	<u>Energy Efficiency Conservation Grant</u>	<u>P A Multidisciplinary Team</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	121,648	-	-	-	(70)	-
Charges for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>121,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70)</u>	<u>-</u>
<b>Expenditures</b>						
General government	-	-	-	-	-	-
Public safety	117,249	1,630	93	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>117,249</u>	<u>1,630</u>	<u>93</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over/under expenditures	<u>4,399</u>	<u>(1,630)</u>	<u>(93)</u>	<u>-</u>	<u>(70)</u>	<u>-</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	4,399	(1,630)	(93)	-	(70)	-
Fund balances, beginning of year	(6,774)	10,965	93	3,213	70	176
Prior period adjustment	25,449	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ 23,074</u>	<u>\$ 9,335</u>	<u>\$ -</u>	<u>\$ 3,213</u>	<u>\$ -</u>	<u>\$ 176</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, 2015

	FHWA Latah Trail Seal Coat	Rural EC Development Professional Program	2010 State Homeland Security Grant	2011 State Homeland Security Grant	Bullet Proof Vest Partnership	2013 Traffic Enforcement ITD Grant
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	(172)	-	-	-	2,060	46,302
Charges for services	-	-	-	-	-	-
Fines	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>(172)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,060</u>	<u>46,302</u>
			93			
<b>Expenditures</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	20,872
Highway and transportation	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Planning and building	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	10,880
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,752</u>
Excess (deficiency) of revenues over/under expenditures	<u>(172)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,060</u>	<u>14,550</u>
Other financing sources (uses):						
Operating transfers in (out)	-	-	(160)	(787)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(160)</u>	<u>(787)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(172)	-	(160)	(787)	2,060	14,550
Fund balances, beginning of year	172	-	160	787	312	(11,745)
Prior period adjustment	-	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,372</u>	<u>\$ 2,805</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, 2015

	2012 State Homeland Security Grant	2013 State Homeland Security Grant	CAO Expansion District II	2014 State Homeland Security Grant	Latah Trail Repairs Project	Total
<b>Revenues</b>						
Taxes	-	-	-	-	-	1,290,933
Intergovernmental	-	24,870	-	31,971	-	531,565
Charges for services	-	-	-	-	-	549,373
Interest income	-	-	-	-	-	166
Miscellaneous	-	-	-	-	-	66,524
Total revenues	<u>-</u>	<u>24,870</u>	<u>-</u>	<u>31,971</u>	<u>-</u>	<u>2,438,561</u>
<b>Expenditures</b>						
General government	-	-	737	-	-	895,031
Public safety	-	11,137	-	31,971	-	655,863
Culture and recreation	-	-	-	-	-	227,871
Health and welfare	-	-	-	-	-	256,207
Agriculture	-	-	-	-	-	102,012
Education	-	-	-	-	-	32,389
Capital outlay	-	-	-	-	-	166,096
Total expenditures	<u>-</u>	<u>11,137</u>	<u>737</u>	<u>31,971</u>	<u>-</u>	<u>2,335,469</u>
Excess (deficiency) of revenues over/under expenditures	<u>-</u>	<u>13,733</u>	<u>(737)</u>	<u>-</u>	<u>-</u>	<u>103,092</u>
Other financing sources (uses):						
Operating transfers in (out)	(117)	404	-	-	-	(232,689)
Total other financing sources (uses)	<u>(117)</u>	<u>404</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(232,689)</u>
Net change in fund balance	(117)	14,137	(737)	-	-	(129,597)
Fund balances, beginning of year	117	(14,137)	16,150	-	-	1,717,550
Prior period adjustment	-	-	-	-	-	51,416
Fund balances (deficits), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,639,369</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, 2015

