

**BLAINE COUNTY**  
**BASIC FINANCIAL STATEMENTS**  
**AND**  
**SELECTED OTHER FINANCIAL INFORMATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

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## Independent Auditor's Report

To The Board of County Commissioners  
Blaine County  
Hailey, Idaho 83333

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

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express 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, each major fund, and the aggregate remaining fund information of Blaine County as of September 30, 2015, and for the year then ended in conformity 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 and budgetary comparison information on pages 7 through 12 and 34 through 37 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*

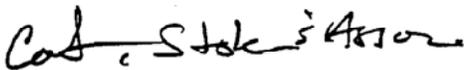
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Blaine County's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2016, on our consideration of Blaine County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Blaine County's internal control over financial reporting and compliance.



Condie, Stoker & Associates  
February 8, 2016



Condie  
Stoker &  
Associates

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**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 Board of County Commissioners  
Blaine County  
Hailey, ID 83333

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 *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Blaine County, Idaho as of and for the year ending September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 8, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Blaine 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

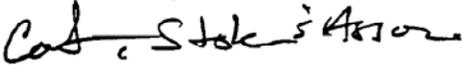
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Blaine County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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.



Condie, Stoker & Associates  
February 8, 2016

## Management's Discussion and Analysis

The following discussion and analysis provides an overview of Blaine County's Financial Activities for the fiscal year ending September 30, 2015, and does not include the Blaine Manor component.

### Financial Highlights

- The assets of Blaine County exceeded its liabilities at the close of the most recent fiscal year by \$42,497,566 (*net position*). Of this amount \$12,092,317 (*Unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- Blaine County allocated all of the Payment In Lieu of Taxes in the amount of \$1,884,133 to the General Fund to meet necessary expenditures.
- Investment earnings in the General Fund increased from \$263,905 in FY-2014 to \$359,016 in the current fiscal year.

### Overview of the Financial Statements

This discussion and analysis is the introduction to Blaine County's basic financial statements. Blaine County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains supplementary information in addition to the basic financial statements.

#### 1. Government-wide financial statements

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

The *statement of net assets* presents information on all of Blaine County's assets and liabilities, with the difference reported as net assets, which is one method to measure the county's financial condition. An increase or decrease in the County's net assets from one year to the next indicates whether the financial position of the County is improving or deteriorating.

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

Both of the government-wide financial statements report functions of the County that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, road and bridge, ambulance and solid waste.

#### 2. 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. Blaine County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of Blaine County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the governmental-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term

**A Comparison of Blaine County's Assets, Liabilities and Net Assets**

<b>ASSETS</b>	<u><b>2014-2015</b></u>	<u><b>2013-2014</b></u>
Current and Other Assets	19,665,331	19,701,463
Capital Assets	<u>37,336,145</u>	<u>38,517,902</u>
Total Assets	57,001,476	58,219,365
 Deferred Outflows of Resources	 2,001,428	
 <b>LIABILITIES</b>		
Long-Term Liabilities	11,882,708	8,308,880
Other Liabilities	<u>1,737,715</u>	<u>2,163,659</u>
Total Liabilities	13,620,423	10,472,539
 Deferred Inflows of Resources	 2,884,915	
 <b>NET POSITION</b>		
Invested in Capital Assets, Net of Debt	30,156,896	30,666,528
Restricted for Capital Projects and Bond Payment, net of Debt	248,353	218,664
Unrestricted	<u>12,092,317</u>	<u>16,861,634</u>
Total Net Assets	<u><u>42,497,566</u></u>	<u><u>47,746,826</u></u>

The largest portion of the County's net assets (71 percent) reflect its investment in capital assets net of related debt (e.g. land, buildings, machinery, and equipment) less any related outstanding debt used to acquire those assets. Blaine County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net assets of \$12,092,317 may be used to meet the government's ongoing obligations to citizens and creditors. (Blaine County's Capitalization threshold is \$5,000.)

## A Comparison of Blaine County's Statement of Activities

**Revenues:**

<b>Program Revenues</b>	<u>2014-2015</u>	<u>2013-2014</u>	<u>Difference</u>
Licenses and Permits	530,854	492,639	38,215
Intergovernmental	6,373,515	5,931,876	441,639
Charges for Services	5,773,000	5,739,703	33,297
Fines and Forfeitures	78,888	88,598	(9,710)
Miscellaneous	889,453	679,761	209,692
Property Taxes	11,993,137	11,614,634	378,503
Total Revenues	25,638,847	24,547,211	1,091,636

**Program Expenses:**

Clerk/Auditor	1,062,853	1,055,682	7,171
Assessor	347,890	354,097	(6,207)
Treasurer/Tax Collector	272,793	272,558	235
Sheriff	2,378,940	2,353,170	25,770
Commissioner	529,411	530,266	(855)
Coroner	103,027	76,331	26,696
Prosecuting Attorney	841,359	799,902	41,457
Probation	455,719	494,290	(38,571)
Buildings and Ground	1,194,025	1,191,635	2,390
Human Resources	120,111	120,122	(11)
Extension	123,080	125,644	(2,564)
Information Technology	495,209	395,756	99,453
Elections	91,094	129,999	(38,905)
Ketchum Police	1,278,137	1,280,266	(2,129)
General	1,132,515	1,113,356	19,159
Emergency Communications	861,555	397,184	464,371
Jail	2,315,673	2,367,937	(52,264)
Planning and Zoning	612,877	623,527	(10,650)
Capital Improvement	11,052	25,791	(14,739)
Geographic Info System	205,818	209,507	(3,689)
Public Defender	363,926	339,984	23,942

**Special Services:**

Public Health	242,170	237,794	4,376
Consolidated Elections	52,478	41,833	10,645
Charity & Indigent	311,745	292,863	18,882
Road & Bridge	3,138,675	3,362,251	(223,576)
Noxious Weed	236,291	243,216	(6,925)
Revaluation	382,008	428,963	(46,955)
Recycle Center	234,525	243,820	(9,295)
Solid Waste	1,627,386	1,548,794	78,592
District Court	215,040	206,312	8,728
County Fair	28,371	48,160	(19,789)
Historical Society	25,600	25,100	500
Ambulance	2,268,503	2,188,021	80,482
Waterways	26,766	18,652	8,114
Snowmobile	7,941	6,327	1,614
Junior College	100,000	155,250	(55,250)
Liability Insurance	182,716	183,273	(557)
E911	450,613	444,305	6,308
Nursing Home	110,908	257,507	(146,599)
Land, Water, Wildlife	1,072,363	142,033	930,330
Bond Redemption	305,181	329,757	(24,576)

Total Expenses	25,816,344	24,661,235	1,155,109
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**Decrease In Net Assets**

	<u>(177,497)</u>	<u>(114,024)</u>	<u>(63,473)</u>
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It should not come as a surprise that the expenses of the governmental activities surpass their program revenues, creating negative numbers - net expenses or net cost to the general public (see statement of activities in financials). After all, services like public safety, public health, and general and administrative services are dependent upon tax dollars and are supplied by governments because the private sector does not provide such services in quantities sufficient to meet public demand.

Salaries and benefits continue to comprise the majority of the county's expenditures.

Operating grants and contributions continue to supplement Blaine County revenues. The grants received by Blaine County were awarded to several departments/funds, including Sheriff, Probation, General, Road and Bridge, Jail, Noxious Weeds, Waterways and Election Consolidation.

As of the end of the current fiscal year, Blaine County's governmental funds reported combined ending cash balances of \$17,953,044. The general fund is the chief operating fund of Blaine County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$8,906,350. As a measure of the general fund's liquidity, it may be useful to compare this unreserved fund balance to total fund expenditures. The unreserved fund balance is 58.2% of the expenditures.

### Governmental Fund Budgetary Highlights

Differences between the original budget and the final budget were as follows mostly due to receipt of unanticipated revenue:

<u>Fund</u>	<u>Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>
General	15,945,533	979,230	16,924,763
Road & Bridge	1,758,180	114,291	1,872,471
District Court	251,071	13,968	265,039
Indigent	386,613	1,733	388,346
Revaluation	414,222	3,549	417,771
Weeds	235,616	15,347	250,963
Waterways	38,400	34,940	73,340
E-911	356,116	1,300	357,416
Election Consolidation	75,003	147	75,150

**Capital Assets.** Blaine County's investment in capital assets for its governmental activities as of September 30, 2015, amounts to \$36,940,576 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure (roads and bridges).

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

#### Governmental type activities:

- 2 Sheriff's Office vehicles \$ 65,288.34
- 1 KPD vehicle \$ 44,302.05
- Software System Upgrade \$ 35,200.00
- GIS ESRI Software \$ 25,000.00
- R&B Equip. Diagnostic tool \$ 12,693.26
- Glendale Road Improvements \$ 18,000.00
- Adams Gulch Bridge \$ 30,778.58
- 1 2015 Chevrolet Ambulance \$ 147,263.00
- Dispatch Software Maintenance \$ 8,439.00
- Judicial Building Upgrades \$ 21,247.18
- Old Courthouse Improvement \$1,019,736.44
- CAD System software \$ 40,454.00

financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Blaine County maintains twenty one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. The Ambulance District and Solid Waste funds are considered to be major funds. Other governmental funds include Public Safety Facility Bond Redemption, Public Health, Charity and Indigent, Road and Bridge, Noxious Weed, Revaluation, Recycle Center, District Court, County Fair, Historical Society, Waterways, Snowmobile, Junior College, Liability Insurance, Land Water and Wildlife, E911, Election Consolidation and Nursing Home Operations. Data from the other eighteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Blaine County adopts annual budgets for most of its governmental funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-19.

- b. Proprietary funds.** Blaine County does not maintain any proprietary funds.
- c. 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 Blaine County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

### **3. Notes to the financial statements and other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Blaine County's budgetary reporting. Required supplementary information can be found within the audit.

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

As noted earlier, net position may serve over time as a useful indication of government's financial position. In the case of Blaine County, assets exceeded liabilities by \$42,497,566 at the close of the most recent fiscal year. Unrestricted net assets were \$12,092,317 at the end of fiscal year 2015.

In 1995 a state law was passed setting a 3% cap on annual increases in the amount of property tax revenue used to fund most non-school taxing districts' budgets. The 3% allowable increase is based on the highest property tax budget for the prior three years for any affected taxing district. Additional property tax budget increases are allowed for taxing districts with new construction or annexation, or from use of a "foregone" amount which was created when less than the allowable 3% was levied in a prior year. When a taxing district has added territory through annexation or taxable property through new construction in the prior year, its property tax budget for the current year is allowed to increase above the 3% cap. Blaine County's revenue encompasses 49% of its budget, 51% is the percentage of taxes we collect.

**Debt Administration**

The following changes took place with the debt of the county:

<b>Description</b>	<b>Int Rate</b>	<b>Fund</b>	<b>Maturity Date</b>	<b>Amount Outstanding 9/30/14</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amount Outstanding 9/30/15</b>	<b>Amount Due In One Year</b>
<b>Notes Payable:</b>								
Hailey Med Mgmt	0.0%	GEN	10/1/2016	81,374	-	27,125	54,249	27,125
<b>Bonds:</b>								
Gen Ob 2007A	Var	GEN	8/1/2017	7,770,000	-	6,780,000	990,000	485,000
Gen Ob 2015	Var	GEN	8/1/2027		6,205,000	70,000	6,135,000	-
<b>Total</b>				<b>7,851,374</b>	<b>6,205,000</b>	<b>6,877,125</b>	<b>7,179,249</b>	<b>512,125</b>
<b>Other:</b>								
Acc Comp Abs	N/A	ALL	N/A	949,631	75,663	-	1,025,294	

**Economic Factors and Next Year's Budgets and Rates****Planning for the Future**

Blaine County has developed and implemented a new budgeting process that aligns the County's strategic planning with its budget. The focus of our Outcome-Based Budgeting (OBB) process is to align our resources to those priorities that drive the outcomes (results) that matter most to the citizens of Blaine County. In order to achieve these outcomes we incorporate strategic planning and performance management into our budgeting process so as to provide a cohesive framework for sound fiscal management.

The Government Finance Officers Association (GFOA) recommends all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals. The GFOA considers budgeting for results and outcomes as a practical way to achieve the objective of integrating performance into the budgetary process.

By integrating strategic planning, outcome-based budgeting, and performance management, Blaine County can better assess its current environment as well as anticipate and respond appropriately to changes in the environment. With this integrated process we will be better equipped to envision the future, increase our effectiveness, and ensure we have alignment with operational missions in achieving the County's vision. Although transitioning Blaine County to an outcome-based budget process will take several years to fully implement, we are well into the process and have seen excellent results.

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the county finances and to show the county accountability for the money it receives. If you have questions about this report or need additional financial information contact JoLynn Drage, Auditor or the Blaine County Commissioners at Blaine County, 206 1<sup>st</sup> Avenue South, Suite 200, Hailey, Idaho 83333.

# BLAINE COUNTY, IDAHO

## STATEMENT OF NET POSITION SEPTEMBER 30, 2015

	<b><u>Governmental Activities (Primary Government)</u></b>
<b><u>Assets</u></b>	
Current Assets:	
Cash and Investments	17,953,044
Accounts Receivable	1,515,149
Delinquent Taxes Receivable	197,138
Non Current Assets:	
Construction in Progress	395,569
Capital Assets, net of depreciation	<u>36,940,576</u>
Total Assets	57,001,476
<b>Deferred Outflows of Resources:</b>	
Deferred Outflow of Resources From Pensions	2,001,428
<b><u>Liabilities</u></b>	
Current Liabilities:	
Warrants Payable	122,208
Vouchers Payable	320,118
Accrued Payroll and Benefits	744,752
Interest Payable	38,512
Note Payments Due Within One Year	512,125
Non Current Liabilities:	
Note Payments Due Beyond One Year	6,667,124
Accrued Compensated Absences	1,025,294
Net Pension Liability	<u>4,190,290</u>
Total Liabilities	13,620,423
<b>Deferred Inflows of Resources:</b>	
Deferred Inflow of Resources From Pensions	2,702,797
Deferred Gain on Refunding	<u>182,118</u>
<b><u>Net Position</u></b>	
Invested in Capital Assets, net of related debt	30,156,896
Restricted for Bond Payment Reserve	248,353
Unrestricted	<u>12,092,317</u>
Total Net Position	<u><u>42,497,566</u></u>

See accompanying notes to financial statements.

## BLAINE COUNTY, IDAHO

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Total Primary Governmental Activities
<b>Governmental Activities</b>					
<b>General Government:</b>					
Clerk/Auditor	1,062,853	165,458	-	-	(897,395)
Assessor	347,890	156,357	-	-	(191,533)
Treasurer/Tax Collector	272,793	804	-	-	(271,989)
Sheriff	2,378,940	1,499,319	21,978	-	(857,643)
Commissioner	529,411	-	-	-	(529,411)
Coroner	103,027	13,532	-	-	(89,495)
Prosecuting Attorney	841,359	-	-	-	(841,359)
Probation	455,719	44,702	26,954	-	(384,063)
Buildings and Ground	1,194,025	-	-	-	(1,194,025)
Human Resources	120,111	-	-	-	(120,111)
Extension	123,080	38,882	-	-	(84,198)
Information Technology	495,209	6,025	-	-	(489,184)
Elections	91,094	-	-	-	(91,094)
Ketchum Police	1,278,137	-	-	-	(1,278,137)
General	1,132,515	249,849	2,933	-	(879,733)
Dispatch	861,555	1,024,478	-	-	162,923
Jail	2,315,673	786,996	10,876	-	(1,517,801)
Planning and Zoning	612,877	469,205	-	-	(143,672)
Geographic Info System	205,818	32,450	-	-	(173,368)
Public Defender	363,926	9,289	-	-	(354,637)
Capital Improvement	11,052	-	-	-	(11,052)
<b>Special Services:</b>					
Public Health	242,170	-	-	-	(242,170)
Charity & Indigent	311,745	25,847	1,185	-	(284,713)
Road & Bridge	3,138,675	87,203	1,621,461	-	(1,430,011)
Noxious Weed	236,291	1,603	12,528	-	(222,160)
Revaluation	382,008	242	-	-	(381,766)
Recycle Center	234,525	262,571	-	-	28,046
Solid Waste	1,627,386	1,837,411	-	-	210,025
District Court	215,040	155,144	-	-	(59,896)
County Fair	28,371	6,814	-	-	(21,557)
Historical Society	25,600	-	-	-	(25,600)
Ambulance	2,268,503	584,126	-	-	(1,684,377)
Waterways	26,766	24,894	-	-	(1,872)
Snowmobile	7,941	-	16,075	-	8,134
Junior College	100,000	-	-	-	(100,000)
Liability Insurance	182,716	15,753	-	-	(166,963)
E911	450,613	392,641	-	-	(57,972)
Land, Water & Wildlife	1,072,363	-	-	-	(1,072,363)
Bond Redemption	305,181	-	-	-	(305,181)
Election Consolidation	52,478	-	80,049	-	27,571
Nursing Home Operations	110,908	2,537	-	-	(108,371)
<b>Total Primary Government</b>	<b>25,816,344</b>	<b>7,894,132</b>	<b>1,794,039</b>	<b>-</b>	<b>(16,128,173)</b>

**General Revenues:**

Property Taxes Levied for General Fund	7,778,481
Property Taxes Levied for Special Revenue Funds	4,214,656
State Allocations	1,703,987
PILT Revenue	1,884,133
Investment Earnings	359,016
Miscellaneous	10,403
<b>Total General Revenues</b>	<b>15,950,676</b>
Change in Net Position	(177,497)
<b>Net Position Beginning of Period As Restated</b>	<b>42,675,063</b>
<b>Net Position End of Period</b>	<b>42,497,566</b>

See accompanying notes to financial statements.

# BLAINE COUNTY, IDAHO

## BALANCE SHEET - GOVERNMENTAL FUNDS SEPTEMBER 30, 2015

	General	Ambulance District	Solid Waste Disposal Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and Investments	8,857,333	1,340,383	2,103,484	5,651,844	17,953,044
Accounts Receivable	615,043	236,220	160,396	503,490	1,515,149
Interfund Receivable	300,000	-	-	-	300,000
Delinquent Taxes Receivable	132,083	30,462	-	34,593	197,138
Total Assets	<u>9,904,459</u>	<u>1,607,065</u>	<u>2,263,880</u>	<u>6,189,927</u>	<u>19,965,331</u>
<b>Liabilities</b>					
Warrants Payable	76,025	9,568	-	36,614	122,207
Vouchers Payable	195,401	6,710	2,614	115,393	320,118
Accrued Payroll and Benefits	617,793	-	-	126,960	744,753
Interfund Payable	-	-	-	300,000	300,000
Total Liabilities	889,219	16,278	2,614	578,967	1,487,078
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue - Property Taxes	108,890	25,577	-	29,616	164,083
Total Deferred Inflows of Resources	108,890	25,577	-	29,616	164,083
<b>Fund Equity</b>					
Fund Balances:					
Committed	778,950	14,495	-	1,659,538	2,452,983
Assigned	-	1,550,715	2,261,266	3,921,806	7,733,787
Unassigned	8,127,400	-	-	-	8,127,400
Total Fund Balance	<u>8,906,350</u>	<u>1,565,210</u>	<u>2,261,266</u>	<u>5,581,344</u>	<u>18,314,170</u>
Total Liabilities and Fund Equity	<u>9,904,459</u>	<u>1,607,065</u>	<u>2,263,880</u>	<u>6,189,927</u>	

Amounts reported for governmental activities in the Statement of Net Position are different because:

Property taxes collected beyond 60 days after year end are not recorded as assets in the Governmental Funds balance sheet.	164,083
Governmental fund capital assets are not financial resources and therefore are not reported in the funds.	37,336,145
Net pension assets and liabilities as well as pension-related deferred outflows and deferred inflows or resources are recognized in the government-wide statements	(4,891,659)
Long-term debt is not payable in the current period and thus not reported in the funds.	(7,179,249)
Deferred Gain on Refunding is not recognized in the funds.	(182,118)
Interest payable is not payable in the current period and thus not reported in the funds.	(38,512)
Accrued compensated absences are not reported in Governmental Funds.	<u>(1,025,294)</u>
Net position of Governmental Activities	<u>42,497,566</u>

See accompanying notes to financial statements.

# BLAINE COUNTY, IDAHO

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General	Ambulance District	Solid Waste Disposal Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	8,187,478	1,886,387	-	1,933,580	12,007,445
Licenses and Permits	530,854	-	-	-	530,854
Intergovernmental	4,283,921	69,278	-	2,020,316	6,373,515
Charges for Services	2,696,043	584,335	1,837,410	655,212	5,773,000
Fines and Forfeitures	-	-	-	78,888	78,888
Miscellaneous	458,650	-	-	265,793	724,443
<b>Total Revenues</b>	<b>16,156,946</b>	<b>2,540,000</b>	<b>1,837,410</b>	<b>4,953,789</b>	<b>25,488,145</b>
<b>Expenditures</b>					
Salaries and Wages	7,476,707	-	-	1,566,749	9,043,456
Payroll Expenses and Benefits	2,670,794	-	-	618,240	3,289,034
General and Administrative	2,028,441	-	-	209,420	2,237,861
Health Care	-	2,181,643	-	489,005	2,670,648
County Services	-	-	1,532,932	1,524,066	3,056,998
Law Enforcement	1,326,694	-	-	143,362	1,470,056
Road Maintenance	-	-	-	611,619	611,619
Contracts and Misc. Services	652,721	-	-	-	652,721
Capital Expenditures	1,129,958	151,775	-	119,721	1,401,454
Debt Service:					
Principal Retirement	27,125	-	-	535,000	562,125
Interest and Fiscal Charges	-	-	-	246,927	246,927
<b>Total Expenditures</b>	<b>15,312,440</b>	<b>2,333,418</b>	<b>1,532,932</b>	<b>6,064,109</b>	<b>25,242,899</b>
Excess (Deficit) Revenues Over Expenditures	844,506	206,582	304,478	(1,110,320)	245,246
<b>Other Financing Sources (Uses):</b>					
Interfund Transfers	(6,381)	-	-	6,381	-
Proceeds of Refunding Debt	-	-	-	6,959,000	6,959,000.00
Payment to Refunded Debt Escrow Agent	-	-	-	(6,959,000)	(6,959,000.00)
Unrealized Market Gain (Loss) on Investments	165,010	-	-	-	165,010
<b>Total Other Financing Sources (Uses)</b>	<b>158,629</b>	<b>-</b>	<b>-</b>	<b>6,381</b>	<b>165,010</b>
Net change in fund balances	1,003,135	206,582	304,478	(1,103,939)	410,256
Fund Balance at Beginning of Year	7,903,215	1,358,628	1,956,788	6,685,283	17,903,914
Fund Balance at End of Year	8,906,350	1,565,210	2,261,266	5,581,344	18,314,170

See accompanying notes to financial statements.

**BLAINE COUNTY, IDAHO****RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

Excess Revenue over Expenditures and other Sources- Total Governmental Funds	410,256
Amounts reported for governmental activities in the statement of activities are different because:	
Property tax revenues that are not received within sixty days after year end do not provide current financial resources and thus are not recorded as revenue in the Governmental Funds.	(14,308)
Accrued interest is not reported as an expense in the Governmental Funds	(58,254)
Governmental funds report capital outlays as current expenditures. In the Statement of activities, the cost of capital assets exceeding \$5,000 is allocated over their estimated useful lives as depreciation expense. The difference between these two methods of accounting for capital expenditures is:	1,383,854
This is the amount of current year depreciation.	(2,565,611)
Repayment of long-term debt is reported as an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net assets.	562,125
Liabilities for accrued compensated absences are not recorded in the Governmental Funds. This is the increase in leave during the year.	(75,663)
Pension System accrual changes are not recognized in the Government Funds	180,104
	<hr/>
Change in Net Position of Governmental Activities	<u><u>(177,497)</u></u>

See accompanying notes to financial statements.

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# BLAINE COUNTY, IDAHO

## STATEMENT OF NET POSITION - FIDUCIARY FUNDS SEPTEMBER 30, 2015

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	<b>Payroll Benefit Trust</b>	<b>Agency</b>
	<u>          </u>	<u>          </u>
<b><u>Assets</u></b>		
Equity in Pooled Cash and Cash Equivalents	10,427	1,448,801
Taxes Receivable	-	<u>956,471</u>
Total Assets	<u>10,427</u>	<u>2,405,272</u>
<b><u>Liabilities</u></b>		
Warrants Payable	-	30,229
Due to Taxing Districts	-	969,894
Due to Others	-	<u>1,405,149</u>
Total Liabilities	<u>-</u>	<u>2,405,272</u>
<b>Net Position</b>		
Held in Trust	<u>10,427</u>	

See accompanying notes to financial statements.

# BLAINE COUNTY, IDAHO

## STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

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	<b>Payroll Benefit Trust</b>
<b><u>Additions</u></b>	
Trust Amounts Received	74,800
<b><u>Deductions</u></b>	
Trust Amounts Remitted	<u>74,526</u>
Change in Net Assets	274
Net Position Beginning of Year	<u>10,153</u>
Net Position End of Year	<u><u>10,427</u></u>

See accompanying notes to financial statements.

# BLAINE COUNTY, IDAHO

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

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### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Blaine County, Idaho was established in 1895 under the provision of the State of Idaho. The County operates under a County Commission form of government.

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

#### **1. The Financial Reporting Entity**

For financial reporting purposes, management has considered potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles. The basic criterion for including a potential component unit within the reporting entity is the governing body's responsibility for financial accountability. Financial accountability is defined as the level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

**Blended Component Units** - The County Fair is an entity legally separate from Blaine County governed by a board appointed by the Commissioners of Blaine County. For financial reporting purposes, the fair is reported as if it were part of the County's operations because its purpose is to provide citizenry with special services. However, the Historical Fund has a board not appointed by the Commissioners of Blaine County, so only the receipt and disbursement of property taxes is accounted for within the Special Revenue Funds of the County.

#### **2. Basis of Accounting/Measurement Focus**

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

##### **a. Government-wide Financial Statements:**

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

eliminated except those representing balances between the governmental activities and the business-type activities.

Proprietary Funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities are provided to outside parties.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities are included on the Statement of Net Position. Revenues are recognized when they are earned and expenses are recognized when the liability is incurred.

**b. Fund Financial Statements:**

Governmental Funds Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balance as presented in these statements to the net position presented in the Government-Wide Financial Statements.

Governmental funds are accounted for using the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheet. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Available for purposes of revenue recognition is defined as sixty days. Revenue sources susceptible to accrual include property taxes and intergovernmental revenues. Expenditures are recognized when the related fund liability is incurred. Exceptions to this general rule include the accrual of payroll, vacation and sick pay and the related payroll liabilities associated with these items.

The following is a description of the activities accounted for as major funds and fiduciary fund types used by the county:

**General Fund** - The County's primary operating fund, it accounts for all activities of the general government, except those required to be accounted for in another fund.

**Ambulance Fund** – This fund accounts for the funding of ambulance districts within the County.

**Solid Waste Fund** – This fund accounts for the operation waste management within the County.

**c. Fiduciary Fund Financial Statements:**

Fiduciary Fund Financial Statements include a Statement of Net Position. The County's fiduciary funds are comprised of the following:

**Agency Funds** – These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Private-Purpose Trust Funds** – These funds report trust arrangements under which the principal will benefit individuals, private organizations or other governments.

**Pension Trust Funds** – These funds report resources that are required to be held in trust for the members and beneficiaries of employee benefit plans (e.g. cafeteria).

**3. Budgeting**

The budgets are set based on resources available and/or appropriations necessary for each fiscal year by program and fund.

The County Commissioners meet the second Monday of September in the courthouse for the purpose of considering and fixing a final budget and making appropriations for each department, and fund. Budgetary data is prepared on the basis of accounting used by a particular fund. A copy of the budget shall be available for public inspection and a summary statement of the budget for the ensuing year shall be published, including amounts budgeted for the prior year, which shall be included for purposes of comparison. Taxpayers are invited to attend a public hearing to express their views concerning the proposed budget. After

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

this public meeting, the budget is approved and is legally enacted through the passage of an ordinance.

The ordinance is subject to amendment by the Board of Commissioners throughout the year. The amounts reported as original budget reflect the initial budget adopted and the final budget represents the final amounts passed by the Commissioners during the year.

**4. Encumbrances**

Encumbrances are not liabilities and they are not recorded as expenditures until receipt of material or services. For budgetary purposes, appropriations lapse at year end and are re-budgeted the following year. The County does not reserve fund balance for outstanding encumbrances at year end.

**5. Capital Assets**

The County's assets are capitalized at historic cost or estimated historic cost. Gifts or contributions of assets are recorded at fair market value when received. Depreciation is recorded on the straight-line basis over the estimated useful lives of the assets as follows: Buildings 30-50 years, Equipment 5-10 years, Infrastructure 30- 40 years.

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure, buildings and land in local government's basic financial statements. The County has elected to use the basic approach as defined by Statement No. 34 for asset reporting. Historical cost records do not exist for all of the County's assets dating back to 1895. For those assets where actual cost records could not be located, the County estimated cost using standard unit costs appropriate for the acquisition date. Accumulated depreciation was computed based on the life of the assets. Book value is computed by deducting the accumulated depreciation from the original cost.

**6. General Long-Term Debt**

Unmatured long-term debt is presented in the government-wide financial statements. Repayment of all long-term debt, except accrued vacation pay, is recorded in the Debt Service Fund. Payment of accrued vacation pay will be made from the General and Special Revenue Funds incurring the expenditure. Interest expense on long-term debt is recorded when due.

**7. Cash and Cash Equivalents and Investments**

Cash equivalents consist primarily of cash on deposit, certificates of deposit, and deposits with the State of Idaho Local Government Investment Pool. Investments are recorded at fair value based upon quoted market prices at September 30, 2015, except where there is no significant difference between cost and fair value. The difference between the purchase price and market price when significant is recorded as investment earnings.

**8. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principals requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**9. Inventory**

Inventory is expensed when purchased. The County has no significant inventories.

**10. Fund Equity**

Governmental fund equity is classified as fund balance. Fund balance is further classified when applicable as follows:

- a. Nonspendable fund balance.** This classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.
- b. Restricted fund balance.** This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional or enabling legislation.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

- c. **Committed fund balance.** These amounts can only be used for specific purposes pursuant to constraint imposed by formal resolutions of the County Commissioners – the County’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- d. **Assigned fund balance.** This classification reflects the amounts constrained by the County’s “intent” to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have the authority to assign amounts to be used for specific purposes.
- e. **Unassigned fund balance.** This fund balance is the residual classification for the General Fund.

The Blaine County Commissioners are the entity’s highest level of decision-making authority. When both restricted and unrestricted fund balances are available for use, it is the County’s policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**11. Deferred Outflows / Inflows of Resources**

The County has implemented GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and No. 65, Items Previously Reported as Assets and Liabilities, as of October 1, 2012. These new standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. The County has items that qualify for reporting in this category related to pensions which are reported only in the government-wide financial statements on the statement of net position.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one item, which arises only under a modified accrual basis of accounting, that qualifies for reporting under this category. Accordingly, unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Deferred inflows related to pensions are reported only in the government-wide financial statements on the statement of net position.

**12. Pensions**

For purposes of measuring the net pension liability 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.

**13. New Accounting Standards**

GASB Statement No. 68, which was adopted during the year ended September 30, 2015, addresses accounting and financial reporting requirements for employers participating in pension plans. The requirements for GASB No. 68 require changes in presentation of the notes to the financial statements and required supplementary information. Significant changes include an actuarial calculation of total and net pension liability. It also includes comprehensive footnote disclosure regarding the pension liability, the sensitivity of the net pension liability to the discount rate, and increased investment activity disclosures. The implementation of GASB No. 68 did not impact the accounting for funding or the determination of contribution requirements, nor does it change the actual pension liability, but rather it changes where and how pension costs are accounted for in financial statements. The County’s share of net pension liability, determined in accordance with GASB No. 68, is presented in Note K and in the Required Supplementary Information on page 37.

**NOTE B - CASH AND INVESTMENTS**

The government maintains an investment and cash pool for County held funds. Fair and Solid Waste maintain separate accounts. The county is authorized to invest funds in accordance with Idaho Code §67-1210.