	Budgeted Revenue	Actual Revenue	Budgeted Expenditures	Actual Expenditures	Operating Transfers	Beginning Fund Balance	Prior Period Adjustment	Ending Fund Balance
District Court	200,000	167,168	289,460	175,780	(75,000)	260,576	-	176,964
Health District	248,207	246,279	256,207	256,207	7,566	3,081	-	719
Historical Museum	54,566	59,290	60,321	60,290	1	1,188	-	189
Junior College Tuition	40,000	13,447	40,000	32,389	-	107,570	-	88,628
Parks and Recreation	140,445	148,471	151,415	145,757	-	45,235	-	47,949
Revaluation	607,981	621,549	637,981	595,971	-	180,659	-	206,237
Tort	146,748	150,002	151,481	150,443	-	13,506	-	13,065
Noxious Weed	79,326	82,857	83,326	78,502	-	22,414	-	26,769
Election Consolidation	100,000	104,301	136,802	104,418	-	94,272	25,967	120,122
Sheriff Drug Enforcement	-	2,014	6,100	500	-	6,842	-	8,356
Sheriff Community Policing	40,000	49,536	94,777	36,010	-	46,578	-	60,104
Emergency 911	100,000	177,367	193,500	164,975	-	113,576	-	125,968
Snowmobile	10,000	8,729	17,500	2,729	-	51,455	-	57,455
Waterways	20,000	23,868	32,000	24,294	-	24,868	-	24,442
Emergency Medical Services	10,000	8,345	20,000	7,464	-	10,048	-	10,929
Courthouse Expansion	-	-	40,000	-	-	42,726	-	42,726
Veterans' Memorial	5,500	5,651	8,250	8,250	-	3,064	-	465
Juvenile Justice Lottery Tax	5,000	12,798	5,880	4,904	-	3,070	-	10,964
Phillips Farm	5,000	5,198	7,900	2,708	-	7,355	-	9,845
Latah Trail Project	10,000	10,172	54,000	824	-	49,549	-	58,897
Youth Services State Cigarette Tax	58,278	92,807	89,738	80,878	-	106,628	-	118,557
Forest Service Patrol	17,000	2,688	32,379	8,476	-	24,793	-	19,005
Historic Preservation Grant	5,000	1,405	5,000	4,196	-	1,076	-	(1,715)
Justice Incentive Block Grant	2,500	622	2,500	622	-	-	-	-
Interlock Electronic Monitor	1,000	1,055	3,800	300	-	5,942	-	6,697
Court Facilities	10,000	9,590	67,000	-	-	56,353	-	65,943
Domestic Abuse Evaluation	1,000	40	11,000	3,210	-	10,372	-	7,202
Misdemeanor Probation	-	19,568	-	-	(85,000)	90,087	-	24,655
Drug Court	7,143	26,544	28,219	25,543	-	18,363	-	19,364
Sheriff Youth Programs	-	240	3,500	2,000	-	3,570	-	1,810
Mental Health Court	-	-	1,000	117	-	893	-	776
Juvenile Corrections Act	54,086	54,178	54,086	44,923	-	20,640	-	29,895
Off-highway Law Enforcement	600	3,807	3,300	-	-	2,771	-	6,578
Rotary Club Ice Rink Lease	5,000	5,000	12,500	-	-	10,000	-	15,000
Misdemeanor Probation	6,000	5,431	6,000	3,607	-	6,948	-	8,772
Recording - Archival Records	30,000	40,711	90,000	47,805	(30,000)	148,205	-	111,111
Cooperative Extension	14,000	16,773	23,000	18,297	-	7,611	-	6,087
Master Gardeners Program	-	-	-	-	-	-	-	-
Potlatch Garden Grant	1,500	-	1,500	-	-	105	-	105
ICF LCF 4H Grant	-	1,500	1,000	790	-	576	-	1,286
Fairground Donations	2,000	4,995	4,423	4,423	-	7,244	-	7,816
NCDHD GIS Planning Grant	11,000	-	11,000	-	(49,596)	49,596	-	-
Federal Forest Community	-	4	2,973	1,537	-	2,975	-	1,442
Help America Vote Act	-	-	30,000	24,359	-	24,359	-	-
Youth Advocacy Council	6,000	27,952	33,270	17,402	-	31,252	-	41,802
Drug Free Community Support	124,839	121,648	124,839	117,249	-	(6,774)	25,449	23,074
YS ID Supreme Court Millennium	10,000	-	10,000	1,630	-	10,965	-	9,335
Juvenile Justice CIP Grant	5,000	-	5,000	93	-	93	-	-
Justice Assistance Grant	-	-	-	-	-	3,213	-	3,213
Energy Efficiency Conservation Grant	-	(70)	-	-	-	70	-	-
P A Multidisciplinary Team	-	-	175	-	-	176	-	176
FHWA Latah Trail Sealcoat	-	(172)	-	-	-	172	-	-
Rural EC Development Professional Program	-	-	30,000	-	-	-	-	-
2010 State Homeland Security Grant	-	-	-	-	(160)	160	-	-
2011 State Homeland Security Grant	-	-	-	-	(787)	787	-	-
Bullet Proof Vest Partnership	4,500	2,060	4,500	-	-	312	-	2,372
2013 Traffic Enforcement ITD Grant	11,500	46,302	36,500	31,752	-	(11,745)	-	2,805
2012 State Homeland Security Grant	-	-	-	-	(117)	117	-	-
2013 State Homeland Security Grant	20,400	24,870	9,676	11,137	404	(14,137)	-	-
CAO Expansion District II	-	-	16,150	737	-	16,150	-	15,413
2014 State Homeland Security Grant	-	31,971	31,971	31,971	-	-	-	-
Latah Trail Repairs Project	-	-	98,500	-	-	-	-	-
<b>Total</b>	<b>\$ 2,231,119</b>	<b>\$ 2,406,590</b>	<b>\$ 3,040,928</b>	<b>\$ 2,303,498</b>	<b>\$ (232,689)</b>	<b>\$ 1,717,550</b>	<b>\$ 51,416</b>	<b>\$ 1,639,369</b>