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The County has no investment policy which would further limit its investment choices beyond those stated in Idaho Code. The County's investment in the State Treasurer's Investment Pool is not currently rated. All deposits in the State Investment Pool are either FDIC insured or fully collateralized, with securities held in trust by the State Treasurer but not in the name of the Blaine County. The table below lists the average maturities and credit rating of other investments.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in any one issuer.

Custodial Credit Risk, Deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. The County's pooled and non-pooled deposits are categorized to give an indication of the level of risk assumed by the County at fiscal year-end. The cash is recorded in terms of United States currency.

Balances consist of the following:

	Carrying Balance	Bank Balance	Carrying Insured
Idaho Independent Bank	363,176	363,176	250,000
Zions	376,478	336,647	250,000
Mountain West Bank	3,607,096	3,441,163	250,000
DL Evans	2,393,722	2,436,465	250,000
Idaho State Treasurer Pool	4,881,128	4,881,129	4,881,128
MultiBank Securities	7,347,337	7,335,664	
Piper Jaffray	81,541	81,541	81,541
Key Investments	100,477	100,000	100,477
Total Cash Held by County Treasurer	19,150,955	18,975,785	6,063,146
Fair Board Cash	74,733	74,733	74,733
Solid Waste Account	186,584	186,584	186,584
Total Cash and Cash Equivalents	19,412,272	19,237,102	6,324,463
Summary:			
Governmental Activities	17,953,044		
Fiduciary Activities	1,459,228		
Total	19,412,272		

There are three categories of credit risk that apply to the County's cash and investments:

- 1) **Insured or collateralized** for which the securities are held by the County or the County's agent in the County's name;
- 2) **Uninsured and uncollateralized**; or
- 3) **Uninsured and unregistered** for which the securities are held by the counter party or by its trust department or agent but not in the County's name. This category also includes repurchase agreements with no underlying securities.

Balances held in each category are as follows:

	Categories			Carrying Amount	Average Maturity	Credit Rating
	1	2	3			
Primary Government						
Deposits	1,361,794	5,740,472	-	7,102,266	N/A	N/A
Investments	7,428,878	-	-	7,428,878	Daily	AA+ to AAA
	8,790,672	5,740,472	-	14,531,144		
Investments in State of Idaho's Investment Pool				4,881,128	N/A	N/A
Total Cash and Investments				19,412,272		

**NOTE C - ACCOUNTS RECEIVABLE**

The following funds have uncollected receivables at September 30, 2015. The ambulance accounts receivable is shown net of \$59,846 allowance for bad debt. The bad debt expense and corresponding income have not been included in the financial statements.

	<b>General Fund</b>	<b>Ambulance Fund</b>	<b>Solid Waste Fund</b>	<b>Road and Bridge</b>	<b>Other Governmental Funds</b>	<b>Total</b>
State Apportionments	367,687	18,389	-	-	10,262	396,338
State Highway Users Tax	-	-	-	436,598	-	436,598
Charges for Services	85,545	217,831	160,396	-	36,611	500,383
PILT	147,966	-	-	-	-	147,966
State and Federal Grants	13,845	-	-	-	20,019	33,864
<b>Total Receivables</b>	<b>615,043</b>	<b>236,220</b>	<b>160,396</b>	<b>436,598</b>	<b>66,892</b>	<b>1,515,149</b>

**NOTE D - DELINQUENT TAXES RECEIVABLE**

Property taxes are levied in November of each year and recognized as revenue when the tax notices are printed. Taxes are due in two equal installments at December 20 and June 20 following the levy date. If payment is not received upon the due dates, a 2% penalty is charged and taxes are classified as past due subject to 12% interest. Liens are placed on property after 3 years.

Taxes receivable are stated at taxes levied less amounts collected and canceled. The County maintains individual taxpayer records. Although small amounts of delinquent taxes are collected within 60 days following the close of the County's fiscal year (September 30), the County feels secure in the right to take tax deeds on property for the collection of real property taxes and the County's ability to take tax anticipation notes if needed to finance liabilities of the current period. Therefore, deferred revenue has been recorded as recommended by NCGA Interpretation #3 - "Revenue Recognition", but an allowance for uncollectible taxes receivable has not been established.

**NOTE E - PROPERTY AND EQUIPMENT**

Fixed asset activity for the fiscal year was as follows:

<b>Governmental Activities</b>	<b>Balance 9/30/2014</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance 9/30/2015</b>
Capital Assets, Not Being Depreciated:				
Land	1,637,399	-	-	1,637,399
Capital Assets, Being Depreciated:				
Buildings and Improvements	26,833,336	1,634,113	-	28,467,449
Roads and Bridges	87,382,471	25,453	-	87,407,924
Heavy Equipment	4,173,321	66,553	(154,335)	4,085,539
Furniture and Equipment	2,573,449	6,379	(112,988)	2,466,840
Trucks and Vehicles	3,504,491	242,407	-	3,746,898
<b>Total Depreciated Capital Assets</b>	<b>124,467,068</b>	<b>1,974,905</b>	<b>(267,323)</b>	<b>126,174,650</b>
Less Accumulated Depreciation				
Building and Improvements	(8,822,225)	(585,096)	-	(9,407,321)
Roads and Bridges	(72,870,607)	(1,324,545)	-	(74,195,152)
Heavy Equipment	(2,514,389)	(291,669)	145,864	(2,660,194)
Furniture and Equipment	(1,634,704)	(201,662)	112,988	(1,723,378)
Trucks and Vehicles	(2,731,260)	(154,168)	-	(2,885,428)
<b>Total Accumulated Depreciation</b>	<b>(88,573,185)</b>	<b>(2,557,140)</b>	<b>258,852</b>	<b>(90,871,473)</b>
<b>Capital Assets Net of Depreciation</b>	<b>37,531,282</b>			<b>36,940,576</b>

**NOTE E – PROPERTY AND EQUIPMENT (Cont.)**

Depreciation expense was charged to functions as follows:

General Fund:	
Clerk/Auditor	4,810
Assessor	732
Treasurer/Tax Collector	1,331
Sheriff	81,433
Commissioner	-
Prosecuting Attorney	1,865
Buildings and Ground	510,312
Information Technology	6,453
Elections	26,966
General	12,461
Dispatch	21,733
Jail	37,785
Planning and Zoning	5,556
Water Quality	1,392
Geographic Info System	827
Capital Improvement	13,705
Road & Bridge	1,469,268
Ambulance	82,348
District Court	1,086
County Fair	4,684
Recycle Center	662
Solid Waste	91,154
Noxious Weed	2,860
Nursing Home Operations	56,379
Snowmobile	4,135
Waterways	3,925
E911	113,278
	<hr/>
Total	<u><u>2,557,140</u></u>

**NOTE F - WARRANTS PAYABLE**

Warrants payable represent outstanding and unpaid orders authorized by the County Commissioner to have the Treasurer pay the bearer thereof the amount specified on the warrant. The county maintains a detailed listing of all unpaid warrants.

**NOTE G - VOUCHERS PAYABLE**

This account represents liabilities for goods and services rendered to the County as of September 30, 2015 evidenced by vouchers that have been approved for payment in October.

**NOTE H - ACCRUED PAYROLL AND BENEFITS**

This account represents payroll and benefits earned by employees during September, 2015 and paid in October, 2015.

**NOTE I – LONG-TERM OBLIGATIONS****General Obligation Bonds**

On May 12, 2015, the County issued general obligation bonds of \$6,205,000 (par value) with an average interest rate of 3.234% to advance refund term bonds with an average interest rate of 4.069% and a par value of \$6,315,000. The term bonds mature on August 1, 2027 and are callable on August 1, 2017. The general obligation bonds were issued at a premium of \$754,000 and, after paying issuance costs of \$85,493, the net proceeds were \$6,873,507. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called on August 1, 2017. As of the report date, defeased debt of \$6,315,000 is outstanding. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the County's government wide financial statements.

As a result of the advance refunding, the County reduced its total debt service requirements by \$642,197, which resulted in an economic gain of \$478,711.

The following is a schedule of the long-term debt obligations of the County for the fiscal year:

Description	Int Rate	Fund	Maturity Date	Amount Outstanding 9/30/14	Increases	Decreases	Amount Outstanding 9/30/15	Amount Due In One Year
<b>Capital Leases and Notes:</b>								
Notes Payable:								
Hailey Medical Management	0.0%	General	10/01/2016	81,374	-	27,125	54,249	27,125
<b>Bonds:</b>								
Gen Obl Series 2007 A	4.0%	Bond Redemption	08/01/2017	7,770,000	-	6,780,000	990,000	485,000
Gen Obl Refunding Series 2015	4.0 to 2.25%	Bond Redemption	08/01/2027		6,205,000	70,000	6,135,000	-
Total				7,851,374	6,205,000	6,877,125	7,179,249	512,125
<b>Other</b>								
Acc. Comp. Absences	N/A	All	N/A	949,631	75,663	-	1,025,294	-

Interest and fees of \$305,180 on the above liabilities has been charged to the following departments and funds on the Statement of Activities: Bond Redemption \$305,180.

Debt service requirements at the balance sheet date were as follows:

Year Ended	Governmental	
	Principle	Interest
2016	512,125	251,876
2017	532,124	232,476
2018	515,000	212,275
2019	530,000	191,675
2020	555,000	170,475
2021 thru 2025	3,130,000	501,377
2026 thru 2027	1,405,000	45,850
Total	7,179,249	1,606,004

**NOTE J - COMPENSATED ABSENCES**

The County accrues vacation, compensatory time, and sick pay for its employees based upon a formula developed for the hours worked and the department the employee works in. These formulas are found in the Blaine County Personnel Handbook. Vacation time, compensatory time, and sick leave are payable upon termination subject to limitations found in the Personnel Handbook. The amount presented represents the unpaid amount due employees at September 30, 2015.

**NOTE K - PENSION PLAN***Plan Description*

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

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

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

Retirees and beneficiaries currently receiving benefits	42,657
Terminated employees entitled to but not yet receiving benefits	11,859
Active plan members	<u>67,008</u>
	<u>121,524</u>

*Pension Benefits*

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

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

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation 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) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of September 30, 2015 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% for general employees and 11.66% for police and firefighters. The County's contributions were \$1,011,263 for the year ended September 30, 2015.

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

At September 30, 2015, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2015, the County's proportion was .3182086 percent.

**NOTE K - PENSION PLAN (Cont.)**

For the year ended September 30, 2015, the County recognized pension expense (revenue) of \$831,159. At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	-	\$ 502,326
Changes in assumptions or other inputs	\$ 152,604	-
Net difference between projected and actual earnings on pension plan investments	\$ 1,542,143	\$ 2,200,471
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	\$ 71,041	-
Employer contributions subsequent to the measurement date	<u>\$ 235,640</u>	<u>-</u>
Total	<u>\$2,001,428</u>	<u>\$2,702,797</u>

\$235,640 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2015.

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

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

**Year ended September 30:**

2016	\$ (416,919)
2017	\$ (416,919)
2018	\$ (416,919)
2019	\$ 324,901
2020	\$ (17,611)
Thereafter	\$ 6,458

**Actuarial Assumptions**

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

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

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

**NOTE K - PENSION PLAN (Cont.)**

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

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

<b>Asset Class</b>	<b>Index</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate Of Return*</b>
Core Fixed Income	Barclays Aggregate	30.00%	0.80%
Broad US Equities	Wilshire 5000 / Russell 3000	55.00%	6.90%
Developed Foreign Equities	MSCI EAFE	15.00%	7.55%

\* Arithmetic return

**Actuarial Assumptions**

Assumed Inflation - Mean	3.25%
Assumed Inflation – Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Geometric Rate of Return	7.50%
Assumed Investment Expenses	<u>.40%</u>
<b>Long-Term Expected Geometric Rate of Return, Net of Investment Expenses</b>	<b><u>7.10%</u></b>

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed 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.

**NOTE K - PENSION PLAN (Cont.)**

*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 (6.10%)</b>	<b>Current Discount Rate (7.10%)</b>	<b>1% Increase (8.10%)</b>
Employer's proportionate share of the net pension liability (asset)	\$10,206,023	\$4,190,290	(\$ 810,995)

*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).

**NOTE L – COMMITMENTS AND CONTINGENCIES**

The attorney for Blaine County has reported that of all cases that have been filed with District Court, none appear to threaten probable litigation against the County beyond the limitations of the County's insurance policies.

**NOTE M - INVESTMENT IN JOINT VENTURE**

**Friedman Memorial Airport Authority**

Effective October 1, 1994, Blaine County, Idaho and the City of Hailey, Idaho entered into a Joint Powers Agreement creating the Friedman Memorial Airport Authority (Authority) for the purpose of operating and managing airport activities in Blaine County, Idaho. The Authority is a public entity of the State of Idaho and therefore the Authority's income is exempt from Federal and Idaho income taxes. The Authority is governed by a seven-member board, with three members representing Blaine County, three members representing the City of Hailey and one member who is unanimously selected by the other six members. The Authority has hired employees to provide for the day-to-day operations and management.

Pursuant to the Joint Powers Agreement, all buildings, improvements, facilities, equipment, and personal property used by the Authority were conveyed by Blaine County and the City of Hailey to the Authority for use and benefit of the Authority, and title thereof shall be held by the Authority. Upon termination of this Agreement, title to all buildings, improvements, facilities, equipment and personal property held by the Airport shall vest jointly in Blaine County and the City of Hailey.

Audited financial statements of the Friedman Memorial Airport Authority for the year ended September 30, 2014 can be obtained at the Airport, Blaine County, or the City of Hailey offices. During the Airport Authority's fiscal year ending September 30, 2014, the Airport Authority's Net Position increased \$6,831,142.

**NOTE N- SOLID WASTE**

Blaine County has entered into a Joint Powers Agreement with Jerome, Cassia, Lincoln, Gooding and Minidoka Counties. Through their joint power they have established the Southern Idaho Regional Solid Waste District with each County appointing one member to the District's Board.

Under this agreement each County will pay a fee per ton of waste it deposits in the landfill. Along with the fee each participating County has agreed not to dump solid waste in any other location.

During the past fiscal year the County had expenditures, in the Solid Waste Fund, to the Solid Waste District totaling \$1,532,932. These expenditures cover both fee usage cost, old land fill closure cost and transfer station construction cost.

**NOTE N- SOLID WASTE (Cont.)**

The Solid Waste District paid closure costs to close existing landfills and entered into an agreement with Blaine County to have the costs reimbursed over an 18 ½ year period at 5.31% interest. The county has made payments to the Solid Waste District satisfying the debt in full.

Post closure costs are included in the cost per ton charged each County. Therefore, the County has paid all post closure fees.

Audited financial statements of the Southern Idaho Regional Solid Waste District for the year ended September 30, 2015 can be obtained at the District or Blaine County offices. During the District's fiscal year ending September 30, 2015, the entity's Net Assets increased \$1,459,116.

**NOTE O- RISK MANAGEMENT**

A County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the fiscal year, the County contracted with Idaho County Risk Management Program (ICRMP) for property, crime and fleet insurance and the State Insurance Fund for workman's compensation. Under the terms of the ICRMP policy, Blaine County's liability is limited to the amount of annual financial membership contributions including \$1,000 per occurrence deductible. There has been no significant reduction in insurance coverage in the current year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

**NOTE P – INTERFUND BALANCES AND TRANSFERS**

Blaine County general fund currently carries a receivable from Blaine Manor for \$300,000. The amount was loaned for the purpose of helping Croy Canyon Ranch Foundation, Inc. develop plans for a new long-term care facility.

The Interfund Transfers are as follows:

<u>Transfer From Fund</u>	<u>Purpose</u>	<u>Transfer To Fund</u>	<u>Amount</u>
General Fund	Merit Pay	Charity & Indigent	550
General Fund	Merit Pay	Revaluation	3,549
General Fund	Merit Pay	District Court	835
General Fund	Merit Pay	E911	1,300
General Fund	Merit Pay	Election Consolidation	147
			<u>6,381</u>

**NOTE Q – SUBSEQUENT EVENTS**

The County has evaluated subsequent events through February 8, 2016, which is the date the financial statements were available to be issued.

**NOTE R – NET POSITION (RESTATED)**

As explained in Note A, the implementation of GASB Statement No. 68 required the restatement of beginning net position for the County as follows:

Net Pension Liability	(2,311,537)
Deferred Outflows of Resources	421,879
Deferred Inflows of Resources	<u>(3,182,105)</u>
	<u>(5,071,763)</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

## BLAINE COUNTY, IDAHO

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	8,131,938	8,131,938	8,187,478	55,540
PILT	1,743,000	1,743,000	1,884,133	141,133
Other	4,902,275	5,261,105	6,085,335	824,230
 Total Revenues	 <u>14,777,213</u>	 <u>15,136,043</u>	 <u>16,156,946</u>	 <u>1,020,903</u>
<b><u>Expenditures</u></b>				
Salaries and Wages	7,688,828	7,751,436	7,436,320	315,116
Payroll Expenses and Benefits	2,911,115	2,933,185	2,670,794	262,391
General and Administrative	2,777,164	2,777,041	2,028,441	748,600
Law Enforcement	1,278,946	1,458,826	1,326,694	132,132
Road Maintenance	-	-	-	-
Contracts and Miscellaneous Services	807,480	895,494	652,721	242,773
Capital Expenditures	482,000	1,102,400	1,157,083	(54,683)
 Total Expenditures	 <u>15,945,533</u>	 <u>16,918,382</u>	 <u>15,272,053</u>	 <u>1,646,329</u>
 Excess (Deficit) Revenues Over Expenditures	 <u>(1,168,320)</u>	 <u>(1,782,339)</u>	 <u>884,893</u>	 <u>2,667,232</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Transfers In (Out)	-	(6,381)	(6,381)	-
Unrealized Gain (Loss) on Investments	-	-	165,010	165,010
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>(6,381)</u>	 <u>158,629</u>	 <u>165,010</u>
 Net changes in fund balances	 <u>(1,168,320)</u>	 <u>(1,788,720)</u>	 <u>1,043,522</u>	 <u>2,832,242</u>
 Fund Balance at Beginning of Year	 <u>1,168,320</u>	 <u>1,788,720</u>	 <u>8,480,621</u>	 <u>6,691,901</u>
 Fund Balance at End of Year	 <u>-</u>	 <u>-</u>	 <u>9,524,143</u>	 <u>9,524,143</u>

#### Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	1,043,522
Current year adjustment for accrued payroll	<u>(40,387)</u>
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	<u>1,003,135</u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMBULANCE DISTRICT FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	1,874,104	1,874,104	1,886,387	12,283
Other	575,629	575,629	653,613	77,984
Total Revenues	2,449,733	2,449,733	2,540,000	90,267
<b><u>Expenditures</u></b>				
Supplies	400	400	-	400
Insurance	700	700	559	141
Refunds	11,000	11,000	8,039	2,961
Ambulance Contracts	2,170,628	2,170,628	2,173,045	(2,417)
Capital Outlay	258,297	258,297	151,775	106,522
Total Expenditures	2,441,025	2,441,025	2,333,418	107,607
Excess (Deficit) Revenues Over Expenditures	8,708.00	8,708.00	206,582	197,874
Fund Balance at Beginning of Year	-	-	1,358,628	1,358,628
Fund Balance at End of Year	<u>8,708.00</u>	<u>8,708.00</u>	<u>1,565,210</u>	<u>1,556,502</u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SOLID WASTE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Other	1,505,000	1,505,000	1,837,410	332,410
Total Revenues	1,505,000	1,505,000	1,837,410	332,410
<b><u>Expenditures</u></b>				
Utilities - Garbage	30,500	30,500	27,669	2,831
Postage	600	600	300	300
Solid Waste Contract	1,504,963	1,504,963	1,504,963	-
Total Expenditures	1,536,063	1,536,063	1,532,932	3,131
Excess (Deficit) Revenues Over Expenditures	(31,063.00)	(31,063)	304,478	335,541
Fund Balance at Beginning of Year	31,063	31,063	1,956,788	1,925,725
Fund Balance at End of Year	-	-	2,261,266	2,261,266

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### PENSION PLAN REQUIRED SUPPLEMENTARY INFORMATION FOR YEAR ENDED SEPTEMBER 30, 2015 WITH JUNE 30, 2015 PERSI DATA

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

	<u>2015</u>
Employer's portion of net pension liability	0.3182086%
Employer's proportionate share of the net pension liability	\$4,190,290
Employer's covered-employee payroll	\$8,885,558
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	47.16%
Plan fiduciary net position as a percentage of the total pension liability	91.38%

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

Data reported is measured as of July 1, 2015

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

	<u>2015</u>
Statutorily required contribution	\$1,040,867
Contributions in relation to the statutorily required contribution	\$1,022,215
Contribution (deficiency) excess	(\$18,651)
Employer's covered-employee payroll	\$8,885,558
Contributions as a percentage of covered-employee payroll	11.50%

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

Data reported is measured as of July 1, 2015

**See independent auditor's report on other financial information.**

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**SUPPLEMENTAL INFORMATION**

## BLAINE COUNTY, IDAHO

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2015

	Public Health Fund	Charity and Indigent Fund	Road & Bridge Fund	Noxious Weed Fund	Revaluation Fund	Recycle Center Fund	District Court Fund	County Fair Fund	Historical Society Fund
<b>Assets</b>									
Cash and Investments	103,422	389,914	776,237	260,569	312,619	273,724	268,799	78,739	2,588
Accounts Receivable	2,189	1,548	436,598	1,375	2,962	-	14	236	231
Delinquent Taxes Receivable	3,917	3,978	-	2,954	6,186	-	352	409	413
Total Assets	<u>109,528</u>	<u>395,440</u>	<u>1,212,835</u>	<u>264,898</u>	<u>321,767</u>	<u>273,724</u>	<u>269,165</u>	<u>79,384</u>	<u>3,232</u>
<b>Liabilities</b>									
Warrants Payable	-	22,341	7,572	2,467	266	-	2,299	-	-
Vouchers Payable	-	50,298	29,163	947	448	1,765	6,803	-	-
Accrued Payroll and Benefits	-	4,360	62,406	12,279	22,168	9,560	4,295	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-
Total Liabilities	-	76,999	99,141	15,693	22,882	11,325	13,397	-	-
<b>Deferred Inflows of Resources</b>									
Unavailable Revenue - Property Taxes	3,288	3,361	-	2,491	5,216	-	300	342	346
Total Deferred Inflows of Resources	3,288	3,361	-	2,491	5,216	-	300	342	346
<b>Fund Equity</b>									
Committed	-	150,000	74,122	45,000	125,000	37,475	45,000	-	-
Assigned	106,240	165,080	1,039,572	201,714	168,669	224,924	210,468	79,042	2,886
Total Fund Balances	<u>106,240</u>	<u>315,080</u>	<u>1,113,694</u>	<u>246,714</u>	<u>293,669</u>	<u>262,399</u>	<u>255,468</u>	<u>79,042</u>	<u>2,886</u>
Total Liabilities and Fund Balances	<u>109,528</u>	<u>395,440</u>	<u>1,212,835</u>	<u>264,898</u>	<u>321,767</u>	<u>273,724</u>	<u>269,165</u>	<u>79,384</u>	<u>3,232</u>

See independent auditor's report on other financial information.

Waterways Fund	Snowmobile Fund	Junior College Fund	Liability Insurance Fund	E911 Fund	Land, Water & Wildlife Fund	Bond Redemption Fund	Election Consolidation Fund	Nursing Home Operations Fund	Totals
20,373	56,997	221,879	159,497	212,709	1,709,719	234,932	170,722	398,405	5,651,844
-	-	-	1,708	36,611	-	-	20,018	-	503,490
-	-	-	3,082	-	(588)	13,421	-	469	34,593
<u>20,373</u>	<u>56,997</u>	<u>221,879</u>	<u>164,287</u>	<u>249,320</u>	<u>1,709,131</u>	<u>248,353</u>	<u>190,740</u>	<u>398,874</u>	<u>6,189,927</u>
1,085	-	-	-	96	-	-	18	470	36,614
3,290	31	3,750	1,505	7,419	4,000	-	5,503	471	115,393
858	-	-	-	10,961	-	-	-	73	126,960
-	-	-	-	-	-	-	-	300,000	300,000
5,233	31	3,750	1,505	18,476	4,000	-	5,521	301,014	578,967
-	-	-	2,588	-	-	11,266	-	418	29,616
-	-	-	2,588	-	-	11,266	-	418	29,616
5,750	2,000	45,000	-	82,691	1,047,500	-	-	-	1,659,538
9,390	54,966	173,129	160,194	148,153	657,631	237,087	185,219	97,442	3,921,806
15,140	56,966	218,129	160,194	230,844	1,705,131	237,087	185,219	97,442	5,581,344
<u>20,373</u>	<u>56,997</u>	<u>221,879</u>	<u>164,287</u>	<u>249,320</u>	<u>1,709,131</u>	<u>248,353</u>	<u>190,740</u>	<u>398,874</u>	<u>6,189,927</u>

## BLAINE COUNTY, IDAHO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	Public Health Fund	Charity & Indigent Fund	Road & Bridge Fund	Noxious Weed Fund	Revaluation Fund	Recycle Center Fund	District Court Fund	County Fair Fund	Historical Society Fund
<b>Revenues</b>									
Property Taxes	237,663	169,899	-	150,041	323,052	-	2,198	25,512	25,364
Intergovernmental	7,860	5,506	1,693,881	17,422	10,547	-	53	838	1,040
Charges for Services	-	-	-	-	-	262,571	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	78,888	-	-
Miscellaneous	-	27,032	89,786	1,603	242	-	76,256	6,814	-
Total Revenues	245,523	202,437	1,783,667	169,066	333,841	262,571	157,395	33,164	26,404
<b>Expenditures</b>									
Salaries and Wages	-	52,325	761,922	126,005	245,199	125,445	56,078	-	-
Payroll Expenses and Benefits	-	18,905	295,767	53,464	106,580	55,675	16,996	-	-
General and Administrative	-	-	-	-	26,704	-	-	-	-
Health Care	242,170	239,992	-	-	-	-	-	-	-
County Services	-	-	-	55,535	-	55,269	-	23,687	25,600
Law Enforcement	-	-	-	-	-	-	143,362	-	-
Road Maintenance	-	-	611,619	-	-	-	-	-	-
Capital Expenditures	-	-	61,472	-	-	-	-	-	-
Debt Service:									
Principal Retirement	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	242,170	311,222	1,730,780	235,004	378,483	236,389	216,436	23,687	25,600
Excess (Deficit) Revenues Over Expenditures	3,353	(108,785)	52,887	(65,938)	(44,642)	26,182	(59,041)	9,477	804
<b>Other Financing Sources (Uses):</b>									
Interfund Transfers	-	550	-	-	3,549	-	835	-	-
Proceeds of Refunding Debt	-	-	-	-	-	-	-	-	-
Payment to Refunded Debt Escrow Agent	-	-	-	-	-	-	-	-	-
Net change in fund balances	3,353	(108,235)	52,887	(65,938)	(41,093)	26,182	(58,206)	9,477	804
Fund Balance at Beginning of Year	102,887	423,315	1,060,807	312,652	334,762	236,217	313,674	69,565	2,082
Fund Balance at End of Year	106,240	315,080	1,113,694	246,714	293,669	262,399	255,468	79,042	2,886

See independent auditor's report on other financial information.

Waterways Fund	Snowmobile Fund	Junior College Fund	Liability Insurance Fund	E911 Fund	Land, Water & Wildlife Fund	Bond Redemption Fund	Election Consolidation Fund	Nursing Home Operations Fund	Totals
-	-	-	185,451	-	69	812,801	-	1,530	1,933,580
38,024	-	159,014	6,083	-	-	-	80,048	-	2,020,316
-	-	-	-	392,641	-	-	-	-	655,212
-	-	-	-	-	-	-	-	-	78,888
24,956	16,075	-	15,753	-	4,739	-	-	2,537	265,793
62,980	16,075	159,014	207,287	392,641	4,808	812,801	80,048	4,067	4,953,789
2,849	-	-	-	131,655	-	-	26,121	39,150	1,566,749
750	-	-	-	48,005	-	-	7,629	14,469	618,240
-	-	-	182,716	-	-	-	-	-	209,420
-	-	-	-	-	-	-	-	6,843	489,005
17,256	3,806	100,000	-	154,987	1,072,363	-	15,563	-	1,524,066
-	-	-	-	-	-	-	-	-	143,362
-	-	-	-	-	-	-	-	-	611,619
42,035	-	-	-	16,214	-	-	-	-	119,721
-	-	-	-	-	-	535,000	-	-	535,000
-	-	-	-	-	-	246,927	-	-	246,927
62,890	3,806	100,000	182,716	350,861	1,072,363	781,927	49,313	60,462	6,064,109
90	12,269	59,014	24,571	41,780	(1,067,555)	30,874	30,735	(56,395)	(1,110,320)
-	-	-	-	1,300	-	-	147	-	6,381
-	-	-	-	-	-	6,959,000	-	-	6,959,000
-	-	-	-	-	-	(6,959,000)	-	-	(6,959,000)
90	12,269	59,014	24,571	43,080	(1,067,555)	30,874	30,882	(56,395)	(1,103,939)
15,050	44,697	159,115	135,623	187,764	2,772,686	206,213	154,337	153,837	6,685,283
15,140	56,966	218,129	160,194	230,844	1,705,131	237,087	185,219	97,442	5,581,344

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Final Budget	Actual	Variance with Final Budget
<b><u>Revenues</u></b>			
Property Taxes	8,131,938	8,187,478	55,540
Payment in Lieu of Taxes	1,743,000	1,884,133	141,133
Interest Earned on Investments	140,000	189,794	49,794
Other	5,121,105	5,895,541	774,436
Total Revenues	15,136,043	16,156,946	1,020,903
<b><u>Expenditures</u></b>			
Clerk, Auditor, Recorder Salaries	766,106	756,059	10,047
Clerk, Auditor, Recorder Other	311,009	295,787	15,222
Assessor Salaries	240,586	240,287	299
Assessor Other	127,687	115,981	11,706
Treasurer Salaries	169,213	168,996	217
Treasurer Other	113,669	104,404	9,265
Sheriff Salaries	1,477,449	1,434,205	43,244
Sheriff Other	999,115	942,619	56,496
Commissioners Salaries	394,139	393,365	774
Commissioners Other	148,701	139,636	9,065
Coroner Salaries	70,310	70,204	106
Coroner Other	60,728	32,029	28,699
Prosecuting Attorney Salaries	540,390	521,019	19,371
Prosecuting Attorney Other	364,800	302,337	62,463
Probation Salaries	281,180	280,197	983
Probation Other	192,506	185,429	7,077
Building and Grounds Salaries	250,778	237,199	13,579
Building and Grounds Other	475,560	459,779	15,781
Human Resource Salaries	138,288	96,282	42,006
Human Resource Other	58,379	32,372	26,007
Extension Office Other	127,369	123,080	4,289
Data Processing Salaries	166,323	159,821	6,502
Data Processing Other	335,829	325,956	9,873
Elections Salaries	24,191	17,926	6,265
Elections Other	54,894	50,367	4,527
Ketchum Police Salaries	606,846	513,381	93,465
Ketchum Police Other	818,680	775,993	42,687
General Accounts (Specials)	1,842,468	1,145,787	696,681
Dispatch Salaries	630,990	561,730	69,260
Dispatch Other	312,983	269,808	43,175
Jail Salaries	1,247,797	1,206,492	41,305
Jail Other	1,132,903	1,075,751	57,152
Planning and Zoning Salaries	396,970	378,633	18,337
Planning and Zoning Other	270,237	247,941	22,296

continued on next page

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND (CONTINUED) FOR THE YEAR ENDED SEPTEMBER 30, 2015

Geographic Information System Salaries	138,046	137,912	134
Geographic Information System Other	69,766	68,353	1,413
Public Defender	519,097	363,926	155,171
Capital Improvement	1,042,400	1,041,010	1,390
	<u>16,918,382</u>	<u>15,272,053</u>	<u>1,646,329</u>
Total Expenditures			
Excess (Deficit) Revenues Over Expenditures	(1,782,339)	884,893	2,667,232
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers In (Out)	(6,381)	(6,381)	-
Unrealized Gain (Loss) on Investments	-	165,010	165,010
	<u>(1,788,720)</u>	<u>1,043,522</u>	<u>2,832,242</u>
Net changes in fund balances			
Fund Balance at Beginning of Year	1,788,720	8,480,621	6,691,901
	<u>1,788,720</u>	<u>8,480,621</u>	<u>6,691,901</u>
Fund Balance at End of Year	-	9,524,143	9,524,143
	<u>-</u>	<u>9,524,143</u>	<u>9,524,143</u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - PUBLIC HEALTH FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	235,970	235,970	237,663	1,693
Other	6,200	6,200	7,860	1,660
Total Revenues	242,170	242,170	245,523	3,353
<b><u>Expenditures</u></b>				
South Central Health District	242,170	242,170	242,170	-
Total Expenditures	242,170	242,170	242,170	-
Excess Revenues Over Expenditures	-	-	3,353	3,353
Fund Balance at Beginning of Year	-	-	102,887	102,887
Fund Balance at End of Year	-	-	106,240	106,240

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHARITY AND INDIGENT FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	166,591	166,591	169,899	3,308
Other	33,706	34,890	32,538	(2,352)
 Total Revenues	 200,297	 201,481	 202,437	 956
<b><u>Expenditures</u></b>				
Salaries	53,577	54,127	52,076	2,051
Payroll Expenses and Benefits	20,136	20,136	18,905	1,231
Travel	2,200	2,200	1,396	804
Repair and Maintenance	500	500	28	472.00
Supplies	2,500	2,500	2,498	2
Postage	1,200	1,200	1,200	0
Medical Care	291,000	291,000	221,636	69,364
Non-Medical Care	15,000	16,184	12,944	3,240
Miscellaneous	500	500	290	210
 Total Expenditures	 386,613	 388,347	 310,973	 77,374
 Excess (Deficit) Revenues Over Expenditures:	 (186,316)	 (186,866)	 (108,536)	 78,330
<b><u>Other Financing Sources (Uses):</u></b>				
Transfers In (Out)	-	550	550	-
 Net changes in fund balances	 (186,316)	 (186,316)	 (107,986)	 78,330
 Fund Balance at Beginning of Year	 186,316	 186,316	 427,426	 241,110
 Fund Balance at End of Year	 -	 -	 319,440	 319,440

#### **Reconciliation of Budgetary Basis to GAAP Basis**

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(108,536)
Current year adjustment for accrued payroll	(249)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(108,785)

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ROAD AND BRIDGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Other	1,538,700	1,649,992	1,783,667	133,675
Total Revenues	1,538,700	1,649,992	1,783,667	133,675
<b><u>Expenditures</u></b>				
Salaries and Wages	766,645	766,645	753,667	12,978
Payroll Expenses and Benefits	322,035	322,035	295,767	26,268
Supplies	35,000	35,000	21,569	13,431
Road Oil, Asphalt, Concrete and Signs	280,000	342,690	257,120	85,570
Culverts	30,000	30,000	21,015	8,985
Telephone, Utilities	600	600	600	0
Bulk Gas and Oil - Vehicles	130,000	133,800	130,791	3,009
Contracts	12,200	12,200	14,563	(2,363)
Professional Services	10,000	10,000	2,681	7,319
Travel and Miscellaneous	2,700	2,700	891	1,809
Repair of Equipment	153,000	153,000	152,285	715
Freight	10,000	10,000	3,319	6,681
Rent of Equipment	4,000	4,000	5,000	(1,000)
Construction Project/Emergency Flow Infrastructure	2,000	2,000	1,785	215
Capital Outlay	-	47,802	48,779	(977)
	-	-	12,693	(12,693)
Total Expenditures	1,758,180	1,872,472	1,722,525	149,947
Excess (Deficit) Revenues Over Expenditures	(219,480)	(222,480)	61,142	283,622
Fund Balance at Beginning of Year	219,480	222,480	1,114,958	892,478
Fund Balance at End of Year	-	-	1,176,100	1,176,100

#### Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	61,142
Current year adjustment for accrued payroll	<u>(8,255)</u>
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	<u><u>52,887</u></u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - NOXIOUS WEED FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	148,116	148,116	150,041	1,925
Other	7,500	22,847	19,025	(3,822)
Total Revenues	155,616	170,963	169,066	(1,897)
<b><u>Expenditures</u></b>				
Salaries and Wages	127,844	129,944	125,402	4,542
Payroll Expense and Benefits	58,272	58,272	53,464	4,808
Supplies	30,900	30,900	27,931	2,969
Bulk Gas and Oil - Vehicles	4,500	4,500	3,116	1,384
Travel	1,200	1,200	944	256
Education	3,500	3,500	920	2,580
Repairs and Maintenance	2,500	2,500	846	1,654
Postage	400	400	300	100
Advertising	5,500	5,500	5,859	(359)
Contracts	1,000	14,247	15,619	(1,372)
Total Expenditures	235,616	250,963	234,401	16,562
Excess (Deficit) Revenues Over Expenditures	(80,000)	(80,000)	(65,335)	14,665
Fund Balance at Beginning of Year	80,000	80,000	324,328	244,328
Fund Balance at End of Year	<u>0</u>	<u>0</u>	<u>258,993</u>	<u>258,993</u>

#### Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(65,335)
Current year adjustment for accrued payroll	<u>(603)</u>
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	<u><u>(65,938)</u></u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - REVALUATION FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	319,222	319,222	323,052	3,830
Other	10,000	10,000	10,789	789
Total Revenues	329,222	329,222	333,841	4,619
<b><u>Expenditures</u></b>				
Salaries and Wages	256,896	260,445	242,123	18,322
Payroll Expenses and Benefits	127,096	127,096	106,580	20,516
Supplies	4,000	4,000	3,550	450
Repairs and Maintenance	11,230	11,230	11,981	(751)
Vehicles	4,500	4,500	3,396	1,104
Travel and Miscellaneous	7,500	7,500	5,053	2,447
Education	3,000	3,000	2,724	276
Total Expenditures	414,222	417,771	375,407	42,364
Excess (Deficit) Revenues Over Expenditures	(85,000)	(88,549)	(41,566)	46,983
<b><u>Other Financing Sources (Uses):</u></b>				
Transfers In (Out)	0	3,549	3,549	0
Net changes in fund balances	(85,000)	(85,000)	(38,017)	46,983
Fund Balance at Beginning of Year	85,000	85,000	353,854	268,854
Fund Balance at End of Year	<u>0</u>	<u>0</u>	<u>312,288</u>	<u>315,837</u>

#### **Reconciliation of Budgetary Basis to GAAP Basis**

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(41,566)
Current year adjustment for accrued payroll	<u>(3,076)</u>
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	<u><u>(44,642)</u></u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - RECYCLE CENTER FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Other	278,211	278,211	262,571	(15,640)
Total Revenues	278,211	278,211	262,571	(15,640)
<b><u>Expenditures</u></b>				
Salaries and Wages	130,159	130,159	126,168	3,991
Payroll Expenses and Benefits	54,052	54,052	55,675	(1,623)
Utilities	10,000	10,000	11,985	(1,985)
Supplies	20,000	20,000	10,928	9,072
Fuel	5,000	5,000	2,296	2,704
Education	35,000	35,000	14,917	20,083
Repairs	24,000	24,000	15,143	8,857
Total Expenditures	278,211	278,211	237,112	41,099
Excess (Deficit) Revenues Over Expenditures	-	-	25,459	25,459
Fund Balance at Beginning of Year	-	-	246,500	246,500
Fund Balance at End of Year	-	-	271,959	271,959

#### Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	25,459
Current year adjustment for accrued payroll	<u>723</u>
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	<u><u>26,182</u></u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DISTRICT COURT FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	1,621	1,621	2,198	577
Other	164,450	177,583	155,197	(22,386)
 Total Revenues	 166,071	 179,204	 157,395	 (21,809)
<b><u>Expenditures</u></b>				
Salaries and Wages	56,776	56,776	55,926	850
Payroll Expense and Benefits	18,330	18,330	16,996	1,334
Supplies	37,500	37,500	36,747	753
Postage	13,000	13,000	12,941	59
Professional Services	32,000	32,000	18,106	13,894
Jury and Witness Fees and Expense	25,000	25,000	9,250	15,750
Travel	3,500	3,500	1,365	2,135
Repairs and Maintenance	2,500	7,937	7,739	198
Lodging, Meals and Mileage for Jurors	9,000	9,000	5,814	3,186
Law Library	19,500	19,500	18,985	515
Judicial Education	2,500	2,500	1,469	1,031
Contracts	20,465	28,996	30,946	(1,950)
Contingency	11,000	11,000	-	11,000
 Total Expenditures	 251,071	 265,039	 216,284	 48,755
 Excess (Deficit) Revenues Over Expenditures	 (85,000)	 (85,835)	 (58,889)	 26,946
<b><u>Other Financing Sources (Uses):</u></b>				
Transfers In (Out)	-	835	835	0
 Net changes in fund balances	 (85,000)	 (85,000)	 (58,054)	 26,946
 Fund Balance at Beginning of Year	 85,000	 85,000	 317,817	 232,817
 Fund Balance at End of Year	 <u>-</u>	 <u>-</u>	 <u>259,763</u>	 <u>259,763</u>

#### Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(58,889)
Current year adjustment for accrued payroll	<u>(152)</u>
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	<u>(59,041)</u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - COUNTY FAIR FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	25,340	25,340	25,512	172
Other	800	800	7,652	6,852
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	26,140	26,140	33,164	7,024
<b><u>Expenditures</u></b>				
Supplies - Awards	-	-	2,771	(2,771)
Utilities	-	-	1,237	(1,237)
Maintenance	-	-	12,355	(12,355)
Miscellaneous	26,140	26,140	7,324	18,816
Capital Outlay	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	26,140	26,140	23,687	2,453
Excess (Deficit) Revenues Over Expenditures	-	-	9,477	9,477
Fund Balance at Beginning of Year	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	69,565	69,565
Fund Balance at End of Year	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	-	-	79,042	79,042

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - HISTORICAL SOCIETY AND MUSEUM FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	25,000	25,000	25,364	364
Other	600	600	1,040	440
Total Revenues	25,600	25,600	26,404	804
<b><u>Expenditures</u></b>				
Blaine County Historical Museum, Inc.	25,600	25,600	25,600	0
Total Expenditures	25,600	25,600	25,600	0
Excess (Deficit) Revenues Over Expenditures	-	-	804	804
Fund Balance at Beginning of Year	-	-	2,082	2,082
Fund Balance at End of Year	-	-	2,886	2,886

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - WATERWAYS FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Other	32,724	32,724	62,980	30,256
Total Revenues	32,724	32,724	62,980	30,256
<b>Expenditures</b>				
Salaries and Wages	10,000	10,000	2,339	7,661
Payroll Expenses and Benefits	2,400	2,400	750	1,650
Other Miscellaneous Expenses	17,900	17,900	17,256	644
Capital Outlay	8,100	43,040	42,035	1,005
Total Expenditures	38,400	73,340	62,380	10,960
Excess (Deficit) Revenues Over Expenditures	(5,676)	(40,616)	600	41,216
Fund Balance at Beginning of Year	5,676	40,616	15,398	(25,218)
Fund Balance at End of Year	<u>-</u>	<u>-</u>	<u>15,998</u>	<u>15,998</u>

#### Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	600
Current year adjustment for accrued payroll	<u>(510)</u>
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	<u>90</u>

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SNOWMOBILE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Other	15,000	15,000	16,075	1,075
Total Revenues	15,000	15,000	16,075	1,075
<b><u>Expenditures</u></b>				
Other Miscellaneous	15,000	15,000	3,806	11,194
Total Expenditures	15,000	15,000	3,806	11,194
Excess (Deficit) Revenues Over Expenditures	0	0	12,269	12,269
Fund Balance at Beginning of Year	0	0	44,697	44,697
Fund Balance at End of Year	-	-	56,966	56,966

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - JUNIOR COLLEGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Other	200,000	200,000	159,014	(40,986)
Total Revenues	200,000	200,000	159,014	(40,986)
<b><u>Expenditures</u></b>				
Tuition Fees	200,000	200,000	100,000	100,000
Total Expenditures	200,000	200,000	100,000	100,000
Excess (Deficit) Revenues Over Expenditures	0	0	59,014	59,014
Fund Balance at Beginning of Year	0	0	159,115	159,115
Fund Balance at End of Year	-	-	218,129	218,129

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - LIABILITY INSURANCE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	184,098	184,098	185,451	1,353
Other	4,900	4,900	21,836	16,936
Total Revenues	188,998	188,998	207,287	18,289
<b><u>Expenditures</u></b>				
Insurance - Liability	178,998	178,998	178,998	-
Insurance - Other	10,000	10,000	3,718	6,282
Total Expenditures	188,998	188,998	182,716	6,282
Excess (Deficit) Revenues Over Expenditures	-	-	24,571	24,571
Fund Balance at Beginning of Year	-	-	135,623	135,623
Fund Balance at End of Year	-	-	160,194	160,194

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - E911 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Other	356,116	356,116	392,641	36,525
Total Revenues	356,116	356,116	392,641	36,525
<b><u>Expenditures</u></b>				
Salaries and Wages	132,839	134,139	130,891	3,248
Payroll Expense and Benefits	49,835	49,835	48,005	1,830
Professional Services	106,554	106,554	93,097	13,457
Utilities	53,300	53,300	52,877	423
Miscellaneous	1,088	1,088	9,013	(7,925)
Capital Outlay	12,500	12,500	16,214	(3,714)
Total Expenditures	356,116	357,416	350,097	7,319
Excess (Deficit) Revenues Over Expenditures	-	(1,300)	42,544	43,844
<b><u>Other Financing Sources (Uses):</u></b>				
Transfers In (Out)	-	1,300	1,300	-
Net changes in fund balances	-	-	43,844	43,844
Fund Balance at Beginning of Year	-	-	197,961	197,961
Fund Balance at End of Year	-	-	241,805	241,805

#### Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	42,544
Current year adjustment for accrued payroll	(764)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	41,780

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - LAND WATER & WILDLIFE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	-	-	69	69
Other	500	500	4,739	4,239
Total Revenues	500	500	4,808	4,308
<b><u>Expenditures</u></b>				
Other Miscellaneous	2,613,840	2,613,840	1,072,363	1,541,477
Total Expenditures	2,613,840	2,613,840	1,072,363	1,541,477
Excess (Deficit) Revenues Over Expenditures	(2,613,340)	(2,613,340)	(1,067,555)	1,545,785
Fund Balance at Beginning of Year	2,613,340	2,613,340	2,772,686	159,346
Fund Balance at End of Year	-	-	1,705,131	1,705,131

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - BOND REDEMPTION FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	807,000	807,000	812,801	5,801
Other	-	-	-	0
Total Revenues	807,000	807,000	812,801	5,801
<b><u>Other Financing Sources (Uses):</u></b>				
Bond Principal Payments	465,000	465,000	535,000	(70,000)
Bond Interest & Fee Payments	342,000	342,000	246,927	95,073
Total Expenditures	807,000	807,000	781,927	25,073
Excess (Deficit) Revenues Over Expenditures	-	-	30,874	30,874
Fund Balance at Beginning of Year	-	-	206,213	206,213
Fund Balance at End of Year	-	-	237,087	237,087

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ELECTION CONSOLIDATION FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Other	75,000	75,000	80,048	5,048
Total Revenues	75,000	75,000	80,048	5,048
<b><u>Expenditures</u></b>				
Salaries and Wages	28,460	28,607	26,743	1,864
Payroll Expense and Benefits	7,253	7,253	7,629	(376)
Poll Workers	15,700	15,700	1,820	13,880
Supplies	20,075	20,075	13,014	7,061
Telephone	75	75	-	75
Travel	3,440	3,440	729	2,711
Total Expenditures	75,003	75,150	49,935	25,215
Excess (Deficit) Revenues Over Expenditures	(3)	(150)	30,113	30,263
<b><u>Other Financing Sources (Uses):</u></b>				
Transfers In (Out)	0	147	147	0
Net changes in fund balances	(3)	(3)	30,260	30,263
Fund Balance at Beginning of Year	3	3	154,958	154,955
Fund Balance at End of Year	<u>-</u>	<u>-</u>	<u>185,071</u>	<u>185,218</u>
<b>Reconciliation of Budgetary Basis to GAAP Basis</b>				
Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)			30,113	
Current year adjustment for accrued payroll			<u>622</u>	
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)			<u>30,735</u>	

See independent auditor's report on other financial information.

## BLAINE COUNTY, IDAHO

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - BLAINE MANOR FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>				
Property Taxes	0	0	1,530	1,530
Other	0	0	2,537	2,537
Total Revenues	0	0	4,067	4,067
<b><u>Expenditures</u></b>				
Salaries	51,875	51,875	43,135	8,740
Payroll Expenses and Benefits	18,974	18,974	14,469	4,505
Professional Services	57,000	57,000	6,843	50,157
Total Expenditures	127,849	127,849	64,447	63,402
Excess (Deficit) Revenues Over Expenditures	(127,849)	(127,849)	(60,380)	67,469
Fund Balance at Beginning of Year	127,849	127,849	157,895	30,046
Fund Balance at End of Year	<u>-</u>	<u>-</u>	<u>97,515</u>	<u>97,515</u>

#### Reconciliation of Budgetary Basis to GAAP Basis

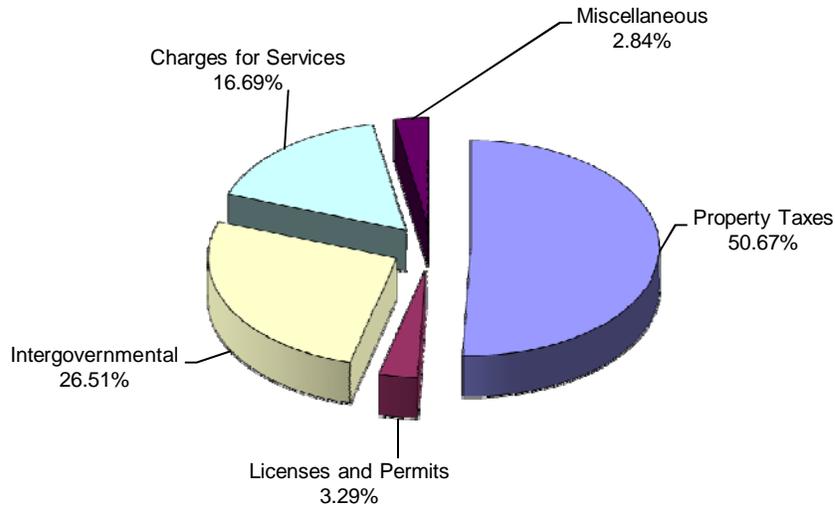
Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(60,380)
Current year adjustment for accrued payroll	<u>3,985</u>
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	<u>(56,395)</u>

See independent auditor's report on other financial information.

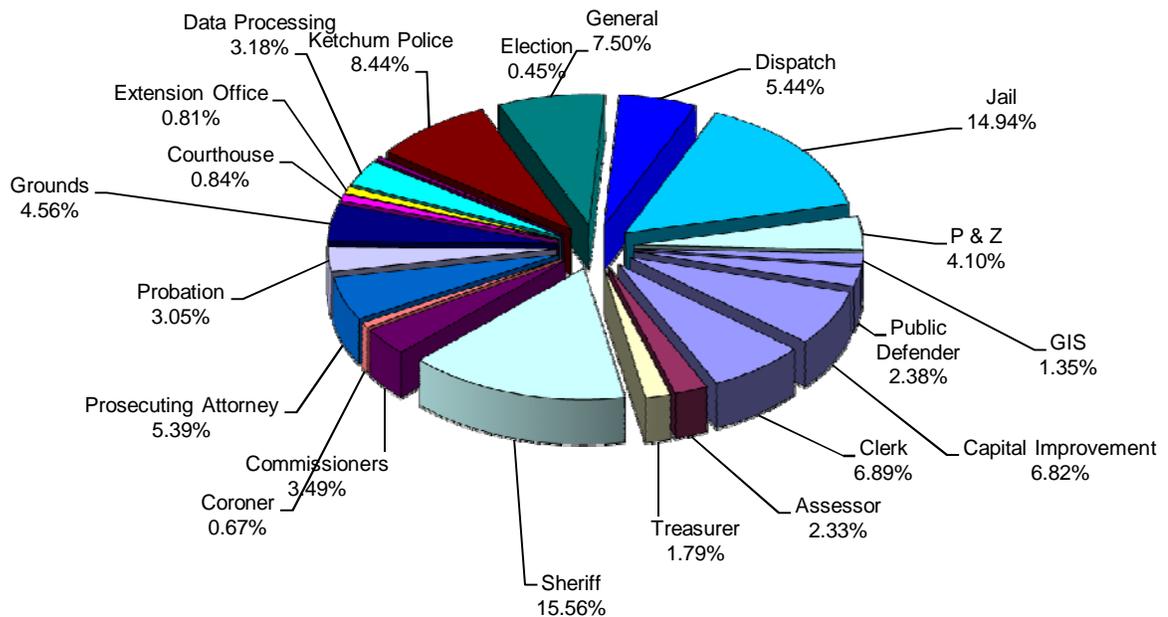
# BLAINE COUNTY, IDAHO

## PIE GRAPH OF REVENUES AND EXPENDITURES - BUDGETARY DATA FOR THE YEAR ENDED SEPTEMBER 30, 2015

### General Fund Revenues



### General Expenditures by Department



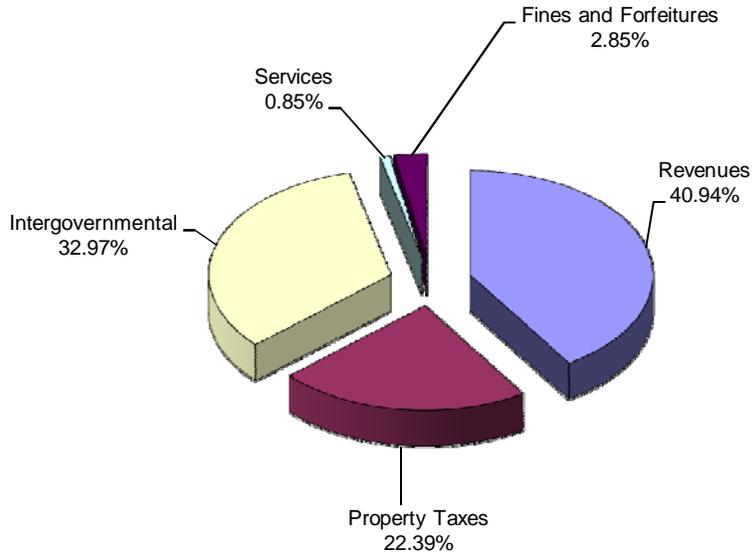
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# BLAINE COUNTY, IDAHO

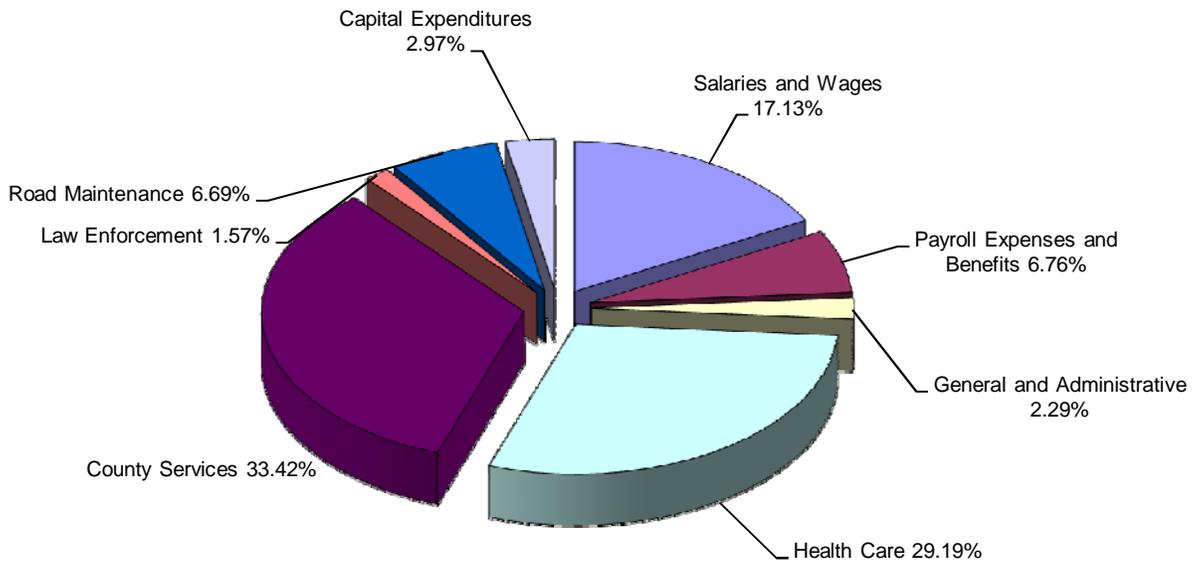
## PIE GRAPH OF REVENUES AND EXPENDITURES - BUDGETARY DATA FOR THE YEAR ENDED SEPTEMBER 30, 2015

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### Special Revenue Fund Revenues



### Special Revenue Fund Expenditures

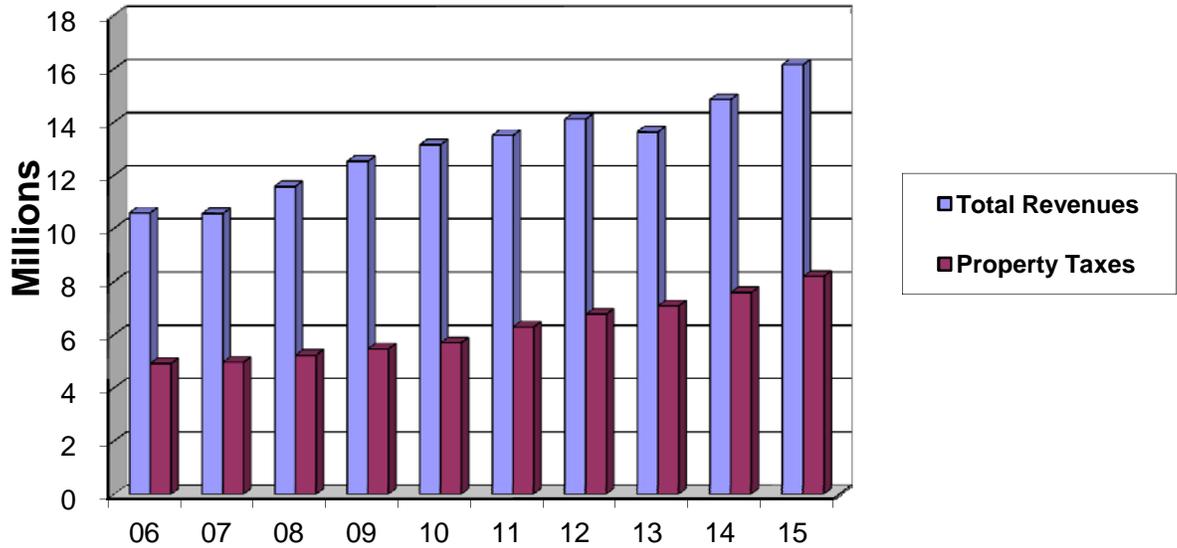


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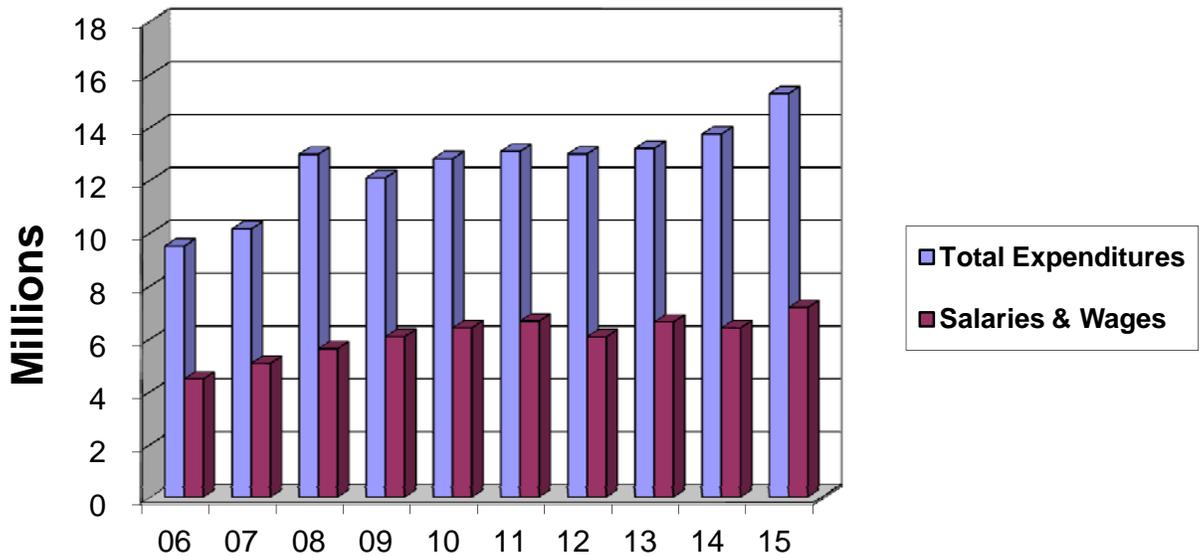
# BLAINE COUNTY, IDAHO

TEN YEAR COMPARITIVE GRAPHS - BUDGETARY DATA  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

## Current Expense Revenues



## Current Expense Expenditures

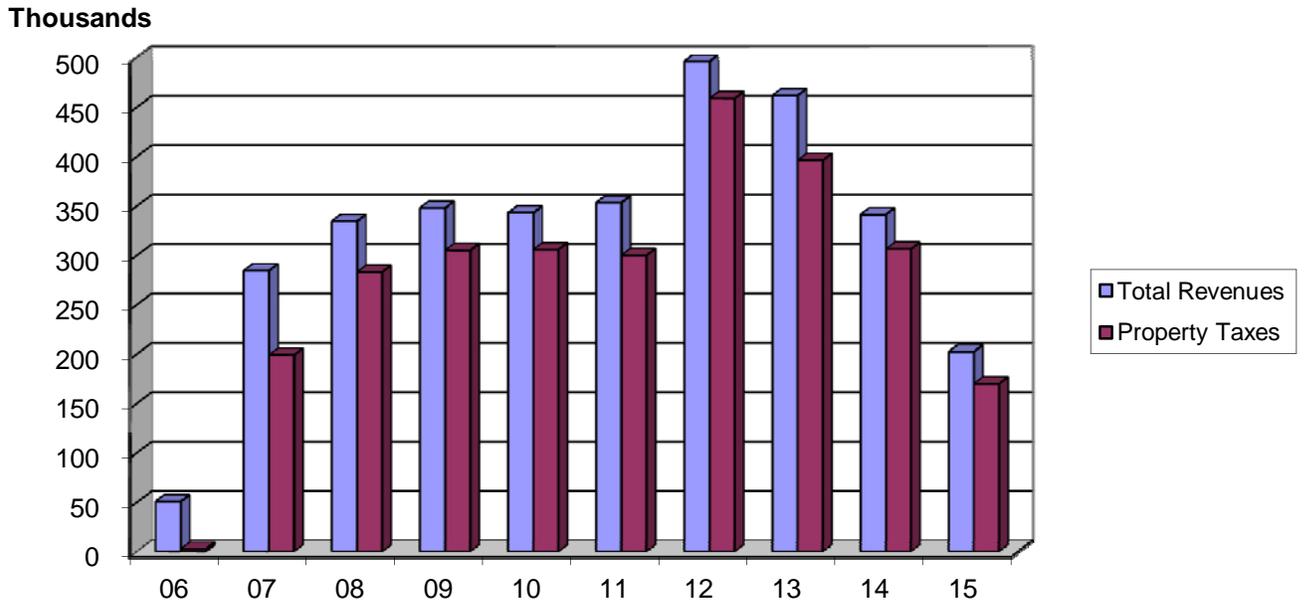


See independent auditor's report on other financial information.

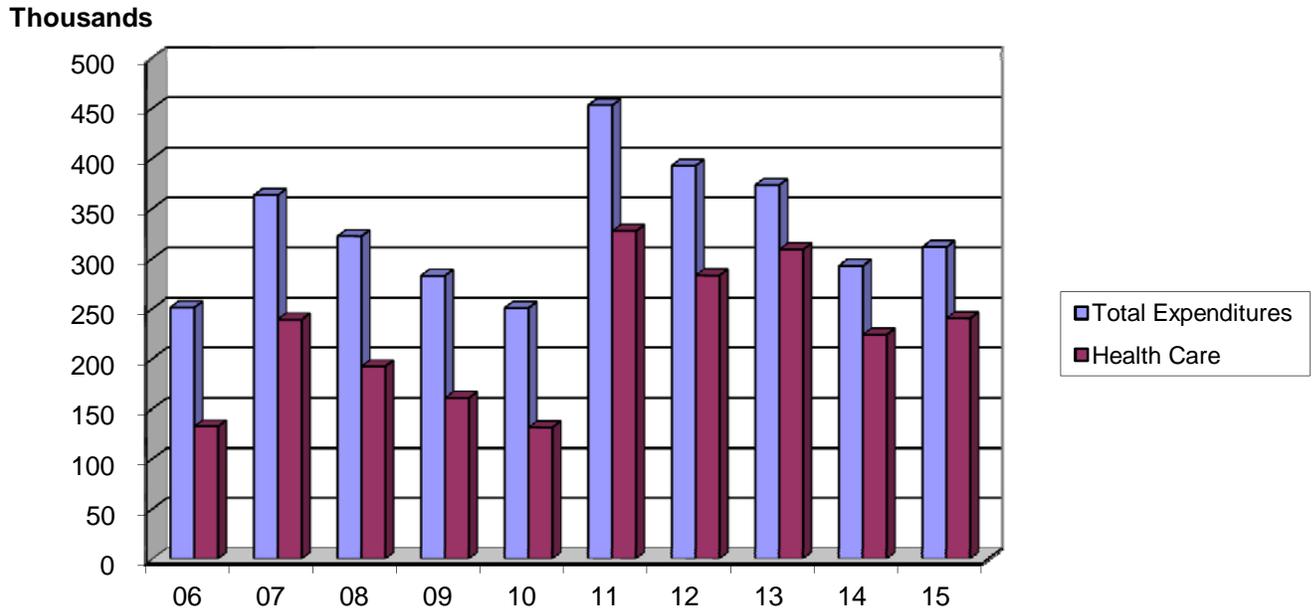
# BLAINE COUNTY, IDAHO

TEN YEAR COMPARITIVE GRAPHS - BUDGETARY DATA  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

## Charity and Indigent Revenues



## Charity and Indigent Expenditures

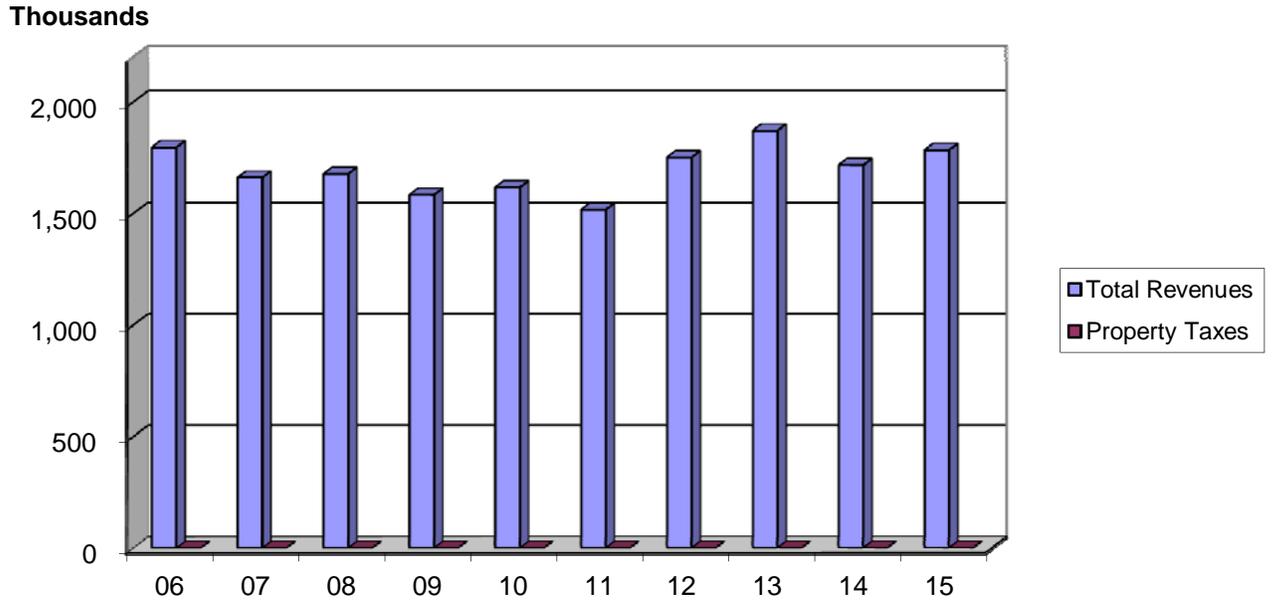


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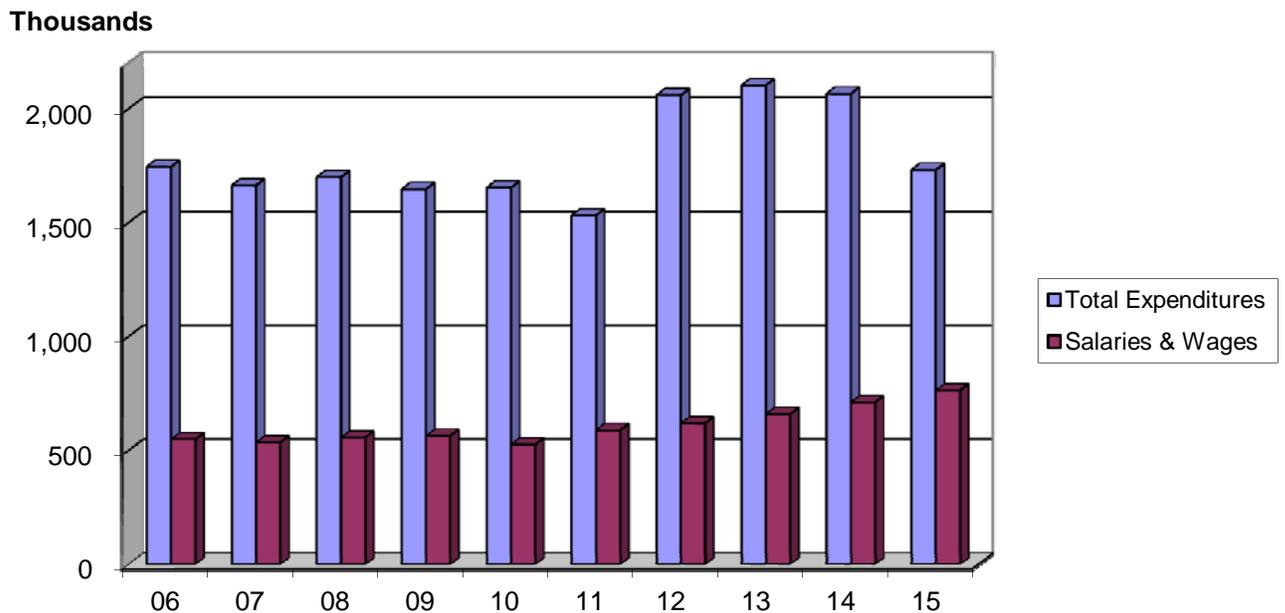
# BLAINE COUNTY, IDAHO

TEN YEAR COMPARITIVE GRAPHS - BUDGETARY DATA  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

## Road and Bridge Revenues



## Road and Bridge Expenditures

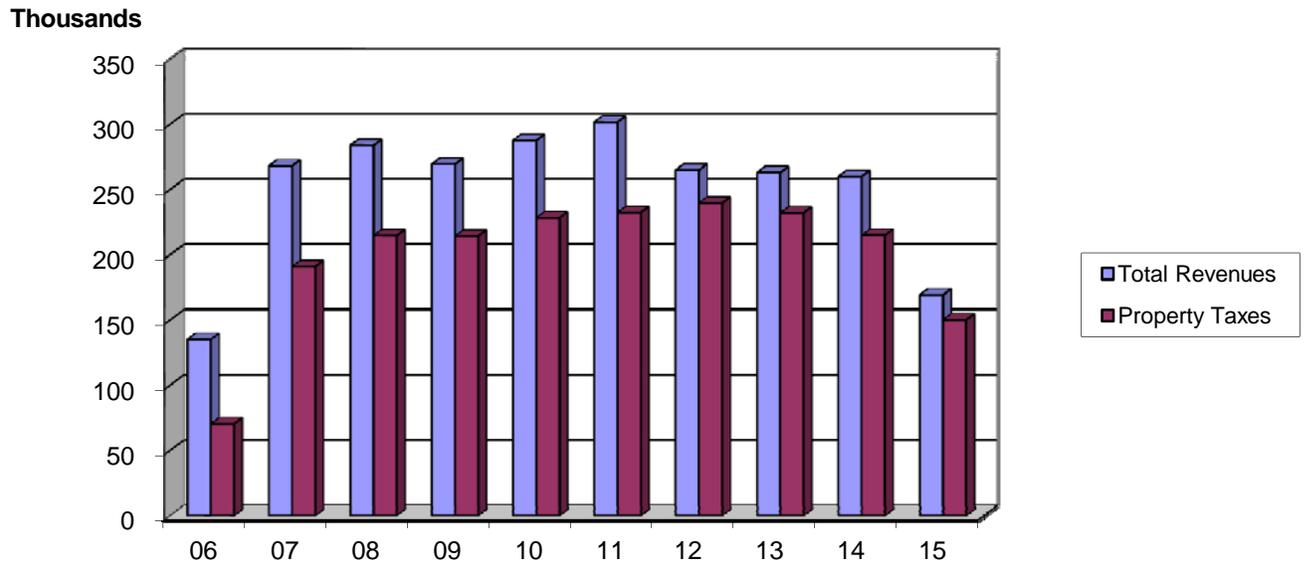


See independent auditor's report on other financial information.

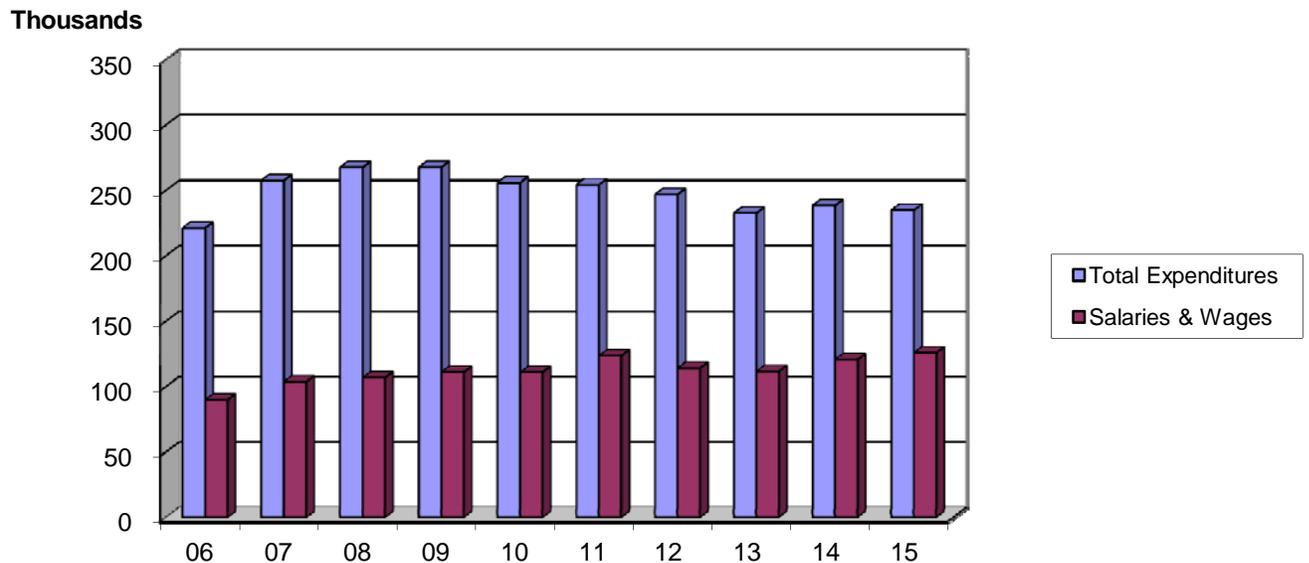
## BLAINE COUNTY, IDAHO

TEN YEAR COMPARITIVE GRAPHS - BUDGETARY DATA  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

### Noxious Weed Revenues



### Noxious Weed Expenditures

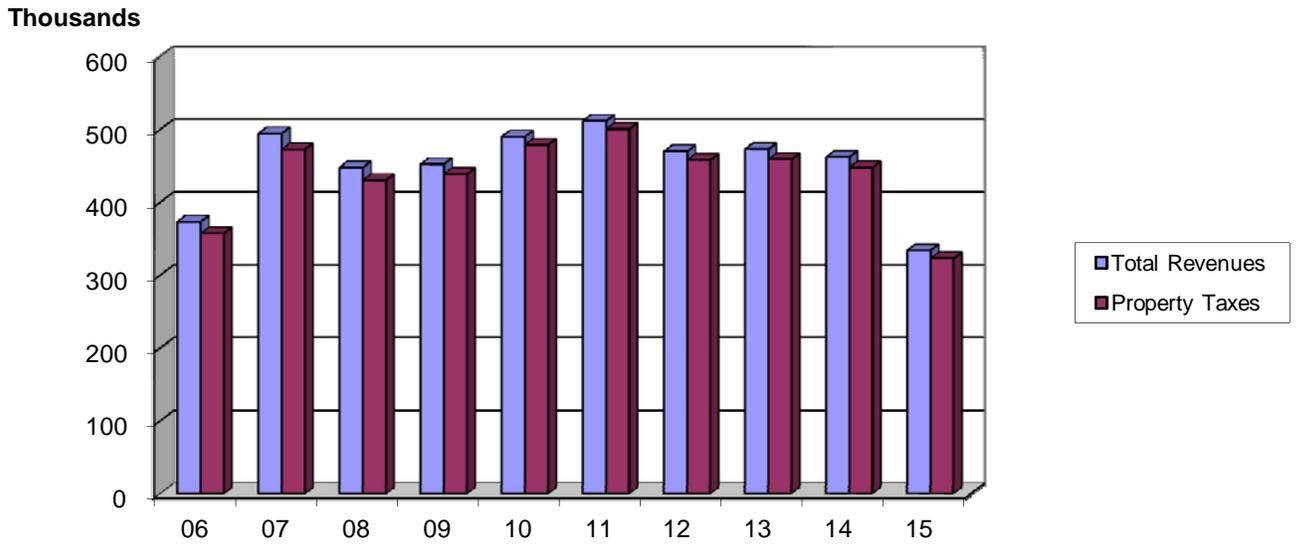


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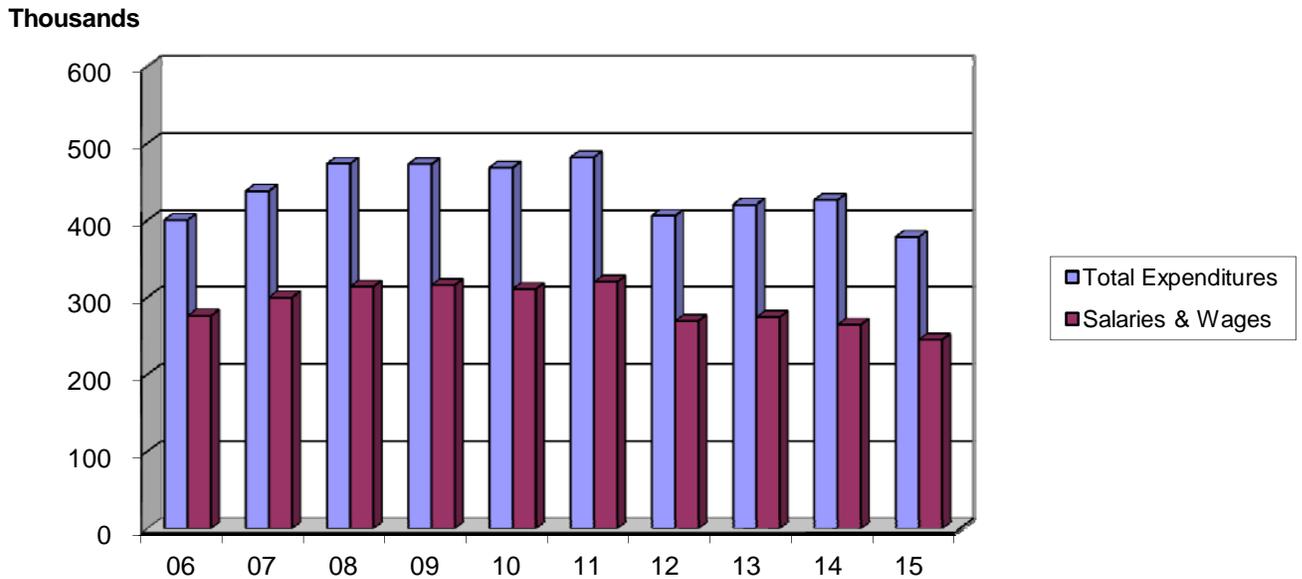
# BLAINE COUNTY, IDAHO

TEN YEAR COMPARITIVE GRAPHS - BUDGETARY DATA  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

## Revaluation Fund Revenues



## Revaluation Fund Expenditures

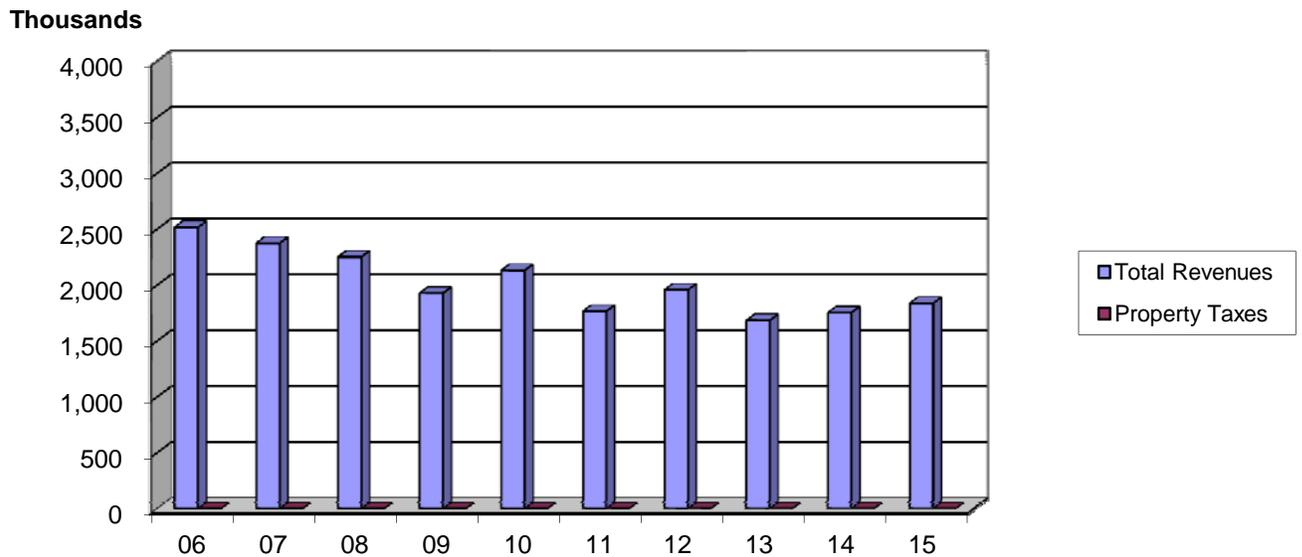


See independent auditor's report on other financial information.

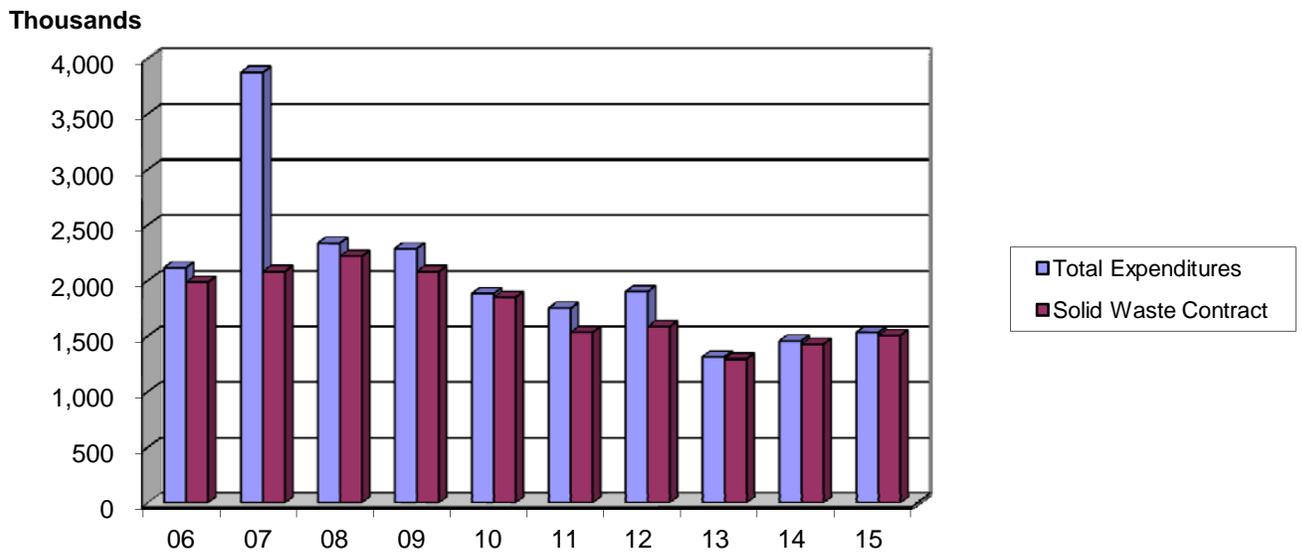
## BLAINE COUNTY, IDAHO

TEN YEAR COMPARITIVE GRAPHS - BUDGETARY DATA  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

### Solid Waste Revenues



### Solid Waste Expenditures

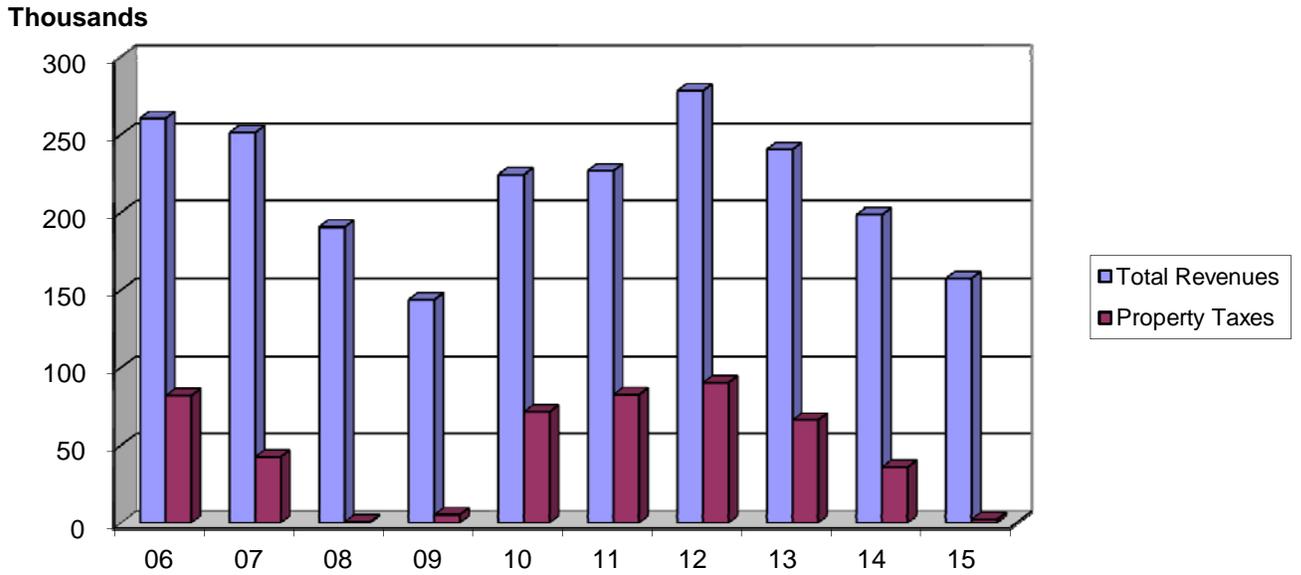


See independent auditor's report on other financial information.

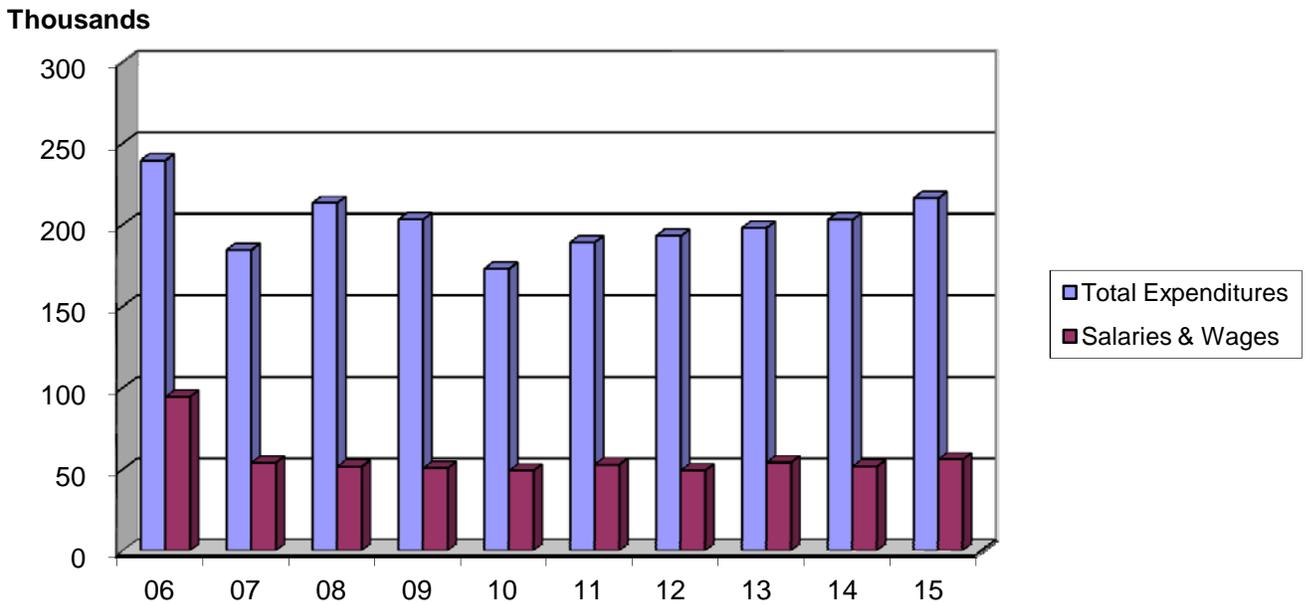
**BLAINE COUNTY, IDAHO**

**TEN YEAR COMPARITIVE GRAPHS - BUDGETARY DATA  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**District Court Revenues**



**District Court Expenditures**

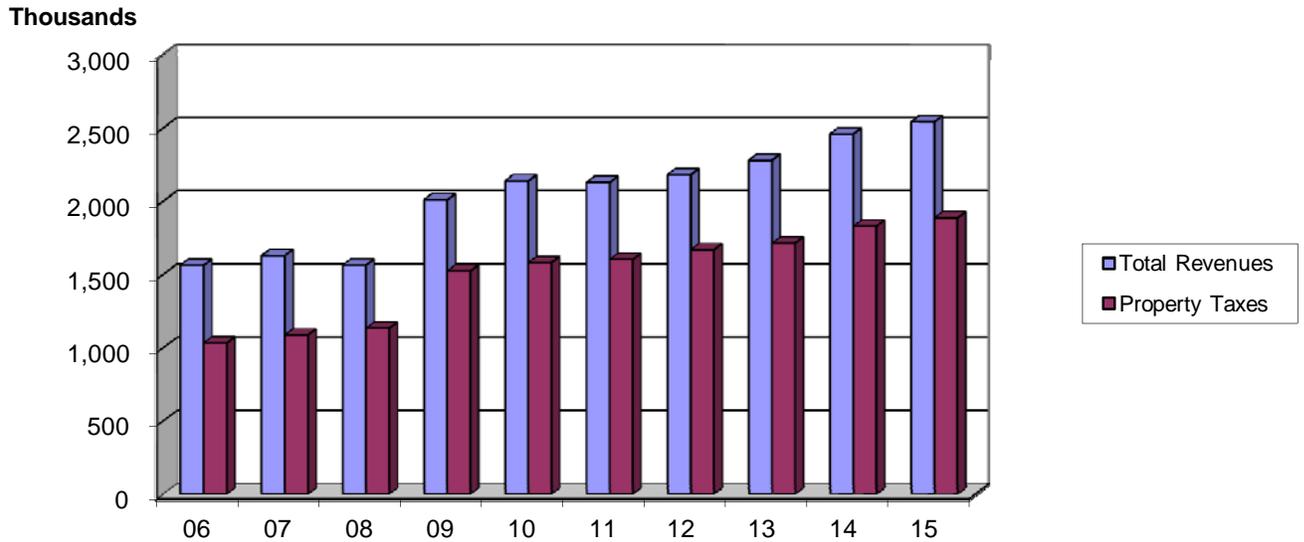


See independent auditor's report on other financial information.

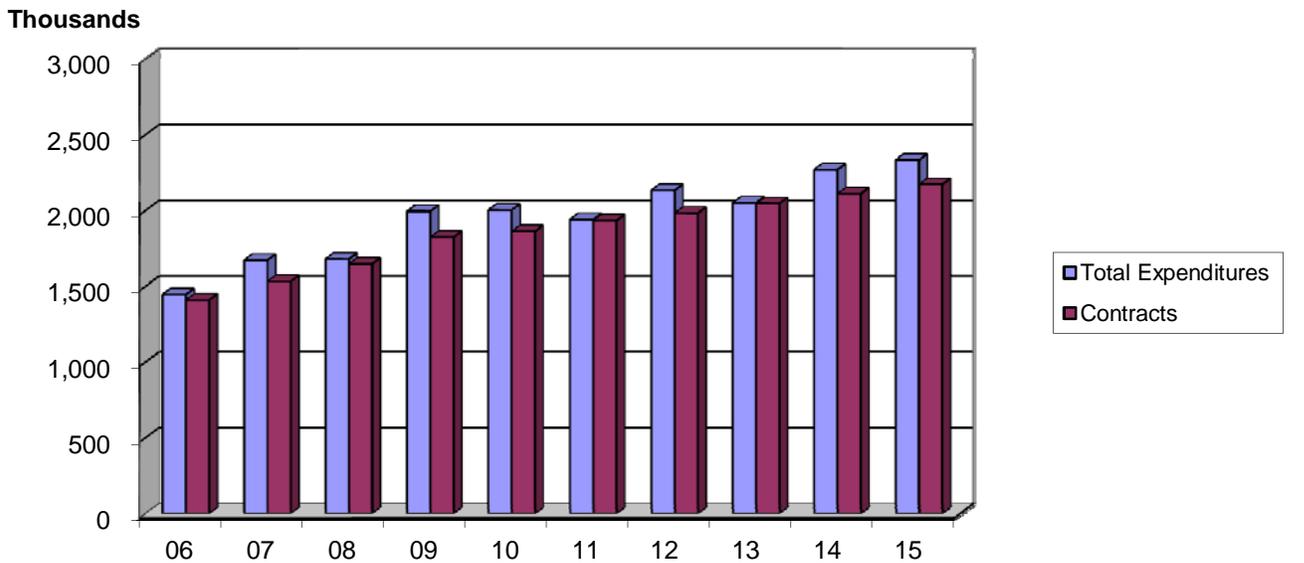
# BLAINE COUNTY, IDAHO

TEN YEAR COMPARITIVE GRAPHS - BUDGETARY DATA  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

## Ambulance Revenues



## Ambulance Expenditures



See independent auditor's report on other financial information.